

# REPORT OF THE MANAGEMENT BOARD ON THE OPERATIONS OF THE TIRE COMPANY DEBICA S.A. IN 2025



Prepared pursuant to § 70 of the Regulation of the Minister of Finance of 29 March 2018 on current and periodic information to be published by issuers of securities and conditions for recognizing as equivalent information required by the laws of a non-member state.

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## LETTER FROM THE PRESIDENT OF THE MANAGEMENT BOARD

**Dear Shareholders,**

I am entrusting you with the annual report of Firma tire Dębica S.A. for the financial year 2025. This was a period in which we could experience the positive effects of the restoration of production capacity after the fire of 2023, as well as observe the positive impact of higher sales prices realized in transactions with related parties.

Due to these factors, in 2025 Firma Oponiarska Dębica S.A. generated a net profit of PLN 125.0 million compared to PLN 77.8 million a year earlier. Sales revenues amounted to PLN 2,914.8 million and were higher by 15.7% compared to those achieved in 2024.

As part of the return to full production capacity, in the process of reconstruction after the fire, the Company acquired a modern line for the production of passenger tires, which, as announced, allows us to produce tires in the size of 18+ inches and thus effectively respond to current market needs. Providing advanced products that are desirable to drivers allows us to meet the challenges posed by market realities, such as the strong pressure from Asian manufacturers felt by the entire European automotive industry.

Our strong market position is based on a portfolio of high-quality products, with numerous tire models that have won awards in prestigious, independent tests. The Dębica brand remains strongly rooted in the consciousness of Polish consumers, and tires from the Goodyear portfolio have been recognized in industry rankings for another year in a row. In 2025, Goodyear was named the best-rated winter tire brand in Europe's most renowned independent tire tests<sup>[1]</sup>. Goodyear models have earned a total of 15 podium finishes in 19 rankings – including five first places, seven second places and three third places – clearly ahead of the top competitors. For summer tires, Goodyear has been named Best Summer Tire Manufacturer 2025 by Auto Bild<sup>[2]</sup>, one of Europe's leading automotive magazines. This is the third time in the last four years that Auto Bild has awarded Goodyear with this prestigious award. In this particular edition, the results of four summer tire tests were taken into account: two of them resulted in the victory of the Goodyear Eagle F1 Asymmetric 6<sup>[3]</sup>, the second place in the next test, and the Goodyear EfficientGrip 2 SUV summer tire<sup>[4]</sup>.

In 2025, as announced, we published our first ESG report as part of the new legal requirements included in the CSRD directive. Thus, FO Dębica S.A. was among the first companies to submit an ESG report in its new version – a report addressing the issues of environmental protection, social responsibility and corporate governance, which is the basis for presenting confirmed data in a way that allows for reliable comparison of indicators. I maintain my personal belief that the new ESG reporting will enable us to even better communicate the Company's commitment to sustainability, risk management and social responsibility, further strengthening our market position.

We remain committed to the local community, continuing to support the Dębica branch of the Children's University of Technology, which is very popular among school youth, who are eager to take advantage of inspiring, interactive educational classes, conducted with an emphasis on helping them make a conscious choice of their future career path.

As part of the Better Future program implemented by Goodyear around the world, in 2025 FO Dębica S.A. employees organized 10 volunteer projects supporting the local community. Our volunteers, whose social commitment we are proud of, have implemented projects they have created, among others, in local educational institutions, and they included, for example, renovation works, replacement of equipment or organization of sports events.

In 2025, we also continued our cooperation with the Association of Parents and People with Disabilities "Radość", which runs a cinema employing people with disabilities in a building owned by

the Company. Thanks to its attractive offer and frequent film premieres, cinema enjoys growing popularity as one of the most important sources of entertainment in our county, which we look at with appreciation and satisfaction.

I am also proud to share the information that the significant importance of our Company for the local economy has been confirmed for another year in a row by a high score in the "Golden Hundred of Podkarpacie Companies" ranking, in which we took fifth place on the list of the largest enterprises in the voivodeship.

To sum up, I would like to emphasize the extremely important role of our team, whose energy and commitment give us an impetus for development and the opportunity to effectively implement our ambitious plans. I would also like to thank you, the Shareholders, for your continuous support and wish us all success in the coming year.

Sincerely,

**Ireneusz Maksymiuk**

President of the Management Board of Tire Company Dębica S.A.

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<sup>[1]</sup> Based on 19 independent European tyre tests published between September and November 2025 for a wide range of tyre sizes and designs. Information about the tests is available on the [website](#).

<sup>[2]</sup> Auto Bild, issue 16/25

<sup>[3]</sup> In 2025, the factory in Dębica produced the following variants of tires from the Eagle F1 Asymmetric 6 line : 205/55R17 95Y EAG F1 ASY 6 \* XL; 205/55R17 95Y EAG F1 ASY 6 \* XL BM; 215/45R17 87Y EAG F1 ASY 6 FP; 215/45R17 91Y EAG F1 ASY 6 XL FP; 215/60R18 102W EAG F1 ASY 6 MO XL; 215/60R18 102W EAG F1 ASY 6 MO XL MB; 235/55R17 103Y EAG F1 ASY 6 XL FP; 235/55R18 104W EAG F1 ASY 6 XL MO XL; 235/55R18 104W EAG F1 ASY 6 XL MO XL MB

<sup>[4]</sup> Production of models in the EfficientGrip 2 SUV family in 2025 included: 225/70R16 103H EFFICIENTGRIP 2 SUV; 215/60R17 100H EFFICIENTGRIP 2 SUV XL; 215/60R17 96H EFFICIENTGRIP 2 SUV FI JE; 215/60R17 96H EFFICIENTGRIP 2 SUV; 215/60R17 96H EFFICIENTGRIP 2 SUV NI.

## I. SELECTED FINANCIAL DATA OF TIRE COMPANY DĘBICA S.A.

### Introduction

Selected financial data include the key financial indicators of Tire Company Dębica S.A. for **2025** and **2024**, in comparative terms and in two currencies, PLN and EUR.

The items were converted according to the average euro exchange rate announced by the National Bank of Polish on the date of preparation of the balance sheet/account.

**Table 1.** Selected financial data [in thousands]

Selected financial data	PLN		EUR	
	2025	2024	2025	2024
Net revenue from the sale of products and goods	<b>2 914 847</b>	<b>2 518 829</b>	<b>687 918</b>	<b>585 203</b>
Operating profit (loss)	128 734	58 268	30 382	13 537
Gross profit (loss)	156 268	98 177	36 880	22 809
Net profit (loss)	124 984	77 756	29 497	18 065
Net cash flow from operating activities	85 485	219 676	20 175	51 038
Net cash flow from investing activities	-10 332	-216 976	-2 438	-50 410
Net cash flow from financing activities	-63 714	-147 332	-15 037	-34 230
Total net cash flow	11 439	-144 632	2 700	-33 602
<b>Total assets</b>	<b>2 316 801</b>	<b>2 319 171</b>	<b>548 135</b>	<b>542 750</b>
Liabilities and provisions for liabilities	883 164	952 132	208 949	222 825
Long-term liabilities	6 352	5 492	1 503	1 285
Short-term liabilities	728 509	801 789	172 359	187 641
<b>Equity</b>	<b>1 433 637</b>	<b>1 367 039</b>	<b>339 186</b>	<b>319 925</b>
Share capital	110 422	110 422	26 125	25 842
<b>Number of shares (in units)</b>	<b>13 802 750</b>	<b>13 802 750</b>	<b>13 802 750</b>	<b>13 802 750</b>
Profit (loss) per ordinary share (in PLN/EUR)	9,06	5,63	2,14	1,31
Diluted earnings (loss) per ordinary share (in PLN/EUR)	9,06	5,63	2,14	1,31
Book value per share (in PLN/EUR)	103,87	99,04	24,57	23,18
Diluted book value per share (in PLN/EUR)	103,87	99,04	24,57	23,18
Declared or paid dividend per share (in PLN/EUR)	4,23	10,30	1,00	2,41

## II. COMMENTS ON THE FINANCIAL PERFORMANCE

### 1. Sales results and financial and economic situation

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#### Net sales income

In 2025, sales revenues amounted to PLN 2,914.8 million and were higher by 15.7% compared to sales revenues generated in 2024.

The sale of Tire Company Dębica S.A. to related parties in 2025 generated revenues of PLN 2,698.9 million compared to PLN 2,261.6 million in the previous year. This is an increase of PLN 437.3 million and 15.7% year-on-year. Sales to Goodyear Group entities for 2025 accounted for 92.6% of total sales compared to 89.8% in the previous year. Revenues from sales to unrelated entities amounted to PLN 215.9 million and decreased by 16.1% year-on-year.

The gross profit margin from sales to related entities in relation to revenues in 2025 was 5.4% vs. 0.9% in 2024. The gross profit margin from sales to unrelated entities in relation to revenues increased from 6.3% in 2024 to 6.6% in 2025.

Gross profit on total sales for 2025 amounted to PLN 160.7 million and was higher by PLN 123.7 million compared to 2024.

#### Financial and economic situation

Unit production costs for the four quarters of 2025 remained at a comparable level to the corresponding period of the previous year. The unit cost of direct materials decreased by 0.8%, mainly in the area of prices of carbon black and steel wires. On the other hand, unit processing costs in 2025 were higher by 0.9% compared to 2024 due to an increase in depreciation and wage costs.

Sales and general management costs for 2025 amounted to PLN 20.2 million compared to PLN 23.7 million in the previous year. The share of these costs in the value of sales revenues decreased to 0.7% from 0.9% in 2024.

The result on other operating activities in 2025 was an expense of PLN 11.8 million compared to revenue of PLN 45.0 million in 2024.

This level of the result on other operating activities was influenced by, among m.in the following elements:

- a) other operating costs and revenues, which in total generated an expense of PLN 5.4 million compared to revenue of PLN 44.7 million in the corresponding period of the previous year.
  - costs related to the remediation of fire damage in the infrastructure area (PLN 2.8 million) and the settlement of the insurance compensation (PLN 5.2 million),
  - revenue and cost recognized from the sale of materials amounting to PLN 39.1 million and PLN 37.3 million, respectively.
- b) updating the value of fixed assets in the amount of PLN 7.2 million;
- c) the resolution of the restructuring provision in the amount of PLN 1.4 million,
- d) profit obtained from the sale of fixed assets in the amount of PLN 1.1 million,
- e) costs due to bad debts in the amount of PLN 0.2 million.

Operating profit for 2025 amounted to PLN 128.7 million compared with PLN 58.3 million in the previous year, an increase of PLN 70.4 million. The operating profit margin in relation to revenue rose to 4.4%, up from 2.3% in the prior year.

Financial activities in 2025 generated a profit of PLN 27.5 million, compared with PLN 39.9 million in the previous year.

Interest on loans granted to related parties generated revenue of PLN 29.0 million, which was PLN 13.6 million lower than in 2024.

In 2025, financial income from surplus cash amounted to PLN 1.9 million, compared with PLN 3.2 million in the previous year.

Discount costs on bills of exchange and other interest expenses totaled PLN 3.8 million, an increase of PLN 1.1 million year-on-year.

Foreign exchange differences generated income of PLN 0.4 million, whereas in the previous year they resulted in a loss of PLN 3.2 million.

Profit before tax for 2025 amounted to PLN 156.3 million, an increase of PLN 58.1 million compared with the previous year.

Current income tax amounted to PLN 36.8 million. Deferred income tax amounted to PLN –5.5 million. As a result, total income tax expense amounted to PLN 31.3 million.

The effective tax rate for 2025 was 20.0%.

In 2025, Firma Oponiarska Dębica S.A. generated a net profit of PLN 125.0 million, compared with PLN 77.8 million in 2024.

The financial results for 2025 were influenced by:

- higher selling prices applied in transactions with related parties during 2025,
- restoration of production capacity following the fire that occurred in August 2023.

As at the end of December 2025, non-current assets amounted to PLN 1,031.5 million, an increase of PLN 16.6 million year-on-year. Intangible assets amounted to PLN 4.3 million. Property, plant and equipment increased by PLN 15.9 million compared with 31 December 2024 and totalled PLN 1,003.9 million. Capital expenditures for 2025 amounted to PLN 127.4 million, depreciation of existing fixed assets totalled PLN 108.3 million, and impairment losses on fixed assets amounted to PLN 7.2 million. Deferred tax assets amounted to PLN 23.3 million compared with PLN 20.9 million as at 31 December 2024.

Current assets amounted to PLN 1,285.3 million, decreasing by PLN 19.0 million over the four quarters of 2025. Short-term receivables amounted to PLN 482.9 million, an increase of PLN 40.9 million (including: receivables from related parties up by PLN 58.0 million, receivables from other entities down by PLN 17.1 million). As at 31 December 2025, inventories increased by PLN 34.2 million to PLN 164.5 million.

Short-term financial assets decreased by PLN 95.0 million in 2025 and amounted to PLN 633.7 million. The value of loans granted to related parties, including interest, amounted to PLN 587.1 million as at 31 December 2025, a decrease of PLN 106.4 million compared with 31 December 2024. Cash and cash equivalents increased by PLN 11.4 million.

Short-term prepayments increased by PLN 0.9 million and amounted to PLN 4.3 million as at 31 December 2025.

Total assets as at 31 December 2025 amounted to PLN 2,316.8 million, a decrease of PLN 2.4 million over the four quarters.

As at 31 December 2025, liabilities and provisions for liabilities amounted to PLN 883.2 million, decreasing by PLN 69.0 million during the year. Provisions for liabilities increased by PLN 3.4 million, with deferred tax liabilities decreasing by PLN 3.2 million and other provisions increasing by PLN 6.6 million.

Short-term liabilities decreased by PLN 73.3 million, including a decrease of PLN 46.0 million in liabilities to related parties and a decrease of PLN 28.2 million in liabilities to other entities; special funds increased by PLN 0.8 million.

At the end of December 2025, the Company's equity amounted to PLN 1,433.6 million, an increase of PLN 66.6 million compared with the same period of the previous year. Reserve capital increased by PLN 19.4 million, representing 25% of the profit generated in 2024. Net profit for the current year was higher than in 2024 by PLN 47.2 million.

In 2025, the Company met its obligations on an ongoing basis, and as at the date of the 2025 financial statements, no significant risks have been identified regarding the Company's ability to meet its obligations in the future.

## **Financial instruments**

As of the end of 2025. The company had financial assets available for sale, i.e. shares in foreign entities worth PLN 101 thousand.

In 2025. The Company granted six short-term loans to Goodyear S.A. with its registered office in Luxembourg with a total value of PLN 585 million.

At the end of 2025. The company had financial liabilities under leasing in the amount of PLN 11.0 million.

## **2. Valuable sales by Polish market and export**

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In 2025, the Company's sales value amounted to PLN 2,914.8 million and was higher by PLN 396.0 million compared to sales in 2024. (i.e. by 15.7%). Sales to foreign markets amounted to PLN 2,698.5 million and accounted for 92.3% of the total sales value, including 97.6% of sales to Goodyear with its registered office in Luxembourg. The value of sales to the domestic market amounted to 7.4% of total sales revenues.

In 2024, sales to foreign markets accounted for 89.7% and to the domestic market accounted for 10.3% of the total sales value.

## **3. Share of product groups in total sales**

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Tire company Dębica S.A. is a manufacturer of tires for passenger cars, vans and trucks. It offers a wide range of products tailored to the diverse needs of customers, related to:

- changing weather conditions – the offer includes both summer, winter and all-season tires,
- different surfaces,
- driving style (long or short distances, calm or dynamic driving),

- car brand – the Company provides tires for the first equipment of cars of leading automotive brands,
- financial capabilities (economy, medium or premium class).

The company produces tires both under its own brand Dębica and other brands belonging to the Goodyear concern, m.in.: Goodyear, Dunlop, Fulda, Sava. The company is also a manufacturer of vulcanizing membranes for the production of tires.

**Table 2.** Sales in terms of volume and value [in thousands]

	Volume sales in thousand pcs.	Value sales in PLN thousand	Share in sales value	Change in sales quantity 2025 vs 2024	Change in sales value 2025 vs 2024
Passenger tires, vans, trucks and industrial tires	14 860	2 608 411	89,50%	6,90%	17,10%
Other sales*		306 437	10,50%		6,8%
<b>Total</b>	<b>14 860</b>	<b>2 914 847</b>	<b>100,00%</b>	<b>6,90%</b>	<b>14%</b>

\*No sales of materials

#### 4. Investments and anticipated development

Capital expenditures in 2025 amounted to PLN 127,421 thousand and focused mainly on:

- a) purchase of machinery and equipment that allow the factory in Dębica to produce technologically advanced products and ensure the highest quality of production;
- b) actions taken to achieve savings, improve production efficiency, meet health and safety requirements, fire protection and environmental protection;
- c) purchase and modernization of production equipment.

Capital expenditures and further development of the product offer in 2025 allowed us to continue the strategy of ensuring sustainable business growth while developing the brand. The company does not anticipate any problems with financing capital investments in 2026. The Company's own funds generated from operating activities allow for safe financing of the investment plans planned for 2026.

#### Anticipated development

Tire Company Dębica S.A. anticipates the development of its business based on further development of the production of high-quality tires for passenger cars, vans and trucks, taking advantage of strategic cooperation with the Goodyear Group, which has been the largest recipient of the Company's products for many years.

##### Passenger car tires

As a result of the investments carried out, Tire Company Dębica S.A. continues to expand its production capacity for Premium-segment tires with larger rim diameters (17 inches and above) and high or very high speed indices. These product categories remain among the most profitable and fastest-growing segments of the global tire market. The Company is also strengthening its

capabilities in the production of original-equipment tires supplied to new vehicles manufactured by leading automotive brands worldwide.

In parallel, the Company maintains production across a broad portfolio of tire sizes and brands for which market demand remains stable. This balanced approach enables Tire Company Dębica S.A. to effectively address the requirements of a dynamically evolving passenger car tire market and to respond flexibly to changes in customer and industry expectations.

### Truck tires

Tire company Dębica S.A., responding to the market demand for technically advanced, high-quality truck tires, modernizes and develops its production capacities in this segment, offering a wide range of sizes and brands. Investment measures allocated in recent years to increase the production capacity of truck tires have allowed for the expansion of the range of these products in order to ensure the Company's market competitiveness.

Characteristics of external and internal factors relevant to the development of the Company are presented below.

#### **Internal factors:**

- a) high quality standards – developing the ability to produce the highest quality tires for cars, vans and trucks;
- b) extensive product portfolio – developing the product offer with new sizes and models of tires;
- c) technologies used – the use of technological solutions that meet the growing requirements of customers and market expectations;
- d) production optimization – conducting activities aimed at the most beneficial use of production capacities while maintaining the highest standards of employee safety and product quality;
- e) ensuring qualified staff – taking care of the appropriate level of employment and the development of employee qualifications.

#### **External factors:**

- a) macroeconomic situation – the state of the global economy and its impact on the financial situation of customers and consumers;
- b) development of the automotive industry – dynamics of car production and sales;
- c) competitiveness of the industry – responding to the challenges related to the growing competitiveness of the tire industry;
- d) operating costs – the impact of costs related to the operation of the production plant;
- e) raw material costs – changes in raw material prices that translate into the Company's operating costs.

## 5. Tire Industry Situation

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### 5.1. European market

The Tire Manufacturers' Association (Tyres Europe) points out that in 2025 the European tire market remained weak and sales in most segments were lower than a year earlier. Sales of consumer tires (passenger cars, SUVs and light commercial vehicles) decreased by 5% in the fourth quarter of 2025 compared to the fourth quarter of 2024, and ended the full year with a result of -2%. The biggest 7% decline was for summer tires, while winter tires saw sales fall by 2%. The weaker results reflect low consumer confidence, limited mileage growth and increasing import penetration. In the truck and bus tire segment, sales also weakened, falling by 2% in the fourth quarter, by 4% for the whole of 2025. These results are in line with limited transport activity and low industrial production, with an increase in imports from outside Europe remaining an additional factor of pressure. Agricultural tire sales ended the year down 4% despite a stable fourth quarter, reflecting continued investment caution in the agricultural sector.<sup>1</sup> Detailed changes in tire sales on the European market are presented in Table 3.

EU tire imports grew by 5% in 2025 in the passenger car and light commercial tire segment, driven mainly by deliveries from China (+25% in Q1) and a very strong increase in imports from Vietnam, which more than quadrupled imports in one year. In the truck and bus tire segment, imports increased by almost 10%, mainly due to rising volumes from Thailand and Vietnam (+16%), while imports from China fell by more than 5%. Tyres Europe emphasizes that the growing penetration of imports, both in PCLT and TBR, remains one of the key factors of competitive pressure for European tire manufacturers.

### 5.2. Polish market





In 2025, the tire market in Poland maintained a stable level, although sales dynamics were strongly differentiated between segments. The largest increases were recorded in the SUV segment (+18.8%), which reaffirmed its dominant role in the demand structure. Sales of commercial (+7.9%), agricultural (+8.4%) and motorcycle (+13.4%) tires also increased, reflecting the good condition of households and small businesses. At the same time, the industrial and trucking segments remained under pressure from weaker economic activity and corporate investment prudence. In the fourth quarter, the market recorded a decline in total, but strong growth continued in the SUV, van and industrial segments<sup>2</sup>. Detailed changes in tire sales on the Polish market are presented in Table 4.

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<sup>1</sup> Quarterly Update 2025 Q4, <https://tyreseurope.org>









<sup>2</sup> Polish Tire Industry Association, Tire sales in 2025. <https://pzpo.org.pl/sprzedaz-opon-w-2025-roku/>

**Table 3.** Tire sales in Europe in 2025 [% change]

TIRES		CHANGE %
	PASSENGER (including SUV and Van)	- 2%
	TRUCKS	- 4%
	AGRICULTURAL	- 4%
	MOTORCYCLE	+ 4%

Source: Study by Polish Tire Industry Association, [www.pzpo.org.pl](http://www.pzpo.org.pl)

**Table 4.** Tire sales in Poland [change in %]

TIRES		CHANGE %
	PASSENGER (including SUV and Van)	+2%
	NO – SUV	-0,7%
	SUV	+18,8%
	LIGHT VANS	+7,9%
	TRUCKS	-12,5%
	AGRICULTURAL	+8,4%
	MOTORCYCLE	+13,4%
	INDUSTRIAL	-6,4%

Source: Study Polish Tire Industry Association, [www.pzpo.org.pl](http://www.pzpo.org.pl)

### 5.3. Protection of the EU and Polish markets

The protection of the market against tire imports from China is mainly based on the anti-dumping and anti-subsidy measures carried out by the European Commission. Due to increasing price competition (30-65% lower prices than EU products) and an increase in imports of more than 50% since 2021, the EU is introducing restrictions to protect European producers.

## Key aspects of market protection in 2025:

- Customs duties on truck and bus tires: The European Union has extended, by virtue of the Implementing Regulation<sup>3</sup>, the definitive anti-dumping and countervailing duties on truck and bus tires (new or retreaded, with load index > 121) originating in China. The new rates, effective from January 2025, range from €21.12 to €78.90 per tire, depending on the manufacturer.
- Passenger tire investigation (new): In May 2025, the European Commission opened an anti-dumping investigation into passenger tires and light commercial (PCR) tires from China<sup>4</sup>. On <sup>5</sup> 18 December 2025, the European Commission informed in a "Note to the Archive" that due to the technical complexity of the anti-dumping investigation on tires from China, provisional measures will not be imposed for the time being. The investigation into the alleged dumping and circumvention will continue, which means no immediate duties.
- The European Commission<sup>6</sup> has introduced mandatory registration of imports of new rubber pneumatic tires used in passenger cars and light commercial vehicles (PCR) originating in China by an implementing regulation
- Anti-subsidy investigation (2025): In November 2025, the EC launched an investigation into the subsidization of Chinese tires, checking whether Chinese manufacturers were receiving unfair government support<sup>7</sup>.

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<sup>3</sup> Commission Implementing Regulation (EU) 2025/61 of 15 January 2025 imposing a definitive countervailing duty on imports of certain pneumatic tires, new or retreaded, of rubber, of a kind used in buses or lorries, with a load index exceeding 121, originating in the People's Republic of China, following an expiry review pursuant to Article 18 of Regulation (EU) 2016/1037 of the European Parliament and of the Council, OJ L 2025/61, <https://eur-lex.europa.eu/>

<sup>4</sup> Proceeding AD733 concerns the import into the European Union of new rubber pneumatic tires for passenger cars, buses and trucks, with a load index not exceeding 121 – the so-called PCR tyres, OJ. EU C, C/2025/2778, <https://eur-lex.europa.eu/>

<sup>5</sup> Directorate for Trade Defence (Section II, Anti-Circumvention), Directorate-General for Trade and Economic Security of the European Commission

<sup>6</sup> Commission Implementing Regulation (EU) 2025/1538 of 25 July 2025 making imports of new pneumatic tires, rubber, of a kind used in motor vehicles, buses or lorries, with a load index not exceeding 121, originating in the People's Republic of China, OJ L 121, p. OJ L.2025/1538, <https://eur-lex.europa.eu/>

<sup>7</sup> Document 52025XC05924, Notice of Initiation of an Anti-Subsidy Proceeding on Imports of New Pneumatic Tires, Rubber, of a Kind Used in Cars, Buses or Trucks, with a Load Index Not Exceeding 121, originating in the People's Republic of China, OJ L 12, 2025, p. EU C, C/2025/6924, <https://eur-lex.europa.eu/>

### III. FINANCIAL RISK MANAGEMENT

As part of the financial risk management policy, Tire Company Debica S.A. identifies the following risks and has adopted the following objectives and methods of managing these risks.

#### 1. Credit risk

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Credit risk implied by the type and scope of business activity may relate to an increase in the level of uncollectible receivables, which is a consequence of the necessary (due to market requirements) lending to recipients. The Company limits its exposure to credit risk related to receivables from supplies and services by assessing and monitoring the financial condition of counterparties, setting credit limits and applying collateral for receivables. In addition, since July 2015, the Company has been insuring receivables. The Company focuses on securing payments, both on the formal and legal level (i.e. promissory note, mortgage) and on the substantive level (i.e. deepening the examination of the financial situation of recipients, etc.).

An integral part of the credit risk management process carried out in the Company is ongoing monitoring of the balance of receivables and an internal reporting system. As a result, good management of this area allows you to generate added value. Despite the concentration of risk in this regard, it is estimated that due to the available historical data and many years of experience in cooperation with clients, as well as the collateral used, there is a low degree of credit risk.

In the opinion of the Company's Management Board, the level of financial risk associated with the collection of receivables is low.

#### 2. Liquidity risk

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Due to the fact that the Company operates within an international capital group and is characterized by relatively high profitability, in the opinion of the Management Board, there is no significant risk of loss of liquidity. Therefore, the Company does not use instruments to protect against loss of liquidity. The company finances its operations mainly from internally generated funds.

#### 3. Exchange rate risk

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The Company is dependent on fluctuations in foreign exchange rates in connection with the export of finished goods and imports of raw materials, but in accordance with the Company's long-term financial strategy, it does not use instruments to hedge currency risk using natural hedging. Export revenues are mostly used for the purchase of imported materials. In the long term, this policy has positive effects.

#### 4. Interest rate risk

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In 2025, overdraft agreements for a total amount of PLN 145 million were in force. The utilization of these loans as at 31 December 2025 was zero. The company maintained liquidity and stability of financing. The Company did not incur significant interest expenses, therefore, in the opinion of the Management Board, the risk related to interest rate volatility is not material in the case of the Company.

## **5. Market risk**

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The Management Board is responsible for managing market risk in the Company and adhering to the policy adopted in this regard. The Company manages market risk by monitoring the market and macroeconomic situation on an ongoing basis. The Management Board makes strategic business decisions related to maintaining the Company's market position and responding appropriately to the dynamically changing market situation.

In 2025, the Company continued its business activities, allowing it to maintain a competitive market position. In addition, the Company maintained high financial liquidity. During the financial year, the Company maintained a safe level of debt and diversified the risk associated with debt and operating activities by cooperating with several banks.

As at the date of this report, the Management Board of the Company does not anticipate the occurrence of significant cash flow disruptions and loss of financial liquidity, however, due to the dynamic and unpredictable situation related in particular to the geopolitical situation, actions are being taken to minimize such risk, m.in. close cooperation with business partners, optimization of the Company's costs and preparation of revised business plans.

## **6. Risk of disruption of production activities**

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### **6.1. Impact of the political and economic situation in Ukraine**

Since the beginning of the war in Ukraine, the Company has been monitoring its impact on its operations on an ongoing basis. The company does not have production plants or offices in Ukraine, Russia or Belarus. It also does not sell its products directly in these countries.

Some of the raw materials used in production at the factory in Dębica are sourced from the conflict-affected area, but the Company cooperates with Goodyear shopping centers on an ongoing basis to reduce the risk associated with the unavailability of raw materials and provide alternative sources of supply.

Since the outbreak of the war in Ukraine, the Management Board has been monitoring the impact of this crisis on the financial, business and operational aspects of the Company and has been making appropriate decisions to ensure business continuity and a safe and stable situation of the company. As events unfold, the Management Board will make appropriate efforts to minimize the negative impact of this situation on the Company's operations.

### **6.2. Information on the actual and potential effects of the U.S. tariff policy on the Company's operations**

The introduction of increased customs duties may affect the development prospects of the automotive industry, which may translate into the situation and prospects for the Company's development in the short and long term. In the opinion of the Management Board, the increase in customs duties is an event that does not require correction in the financial statements for 2025. The Management Board monitors the macroeconomic situation on an ongoing basis and makes appropriate decisions to ensure business continuity and a safe and stable situation of the Company in a dynamically changing environment.

### **6.3. Impact of the political and economic situation in the Middle East region**

In February 2026, after the balance sheet date, an armed conflict broke out in the Middle East, which represents a factor increasing global geopolitical and macroeconomic risk. The escalation of tensions in the region may, in subsequent reporting periods, lead to higher volatility in energy commodity prices, disruptions in supply chains, increased transportation costs, and heightened market uncertainty.

As at 31 December 2025, this event had no impact on the Company's financial position, operating results, or cash flows. Nevertheless, the Management Board of TC Dębica S.A. identifies the conflict as a potential source of external risk in future periods and continuously monitors its development and possible implications for the Company's operations.

## **IV.MANAGING NON-FINANCIAL RISK**

### **1. Risks related to the external environment**

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#### **1.1. Risk related to random events, such as: fires, floods, etc.**

Tire Company Dębica S.A. has implemented anti-crisis procedures and appropriate insurance. The company has fulfilled the obligations imposed by the Environmental Protection Law on the operator of a plant posing a risk of a serious industrial accident. A plant with an increased risk was reported to the competent authorities, an industrial accident prevention program and a safety system were developed and implemented.

#### **1.2. Risks related to changes in the law in the field of environmental protection, employee issues or in other areas related to non-financial data**

Tire Company Dębica S.A ensures compliance with legal requirements in the field of non-financial data through ongoing monitoring of laws and regulations by the legal department. The Company actively monitors national and international legal systems in order to adapt the Company's internal regulations to changing legal requirements. In addition, the company implements a training system aimed at preventing any violations of internal regulations.

### **2. Risks associated with the production process and product**

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#### **2.1. Risks related to the production process and business management**

Tire Company Dębica S.A. has developed and implemented detailed anti-crisis procedures (risk prevention) for each process taking place in the Company and conducts extensive training in this area. In addition, the Company has an integrated quality management system prepared on the basis of the highest production standards, assuming continuous improvement of efficiency and quality in order to provide the customer with the right tires, in the right place, at the right time and at the right price.

#### **2.2. Risks associated with potential product defects**

Tire Company Dębica S.A. has implemented procedures and processes for managing the entire production cycle, an appropriate complaint process and conducts internal training, acting on the basis of international industry standards.

#### **2.3. Risks related to the availability and price of raw materials**

To prevent this risk, the shopping centres of the individual companies within the Goodyear Group work together to reduce the risk associated with the unavailability of raw materials.

Risks related to the area of sustainable development are described in Appendix No. 1 to this report – "Sustainability Statement".

## V. ENSURING BUSINESS CONTINUITY

### 1. Business Continuity Team

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The Company has a business continuity team consisting of representatives of key functions, which at regular meetings develops activities to ensure the continuity of the Company's operations based on existing corporate procedures. The team reports its activities to the Management Board of the Company.

### 2. Reduction in tire production

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In 2025. The company did not record production disruptions resulting from disruptions in supply chains around the world.

### 3. Market monitoring

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The Company monitors the market situation and the level of orders on an ongoing basis in order to adapt its operations to the dynamically changing market situation.

### 4. Monitoring the supply chain of materials and services

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The Company monitors the state of supplies of strategic raw materials and other materials and services necessary to ensure the continuity of production.

### 5. Securing the Company's long-term financial stability

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#### 5.1. Liquidity protection

The Management Board monitors the Company's financial liquidity on an ongoing basis. The Company's responsible financial policy to date has a positive impact on the Company's current cash balance, which in the current situation is one of the key factors ensuring financial security in the long term. The Company fulfils all commercial obligations towards contractors, obligations towards employees and all public law obligations without any disruptions.

#### 5.2. Loan Status Monitoring

As at the balance sheet date of 31 December 2025, the balance of loans to Goodyear amounted to PLN 585 million, however, the Company reminds that under the loan agreements, Goodyear SA provides a guarantee of immediate repayment before the due date, in a situation where the company requests it. The capital is therefore not "frozen" and can be used at any time when needed, without losing interest.

### **5.3. Repayment of receivables by customers**

The Company monitors the state of repayment of receivables by its customers on an ongoing basis and will take appropriate actions in the event of information about the financial problems of its business partners.

### **5.4. Cost optimization**

The Company analyses its planned business activities on an ongoing basis and adjusts the deadlines for their implementation to the current market conditions.

## **6. Continuation of sales and distribution activities**

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The company continued its sales and distribution activities. In the opinion of the Management Board, the data for 2025 should not be treated as a source of guidance or forecasts with regard to the Company's results in subsequent periods due to dynamically changing business circumstances, including, m.in: an increased level of market uncertainty, including the level of inflation and their impact on the economy, industry, the Company's business partners and consumer behavior.

## VI. CORPORATE GOVERNANCE

As at 31 December 2025, the Company did not have any subsidiaries or branches.

### 1. Corporate governance policy set

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The Management Board of the Company declares that Tire Company Dębica S.A. applies the principles of corporate governance contained in the "Best Practices for WSE Listed Companies 2021", which were adopted by the WSE Supervisory Board Resolution No. 13/1834/2021 of 29 March 2021 and entered into force on 1 July 2021.

July 29, 2021 The Company has disclosed to the public and to the WSE information on the state of application by the Company of the recommendations and principles contained in the "Best Practices for WSE Listed Companies 2021", including information on non-application of selected corporate governance principles along with the justification for withdrawal, and on 30 December 2024 The Company has made an update of this document available to the public and to the WSE.

The Company's statements on the state of application of the "Best Practices for WSE Listed Companies 2021" are available on the Company's website at: [http://debica.com.pl/relacje-inwestorskie/lad\\_korporacyjny](http://debica.com.pl/relacje-inwestorskie/lad_korporacyjny).

The Management Board of the Company, being aware of the importance of corporate governance principles and their role in strengthening the transparency of listed companies, makes every effort to ensure that these principles are applied in the Company to the widest possible extent.

### 2. Best practices of listed companies 2021

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#### 2.1. Information on withdrawal from the provisions of the Best Practices for Listed Companies 2021

Since 1 July 2021, the Company has been applying the principles contained in the "Best Practices for WSE Listed Companies 2021" collection. Below, the Management Board presents the principles contained in this collection, the application of which the Company withdrew from in 2025, together with the justification for such withdrawal.

1.2. The Company shall make it possible to read the financial results achieved by it contained in the periodic report as soon as possible after the end of the reporting period, and if this is not possible for justified reasons, it shall publish at least the preliminary estimated financial results as soon as possible.

The Company intends to continue its current practice in terms of the dates of publication of periodic reports. The annual report is usually published in the shortest possible time and is usually preceded by the publication of preliminary results. Due to the increased burden of the Company's current business operations with regulatory and reporting obligations, quarterly reports are usually published within the deadline specified by law.

1.3. In its business strategy, the company also takes into account the following topics, in particular:

1.3.1. environmental issues, including measures and risks related to climate change and sustainable development;

Based on its business model, the Company undertakes activities that take into account activities in the areas of ESG - including environmental and climate issues - as well as other issues in the field of sustainable development. Every year, they are comprehensively presented to the Company's stakeholders in the "Statements on Non-Financial Information", which constitute a separate part of the Management Board's Reports on Operations (part of the annual reports, available, for m.in, on the Company's website in the "Investor Relations" section).

1.3.2. social and employee matters, concerning, m.in the actions taken and planned to ensure gender equality, proper working conditions, respect for employees' rights, dialogue with local communities, relations with customers.

Based on its business model, the Company undertakes activities that take into account activities in the areas of ESG - including environmental and climate issues - as well as other issues in the field of sustainable development. Every year, they are comprehensively presented to the Company's stakeholders in the "Statements on Non-Financial Information", which constitute a separate part of the Management Board's Reports on Operations (part of the annual reports, available, for m.in, on the Company's website in the "Investor Relations" section).

1.4. In order to ensure proper communication with stakeholders, within the scope of the adopted business strategy, the Company publishes on its website information on the assumptions of its strategy, measurable goals, including in particular long-term goals, planned activities and progress in its implementation, determined by means of financial and non-financial metrics. Information on ESG strategy should m.in:

Based on its business model, the Company undertakes activities that take into account activities in the areas of ESG - including environmental and climate issues - as well as other issues in the field of sustainable development. Every year, they are comprehensively presented to the Company's stakeholders in the "Statements on Non-Financial Information", which constitute a separate part of the Management Board's Reports on Operations (part of the annual reports, available, for m.in, on the Company's website in the "Investor Relations" section).

1.4.1. explain how climate change issues are taken into account in the decision-making processes of the company and its group entities, indicating the resulting risks;

Based on its business model, the Company undertakes activities that take into account activities in the areas of ESG - including environmental and climate issues - as well as other issues in the field of sustainable development. Every year, they are comprehensively presented to the Company's stakeholders in the "Statements on Non-Financial Information", which constitute a separate part of the Management Board's Reports on Operations (part of the annual reports, available, for m.in, on the Company's website in the "Investor Relations" section).

1.4.2. present the value of the equal pay ratio paid to its employees, calculated as a percentage difference between the average monthly salary (including bonuses, awards and other allowances) of women and men for the last year, and provide information on the actions taken to eliminate possible inequalities in this area, together with a presentation of the risks associated with this and the time horizon in which it is planned to achieve equality.

The Company does not present the value of the equal pay ratio paid to employees. In the Management Board's Activity Report, the Company presents a list of fixed-term and indefinite contracts broken down by gender, type of full-time position and type of position.

1.5. At least once a year, the Company discloses the expenses incurred by the Company and its Group to support culture, sports, charities, media, social organizations, trade unions, etc. If in the year covered by the report the company or its group incurred expenses for such purposes, the information shall include a statement of these expenses.

The Company operates in the field of supporting selected activities in the field of culture, sports, charitable institutions and other social organizations to the extent adequate to the scale and especially the importance of its activities and impact on the local community, i.e. the inhabitants of Dębica, where the Company's production plant is located, and more broadly – the Podkarpackie Voivodeship. Making public a statement of such expenses would require prior agreement with the above-mentioned organizations, which, in the Company's opinion, would lead to an unnecessary burden of administrative activities, inadequate to the information needs of the Company's stakeholders.

1.6. In the case of a company belonging to the WIG20, mWIG40 or sWIG80 index, once a quarter, and in the case of the others, at least once a year, the company organizes a meeting for investors, inviting in particular shareholders, analysts, industry experts and media representatives. During the meeting, the company's management board presents and comments on the adopted strategy and its implementation, the financial results of the company and its group, as well as the most important events affecting the company's and its group's operations, the results achieved and the prospects for the future. During the meetings, the company's management publicly provides answers and explanations to the questions asked.

The company organizes a meeting for investors once a year. During this meeting, the Company's Management Board presents and comments on the Company's financial results, as well as the most important events affecting the Company's operations, achieved results and future prospects.

1.7. In the event that the investor submits a request for information about the company, the company shall respond immediately, but no later than within 14 days.

The Company provides information to shareholders in accordance with the provisions of law, in particular in accordance with the provisions of the Commercial Companies Code. Investors have access to information published on the Company's website and in the ESPI system to the extent required by law, as well as have the opportunity to participate in meetings organized for investors and ask questions.

2.1. The Company should have a diversity policy towards the Management Board and the Supervisory Board, adopted by the Supervisory Board or the General Meeting, respectively. The diversity policy defines the goals and criteria of diversity, m.in. in areas such as gender, field of education, specialist knowledge, age and professional experience, as well as indicates the date and method of monitoring the achievement of these goals. In terms of gender diversity, the condition for ensuring the diversity of the company's bodies is the minority share in a given body at a level of not less than 30%.

The company does not have a formalized diversity policy. As a rule, members of the supervisory board are elected by shareholders and the Company has no legal basis to impose diversity criteria on shareholders in their selection. When making decisions on the selection of members of the Management Board, the Supervisory Board is guided primarily by the competences of potential candidates and the need to ensure the proper functioning of the Management Board as a whole. The Company applies the principles of equal treatment and non-discrimination in the field of personnel decisions. Despite the lack of formalized rules for the election of members of the

Company's bodies, the Company declares its commitment to use the knowledge and experience of persons with various competencies.

2.2. Persons making decisions on the election of members of the management or supervisory board of a company should ensure the versatility of these bodies by selecting diversity providers to their composition, making it possible, m.in, to achieve the target minimum minority share rate of not less than 30%, in accordance with the objectives set out in the adopted diversity policy referred to in Rule 2.1.

As a rule, members of the supervisory board are elected by shareholders and the Company has no legal basis to impose diversity criteria on shareholders in their selection. The supervisory board making decisions on the selection of members of the management board is guided primarily by the competences of potential candidates and the need to ensure the proper functioning of the management board as a whole. The Supervisory Board applies the principles of equal treatment and non-discrimination in the field of personnel decisions. Despite the lack of formalized rules for the election of members of the Company's bodies, the Company declares its commitment to use the knowledge and experience of persons with various competencies.

2.7. Members of the company's management board perform functions in the bodies of entities outside the company's group require the consent of the supervisory board.

Neither the Company's Articles of Association nor the Rules of Procedure of the Management Board provide for the requirement for a member of the Management Board to obtain consent to perform functions in entities outside the Group. In accordance with the provisions of the Commercial Companies Code applied by the Company, performing functions in the body of an entity competitive to the Company requires the consent of the supervisory board.

2.11.5. assessment of the legitimacy of the expenditure referred to in Rule 1.5;

Due to the non-disclosure of statements of expenditure of this type (see the explanation to Rule 1.5), this rule is not currently applied.

2.11.6. information on the degree of implementation of the diversity policy in relation to the Management Board and the Supervisory Board, including the achievement of the objectives referred to in Rule 2.1.

Due to the lack of application of Rule 2.1 adopted by the Company, as well as the lack of a "Diversity Policy" (see the explanation to Rule 2.1), this Principle is not currently applied.

3.1. A listed company maintains effective systems of internal control, risk management and compliance of operations, as well as an effective internal audit function, appropriate to the size of the company and the type and scale of the business conducted, for the operation of which the management board is responsible.

There is no organizational internal audit unit in the Company. Internal control and risk management systems are distributed and are implemented by different operational divisions.

3.2. The Company shall separate in its structure the units responsible for the tasks of individual systems or functions, unless this is not justified due to the size of the company or the type of its activity.

The separation of organizational units responsible for the tasks of individual systems and functions is not justified due to the type of activity conducted by the Company.

3.5. Persons responsible for risk management and compliance report directly to the President or another member of the Management Board.

Not all persons responsible for risk management and compliance in the Company report directly to the President or other member of the Management Board. The risk management system, including compliance risk, is distributed in nature and is implemented by different operational divisions.

3.6. The head of internal audit is organizationally subordinate to the President of the Management Board, and functionally to the Chairman of the Audit Committee or the Chairman of the Supervisory Board, if the Board performs the function of the Audit Committee.

There is no organizational internal audit unit in the Company. Internal control and risk management systems are distributed and are implemented by different operational divisions.

3.7. Principles 3.4 - 3.6 also apply to entities from the group of companies that are of significant importance for its operations, if they have designated persons to perform these tasks.

The rule does not apply to the Company.

3.10. At least once every five years, a company belonging to the WIG20, mWIG40 or sWIG80 index is reviewed by an independent auditor selected with the participation of the audit committee.

The rule does not apply to the Company.

4.1. The Company should enable shareholders to participate in the General Meeting using electronic means of communication (e-General Meeting), if it is justified due to the expectations of shareholders reported to the Company, provided that it is able to provide the technical infrastructure necessary to conduct such a General Meeting.

In the Company's opinion, the current procedure for conducting general meetings, carried out on the basis of the provisions of the Commercial Companies Code, is sufficient.

4.3. The Company shall provide a publicly available broadcast of the General Meeting in real time.

In the opinion of the Management Board, there is no need to conduct a publicly available broadcast of the proceedings.

4.6. In order to make it easier for shareholders participating in the General Meeting to vote on resolutions with due diligence, draft resolutions of the General Meeting concerning matters and decisions other than those of an orderly nature should contain a justification, unless it results from the documentation submitted to the General Meeting. In the event that a given matter is placed on the agenda of the General Meeting at the request of the shareholder or shareholders, the Management Board shall request the presentation of the justification for the proposed resolution, unless it has been previously presented by the shareholder or shareholders.

The Management Board of the Company intends to prepare the justification of resolutions only in cases where, in the opinion of the Management Board, the resolution is not of a typical, repetitive nature, concerns a complex issue and when the purpose of the resolution is not obvious or in situations where the justification of the resolution is required by law. In the opinion of the Management Board, also based on experience, many typical resolutions adopted by the General Meeting do not require special justification and their content and purpose are obvious to the Company's shareholders.

4.7. The Supervisory Board gives its opinion on draft resolutions submitted by the Management Board to the agenda of the General Meeting.

The Supervisory Board gives its opinion on draft resolutions submitted by the Management Board to the agenda of the General Meeting on the matters indicated in § 26.1 of the Company's Articles of Association, and not on all matters.

4.8. Draft resolutions of the General Meeting for matters included in the agenda of the General Meeting should be submitted by the shareholders no later than 3 days before the General Meeting.

In accordance with the provisions of the Commercial Companies Code, draft resolutions may also be submitted by shareholders during the general meeting. There are no legal grounds for limiting the deadline within which shareholders could submit draft resolutions.

4.9. If the subject of the General Meeting is to be the appointment to the Supervisory Board or the appointment of the Supervisory Board for a new term of office:

4.9.1. Nominations for members of the Supervisory Board should be submitted within a period enabling the shareholders present at the General Meeting to make a decision with due consideration, but no later than 3 days before the General Meeting; the candidacies, together with a set of materials concerning them, should be published immediately on the company's website;

In accordance with the provisions of the Commercial Companies Code, draft resolutions may also be submitted by shareholders during the general meeting. There are no legal grounds to limit the deadline within which shareholders could submit candidates for members of the supervisory board.

6.3. If one of the incentive programs in the company is a management option program, then the exercise of the option plan should be conditional on the fulfilment by the entitled parties, within at least 3 years, of predetermined, realistic and appropriate financial and non-financial objectives and sustainable development, and the determined purchase price of shares by the entitled persons or the settlement of the options may not differ from the value of the shares at the time of the adoption of the program.

The Company implements the "Policy on Remuneration of Members of the Management Board and the Supervisory Board", which is available on the Company's website, in the "Investor Relations" section (tab: "Corporate Governance").

### 3. Shares and shareholding

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#### 3.1. Structure and changes in the shareholding structure

According to the information held by the Company as at 31 December 2024 and as at the date of preparation of the annual report for 2024, the shareholders holding more than 5% of the share capital and at least 5% of votes at the General Meeting were:

- **Goodyear S.A.** with its registered office in Luxembourg, holding 12,042,976 shares constituting 87.251% of the Company's share capital, granting the right to 12,042,976 votes at the Company's General Meeting of Shareholders, constituting approximately 87.251% of the total number of votes at the Company's General Meeting of Shareholders.<sup>8</sup>

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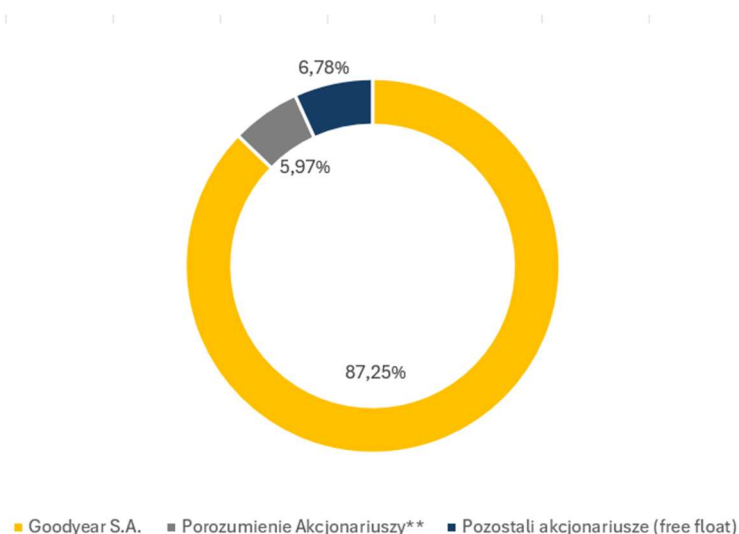
<sup>8</sup> Source: Current report 22/2024, Receipt of notifications from Goodyear group companies on a change in the company's shareholding in connection with an intra-group transaction, date of publication: 04.09.2024

- **Shareholders' Agreement**

- Nationale–Nederlanden Open Pension Fund represented by Nationale-Nederlanden Powszechne Towarzystwo Emerytalne S.A. with its registered office in Warsaw,
- PKO BP Bankowy Otwarty Fundusz Emerytalny represented by PKO BP BANKOWE Powszechne Towarzystwo Emerytalne S.A. with its registered office in Warsaw,
- PKO Voluntary Pension Fund.

The Parties to the Agreement jointly hold 879,469 shares of the Company, entitling to exercise 824,503 votes at the General Meeting of the Company, which corresponds to 5.97% of the total number of votes of the Company. <sup>9</sup>

**Chart 1.** Shareholding structure



### **3.2. Special control powers and restrictions on voting rights and transfer of ownership rights in securities**

Restrictions on the transfer of ownership of the Company's securities do not apply to the Company's shares. There are also no restrictions on the exercise of voting rights, such as a restriction on the exercise of voting rights by holders of a certain part or number of votes, time limits on the exercise of voting rights, or provisions under which, with the Company's cooperation, capital rights attached to securities would be separated from holding securities. The company did not issue securities that grant special control powers.

The Issuer is not aware of any agreements that may result in changes in the proportions of shares held by existing shareholders in the future.

There is no system of control of employee share programs in the Company.

The Company's Articles of Association do not provide for any special rules for amending the Articles of Association, which may be made in accordance with the applicable regulations, in particular the Commercial Companies Code.

<sup>9</sup> Source: Current report 7/2025 Notification of significant blocks of shares - amendment to the shareholders' agreement, date of publication: 20.05.2025

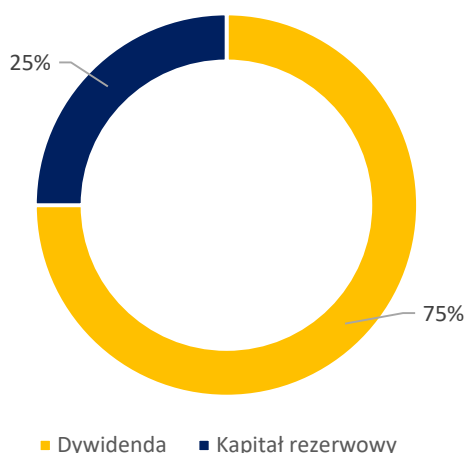
### 3.3. Dividend

The Ordinary General Meeting of the Company on 26 June 2025 adopted – in accordance with the proposal of the Management Board of the Company – a resolution regarding the distribution of the Company's profit for 2024 in the amount of PLN 77,755,668.38 (say: seventy-seven million seven hundred fifty-five thousand six hundred sixty-eight zlotys 38/100), as follows:

1. the amount of PLN 58,385,632.50 (say: fifty-eight million three hundred eighty-five thousand six hundred thirty-two zlotys 50/100) to a dividend for shareholders in the amount of PLN 4.30 per share, setting 22 September 2025 as the date of acquisition of dividend rights (dividend date) and 17 December 2025 as the dividend payment date – due to the seasonal nature of the Company's business;
2. The amount of PLN 19,370,035.88 (say: nineteen million three hundred seventy thousand thirty-five zlotys 88/100) should be allocated to the reserve capital with the possibility of payment in future years.

The dividend payment was made on time.

**Chart 2.** Profit distribution for 2024



## 4. Statute and statutory authorities

### 4.1. Amendment of the Articles of Association

In 2025, the Articles of Association of Tire Company Dębica S.A. were updated in order to adapt to new regulatory requirements and corporate governance standards. Key changes include:

- **Extension of the competences of the Supervisory Board** – the obligation to select an audit firm not only for the audit of financial statements, but also for the attestation of sustainable development (ESG) reports has been introduced, in accordance with the CSRD directive.
- **Adaptation of provisions to the new regulations** – the changes are of an orderly nature and ensure compliance with the applicable law and non-financial reporting standards.

- **No changes in the basic provisions** – the company, registered office, subject of business, share capital and structure of the Company's bodies remained unchanged.

The update of the Articles of Association strengthens transparency and prepares the Company for the full implementation of ESG reporting requirements, which is an important element of the responsible business strategy.

**A description of the rules concerning the appointment and dismissal of management persons and their powers, in particular the right to decide on the issue or redemption of shares, and a description of the activities of the management, supervisory or administrative bodies of the issuer and their committees.**

#### **4.2. Management Board**

In accordance with the Company's Articles of Association, the Management Board of Tir Company Dębica S.A. consists of three to seven people. The term of office of a Member of the Management Board is three years. Members of the Management Board are appointed for the period of joint term of office, which begins on the day of appointment. The mandate of a member of the Management Board expires no later than on the day of the General Meeting approving the financial statements for the last full financial year of the performance of the function of a member of the Management Board. Members of the Management Board may be elected for subsequent terms. The number of members of the Management Board is determined by the Supervisory Board. The Supervisory Board appoints and dismisses the President of the Management Board and other Members of the Management Board. The mandate of a Member of the Management Board expires as a result of the expiry of the term of office, death, resignation or dismissal from the Management Board. The resignation is effective at the moment of submitting a written statement to the Company or at a later date indicated in this statement. This date may not be later than 30 days from the date of submission of the written statement to the Company.

If a later effective date of the resignation is indicated than 30 days, the resignation is considered to be effective with the lapse of 30 days from the submission of the written statement to the Company.

In employment contracts and other agreements between the Company and the Members of the Management Board, as well as in disputes between them, the Company is represented by the Chairman of the Supervisory Board. Determining the remuneration rules and other terms of these agreements is the sole responsibility of the Chairman of the Supervisory Board.

The Management Board of the Company operates on the basis of the provisions of the Commercial Companies Code and other applicable legal regulations, as well as the provisions of the Company's Articles of Association and the Regulations of the Management Board of Tire Company Dębica S.A. In addition, in the performance of their duties, the Members of the Management Board are guided by the principles set out in the Best Practices of Companies Listed on the Stock Exchange.

The Management Board of the Company conducts the Company's affairs and represents the Company.

All matters related to the management of the Company that are not reserved by the Act or the Articles of Association to the competence of the General Meeting or the Supervisory Board fall within the scope of the Management Board's activities. The Rules of Procedure of the Management Board

specify in detail the mode of operation of the Management Board. These regulations are adopted by the Management Board and approved by the Supervisory Board. It was published on the website of the [www.debica.com.pl](http://www.debica.com.pl) Company.

In order to submit statements on behalf of the Company, the cooperation of two Members of the Management Board of the Company or one Member of the Management Board together with the Proxy is required. All Members of the Management Board are obliged and entitled to jointly manage the Company's affairs.

#### **Composition of the Management Board of the 21st term** (current as of 31.12.2025)

Ireneusz Maksymiuk	President of the Management Board
Anna Winiarska-Miśkowiec	Member of the Management Board
Marko Nahtigal	Member of the Management Board

#### **Composition of the Management Board of the 21st term** (current as of the date of publication of the annual report)

Ireneusz Maksymiuk	President of the Management Board
Anna Winiarska-Miśkowiec	Member of the Management Board
Marko Nahtigal	Member of the Management Board

#### **Experience and competence of the Management Board Members**

##### **Ireneusz Maksymiuk – President of the Management Board**



Master of Economics, graduate of the Warsaw School of Economics. He has many years of experience in the area of finance and management, gained, m.in, in Sara Lee and Goodyear, where he held the positions of Chief Financial Officer and Member of the Management Board in Poland, Russia and Central Europe. Since 2014, he has been associated with Tire Company Dębica S.A. as a Member of the Management Board, currently he is the President of the Management Board.

##### **Anna Winiarska-Miśkowiec – Member of the Management Board**



Attorney-at-law, graduate of the University of Rzeszów and the Jagiellonian University. It specializes in personal data protection and information privacy, and has international certificates in this area. Since 2010, she has been associated with the Goodyear Group, where she held legal functions in Poland, Ukraine and Central Europe. Currently, he is a Senior Legal Advisor, Commercial in the EMEA region and Member of the Management Board of Tire Company Dębica S.A.



### **Marko Nahtigal – Member of the Management Board**

A mechanical technician by education, since 1990 he has been associated with the Goodyear Group. He has extensive experience in production management, gained in factories in Slovenia and Germany. Since 2019, he has been the Production Director at the Goodyear factory in Slovenia. Since June 2022, he has been the Director of Production at the factory in Dębica and Member of the Management Board of Tire Company Dębica S.A.

The Resumes of the Management Board Members have been published on the Company's website, in the section devoted to investor relations: Company's Authorities and current report numbers 13/2022 and 33/2023.

### **4.3. Supervisory Board**

The Supervisory Board of the Company consists of five to nine members, with the number of Members of the Supervisory Board of a given term of office being determined by the General Meeting by way of a resolution. Members of the Supervisory Board are appointed by the General Meeting, but the Supervisory Board consists of one representative of the Company's employees appointed by them. The term of office of a Member of the Supervisory Board (term of office) may not exceed one year. It is permissible to elect the same person for subsequent terms. Members of the Supervisory Board are appointed for a joint term of office. The term of office begins on the day of appointment. The mandate expires no later than on the day of the General Meeting approving the Financial Statements for the year in which the term of office began.

Detailed rules of operation of the Supervisory Board are specified in the provisions of the Articles of Association and the Rules of Procedure of the Supervisory Board of the Company. The Rules of Procedure of the Supervisory Board have been published on the website of the [www.debica.com.pl](http://www.debica.com.pl) Company. The Supervisory Board exercises constant supervision over the Company's operations in all areas of its activity.

In addition to matters reserved by the provisions of the Company's Articles of Association, the Supervisory Board's special powers include:

- audit of financial statements,
- auditing the report of the Management Board of the Company and the Management Board's conclusions regarding the distribution of profits or covering losses,
- preparing and submitting to the General Meeting an annual written report for the previous financial year (Supervisory Board report),
- consent to the establishment or joining of a company or consortium,
- consent to the acquisition or disposal by the Company of shares or shares in companies or to the acquisition of branches of companies,
- consent to the sale of an organized part of the Company's property, subject to the provisions of Article 393 points 3 and 4 of the CCC,
- consent to the Company performing other legal acts binding or disposing of the Company's fixed assets, including the purchase and disposal of real estate, if the unit value of the legal transaction transfers the PLN equivalent of USD 500,000 (in words: five hundred thousand)

USD or, in the case of related transactions performed in the next twelve months, the value of these transactions transfers the PLN equivalent of USD 1,000,000 (in words: \$1 million,

- consent to encumber the Company's property with a value exceeding the equivalent in PLN of USD 1,000,000 (in words: one million),
- determining the remuneration for members of the Supervisory Board delegated to temporarily perform the activities of members of the Management Board,
- appointing and dismissing the President of the Management Board and other members of the Management Board,
- suspending a member of the Management Board or the entire Management Board from activities for important reasons,
- delegating a member or members to temporarily perform the duties of members of the Company's Management Board in the event of dismissal, resignation of members of the Management Board or the entire Management Board, or when members of the Management Board are unable to perform their duties for other reasons,
- approving the Rules of Procedure of the Company's Management Board,
- selecting an audit firm to audit financial statements and selecting an audit firm to certify sustainability reporting.

The Supervisory Board may adopt a resolution on the examination of a specific matter concerning the company's activities or its assets at the company's expense by an elected advisor (advisor to the supervisory board). An advisor to the Supervisory Board may also be selected to prepare specific analyses and opinions on the terms specified in the Commercial Companies Code. The General Meeting is authorized to determine the maximum total cost of remuneration of the Supervisory Board's advisors that the Company may incur during the financial year.

The Supervisory Board may appoint standing or *ad hoc committees acting* as collegial advisory and opinion-forming bodies of the Supervisory Board. In the resolution on the appointment of the Committee, the Supervisory Board defines the period of operation of a given Committee and the scope of its tasks.

The Supervisory Board Committees appointed by the Board shall submit reports on their activities to the Supervisory Board within the deadlines specified in the resolution on the appointment of a given Committee. The members of the Committee are appointed by the Supervisory Board from among its members. The members of a given Committee elect, by way of a resolution, the Chairman of the Committee from among their members. The Committee shall consist of at least two members. The first meeting of the Committee is convened by the Chairman of the Supervisory Board or another Member of the Supervisory Board designated by him. The work of the Committee is managed by the Chairman of the Committee. He also supervises the preparation of the agenda, the organization of the distribution of documents and the preparation of minutes of the Committee's meetings, with the assistance of the Company's Management Board office in the above scope. Meetings of the Committee are convened by the Chairman of the Committee, and in the event of his/her absence or inability to perform his/her functions – by the Chairman of the Supervisory Board or another Member of the Supervisory Board indicated by him/her, who invites the Committee Members to the meeting and notifies all other Supervisory Board Members of the meeting. All Members of the Supervisory Board have the right to participate in the meetings of the Committee. The notice of convening a meeting should be given to the Committee Members and other Members of the Supervisory Board no later than seven days before the meeting of the Committee, and in urgent cases no later than three days before the meeting of the Committee. The Chairman of the Committee may invite to the

meetings of the Committee the Members of the Management Board, employees of the Company and other persons whose participation in the meeting is useful for the performance of the Committee's tasks. The resolutions of the Committee are adopted by a simple majority of votes cast. Members of the Committee may vote on the adoption of a resolution in person, by attending a meeting of the Committee or by means of distance communication. Minutes of the meeting of the Committee are drawn up, which should be signed by the Members of the Supervisory Board present at the meeting of the Committee. The minutes should contain resolutions, conclusions and reports of the Committee. The minutes of the meetings of the Committees are kept at the Company's headquarters. Copies of the minutes are provided to all Members of the Supervisory Board. The Chairman of the Committee (or a person designated by him) is authorized to submit motions to the Supervisory Board for the Supervisory Board to adopt resolutions on the preparation of expert opinions or opinions for the needs of the Committee regarding the scope of tasks or employment of an advisor.

On 26 June 2025, the General Meeting adopted resolutions appointing the following persons to the Supervisory Board:

- Jacek Pryczek,
- François Colin de Verdière,
- Agnieszka Modras,
- Vincent Ganier,
- Lourens Roets,
- Michaël De Schrijver,
- Andrzej Kowal.

Pursuant to §14 of the Company's Articles of Association, the Company's employees, in the elections held in the Company, elected Mr. Krzysztof Mik as a member of the Supervisory Board for the term of office commencing on 26 June 2025. In accordance with §14 section 1 of the Company's Articles of Association, the members of the Supervisory Board are appointed for a joint term of office.

On July 18, 2025, at its first meeting, the Supervisory Board of the Company was constituted.

The Supervisory Board, acting on the basis of § 15 section 1 of the Company's Articles of Association, has selected from among its members:

- Mr. Jacek Pryczek – Chairman of the Supervisory Board,
- Mr. François Colin de Verdière – Deputy Chairman of the Supervisory Board,
- Mr. Andrzej Kowal – Secretary of the Supervisory Board.

Each of the members of the Supervisory Board of the Company made a statement that:

- does not conduct any activity competitive to the Company's activity, does not participate in a competitive company as a partner in a civil partnership, a partnership or as a member of the governing body of a capital company, and
- does not participate in another competitive legal person as a member of its body;
- is not listed in the Register of Insolvent Debtors, kept on the basis of the Act on the National Court Register.

**The composition of the Supervisory Board is current as at 31.12.2025 and as at the date of publication of the annual report**

- Jacek Pryczek - Chairman of the Supervisory Board
- François Colin de Verdière - Member of the Supervisory Board, Vice-Chairman of the Supervisory Board
- Andrzej Kowal - Independent Member of the Supervisory Board, Secretary of the Supervisory Board
- Agnieszka Modras - Independent Member of the Supervisory Board
- Vincent Ganier - Member of the Supervisory Board
- Lourens Roets - Member of the Supervisory Board
- Michaël De Schrijver - Member of the Supervisory Board
- Krzysztof Mika - Member of the Supervisory Board

**Audit Committee**

Within the Supervisory Board, there is a permanent Audit Committee.

The Audit Committee consists of at least 3 (three) members (including the Chairman) appointed and dismissed by the Supervisory Board from among its members.

When determining the composition of the Audit Committee, it should be taken into account that:

- the majority of the members of the Audit Committee (including its Chairman) should meet the independence criteria set out in Article 129(3) of the Expert Act;
- at least one member of the Audit Committee should have knowledge and skills in accounting or auditing of financial statements;
- members of the Audit Committee should have knowledge and skills in the field of the industry in which the Company operates. This condition is considered to be fulfilled if at least one member of the Audit Committee has knowledge and skills in the field of this industry or individual members have knowledge and skills in the field of this industry in certain areas.

**The tasks of the Audit Committee include, in particular:**

(a) monitoring:

- financial reporting process;
- the effectiveness of internal control and risk management systems and internal audit, including financial reporting;
- performing financial audit activities, in particular conducting audits by the audit firm, taking into account all conclusions and findings of the Audit Supervision Committee resulting from the audit conducted in the audit firm

b) controlling and monitoring the independence of the statutory auditor and the audit firm, in particular in the event that the audit firm provides services other than auditing to the Company;

c) informing the Supervisory Board about the results of the audit and explaining how this audit contributed to the reliability of financial reporting in the Company, as well as what was the role of the Audit Committee in the audit process;

d) assessing the independence of the statutory auditor and agreeing to the provision of permitted services by the statutory auditor that are not audit;

- e) developing a policy for the selection of an audit firm to conduct the audit;
- f) developing a policy for the provision of permitted non-audit services by the audit firm conducting the audit, by entities related to that audit firm and by a member of the audit firm's network;
- g) defining the procedure for selecting an audit firm;
- h) presenting recommendations to the Supervisory Board as to the selection of an audit firm;
- i) submitting recommendations to the relevant bodies and internal units of the Company (including in particular the Supervisory Board and the Management Board) aimed at ensuring the reliability of the financial reporting process in the Company;
- j) analyzing written information received from an entity authorized to audit financial statements on material issues related to financial audit activities and providing the Supervisory Board with the Audit Committee's position on this matter.

The Audit Committee may, without the intermediation of the Supervisory Board, request the Management Board and the Company's employees to provide information, explanations and provide documents necessary to perform the tasks of the Audit Committee.

During each financial year, at least 2 (two) meetings of the Audit Committee should be held, 1 (one) meeting in each half-year. Members of the Management Board, employees of the Company responsible for its financial affairs and an entity authorized to audit financial statements may be invited to the meetings of the Audit Committee. During 2025, the Audit Committee held eight meetings.

### **Composition of the Audit Committee of the Supervisory Board as at 31.12.2025 and as at the date of publication of the annual report**

#### **Andrzej Kowal – Chairman of the Audit Committee**

Independent Member of the Supervisory Board, Secretary of the Supervisory Board, Member of the Supervisory Board, graduate of the Poznań University of Economics. Mr. Kowal's professional career is related to EY, which he started in 1991. In 2001 (until 2015). became a managing partner of the office in Poznań, being also a member of the management board of companies joining the EY group. In 1998, after completing a series of trainings, ACCA obtained the qualifications of a British statutory auditor, and in 2000 - he obtained the qualifications of a statutory auditor in the Polish Chamber of Statutory Auditors. Mr. Kowal has over 30 years of experience in the field of financial reporting verification, transaction advisory, IPO and human team management. Since 2016, Mr. Kowal has been the Chairman of the Supervisory Board at Grupa Recykl S.A. Since 2018, he has been the Deputy Chairman of the Supervisory Board at Reino Capital S.A., where he also serves as the Chairman of the Audit Committee. Since 2019, Mr. Kowal has also been a member of the Supervisory Board of Tire Company Dębica S.A., and since 2021 he has been the chairman of the audit committee of this board.

Mr. Andrzej Kowal meets the criteria of independence within the meaning of the Act of 11 May 2017. on statutory auditors, audit firms and public oversight, as well as within the meaning of Annex II to the European Commission Recommendation 2005/162/EC of 15 February 2005 on the role of non-executive directors or members of the supervisory board of listed companies and (supervisory) board committees, as well as the criteria described in the Best Practices for WSE Listed Companies 2021.

### **Agnieszka Modras – Member of the Audit Committee**

Independent Member of the Supervisory Board, Attorney-at-Law, graduate of the Faculty of Law and Administration of the University of Warsaw, in 2022 she received a PhD in Social Sciences in the discipline of Management and Quality Science at the Faculty of Management at the University of Warsaw. In the years 2002-2004 she was a lawyer in the Warsaw office of Weil Gotshal & Manges. Then, in the period from 2004 to 2015, she was an attorney-at-law at Sołtysiński Kawecki & Szlęzak. In the years 2015-2020, she was the director of the legal services department of Bank Pocztowy S.A. In the years 2020-2023, she was the director of the legal department of Bank Gospodarstwa Krajowego. Since February 2023, she has been the Director of the Legal and Compliance Department of PayPo Sp. z o.o. In the past, she was an independent member of the supervisory board of ZT Kruszwica S.A. (2020-2021), an independent member of the supervisory board and chairwoman of the audit committee at FCA-Group Bank Polska S.A. (2017-2019), as well as vice-chairman of the supervisory board of Immusec sp. z o.o. (2016-2019).

Ms. Agnieszka Joanna Modras meets the criteria of independence within the meaning of the Act of 11 May 2017 on statutory auditors, audit firms and public supervision, as well as within the meaning of Annex II to the European Commission Recommendation 2005/162/EC of 15 February 2005 on the role of non-executive directors or members of the supervisory board of listed companies and (supervisory) board committees, as well as the criteria described in the Best Practices for WSE Listed Companies 2021.

### **Lourens Roets – Member of the Audit Committee**

Member of the Supervisory Board, born in 1977 He completed his master's degree in taxation at the University of North West in South Africa. He is also a graduate of accounting studies at the University of Port Elizabeth and the University of KwaZulu-Natal/University of Natal. He started his professional career in the audit department at the South African branch of PwC in the years 1999-2002. Then, from 2003 to 2007, he worked as a Corporate Financial Manager at Klein Karoo International. From 2007 to 2008 he held the position of Senior Audit Manager at BDO Spencer Steward Port Elizabeth. Since 2008, he has been working for Goodyear. Initially as a Controller (2008-2009) and Financial Planner (2009-2011) in South Africa. He then served as a Controller at Goodyear Dunlop Tires Operation in Luxembourg (2012-2013). From 2013 to 2015 he was Retail Finance Director - Trentyre and Master's Degree. From 2015 to 2017, he was the Director of Internal Audit in the Europe, Middle East and Africa (EMEA) region, and in the years 2017 - 2023 he was the Controller in this region. Since February 2023, he has been working as the Director of Financial Transformation in the EMEA region.

#### **4.4. The manner of operation of the General Meeting of Shareholders and its basic powers as well as a description of the rights of shareholders and the manner of their exercise**

In accordance with the provisions of the Commercial Companies Code, the General Meeting is convened by means of an announcement made on the Company's website [www.debica.com.pl](http://www.debica.com.pl) and in the manner specified for the provision of current information, in accordance with the regulations on public offering, conditions governing the introduction of financial instruments to organized trading, and on public companies.

The announcement should be made at least twenty-six days before the date of the General Meeting. The General Meeting is convened by the Management Board. The Supervisory Board may convene

the Ordinary General Meeting if the Management Board fails to convene it within the time specified in the provisions of the Commercial Companies Code or in the Articles of Association, and the Extraordinary General Meeting if it deems it advisable to convene it. The Extraordinary General Meeting may also be convened by shareholders representing at least half of the share capital or at least half of the total votes in the Company. A shareholder or shareholders representing at least one-twentieth of the share capital may request that an Extraordinary General Meeting be convened and that certain matters be placed on the agenda of that meeting. A request to convene an Extraordinary General Meeting should be submitted to the Management Board in documentary form.

The General Meeting is opened by the Chairman of the Supervisory Board of the Company or his deputy. Then, from among the persons entitled to participate in the General Meeting, the shareholders elect the Chairman of the General Meeting.

In the absence of the Chairman of the Supervisory Board or his/her deputy, the General Meeting shall be opened by the President of the Management Board of the Company or a person appointed by the Management Board of the Company. The General Meeting may order a break in the proceedings by a two-thirds majority. Breaks may not last longer than thirty days in total.

The competences of the General Meeting include:

- consideration and approval of the report of the Management Board of the Company and the Financial Statements for the previous financial year, as well as granting discharge to the members of the Company's bodies for the performance of their duties;
- adoption of a resolution on the distribution of profit or coverage of losses;
- change of the Company's subject of business;
- amendment of the Company's Articles of Association;
- increase or decrease of share capital;
- merger and transformation, as well as dissolution and liquidation of the Company;
- issue of convertible or pre-emptive bonds and issue of subscription warrants
- a decision on claims for compensation for damage caused during the establishment of the Company or the exercise of management or supervision;
- the sale and lease of an enterprise or its organized part and the establishment of a limited right in rem over them.

Matters and resolutions of the General Meeting, in addition to the above, require the formalities specified in the Commercial Companies Code.

The right to participate in the General Meeting is granted to persons who are shareholders of the Company and who, sixteen days before the date of the General Meeting (the date of registration of participation in the General Meeting), submit to the entity maintaining the securities account a request to issue a personal certificate of the right to participate in the General Meeting, in accordance with the provisions of the Commercial Companies Code.

Voting is carried out by means of a computerized system for casting and calculating votes, ensuring that votes are cast in the number corresponding to the number of shares held, as well as excluding the possibility of identifying the manner of voting by individual shareholders in the event of a secret ballot.

## **General Meetings in 2025**

The Ordinary General Meeting was held on 26 June 2025.

### **4.5. Choosing an audit firm**

On 21.06.2024, agreement No. 10482 was concluded with Grant Thornton Polska Prosta spółka akcyjna (formerly: Grant Thornton Polska Spółka z ograniczoną odpowiedzialnością Spółka komandytowa) with its registered office in Poznań (postal code: 61-131) at 88 E Archbishop Antoniego Baraniaka Street, for: audits of separate financial statements and review of separate interim financial statements for 2024 and 2025.

In accordance with the agreement concluded, the remuneration payable for the audit of the financial statements for the year ended 2025 amounted to PLN 288,000. In addition, a separate agreement was entered into with the statutory auditor for the provision of assurance services related to the verification of sustainability reporting for 2025, for which the remuneration amounted to PLN 110,000. By comparison, the remuneration for the review and audit of the financial statements for 2024 amounted to PLN 288,000, while the remuneration for the verification of the sustainability report for 2024 amounted to PLN 144,000.

The Management Board announces that on the basis of the Supervisory Board's statement, the entity authorized to audit the financial statements of the Company for 2024 has been selected in accordance with the provisions of law and that this entity and the statutory auditors performing this audit have met the conditions for issuing an impartial and independent audit report, in accordance with the provisions of national law.

The main assumption of the developed policy of selecting an audit firm to conduct the audit was to select a reputable company with appropriate experience and guaranteeing high quality audit services.

### **4.6. Internal control and risk management systems in relation to the processes of preparing financial statements**

The Company monitors changes in the law on financial reporting on an ongoing basis and follows the principles set out in the Accounting Act. The Management Board of the Company is responsible for the compliance of the information provided in the financial statements with the provisions of law and the adopted accounting principles.

Financial statements are prepared by the Finance Department on the basis of current legal regulations and accounting principles based on data from internal accounting systems. The prepared reports are then verified by the Chief Financial Officer and the Audit Committee of the Company's Supervisory Board. The tasks of the Audit Committee include, m.in, monitoring the financial reporting process and the effectiveness of internal control and risk management systems and internal audit, including financial reporting.

The financial statements approved by the Management Board are verified by an independent audit firm, which is selected by the Supervisory Board of the Company, based on the recommendations of the Audit Committee.

#### **4.7. Diversity policy**

As at the date of publication of this statement, the Company does not have a formally adopted diversity policy relating to the Company's bodies and its key managers. At the same time, the Company emphasizes that in the process of recruitment for managerial positions, substantive criteria are given priority, in particular the competences and experience of candidates in the field of performing a given function.

The current composition of the Management Board and the Supervisory Board ensures a high level of diversity, including, m.in, professional experience, education and age of the members of these bodies. Taking into account the evolving standards of corporate governance and applicable law, the Company plans to develop and implement a formal diversity policy in subsequent reporting periods..

## VII. OTHER INFORMATION

### 1. Value of transactions with related parties

The value of transactions with related parties belonging to the Goodyear Group in 2025 in the sale of goods, goods and services amounted to PLN 2,739.0 million, and in the sale of fixed assets to PLN 2.0 million.

The value of transactions related to the purchase amounted to PLN 794.7 million. In the financial year covered by the financial statements, the Company did not enter into material transactions on non-market terms with related parties.

### 2. Sureties and guarantees granted, loans taken out and granted

During 2025, the Company did not grant any guarantees or sureties and did not enter into any loan agreements. The Company utilized overdraft facilities; however, the outstanding balance under such facilities as at the end of 2025 amounted to nil. During 2025, the Company had overdraft facility agreements in place with three banks for a total amount of PLN 145 million. In the period under review, the Company did not receive any guarantees and did not terminate any credit or loan agreements.

**Table 5.** Statement of granted overdrafts

Name (company) of the entity with indication of legal form	Amount of credits/loans according to the agreement [in PLN thousand]	Currency	Interest rate conditions	Repayment term	Security
BANK PEKAO S.A.	60 000	PLN	WIBOR 1M + 1.30%	31.10.2027	power of attorney for bank accounts, a statement of voluntary submission to enforcement pursuant to Article 777 § 1 of the Code of Civil Procedure Act
BNP PARIBAS	40 000	PLN	WIBOR 1M + 1.00%	30.09.2026	
MBANK S.A.	45 000	PLN	WIBOR 1M + 1.60%	30.09.2026	

In 2025. The Company has granted six (6) short-term loans to Goodyear S.A., based in Luxembourg. Detailed information on loan settlements for Goodyear S.A. in 2025 can be found in the table below:

**Table 6. Overview of loans granted**

Date of the contract	19.12.2023	18.03.2024	21.06.2024	26.07.2024	20.09.2024
contractual remuneration	WIBOR1R + 0.45% margin				
maturity (loan repayment)	19.12.2024	18.03.2025	20.06.2025	25.07.2025	10.09.2025
loan amount (in PLN thousand)	200 000	115 000	155 000	70 000	150 000
interest realized in 2025 (in PLN thousand)	600	2 045	4 142	2 617	6 771
Loan principal as at 31.12.2025 (in PLN thousand)	0	0	0	0	0
interest accrued as at 31.12.2025 (in PLN thousand)	0	0	0	0	0

Date of the contract	19.12.2024	19.12.2024	18.03.2025	20.06.2025	25.07.2025
contractual remuneration	WIBOR1R + 0.45% margin				
maturity (loan repayment)	03.02.2025	19.12.2025	17.03.2026	19.06.2026	24.07.2026
loan amount (in PLN thousand)	100 000	100 000	55 000	170 000	70 000
interest realized in 2025 (in PLN thousand)	552	5 177	2 034	3 818	1 217
Loan principal as at 31.12.2025 (in PLN thousand)	0	0	55 000	170 000	70 000
interest accrued as at 31.12.2025 (in PLN thousand)	0	222	210	650	268

Date of the contract	19.09.2025	19.12.2025	19.12.2025	TOTAL
contractual remuneration	WIBOR1R + 0.45% margin			
maturity (loan repayment)	18.09.2026	18.12.2026	02.01.2026	
loan amount (in PLN thousand)	150 000	100 000	40 000	
interest realized in 2025 (in PLN thousand)	1 445	0	0	30 418
Loan principal as at 31.12.2025 (in PLN thousand)	150 000	100 000	40 000	585 000
interest accrued as at 31.12.2025 (in PLN thousand)	573	160	64	2 147

The financial resources we had allowed for timely fulfilment of the obligations incurred. The Company did not issue debt or equity securities during the period covered by the report.

### **3. Securities Investments**

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In 2025, the Company did not invest in securities, financial instruments or real estate.

### **4. Forecasts of financial results**

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The Company disclosed its financial performance forecasts for 2025 to the public by way of ESPI current report No. 2/2026 dated 2 March 2026. In addition, the Company provided ongoing updates on the execution of the forecasts through the publication of periodic reports. Information on the Company's results for the first quarter of 2025 was disclosed in current report No. 5/2025 dated 7 May 2025. Data on the results for the first half of 2025 were published in current report No. 23/2025 dated 1 September 2025, while the results for the nine-month period ended 2025 were presented in current report No. 27/2025 dated 24 October 2025. In the period under review, no differences were identified between the published forecasts and the Company's actual financial results.

### **5. Significant agreements**

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The Company is a party to the following significant agreements:

- On 1 February 2018, the Company entered into a framework sale agreement and (ii) a master resale agreement (the "Agreements") with Goodyear Dunlop Tires Operations S.A., located in Colmar-Berg, Luxembourg, ("Goodyear", the current name Goodyear Operations S.A.). The agreements have been in force since 1 January 2018, as announced by the Company in current report RB 2/2018.
- On the same day, by agreement of the parties, the Technical Support and Licensing Agreement of 14 August 2014 concluded by the Company with Goodyear S.A. with its registered office in Colmar Berg, Luxembourg, the conclusion of which was announced by the Company in Current Report No. 17/2014 of 14 August 2014, and the agreement for the provision of services concluded by the Company with Goodyear Dunlop Tires Operations S.A. with its registered office in Colmar, was terminated with effect from 1 January 2018 Berg, Luxembourg on 1 January 2006, as announced by the Company in current report RB 2/2018.
- Loan agreements granted to Goodyear S.A., as announced by the Company in current reports No. 3/2025, 9/2025, 20/2025, 25/2025 and 28/2025.

The company is not aware of agreements concluded between shareholders (partners), insurance, cooperation or cooperation.

### **6. Changes in the basic principles of business management**

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In 2025, there were no changes in the basic principles of business management.

## 7. Information on the remuneration of persons managing and supervising the Company

The Company does not have any obligations in respect of pensions or other similar benefits payable to former members of the management bodies. The Company confirms that, in the reporting year, it did not exercise its right to claim the repayment of any variable components of remuneration from any of the individuals covered by the Remuneration Policy. No circumstances arose that would justify the application of clawback mechanisms in accordance with the applicable regulations and the principles set out in the Policy. The Company maintains and applies such mechanisms in order to ensure accountability, alignment of remuneration with long-term performance, and compliance with corporate governance principles.

**Table 7.** Salaries of persons holding positions in the company's bodies [in PLN thousand]

	2025	2024
<b>I. Remuneration paid or due to persons holding positions in management bodies</b>	<b>2 546,9</b>	<b>2 456,3</b>
Ireneusz Maksymiuk – President of the Management Board	1 104,1	1 166,4
Marko Nahtigal – Member of the Management Board <sup>1)</sup>	1 400,3	1 252,1
Anna Winiarska – Miśkowiec – Member of the Management Board <sup>2)</sup>	42,5	37,8
<b>II. Salaries paid or due to persons holding positions in supervisory bodies</b>	<b>825,4</b>	<b>743,6</b>
Janusz Raś – Member of the Supervisory Board	196,7	142,5
Krzysztof Pieniżek – Member of the Supervisory Board	0	164,2
Krzysztof Mika – Member of the Supervisory Board	154,2	
Agnieszka Modras – Independent Member of the Supervisory Board	211,3	189,8
Andrzej Kowal – Independent Member of the Supervisory Board	263,2	247,1
<b>Total</b>	<b>3 372,3</b>	<b>3 199,9</b>

<sup>1)</sup> Costs incurred by the Company on the basis of invoices received regarding remuneration for work in connection with employment by Goodyear Slovenija d.o.o. for the period of performance of the function of a member of the Management Board from 1 January 2024 to 31 December 2024 and from 1 January 2025 to 31 December 2025

<sup>2)</sup> Costs incurred by the Company on the basis of invoices received regarding remuneration for work in connection with employment by Goodyear Polska Sp. z o.o. for the period of performance of the function of a member of the Management Board from 1 January 2024 to 31 December 2024 and from 1 January 2025 to 31 December 2025

The other members of the Supervisory Board did not receive remuneration.

## 8. Company shares or rights therein held by persons managing and supervising the Company

As at the date of publication of the annual report, none of the managers held shares in the Company or any rights thereto.

## **9. Changes in the proportion of shares held**

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The company is not aware of the agreements as a result of which there may be changes in the proportions of shares held in the future.

## **10. Significant events related to previous years**

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There were no significant events concerning previous years that would have a significant impact on this Management Board report.

## **11. Acquisition and disposal of own shares**

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In 2025, there were no acquisitions and disposals of own shares.

## **12. Significant court proceedings in 2025**

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On 4 October 2022. The Company has received a copy of the lawsuit filed by Lemuria Partners Sicav P.L.C. ("Lemuria") for the repeal of certain resolutions of the General Meeting adopted by the Ordinary General Meeting of the Company on 30 June 2022 (the "AGM"). The subject of the lawsuit filed by Lemuria is the repeal of the following resolutions of the AGM:

- Resolution No. 7 of the Ordinary General Meeting of Shareholders on the distribution of profit,
- Resolution No. 8 of the Ordinary General Meeting of Shareholders on granting discharge to the Member of the Management Board of the Company for the performance of duties in 2021,
- Resolution No. 19 of the Ordinary General Meeting of Shareholders on granting discharge to a Member of the Supervisory Board of the Company for the performance of duties in 2021

The Management Board informs that the content of the challenged resolutions was published by the Company in current report No. 15/2022 of 30 June 2022.

On 13 September 2023, the Regional Court in Rzeszów, VI Commercial Division, issued a judgment of first instance dismissing in its entirety the action brought by Lemuria Partners Sicav P.L.C. Following the filing of an appeal, on 6 October 2025, the Court of Appeal in Rzeszów dismissed the appeals and thus decided:

- dismiss the appeals of the plaintiff and both interveners against the judgment of the Regional Court in Rzeszów, VI Commercial Division dismissing the action in its entirety. The Company informed about the judgment issued by the Regional Court in Rzeszów in report No. 29/2023 of 13 September 2023,
- order the plaintiff to reimburse the costs of the appeal proceedings in favor of the Company.

The verdict is final in the part concerning the dismissal of the appeal.

Detailed legal basis: § 20 section 1 point 10 of the Regulation of the Minister of Finance of 6 June 2025 on current and periodic information to be published by issuers of securities and the conditions for recognizing as equivalent information required by the laws of a non-member state.

On August 29, 2024. The Company received a copy of the application submitted by the shareholders acting in the agreement (the conclusion of which was announced by the Company in current report no. 3/2023) for the appointment of a special auditor for the Company pursuant to Article 85(1) and Article 84 of the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies.

On 3 October 2024, the District Court in Rzeszów decided to dismiss the above-mentioned shareholder application. The decision is not final.

October 21, 2024 The Company has become aware of the submission of an application by the shareholders acting in an agreement to appoint a special auditor for the Company pursuant to Article 85(1) and Article 84 of the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies. This application was submitted in connection with the failure of the Ordinary General Meeting of the Company on 27 June 2024 to adopt a resolution on the appointment of a special auditor with the content proposed by the applicants.

On 28 March 2025, the District Court in Rzeszów decided to reject the above-mentioned application of the shareholders. The decision is not final

# **Sustainability Statement**

**Tire Company Dębica S.A.**

**2025**

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## LIST OF ABBREVIATIONS USED IN THE REPORT

<b>CSRD</b>	Corporate Sustainability Reporting Directive
<b>DMA</b>	Double Materiality Assessment
<b>ESRS</b>	European Sustainability Reporting Standards
<b>GHG</b>	Greenhouse gas
<b>KPIs</b>	Key Performance Indicator
<b>LMB</b>	Location-based method in the calculation of greenhouse gas emissions in Scope 2
<b>MBM</b>	Market-based method for the calculation of greenhouse gas emissions in Scope 2
<b>EHS</b>	Environmental, health and safety
<b>PCR</b>	Product category rules
<b>B2B</b>	Business to business
<b>CSO</b>	Chief Sustainability Officer
<b>EMEA</b>	Europe, Middle East and Africa
<b>TCFD</b>	The Task Force on Climate-related Financial Disclosures
<b>Company</b>	Tire Company Dębica S.A.
<b>Goodyear Group</b>	The Goodyear Tire & Rubber Company and all related entities

# ESRS 2

## ESRS 2 GENERAL DISCLOSURES

### **BP-1 General basis for the preparation of a sustainability statement**

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This statement regarding Tire Company Debica S.A. (hereinafter the Company) for 2025 has been prepared in accordance with the applicable regulations: the Accounting Act of 29 September 1994 Journal of Laws of 2024, item 1863, and the provisions of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investments, and the ESRS (European Sustainability Reporting Standards) introduced by Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council about sustainability reporting standards. The document has been prepared in an individual form and concerns the Company's value chain at both the supplier and customer level. The double materiality assessment process includes the mapping of the value chain at the supplier and customer level, which includes key business partners and geographical areas – Europe, China, North America and South America — related to the Company's operations.

When preparing the sustainability statement, the Company focuses on key aspects of its business, without disclosing information regarding intellectual property, know-how and innovation, as they are not related to the material topics identified during the double materiality analysis and are not relevant in the context of the information presented. In the entire sustainability statement, the Company used the option to omit one disclosure<sup>10</sup> due to company confidentiality.

### **BP-2 Disclosures in relation to specific circumstances**

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In 2023, a fire occurred at the facility, as a result the Company lost part of its production capacity in the area of passenger tire production. The Company returned to work at full production capacity from before the fire in the fourth quarter of 2024. This situation affects the level of reported indicators in terms of water consumption, energy consumption, waste, and greenhouse gas (GHG) emissions for 2024 report. For this reason, comparing 2025 data with 2024 results in these areas is not fully adequate, as the 2024 figures were significantly distorted.

In preparing the statement regarding its sustainable development, the Company did not deviate from the definitions of short-, medium- and long-term perspectives specified in the ESRS 1 standard, taking one (1) year as a short-term perspective, five (5) years as a medium-term perspective and a period over five (5) years as a long-term perspective.

The Company did not use estimates in the calculation of Scope 3 GHG emissions in the relevant categories reported in this statement: Category 1 and Category 11. The calculations in Category 11 were made based on actual data collected in accordance with the sectoral guidelines from the Product Category Rules (PCR) for the preparation of the Environmental Product Declaration (EPD) for the product category: Tires, UL 10006, Third Edition, dated July 1, 2022, for best-selling products and extrapolated to the entire tire production. The Company will continue to consider and implement efforts to obtain real-world data for future reports.

The statement for the year 2025 constitutes the second sustainability report prepared by the Company in accordance with the European Sustainability Reporting Standards (ESRS). Compared

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<sup>10</sup> The market size of low-carbon products and services or adaptive solutions and the expected changes in net revenue from low-carbon products or adaptive solutions are treated by the Company as confidential commercial information and are not disclosed in this statement.

to the sustainability report for the year 2024, no changes requiring substantive restatement or re-presentation have been identified, with the exception of a calculation error related to the water consumption intensity metric.

In the 2024 report, the indicator of total water consumption within the Company's own operations per EUR 1 million of net revenue was incorrectly calculated and disclosed as 0.000809733. The total water consumption amount of 722,460 m<sup>3</sup> was correctly disclosed. Based on the correct methodology, with net revenue of EUR 585.203 million, the water consumption intensity amounts to 1,234.55 m<sup>3</sup> per EUR 1 million of net revenue. Disclosures related to water reuse, amounting to 8,256,000 m<sup>3</sup> of water reused, were also correctly presented, while no water recycling was applied. The identified error was limited exclusively to the calculation of the intensity metric and did not impact other quantitative or qualitative disclosures related to water management.

The Statement is not based on European standards adopted within the formal standardization system (ISO/IEC/CEN/CENELEC). The Company does not apply any other sustainability reporting frameworks beyond those defined by ESRS and does not present information in the form of cross-references.

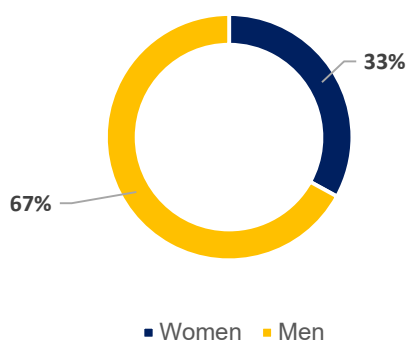
### **GOV-1 The role of administrative, management and supervisory bodies**

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In 2025, the Company maintained a stable and consistent corporate governance structure. There were no changes in the composition of the Management Board or the Supervisory Board compared to 2024. This continuity is a key element of robust governance, ensuring effective oversight, strategic consistency, and accountability in decision-making processes. The unchanged structure of both bodies provided a solid foundation for the implementation of long-term objectives, including the Company's sustainability strategy and commitments. Stability at the governance level reinforces confidence among stakeholders and supports the Company's ability to deliver on its environmental, social, and economic responsibilities.

In 2025, the Company's Management Board had three members, including one woman (33%) and two men (67%). The gender diversity ratio in the Management Board was 1:2.

**Chart 1. Diversity in the Management Board of the Company**



## **Management Board of the Company**

Both the members of the Management Board and the Supervisory Board have diverse and relevant experience to conduct and supervise business activities in all aspects related to management. As of 31 December 2025, the Management Board consisted of:

### ***Ireneusz Maksymiuk***

President of the Management Board, has a university degree in economics and is a graduate of the Faculty of Foreign Trade at the Warsaw School of Economics. He began his professional career in September 1991 in the audit company Moore Stephens Sp. z o.o. in the audit department, working on various projects in Poland and Great Britain. Between 1994 and 1999, he held various positions in the financial departments of large domestic and international companies. From October 1999 to February 2011, he worked at Sara Lee as Chief Financial Officer – Member of the Management Board of Sara Lee H&BC Poland, also in various financial positions in Central Europe and Russia. From March 2011 to June 2014, he was the Chief Financial Officer – Member of the Management Board of Goodyear Russia LLC. In July 2014, he became the Chief Financial Officer for Poland and Ukraine and Member of the Management Board of Goodyear Dunlop Tires Polska Sp. z o.o. He currently holds the position of Chief Financial Officer for Eastern Europe and the Middle East, holding positions in Goodyear Group companies. In 2014, he was appointed Member of the Management Board of Tire Company Dębica S.A., and in December 2023 he was appointed President of the Management Board of Tire Company Dębica S.A.

### ***Anna Winiarska-Miśkowiec***

Attorney-at-law, graduate of the Faculty of Law and Administration of the University of Rzeszów, English philologist, graduate of the Faculty of Philology of the Jagiellonian University. She began her professional career in 2010 as a Specialist in the Legal Department, providing legal services to Goodyear Group companies located in Poland and Ukraine. From 2015 to 2018, she worked at Goodyear as Legal Counsel for Central Europe, in 2018 she took the position of Legal Counsel for Eastern Europe, and in 2022 the position of Senior Legal Counsel for Eastern Europe.

### ***Marko Nahtigal***

Factory director, mechanic technician by education. He started his career in 1990 at the Goodyear factory in Kraj, Slovenia, as an operator in the Cord Cutting Department. In 2007, he took the position of a specialist in the area of Continuous Improvement, responsible for the implementation of the kanban system. In 2010, he became the head of the Final Control Department, and in 2011 he led the work of the Business Team. Since 2014, he has supervised the implementation of Production Optimization. In 2016, he became Head of Production at the Goodyear factory in Kranj, and from 2017 to 2019 he held this role at the Goodyear facility in Fulda, Germany. In 2019, he returned to the Goodyear factory in Slovenia as Production Director. Since June 2022, he has been taking up the position of Production Director at the factory in Dębica.

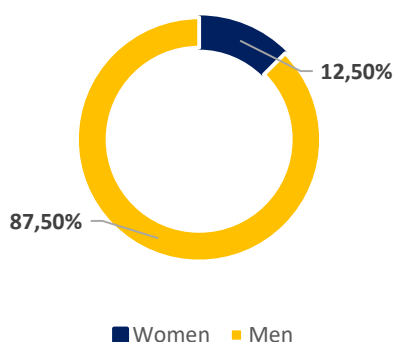
## **Supervisory Board of the Company**

The Company's Supervisory Board can have between five and nine members and the term of office is one year. The current term of office began on 26 June 2025, on the day of the General Meeting

of the Company, at which a resolution was adopted on the appointment of members of the Supervisory Board.

As of 31 December 2025, the Company's Supervisory Board consisted of eight members, including one female (12.5%) and seven males (87.5%). The ratio of gender differentiation is therefore 1:8, which is shown in Chart 2. Detailed data on the diversification of the Company's Supervisory Board are presented in Table 1.

**Chart 2.** Diversity of the Company's Supervisory Board by gender



**Table 1.** Diversity of the Supervisory Board of the Company

Specification	Total number	Percentage [%]
Men (over 50 years old)	3	37.5%
Men (between 30 and 50 years old)	4	50%
Women (over 50 years old)	0	0%
Women (between 30 and 50 years old)	1	12.5%
Percentage of independent members in the Supervisory Board		25%

### Members of the Supervisory Board of the Company

#### **Jacek Pryczek**

Chairman of the Supervisory Board. He began his professional career in the Company in 1994, and in May 1997, he took the position of Company Secretary in the Legal Department, and two years later he took the position of Sales and Marketing Director. From May 1999 to May 2006, he was a Member of the Management Board and Commercial Director. From May 2006 to December 2007, he served as Managing Director of Goodyear Middle East and Africa. From January 2008 to June 2014, he was the President of the Management Board of the Company, at the same time as the General Director of Goodyear Dunlop Tires Polska Sp. z o.o., responsible for the Polish and Ukrainian markets. From 2013 to 2017, he was Managing Director of Goodyear in the Central Europe

region, and in 2018-2019 he was the General Manager of Goodyear in the Europe East region. From 2018 to 2021, he held the position of Managing Director of the Retail Europe Distribution Channel, and from 2021 to 2023 as Director of Retail Channel Development at Goodyear Europe. Since January 1, 2024, he has been responsible for the sale of Goodyear Group products in the markets of Eastern Europe North. Since 2013, he has also been the President of the Management Board of Goodyear Polska Sp. z o.o., and since 2014 he has been the Chairman of the Supervisory Board at the Company.

### ***François Colin de Verdière***

Member of the Supervisory Board, Goodyear's Associate General Counsel for Europe, Middle East and Africa (holding functions in the Goodyear group companies). He has overall responsibility for legal and compliance for the EMEA region of Goodyear. He is admitted to practice as an attorney in New York and holds an LL.M. in Corporation Law from New York University, a Master Degree in Corporate and Tax Laws from Pantheon-Sorbonne University and a MSc. in Management from Dauphine University. He joined Goodyear in 2011 and during that time has served in multiple functions including as Legal Director to France, Southern Europe and Western Europe clusters and to the Business Europe and Consumer Europe business units. Before joining Goodyear EMEA, he was in private practice with Cleary Gottlieb Steen & Hamilton LLP in New York and Paris specializing in Mergers & Acquisition and Corporate Finance.

### ***Andrzej Kowal***

Independent Member of the Supervisory Board, Secretary of the Supervisory Board, Member of the Supervisory Board, graduate of the Poznań University of Economics. Mr. Kowal's professional career is related to EY, which he started in 1991. In 2001 (until 2015), he became a managing partner of the office in Poznań, being also a member of the management board of companies joining the EY group. In 1998, after completing a series of trainings of ACCA, obtained the qualifications of a British statutory auditor, and in 2000, he obtained the qualifications of a statutory auditor in the Polish Chamber of Statutory Auditors. Mr. Kowal has over 30 years of experience in the field of financial reporting verification, transaction advisory, IPO and human team management. Since 2016, Mr. Kowal has been the Chairman of the Supervisory Board at Grupa Recykli S.A. Since 2018, he has been the Deputy Chairman of the Supervisory Board at Reino Capital S.A., where he also serves as the Chairman of the Audit Committee. Since 2019, Mr. Kowal has also been a member of the Supervisory Board of the Company, and since 2021 he has been the chairman of the audit committee of this board. Mr. Andrzej Kowal meets the criteria of independence within the meaning of the Act of 11 May 2017 on statutory auditors, audit firms and public supervision, as well as within the meaning of Annex II to the European Commission Recommendation 2005/162/EC of 15 February 2005 on the role of non-executive directors or members of the supervisory board of listed companies and (supervisory) board committees, as well as the criteria described in the Best Practices for WSE Listed Companies 2021.<sup>11</sup>

### ***Vincent Ganier***

Member of the Supervisory Board, Vice President of Finance at Goodyear EMEA - Europe, Middle East and Africa. He holds a master's degree in finance from ISG International Business School in

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<sup>11</sup> Non-executive members are referred to by Tire Company Dębica S.A.. as independent members within the meaning of Polish accounting law.

Paris. He began his career at Goodyear in January 2020. He has 30 years of international business experience in a wide range of financial disciplines, including accounting, operations, and financial planning and analysis. This includes more than a decade of experience as Chief Financial Officer (CFO) at Stanley Black & Decker (2008-2019), a Fortune 500 manufacturer and distributor of home appliances. He held the positions of Chief Financial Officer at Industrial and Automotive Repair Europe (2008-2014), Stanley Security Europe (2015-2017) and Stanley Black & Decker's Emerging Markets Group in Singapore (2014-2015). Most recently, he served as Vice President of Stanley Black & Decker for Functional Transformation (2018-2019). Previously, he held various leadership positions in the area of finance at the Nalco chemical group (Ecolab Company) (2000-2008) and at the Suez Group (1995-2000) in Europe. He started his career in 1994 working for the French Development Bank in Cambodia (1994-1995).

### ***Agnieszka Modras***

Independent Member of the Supervisory Board, Attorney-at-Law, graduate of the Faculty of Law and Administration of the University of Warsaw, in 2022 she received a PhD in Social Sciences in the discipline of Management and Quality Science at the Faculty of Management at the University of Warsaw. In the years 2002-2004 she was a lawyer in the Warsaw office of Weil Gotshal & Manges. Then, in the period from 2004 to 2015, she was an attorney-at-law at Sołtysiński Kawecki & Szlęzak. In the years 2015-2020, she was the director of the legal services department of Bank Pocztowy S.A. In the years 2020-2023, she was the director of the legal department of Bank Gospodarstwa Krajowego. Since February 2023, she has been the Director of the Legal and Compliance Department of PayPo Sp. z o.o. In the past, she was an independent member of the supervisory board of ZT Kruszwica S.A. (2020-2021), an independent member of the supervisory board and chairwoman of the audit committee at FCA-Group Bank Polska S.A. (2017-2019), as well as vice-chairman of the supervisory board of Immusec sp. z o.o. (2016-2019). Ms. Agnieszka Joanna Modras meets the criteria of independence within the meaning of the Act of 11 May 2017 on statutory auditors, audit firms and public supervision, as well as within the meaning of Annex II to the European Commission Recommendation 2005/162/EC of 15 February 2005 on the role of non-executive directors or members of the supervisory board of listed companies and (supervisory) board committees, as well as the criteria described in the Best Practices for WSE Listed Companies 2021<sup>12</sup>.

### ***Lourens Roets***

Member of the Supervisory Board. Holds a Master of Commerce in Taxation from University of North West in South Africa. He also has a Bachelor of Commerce from University of Port Elizabeth and a Bachelor of Commerce (Honours) from University of KwaZulu-Natal / University of Natal. He started his career in the audit department in the South African branch of the PwC company where he worked between 1999-2002. Then in the years 2003 - 2007 he worked as a Corporate Financial Manager at Klein Karoo International. Between 2007 - 2008 he held the position of Senior Audit Manager at BDO Spencer Steward Port Elizabeth. Since 2008, he has been working for Goodyear. Initially as a Controller (2008-2009) and Financial Planner (2009- 2011) in South Africa. Then he held the position of Controller at Goodyear Dunlop Tires Operation in Luxembourg (2012-2013). Between 2013 - 2015 he was Retail Finance Director – Trentyre and Magister in Germiston. Then, from 2015 to 2017 he was working as Director of Internal Audit Europe, Middle East and Africa (EMEA) and from 2017 to

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<sup>12</sup> Non-executive members are referred to by Tire Company Dębica S.A. as independent members within the meaning of Polish accounting law.

2023 he was the Controller for the entire EMEA region. Since February 2023 he has been working as the Director Finance Transformation EMEA.

### ***Michaël De Schrijver***

Member of the Supervisory Board. Holds a Master of Civil Engineering from the University of Leuven, Belgium. He also holds a degree in Business Economics from the University of Leuven. He started his career in the international management programme of the Fiat Group, acquiring experience in logistics and manufacturing. Since 2004 he held various roles in terms of business and manufacturing improvement within several industries: automotive (Fiat Auto), industrial equipment (CNH Industrial), banking (ING Bank Belgium) and packaging industry (DS Smith). He joined Goodyear in 2017 as EMEA Labor Relations Manager, becoming labor Relations Director EMEA in 2019. Since 2020, he has moved to business oriented Human Resources leader roles, as Director HR Operations EMEA and since 2024, as Director, HR, PBUs Consumer & Commercial EMEA.

### ***Krzysztof Mika***

Member of the Supervisory Board. He holds a university degree, a graduate of the University of Information Technology and Management in Rzeszów, a master's degree in economics in logistics and production management and a bachelor's degree in business management from the National-Louis University in Tarnów. He has been associated with the Company since 2003, initially as a press operator in a bicycle tire hall. His next positions were: Z-2 Facility, passenger tire production, BT-2 extrusion department, process cutter, cord cutter. Since 2008, he has been a Project Specialist for Continuous Improvement System (CIS) and Focused Improvement (FI) Facility Z-1. Member of the Supervisory Board of the Company in the years (2019-2020).

He is an employee representative in the Supervisory Board of the Company elected for a one-year term. Employees may take part in the elections, and any person who is an employee of the Company on the day of the election has the right to vote.

In accordance with the Articles of Association of the Company, the Management Board conducts the Company's affairs and represents it externally. The scope of its activities includes all matters of the Company that are not reserved to the exclusive competence of the General Meeting or the Supervisory Board.

The Supervisory Board exercises constant supervision over the Company's operations in all areas of its activity. Its powers include, m.in:

- appointing and dismissing members of the Management Board,
- audit of the Management Board's report,
- audit of financial statements, and
- selection of a statutory auditor to audit the Company's financial statements.

The Supervisory Board may appoint standing or ad hoc committees acting as collegial advisory and opinion-forming bodies of the Supervisory Board.

Responsibility for sustainability-related activities and oversight lies with the Management Board and the Supervisory Board, which carry out these tasks as part of their standard governance duties. The

Management Board meets monthly to discuss key matters, including the procedures used to monitor, manage, and oversee impacts, risks, and opportunities associated with the Company's operations.

In 2025, the work of the Management Board included, among other areas, overseeing the project to update the double materiality assessment, monitoring progress toward defined environmental objectives, and preparing the non-financial report. To support these activities, the Management Board appointed a Project Manager and a project team responsible for implementing the assigned tasks and reporting the results.

Furthermore, objectives addressing the Company's material sustainability matters, notably waste management and occupational health and safety, are monitored and assessed on an ongoing basis and are reviewed by the Management Board at least on a quarterly basis, with more frequent review where required.

Members of the management bodies of the Company may benefit from the knowledge and experience of Goodyear Group experts, in particular corporate sustainability experts and members of *Better Future* working groups (described below). The Company identifies risks and opportunities that are related to the risks and opportunities of the Goodyear Group, which are managed and monitored by the Goodyear Group's Vice President and Chief Sustainability Officer (CSO).

**Goodyear Better Future**, the corporate responsibility framework, defines key sustainability priorities that guide innovation and operational excellence, create long-term value, and support the development of a better future.

The Better Future framework's governance structure helps ensure corporate responsibility is integrated into all levels of the organization, promotes communication and awareness and drives alignment with Goodyear's corporate strategy and stakeholder priorities.

The Better Future framework's governance structure helps ensure corporate responsibility is integrated into all levels of the organization, promotes communication and awareness and drives alignment with Goodyear's corporate strategy and stakeholder priorities.

**Goodyear's Board of Directors (Board) and its Committee on Corporate Responsibility and Compliance (CRC):** Founded in 1976, the CRC monitors and provides recommendations on how Goodyear manages our business in a responsible manner. The CRC, currently composed of four Board members, meets at least three times a year to review and receive updates from management on sustainability-related topics, which includes reports and updates from Goodyear's Vice President and Chief Sustainability Officer (CSO). Members of the CRC pursue continuing education opportunities relevant to their responsibilities, either through in-house presentations by recognized experts in their field or attendance at outside educational programs. The full Board regularly receives a report following each committee meeting and is aware and supportive of Goodyear's sustainability strategy.

**Goodyear Senior Leadership Team:** Acts as a steering committee for Goodyear's sustainability strategy and performance, with compensation metrics linked to sustainability targets.

**Better Future Steering Committee:** Led by Goodyear's CSO and currently composed of 17 cross-functional leaders, this Steering Committee provides strategic direction for and management of

Goodyear's high-priority sustainability topics, oversees our materiality process, foresees and addresses risks and opportunities and responds to sustainability-related market trends and regulations.

**Better Future Subcommittees:** Composed of functional leaders and subject matter experts who either lead or are part of various working groups and have the responsibility of advancing certain areas of focus within our high-priority topics. While Goodyear has five high-priority sustainability topics, it has three Better Future Subcommittees — Climate, Circularity and Human and Labor Rights. Supply Chain Due Diligence and Transparency is woven into these Subcommittees as it spans all three. Nature is woven into the Climate and Circularity Subcommittees, as well as the Product Stewardship Steering Committee, which is designed to mitigate risks associated with select materials to ensure associate safety and support business needs.

**Better Future Working Groups:** Composed of leaders and subject matter experts for Goodyear's high-priority topics and areas of focus. They are responsible for developing goals, metrics and targets for their respective high-priority topics, as well as developing policies, driving action and reporting progress. Working Groups report out to their Better Future Subcommittee to ensure alignment and to the Better Future Steering Committee to ensure effective management and progress.

Collectively, this governance structure helps to grow internal awareness and engagement for our Better Future framework through global town halls for all wired associates, as well as other communications vehicles to reach associates, while also enhancing our communication to key external stakeholders.

## **GOV-2 Information provided to the entity's administrative, management and supervisory bodies and sustainability issues undertaken by them**

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During its monthly meetings, the Company's Management Board supervises key performance indicators (KPIs), including those related to sustainability. On the basis of their review, decisions are made and people responsible for the implementation of tasks aimed at reducing influences, risks or taking advantage of opportunities are indicated. In addition, the Production Director participates in weekly and monthly production meetings during which KPIs and initiatives, including those supporting sustainable development, are discussed. A Steering Committee meeting is held once a month to review projects, KPIs, and plans. A monthly meeting of the Facility's Leadership Team (PLT) is also held to review progress towards strategic objectives.

In 2025, the Company carried out an update of the double materiality analysis process aimed at comprehensively identifying key impacts, risks, and opportunities relevant to the Company's operations. The results of this analysis, together with a description of their interconnections with the Company's strategy and business model, are presented in the Sustainability Statement section addressing material impacts, risks, and opportunities. The Management Board actively participated in the process, including workshops assessing impacts, risks, and opportunities, as well as in the evaluation of their potential financial implications, underscoring the importance of top-level engagement in the implementation of the ESG strategy.

### **GOV-3 Mainstreaming sustainability outcomes into incentive schemes**

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The remuneration of the members of the Supervisory Board and the Management Board of the Company is regulated in the Remuneration Policy for Members of the Management Board and the Supervisory Board and depends on several key factors:

- Professional experience and responsibility – The level of remuneration of the members of the Management Board depends on their experience and the scope of duties related to the position held.
- Fixed and variable compensation – Compensation may consist of a base salary and variable remuneration components, such as incentive schemes (short term and long term), which depend on the Company's financial and non-financial performance.
- Performance criteria – Variable remuneration is awarded on the basis of predetermined criteria related to the Company's financial and non-financial results, such as profit before taxes, sales volume, and other operational indicators.
- Accountability for performance – Members of the Management Board whose responsibilities increase receive a higher share of performance-based remuneration, which motivates them to support the Company in achieving its strategic objectives.
- Supervisory Board Decisions – Remuneration and its components, including severance pay, if any, are determined by the Supervisory Board and may take into account the results achieved by the Company in relation to the corporate objectives and objectives of the operating unit, remuneration for members of management with similar responsibilities in comparable companies, individual results achieved by individual members of the Management Board, current and future scope of responsibilities and considerations related to the retention of an employee in the Company.
- Additional benefits – Members of the Management Board may also receive additional benefits, such as a company car, private healthcare, life insurance, or participation in the Employee Pension Program.

Members of the Supervisory Board receive remuneration, which is calculated on the basis of the average monthly salary in the Company from the previous quarter, with the difference in the remuneration of the Chairman, Vice-Chairman and Secretary of the Supervisory Board.

Board members may receive variable remuneration following an assessment of individual performance that is based on clear, comprehensive, pre-defined and differentiated criteria for financial and non-financial performance and other KPIs relevant to the Board member's area of responsibility. One of the KPIs included in the assessment is the GHG emission reduction climate target described in ESRS Disclosure E1 13.

The Remuneration Policy for Members of the Management Board and the Supervisory Board is periodically updated by the Company and subsequently approved by the General Meeting of the Company.

## GOV-4 Due diligence statement

**Table 2.** Elements of the Due Diligence Process

Basic Due Diligence Elements	Points in the Sustainability Statement
Incorporating due diligence into corporate governance, strategy, and business model	<ul style="list-style-type: none"> <li>• ESRS GOV-2</li> <li>• ESRS SBM-1</li> <li>• ESRS SBM-3</li> </ul>
Involving stakeholders in all key aspects of due diligence	<ul style="list-style-type: none"> <li>• ESRS2 SBM-2</li> <li>• IRO-1</li> </ul>
Identification and assessment of negative impacts	<ul style="list-style-type: none"> <li>• ESRS2 IRO1</li> <li>• ESRS2 SMB-3</li> </ul>
Taking action to address these negative impacts	<ul style="list-style-type: none"> <li>• MDR-A,</li> <li>• E1-3,</li> <li>• E2-2,</li> <li>• E5-2,</li> <li>• S1-4,</li> <li>• S2-4,</li> <li>• G1-3</li> </ul>
Monitor and communicate the effectiveness of these actions	<ul style="list-style-type: none"> <li>• E1-4,</li> <li>• E3-5,</li> <li>• E5-5,</li> <li>• S1-5,</li> <li>• S2-5</li> </ul>

## GOV-5 Risk management and internal controls on sustainability reporting

The Company has a dedicated position responsible for coordinating the collection of data related to sustainable development for the purposes of the report. The heads of departments that provide data for the reported sustainability topics are responsible for the integrity and accuracy of the data provided in the report. The Company has established a RACI (Responsible, Accountable, Consulted, Informed) structure for each data point and has created Standard Operating Procedures for the data collection process. The source files with the data are verified by subject matter experts in a given area working within the structures of the Goodyear Group, and these individuals approve the data in the implemented IT tool with a transparent approval path. Where possible, data is collected from more than one source and compared to ensure its integrity, accuracy and completeness. The non-financial data and descriptions contained in the report are verified by various departments within the Company and the Goodyear Group, including subject matter experts in the areas of Legal, Communications and Finance. Progress in the creation of the sustainability report is reported monthly to the Management Board and presented quarterly to the Supervisory Board.

## SBM-1 Strategy, Business Model & Value Chain

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The business model of the Company is based on the production of tires for passenger cars, vans and trucks. The Company offers products tailored to the diverse needs of customers related to:

- Changing weather conditions – the Company's offerings includes both summer, winter and all-season tires,
- Different surfaces,
- Driving style (long or short distances, calm or dynamic driving),
- Car brand – the Company produces tires for the first equipment of cars of leading automotive brands, and
- Financial capabilities (economy, medium or premium class).

The Company produces tires both under its own brand, Dębica, and other brands belonging to the Goodyear Group, m.in. Goodyear, Dunlop<sup>13</sup>, Fulda, and Sava. The Company is also a manufacturer of vulcanizing membranes for the production of tires and rubber compounds.

The Company operates as a:

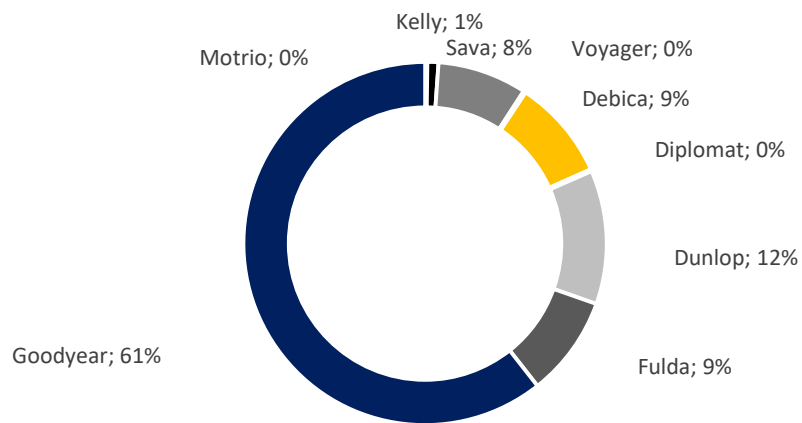
- Manufacturer of tires of the following brands: Goodyear, Dunlop<sup>4</sup>, Fulda, Sava, Dębica and tires offered under private brands: Diplomat, Kelly, Voyager, Motrio. The finished products are sold to the central entity Goodyear Operations (GYO) in order to distribute them on the Polish and foreign markets.
- Distributor of Dębica tire models. The Company purchases such tire models from the Goodyear Operations central unit, which owns all tires produced by the Group's manufacturers operating in various locations. Dębica is responsible for the distribution, sales, marketing and other after-sales activities of Dębica tires on the domestic market. In this model, only the Dębica Tire Company can introduce Dębica tires to the domestic market. As a rule, the Company sells Dębica tires only in Poland. On the other hand, tires are distributed on markets other than Polish markets through other companies from the Group.

The shares of individual types of products in the total production carried out by the Company are presented in Chart 3 and Chart 4.

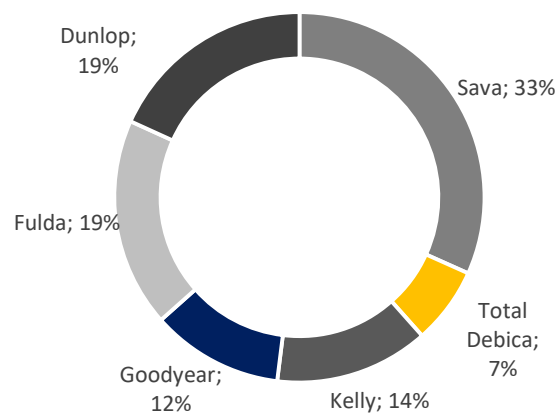
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<sup>13</sup> In 2025, Goodyear finalized the sale of the Dunlop brand to Sumitomo Rubber Industries (SRI), finalizing a transaction that included trademark rights and other intangible assets used in operations across Europe, North America and Oceania in the consumer, commercial and specialty tire segments. The decision to divest the brand followed a strategic review conducted as part of the Goodyear Forward transformation program, aimed at strengthening the Group's operational efficiency and improving its financial structure. The transaction also included arrangements related to licensing, supply and continued cooperation between the parties. Goodyear retained the rights to the Dunlop trademarks in the tire segment.

**Chart 3. Consumer segment**

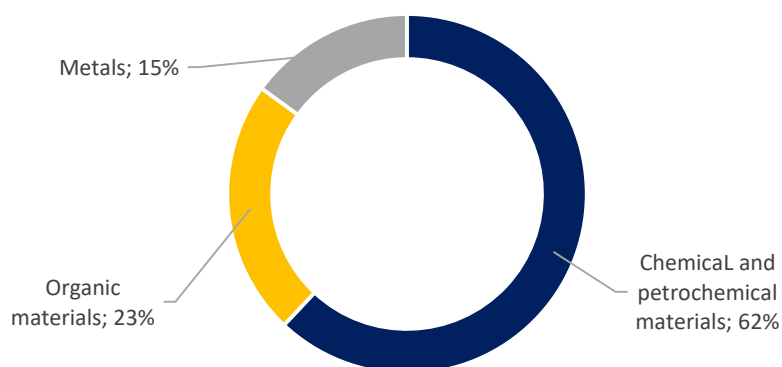


**Chart 4. Commercial segment**



The Company uses about 30 chemical compounds in the production of tires. The average structure of raw materials used by the Company for the production of a standard tire is presented in Chart 5.

**Chart 5. Structure of raw materials used by the Company**



- Chemical and petrochemical materials (synthetic rubber, rubber derivatives, fabrics, carbon black) – about 62%,
- Organic materials (including natural rubber) – about 23%, and
- Metals (Steel Cord, Bead Wire and Zinc Oxide– about 15%.

The Company purchases raw materials through Goodyear Group's global procurement team. Decisions regarding the purchase of raw materials, delivery schedule and exact quantities are made by the Company.

The Company sources raw materials from suppliers located in Asia, Europe, and North America. Tires manufactured using these materials are sold to Goodyear Operations, a distribution entity within the Goodyear Group, which subsequently supplies tires to domestic distributors within the Group. Firma Oponiarska Dębica S.A. also distributes tires under its own brand, with key customers being B2B entities that further sell tires to car repair shops and other retail outlets. Raw materials used for the production of vulcanizing membranes and rubber compounds are likewise sourced from suppliers in Asia, Europe, and North America. These products are sold within the Goodyear Group to other tire manufacturing facilities, primarily located in Western Europe, North America, and Latin America. Goodyear's supply chain is complex, and the Goodyear Group is developing processes and technologies to enhance supply chain transparency, including initiatives to trace materials throughout the value chain—from agricultural production, through collection, distribution, and processing, to manufacturing and supply to the Company. In this context, the Goodyear Group uses the RubberWay platform to map and assess risks in its natural rubber supply chain, covering suppliers ranging from smallholders and facility-level operations to intermediaries and processing facilities.

**Table 3.** Transparency of raw materials in the Goodyear Group

 Onboarding natural rubber suppliers to Rubberway	<b>67%</b> of purchase of natural rubber is part of the Rubberway assessment
The Goodyear Group will continue to engage new suppliers and implement technologies; assess additional transparency opportunities; and look for ways to prevent deforested materials from entering our supply chain and to be compliant when the EU Deforestation Regulation becomes applicable.	

Sales to foreign markets in 2025 reached 89.7% of the total sales value, of which 97.1% were sales to Goodyear Operation. The domestic market accounted for 10.3% of the value of total sales. At the end of 2025, the Company employed 3007 people in Poland and posted one person to work at Goodyear in Luxembourg and four to work at Riesa.

The key elements of the overall strategy of the Company, which relate to issues related to sustainable development, are included in the Quality, Environment, Occupational Safety and Energy Policy. These are:

- Safety and the environment:
  - Promoting a strong workplace health and safety culture.
  - Strengthening leadership capabilities in health and safety management.
  - Preventing accidents and near-miss incidents through systematic identification and mitigation of workplace hazards.
  - Reducing ergonomic risks across the organization.
  - Improving working conditions and continuously enhancing systems for identifying and reporting unsafe events.
  - Protecting the natural environment and improving the environmental performance of operations.
- Own employee resources:
  - Development and management of high-potential talent.
  - Implementation of structured employee development plans and transparent career pathways.
  - Application of a continuous competence development framework to enhance training processes.
  - Increasing employee engagement through motivation and incentive mechanisms.
  - Ensuring transparent and effective internal communication.
  - Continuous strengthening of the employer brand and enhancing the attractiveness of employment.
- Quality:
  - Increasing the satisfaction of drivers through high-quality products and continuous improvement of processes.
- Production:
  - Continuous improvement of efficiency, quality of production processes, safety of people involved in production and technical condition of the infrastructure used.

The total distribution of revenues, according to the Company's financial statements, by significant sectors of the ESRS is presented in Table 4.

**Table 4.** Revenue structure of the Company

ESRS Sector	Revenue in PLN thousand
Rubber Products Manufacturing	2,661,499
Wholesale & Retail: Motor & Motorcycle Repair	212,988

In 2025, the Company continues to pursue its long-term sustainability objectives, aligned with the Goodyear Group's strategy and regulatory requirements. These goals cover key areas such as climate change mitigation, water resource protection, circular economy practices, employee health and safety, and responsible supply chain management. Table 5 presents the key areas of sustainable development and the goals that the Company pursues as part of sustainable development. These objectives include measures in the areas of climate protection, resource efficiency, security and transparency in the supply chain.

**Table 5.** Goals of the Company related to sustainable development

Area	Purpose
Climate change	<ul style="list-style-type: none"> <li>Reduction of Scope 1 and 2 emissions<sup>14</sup> by 62% by 2030 compared to 2019</li> <li>100% renewable energy by 2040 and 100% electricity from renewable sources by 2030<sup>15</sup>.</li> </ul>
Water and marine resources	<ul style="list-style-type: none"> <li>Reduction of water consumption by 0.06% in 2025 compared to the base year 2023.</li> </ul>
Waste	<ul style="list-style-type: none"> <li>Reduction of waste of rubber products by 2-5% in 2025 compared to the base year 2023.</li> </ul>
Own employees	<ul style="list-style-type: none"> <li>0 cases of serious injuries<sup>16</sup></li> <li>Total Incident Rate (TIR) – 0.96</li> </ul>

<sup>14</sup> Range 2 calculated using the market-based method (MBM)

<sup>15</sup> In the previous year, an error was introduced, and the target for Dębica was incorrectly stated as 2040. The correct target year is 2030. This correction has now been applied to ensure alignment with the approved strategy and accurate timeline assumptions.

<sup>16</sup> Serious injuries - Defined as injuries that are permanently life altering or life threatening.

Area	Purpose
Employees in the value chain	<p>Today, the Goodyear Group has two goals related to supply chain management and transparency:</p> <ul style="list-style-type: none"> <li>• 50% transparency in the purchase of raw materials by volume by 2025</li> <li>• 100% sustainability audits of natural rubber suppliers (audits are a continuous process – every 2 years 100% of natural rubber suppliers are audited)</li> </ul> <p>Both goals are also applied to the Company.</p>

The adopted goals support the Company's efforts to manage its carbon footprint and to increase the availability of products with a lower product carbon footprint. Observed market trends indicate a continued interest among companies in monitoring and managing GHG emissions in line with their internal objectives across the value chain.

## **SBM-2 Interests and views of stakeholders**

The key stakeholder groups of the Company are:

- Shareholders
- Employees
- B2B customers
- Suppliers
- State institutions
- Local communities
- Consumers

In the Company's opinion, the above-mentioned stakeholder groups are crucial for the day-to-day management of the Company and can significantly contribute to the Company's development. The overriding goal of cooperation with stakeholders is to maintain proper relations with each of the groups. The Company maintains a dialogue with stakeholders and strives to take their views and opinions into account in the management of:

- A survey of employee engagement is carried out regularly. Its results are analyzed and influence decisions regarding the organization's own employee resources.
- In 2025, the Company focused on refreshing the double materiality analysis, an important element of which was a series of workshops with internal stakeholders. To ensure comprehensive engagement, representatives of all key departments, participated in the workshops. The entire process was closely monitored by the Company's Management Board, and the Supervisory Board was kept informed throughout.

**Table 6.** A map of stakeholders and ways to engage them.

Stakeholders	Engage stakeholders
Shareholders	<ul style="list-style-type: none"> <li>• Activities of the Supervisory Board</li> <li>• Cyclical meetings of the Supervisory Board</li> <li>• Appointment and operation of the Audit Committee</li> <li>• Cyclical meetings of the Audit Committee</li> <li>• A resultant meeting with representatives of the capital market</li> <li>• Publication of stock exchange reports (periodic and current)</li> <li>• A dedicated section on the website</li> <li>• General Meeting</li> </ul>
B2B customers	<ul style="list-style-type: none"> <li>• Current meetings throughout the year</li> <li>• Trade negotiations</li> <li>• Contact with sales managers</li> <li>• Maintaining constant contact with the Company's main customer – the Goodyear Group</li> </ul>
Suppliers	<ul style="list-style-type: none"> <li>• Meetings/visits throughout the year</li> <li>• Business negotiations</li> <li>• Contact with purchasing teams</li> </ul>
State institutions	<ul style="list-style-type: none"> <li>• Providing reports, documents, reports, etc.</li> <li>• Direct contact depending on the type of case</li> </ul>
Local communities	<ul style="list-style-type: none"> <li>• Face-to-face meetings with city representatives, depending on the type of case</li> </ul>
Employees	<ul style="list-style-type: none"> <li>• Regular communication incl. Global Town Halls hosted by the Goodyear Group,</li> <li>• A special "Employee Service Point"</li> <li>• A wide range of benefits</li> <li>• The functioning of trade unions</li> <li>• Functioning of the Collective Bargaining Agreement</li> </ul>
Consumers	<ul style="list-style-type: none"> <li>• Marketing communication</li> <li>• Communication through information campaigns of the Polish Tire Industry Association</li> </ul>

For the potential impacts, the Company applies a time horizon ranging from 1 to 5 years.

For the purposes of the double materiality assessment, the Company asked its key stakeholders for their opinion on the activities and impact of the Company on issues related to sustainable development.

**Table 7.** Stakeholder map for dual relevance purposes.

Stakeholders	Stakeholder interests
Shareholders	<ul style="list-style-type: none"> <li>• Positive financial results of the Company</li> <li>• Maintaining a competitive market position by providing safe and high-quality products</li> <li>• Care for the environment</li> </ul>
B2B customers	<ul style="list-style-type: none"> <li>• Product safety and quality</li> <li>• Product and commercial offer</li> <li>• Close cooperation, including timely delivery, quick response to quality problems</li> <li>• Working conditions in the value chain</li> <li>• Living conditions of the local community</li> <li>• Employee development and diversity and inclusiveness in the Company's decisions</li> </ul>
Local community	<ul style="list-style-type: none"> <li>• Conducting ethical business that respects human rights</li> <li>• Creating and maintaining jobs and development of the Company's employees and in the value chain</li> <li>• Compliance with legal requirements</li> <li>• Care for the living conditions of local communities</li> <li>• Dialogue with local communities</li> </ul>
Employees	<ul style="list-style-type: none"> <li>• Stable, safe operation, working conditions</li> <li>• Development opportunities,</li> <li>• Dialogue with the Company's employees and in the value chain</li> </ul>
Suppliers	<ul style="list-style-type: none"> <li>• Working conditions of employees and in the value chain</li> <li>• Conducting ethical business and preventing corruption</li> <li>• Dialogue with employees in the value chain</li> </ul>

The interests and viewpoints considered in the operations of the Company are communicated to the Company's stakeholders through the sustainability statement.

### **SBM-3 Material Impacts, Risks and Opportunities and Their Interrelationships with Strategy and Business Model**

The impacts, risks, and opportunities of the Company were identified by the Company in 2024 during the double materiality assessment. In 2025, the Company carried out an update of the double materiality assessment, taking into account regulatory developments, operational changes, and the evolving business environment. The Company continuously monitors the identified impacts, risks, and opportunities as well as their potential implications for its operations and the broader social and

environmental context. Based on the conducted analyses, the Company has established relevant objectives and action plans and reports on the progress made towards their implementation. The identified risks, opportunities and impacts are not directly linked to the Company's strategy, although some of them arise from the Company's business model.

**Table 8.** Significant impacts of the Company on sustainable development issues

Subject	Impact/Risk/Opportunity	Type	Description of the impact	A place in the value chain
Adaptation to climate change	Impact	Actual positive	The Company implements adaptation measures to climate change and monitors the progress of its implementation.	Own business
	Impact	Potential positive	The Company adapts its operations to the actual and expected effects of climate change.	Own business
	Impact	Potential negative	Failure to adapt operations to actual and expected climate change may exacerbate the negative effects of climate change.	Own business
	Risk	Potential	Adapting to climate change entails the risk of potential costs incurred to adapt existing infrastructure to resilience to the effects of climate change, such as floods, temperature rises or violent storms. Climate change may also lead to rising insurance premiums. On the downstream side, risks may arise from potential disruptions in product distribution or constraints in transport availability caused by extreme weather conditions, which could affect delivery timelines and the stability of customer supply.	Own business Downstream
	Risk	Potential	Adapting to climate change entails the risk of potential costs incurred to adapt existing infrastructure to resilience to the effects of climate change, such as floods, temperature rises or violent storms. Higher costs related to the adjustment of the supply chain so that the Company is not dependent on one or a narrow group of suppliers from one region. Rising insurance premiums caused by climate change.	Own business Upstream

Subject	Impact/Risk/Opportunity	Type	Description of the impact	A place in the value chain
Climate change mitigation	Impact	Actual negative	This impact is related to energy consumption and the use of fuels in the value chain, especially in the production and distribution of products.	Own business Upstream Downstream
	Impact	Potential positive	The Company, as part of the Goodyear Group, as part of the Goodyear Group, has a decarbonization plan for 2030, in which one of the priorities is to consistently reduce GHG emissions	Own business
	Impact	Actual positive	The Company takes measures to reduce GHG emissions.	Own business
Energy	Impact	Actual negative	The current negative impact is due to the level of energy consumption and the energy mix.	Own business
	Impact	Actual positive	The positive impact results from the purchase of 100% of electricity from renewable energy sources.	Own business
	Impact	Potential positive	The Company has set itself the goal of reducing GHG emissions by 2030. In addition, one of the Company's priorities is to improve energy efficiency by increasing the efficiency of processes.	Own business
Water	Impact	Actual negative	This impact relates to water consumption within the Company's value chain, which may contribute to the	Own business Upstream

Subject	Impact/Risk/Opportunity	Type	Description of the impact	A place in the value chain
			reduction of available water resources. In the upstream segment, the use of water by suppliers in their production processes, manufacturing steps or the cultivation of raw materials requiring irrigation may also affect local water availability. These upstream activities can increase pressure on water resources in regions where suppliers operate, particularly in areas exposed to water stress.	
	Impact	Actual positive	The Company's actions aimed at reducing water consumption contribute to more efficient use of water resources and support the protection of local water reserves.	Own business
	Impact	Potential positive	The potential positive impact is related to the Goodyear Group's commitment to reducing the amount of water used, which will have a positive impact on the amount of water supply.	Own business
	Impact	Potential negative	An increase in water consumption may occur not only within the Company's operations but also upstream, where suppliers use water in their production processes or where water is required for cultivating raw materials. These upstream activities may contribute to higher overall pressure on local water resources.	Own business Upstream
Waste	Impact	Actual negative	The Company's influence results from the fact that waste is generated in the production process, and downstream impacts may occur during product use or disposal.	Own business, Downstream

Subject	Impact/Risk/Opportunity	Type	Description of the impact	A place in the value chain
	Impact	Potential negative	The impact of the organization results from the fact that waste is generated in the production process and as production increases, the amount of waste may also rise.	Own business Downstream
	Risk	Potential	Despite mitigation measures, there is a risk that waste may not be recycled or properly disposed of by companies in the value chain, which can have a negative impact on the environment.	Downstream
Environmental health and safety	Impact	Actual positive	The Company has a comprehensive training system focused on environmental health and safety issues and provides education to its employees and service providers on site, which has a positive impact on its own employees.	Own business
	Impact	Actual negative	The negative impact is particularly on the employees on the tire production line. The Company implements measures to minimize any negative effects. However, there is still a possibility of accidents at work or near-misses among your own employees.	Own business
	Impact	Potential negative	The negative impact is particularly on the employees on the tire production line. The Company implements measures to minimize any negative effects. However, there is still a possibility of accidents at work or near-misses among your own employees.	Own business

Subject	Impact/Risk/Opportunity	Type	Description of the impact	A place in the value chain
	Impact	Potential positive	The Company has a comprehensive training system focused on environmental health and safety issues and provides education to its employees and service providers on site, which can have a positive impact on its own employees.	Own business
Child labor in the value chain	Impact	Actual positive	Goodyear's Supplier Code of Conduct includes, among others, requirements to respect human rights, including those of children. The Goodyear Group does not tolerate the use of child labor and, through its high demands on suppliers, has a positive impact on the prevention of child labor.	Upstream Own business
	Impact	Potential positive	Goodyear's Supplier Code of Conduct includes, among others, requirements to respect human rights, including those of children. The Goodyear Group does not tolerate the use of child labor and, through its high demands on suppliers, may have a greater impact (than it does now) on the prevention of child labor	Upstream Own business
Forced labour in the value chain	Impact	Actual positive	Goodyear's Supplier Code of Conduct includes, among others, requirements to respect human rights, including forced labor. The Goodyear Group does not tolerate the use of forced labor and, through its high demands on suppliers, has a positive impact on the prevention of forced labor	Upstream
	Impact	Potential positive	The Goodyear Group's Supplier Code of Conduct regulates human rights issues, including forced labour. The Goodyear Group does not tolerate the use of forced labor, and by placing high demands on suppliers, it can	Upstream

Subject	Impact/Risk/Opportunity	Type	Description of the impact	A place in the value chain
			have a greater (than at present) positive impact on the prevention of forced labor.	
Corporate Culture	Impact	Actual positive	The Company is guided by the Goodyear Group's corporate governance to ensure transparency and integrity in its business operations. The current positive impact is due to the Company's Code of Conduct, the Company's vision and mission documents, and the Goodyear Group's commitment to comply with all applicable laws and regulations in all markets in which it operates.	Own business
	Impact	Potential positive	The potential positive impact is due to the possibility of further improving corporate governance as one of the largest and most recognizable employers in the region.	Own business
Whistleblower Protection	Impact	Actual positive	The current positive impact is based on the fact that the Company – part of the Goodyear Group – promotes a culture that encourages employees to ask questions, raise concerns or concerns, and identify potential risks. The Company's activities inspire employees to actively participate in discussions about their work environment. There are several ways to report violations or suspect policy violations or other unethical behavior.	Own business, Upstream
	Impact	Potential positive	The potential positive impact comes from the possibility of further improving whistleblower protection policies and procedures.	Own business Upstream
Prevention of corruption and bribery	Impact	Actual positive	The Company has a firm and clear stance on corruption cases, an anti-corruption policy is in place and preventive measures are taken, such as training in this area.	Own business

Subject	Impact/Risk/Opportunity	Type	Description of the impact	A place in the value chain
	Impact	Potential positive	The potential positive impact comes from the possibility of further improvement of policies and procedures.	Own business

The significant influence of the Company is related to the Company's operations and its business relations. This concerns:

- Climate change adaptation,
- Climate change mitigation,
- Energy management,
- Water consumption,
- Waste management,
- Environmental health and safety,
- Prevention of child labor and forced labor,
- Corporate culture,
- Whistleblower protection, and
- Anti-corruption and bribery.

The list of financial opportunities and risks for the Company was prepared during the financial materiality assessment workshop as part of the double materiality assessment.

- In the short term, the Company has identified neither material risks nor financial opportunities.
- In the medium and long term, the Company has identified two financial risks that meet the materiality threshold:
  - Costs related to adapting the business model to climate change (ESRS sub-topic E1 Adaptation to climate change).
  - Occurrence of a natural disaster and costs incurred for reconstruction and interruption of activities (ESRS sub-topic E1 Adaptation to climate change).

None of the above risks, due to the low probability of materialization, require immediate action. The Company does not anticipate any changes in the financial position and financial flows of the Company in connection with the adopted and implemented activities focused on the management of material risks. The Company monitors resources allocated to material risk management activities.

The Company anticipates the development of its business based on the further development of the production of high-quality tires for passenger cars, vans and trucks, taking advantage of the strategic cooperation with the Goodyear Group, which has been the largest customer purchasing the Company's products for many years.

Characteristics of external and internal factors relevant to the development of the Company:

Internal factors:

- High quality standards – developing the ability to produce the highest quality tires for cars, vans and trucks.
- Expanded product portfolio – expanding the product range with new tire sizes and models.
- Applied technologies – the use of technological solutions that meet the growing requirements of customers and market expectations.
- Production optimization – conducting activities aimed at the most advantageous use of production capacities while maintaining the highest standards of employee safety and product quality.
- Ensuring qualified staff – taking care of the appropriate level of employment and development of employees' qualifications.

External factors:

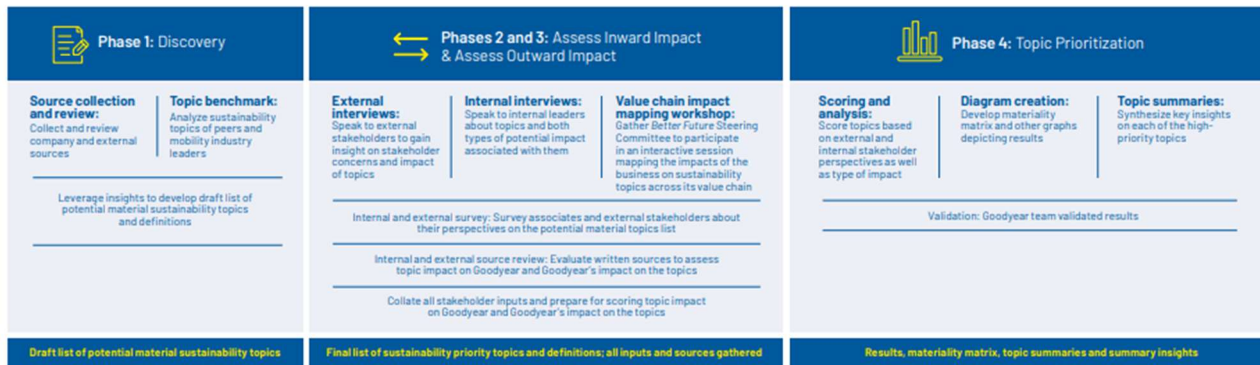
- Macroeconomic situation – the state of the global economy and its impact on the financial situation of customers and consumers.
- Development of the automotive industry – dynamics of car production and sales;
- Industry competitiveness – responding to challenges related to the growing Competitiveness of the tire industry.
- Operating costs – the impact of costs related to the operation of the production facility.
- Raw material costs – changes in raw material prices that translate into operating costs of the Company.

In this statement, the Company does not disclose any additional entity-specific disclosures - the impacts, risks, and opportunities that have been identified as material in the analysis process as part of the DMA and result from the ESRS standards are disclosed.

### **IRO-1 Description of the processes used to identify and assess significant impacts, material risks and significant opportunities**

The impacts, risks, and opportunities of the Company were identified during the double materiality assessment carried out in 2025 in accordance with ESRS standards and additional EFRAG publications in this regard. The double materiality assessment aimed to create a list of important topics for the Company. This process included four key phases presented in Diagram 1.

**Diagram 1. Double Materiality Assessment Process Diagram**



The following disclosure requirements have been taken into account in the materiality examination process:

- ESRS 1 Chapter 3 - Description of the principle of the double materiality assessment, definitions and parameters of materiality, impact and financial materiality and the relationship between them.
- ESRS 1 AR 16 - In point AR 16 there is a three-level list of issues that should be subject to the materiality test.
- ESRS 2 SBM-2 - A requirement specifying how stakeholders are included in the significance study.
- ESRS 2 IRO-1 - Requirements specifying what information about the significance examination process should be disclosed in the report.

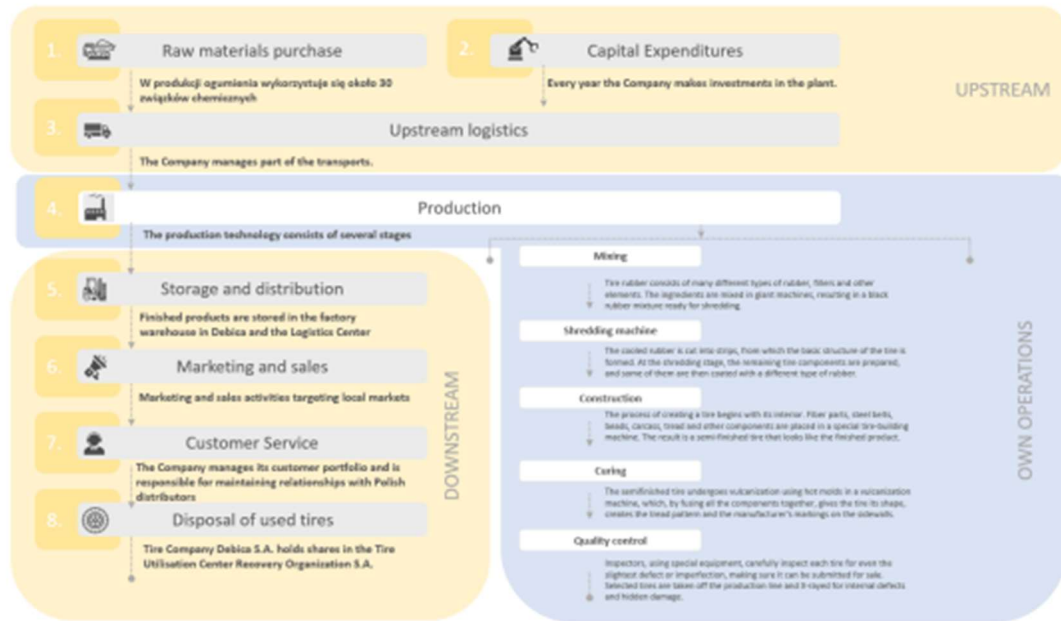
The process was carried out in accordance with a structured and systematically applied methodology designed to ensure completeness, traceability and methodological consistency. It comprised a series of sequential analytical steps, including two formal workshops convened for the purpose of evaluating and validating the applied assessment criteria. The procedure incorporated a benchmarking review of entities operating within a comparable business profile, a detailed mapping and examination of the value chain, a structured stakeholder assessment conducted through a formalized survey instrument, and a series of interviews with designated internal stakeholders to obtain operationally relevant insights. In addition, due consideration was given to topics identified as material at the Goodyear Group level, in order to ensure alignment with overarching corporate requirements and the broader organizational context. All activities were executed using predefined methodological protocols to ensure an auditable trail of evidence supporting the outcomes of the assessment.

The identified sectors of activity are Manufacturing (other) and wholesale and retail trade (other). The value chain was mapped for them and the risks in it were assessed. In order to map the value chain, a workshop was held in which representatives of the Company participated.

The established value chain includes the following elements:

- Materials and raw materials
- Material Suppliers
- Subcontractors
- Service Providers
- Employees
- Customers
- Tire Disposal/Recyclers

**Diagram 2.** Value chain of Tire Company Dębica S.A.



During the process of identifying and assessing the potential and actual impacts of the Company, areas causing an increased risk of adverse effects in the value chain were taken into account. In 2025, the Company refreshed its approach to the double materiality assessment and conducted a comprehensive value chain analysis. All elements of the value chain were taken into account when identifying the relevant areas of impact and the risks and opportunities discussed during the workshop. The discussion on materiality and risks in the value chain was based, among other things, on data from the World Bank, the Environmental Performance Index conducted by Yale University (EPI) and the Human Rights Index.

In accordance with the ESRS methodology, a two-level reporting of sustainability information was carried out, which includes an assessment of materiality of impact and financial materiality. The materiality of the impact takes into account all impact criteria (positive and negative, actual and potential), as well as the scale by which the magnitude of the impact is identified (scale, extent, reversibility or irreversibility of the impact).

The Financial Materiality Study identified risks and opportunities, including dependence on natural and social resources. A scale was used to assess the potential financial impact on the Company and the probability of occurrence. On the scale used, 1 means low impact/range, and 5 means very high impact/extensive reach.

During the workshop, participants discussed the topics, sub-topics and sub-sub-topics listed in ESRS 1 AR 16. As a result, each topic has been assigned an appropriate score as part of the Impact Materiality Scale, which can identify potentially relevant topics from a materiality perspective.

All identified impacts (both actual and potential) were scored and assessed using the materiality scale set by the ESRS standards:

- **Scale:** A criterion used to assess how severe or beneficial a positive impact on people or the environment is.
- **Scope:** The extent of impact refers to how widespread the positive or negative effects are. This can include local influences limited to the immediate vicinity of the organization or global influences felt around the world.

- **Irremediability:** It refers to whether and to what extent negative effects can be reversed, for example by restoring the affected environment to its original state. This can range from very easy to fix to very difficult or irreversible.

For potential impacts, an additional probability parameter was evaluated:

- **Likelihood of occurrence:** Indicates the probability of occurrence, ranging from negligible (lowest rating) to almost certain (highest rating).

During the workshop on financial materiality within the meaning of the ESRS standard, the methodology of financial materiality and the scale of assessments were discussed, which includes the potential size of the impact of the identified risks and opportunities and the probability of their occurrence. The workshop analyzed all identified risks and opportunities in terms of their impact on financial position, financial performance, cash flow, in the short, medium and long term, and the likelihood of their occurrence. As a result of these workshops, a list of material risks and opportunities was created from the perspective of financial materiality.

All identified risks and opportunities were assessed using the criteria set by the ESRS:

- **Probability:** A scale of assessment of the probability of an event occurring, from negligible to almost certain.
- **Financial Impact Scale:** Measures the significance of the impact on an organization's operations, from incidental to extreme.

The year 2025 is the second year in which the Company conducted a double materiality assessment and assessed the risks associated with sustainable development. The hierarchy of risks related to sustainable development has been assessed in the same way as other risks.

The Company does not have an integrated risk management system. Individual functions and departments within the Company and within the Goodyear Group are responsible for this process. Risks and opportunities arising from the Company's operations are identified by individual departments and further analyzed. The Management Board is informed about material risks and opportunities and makes decisions related to them during the Management Board meetings. The Goodyear Group has an internal control department that conducts audits of selected processes in Goodyear Group companies, including the Company. According to accepted practice, each company should be subject to such an audit at least once every five years. During the reporting period, the Company's approach to the identification and management of ESG-related risks and opportunities remained unchanged compared to the previous reporting period. In line with the adopted approach, a refresh of the materiality assessment is planned for 2026, while a full double materiality assessment is scheduled to be conducted in 2027.

## Double Materiality Assessment

**Table 9.** Result of the double materiality assessment

ESRS	Sub-topic	Sub-sub-topic	Relevant topic (YES/NO)
<b>E1</b> <b>Climate change</b>	Climate change adaptation		YES
	Climate change mitigation		YES
	Energy		YES
<b>E2</b> <b>Pollution</b>	Air pollution		NO
	Water pollution		NO
	Soil pollution		NO
	Pollution of living organisms and food resources		NO
	Substances of Concern		NO
	Substances of Very High Concern		NO
	Microplastics		NO
<b>E3</b> <b>Water and marine resources</b>	Water	Water consumption	YES
		Water intake	NO
		Water discharges	NO
	Marine resources	Discharges of water into the oceans	NO
		Extraction and use of marine resources	NO
<b>E4</b> <b>Biodiversity and ecosystems</b>	Impact on the extent and condition of ecosystems	Land degradation	NO
		Soil sealing	NO
		Desertification	NO
		Climate change	NO

ESRS	Sub-topic	Sub-sub-topic	Relevant topic (YES/NO)
	Direct impacts on biodiversity loss	Land use change, freshwater-use change and sea-use change	NO
		Invasive alien species	NO
		Pollution	NO
		Direct Operation	NO
		Other	NO
	Impact on the state of species	Population size of a given species	NO
		Threat of global extinction of the species	NO
	Impacts and dependencies on ecosystem services		NO
	<b>E5 Circular economy</b>	Resource inflows including the circularity of material resource inflows, considering resource use optimisation, intensity of materials and products and renewable and non-renewable resource	
Resource outflows related to products and services			NO
Waste, including hazardous waste and non-hazardous waste management			YES
<b>S1 Own employee resources</b>	Working conditions	Working time	NO
		Secure employment	NO
		Adequate wages	NO
		Social dialogue	NO
		Freedom of association, the existence of works councils and the information, consultation and	NO

ESRS	Sub-topic	Sub-sub-topic	Relevant topic (YES/NO)
		participation rights of workers	
		Collective bargaining, including the rate of the undertaking's workforce covered by collective agreements	NO
		Work-life balance	NO
		EHS	YES
	Equal treatment and equal opportunities for all	Training and skills development	NO
		Gender equality and equal pay for work of equal value	NO
		Employment and inclusions of people with disabilities	NO
		Measures against violence and harassment in the workplace	NO
		Diversity	NO
	Other Work-Related Rights	Child labor	NO
		Forced labor	NO
		Adequate housing	NO
		Privacy	NO
	<b>S2</b> <b>Employees in the value chain</b>	Working conditions	Working time
Job security			NO
Adequate salary			NO
Social dialogue			NO
Freedom of association, including the existence of works councils			NO
Collective bargaining			NO
Work-life balance			NO
EHS			NO

ESRS	Sub-topic	Sub-sub-topic	Relevant topic (YES/NO)	
	Equal treatment and equal opportunities for all	Training and skills development	NO	
		Gender equality and equal pay for work of equal value	NO	
		Employment and integration of people with disabilities	NO	
		Measures to prevent violence and harassment in the workplace	NO	
		Variety	NO	
	Other Work-Related Rights	Child labor	YES	
		Forced labor	YES	
		Suitable housing conditions	NO	
		Water and sanitation	NO	
		Privacy	NO	
<b>S3</b> <b>Affected communities</b>	Economic, social and cultural rights of communities	Adequate housing	NO	
		Adequate food	NO	
		Water and sanitation	NO	
		Land-related impacts	NO	
		Security-related impacts	NO	
	Civil and political rights of communities	Freedom of expression	NO	
		Freedom of assembly	NO	
		Impact on human rights defenders	NO	
	Indigenous peoples' rights	Free, prior and informed consent	NO	
		Self-determination	NO	
		Cultural rights	NO	
	<b>S4</b> <b>Consumers and end-users</b>	Information-related impacts on consumers and/or end-users	Privacy	NO
			Freedom of expression	NO
Access to (quality) information			NO	
		Health and safety	NO	

ESRS	Sub-topic	Sub-sub-topic	Relevant topic (YES/NO)
	Personal safety of consumers and/or end users	Security of a person	NO
		Protection of children	NO
	Social inclusion of consumers and/or end-users	Non-discrimination	NO
		Access to products and services	NO
		Responsible marketing practices	NO
<b>G1 Business conduct</b>	Business ethics and corporate culture		YES
	Protection of whistleblowers		YES
	Management of relationships with suppliers, including payment practices		NO
	Political influence		NO
	Animal welfare		NO
	Anti-corruption and anti-bribery	Incidents	NO
		Prevention and detection, including training	YES

The double materiality assessment identified topics that are important from both the impact and financial materiality perspectives.

In terms of the materiality of impact, the final assessment was preceded by a number of analyses: benchmarks, ESG ratings, sector reports, as well as interviews and a survey conducted among key internal and external stakeholders. For the identified actual negative impacts, the basis for assessing significance was the severity of the impact (scale, impact, Irremediability), and for potential negative impacts, their expected severity and probability of occurrence. For positive impacts, their assessment was based on the scale and extent of the impact in relation to the actual impacts; and the scale, extent and likelihood of the impact in relation to the potential impacts. For each of the above impact assessment categories, a scale from 1 to 5 was used, where 1 was the minimum value and 5 was the maximum value. Topics that scored more than half of all possible scores in the impact assessment and were verified in the preliminary analyses were considered as relevant topics.

The assessment of financial materiality was also based on previous analyses, leading to a preliminary list of sustainability risks and opportunities. They were assessed in terms of probability and financial impact on the Company in three different time horizons: the current reporting year, up to 5 years and over 5 years. A 5-point rating scale was used to assess both probability and financial

impact. If the cumulative score for risk or opportunity scored at least 8 out of 10 points (e.g., probability 5, financial impact 3) in any time horizon, it was classified as material. The final step was to map material risks and opportunities to the corresponding ESRS topics, creating a list of topics relevant from a financial materiality perspective.

In the case of significance of impact, an average score above 2.5 points for a given issue meant that it was considered relevant<sup>17</sup>. In the case of financial materiality, risks or opportunities were considered material if the combined score (probability and impact) was at least 8 points<sup>18</sup>.

## **IRO-2 ESRS disclosure requirements covered by the entity's sustainability statement**

**Table 10.** ESRS Content Index

<b>ESRS</b>	<b>Disclosure Number</b>	<b>Page</b>
ESRS 2 General Disclosures	BP-1 – General basis for preparation of the sustainability statement	53
	BP-2 – Disclosures in relation to specific circumstances	53
	GOV-1 - The role of the administrative, management and supervisory bodies	54
	GOV-2 - Information provided to, and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	61
	GOV-3 – Integration of sustainability-related performance in incentive schemes	62
	GOV-4 – Statement on due diligence	63
	GOV-5 - Risk management and internal controls over sustainability reporting	63
	SBM-1 – Strategy, business model and value chain	64
	SBM-2 – Interests and views of stakeholders	69
	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	71
	IRO-1 – Description of the process used to identify and assess material impacts, risks and opportunities	81
	IRO-2 – Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	90

<sup>17</sup> Taking into account the average of the points awarded in the following aspects: for actual positive impact – scale and extent of impact; for potential positive impacts – the scale, extent and likelihood of impact. Negative effects also include an additional aspect of reversibility in the result. Each aspect was rated on a scale of 1 to 5, where 1 is the lowest possible value and 5 is the highest.

<sup>18</sup> Assessed on the basis of a combination of probability of occurrence and potential scale of financial impact, both of which are assessed on a qualitative scoring system from 1 to 5.

<b>ESRS</b>	<b>Disclosure Number</b>	<b>Page</b>
ESRS E1 – Climate change	IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities	102
	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	103
	E1-1 – Transition plan for climate change mitigation	104
	E1-2 – Policies related to climate change mitigation and adaptation	105
	E1-3 – Actions and resources in relation to climate change policies	106
	E1-4 – Targets related to climate change mitigation and adaptation	106
	E1-5 – Energy consumption and mix	109
	E1-6 – Gross Scopes 1, 2, 3 and Total GHG Emissions	114
	E1-7 - GHG removal and GHG mitigation projects financed through carbon credits	118
	E1-8 Internal carbon pricing	118
	E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	118
ESRS E2 – Pollution	E2-1 – Policies related to pollution	not material
	E2-2 – Actions and resources related to pollution	not material
	E2-3 – Targets related to pollution	not material
	E2-4 – Pollution of air, water and soil	not material
	E2-5 – Substances of concern and substances of very high concern	not material
	E2-6 – Anticipated financial effects from pollution-related risks and opportunities	not material
ESRS E3 Water and marine resources	IRO-1 - Description of the processes to identify and assess material water and marine resources-related impacts, significant risks and opportunities	120
	E3-1 – Policies related to water and marine resources	120
	E3-2 – Actions and resources related to water and marine resources	123
	E3-3 – Targets related to water and marine resources	124
	E3-4 – Water consumption	124

<b>ESRS</b>	<b>Disclosure Number</b>	<b>Page</b>
	E3-5 – Anticipated financial effects from material water and marine resources-related risks and opportunities	125
ESRS E4 Biodiversity and ecosystems	E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model	not material
	E4-2 – Policies related to biodiversity and ecosystems	not material
	E4-3 – Actions and resources related to biodiversity and ecosystems	not material
	E4-4 – Targets related to biodiversity and ecosystems	not material
	E4-5 – Impact metrics related to biodiversity and ecosystems change	not material
	E4-6 – Anticipated financial effects from material biodiversity and ecosystem-related risks and opportunities	not material
ESRS E5 - Resource use and circular economy	IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	126
	E5-1 – Policies related to resource use and circular economy	126
	E5-2 – Actions and resources related to resource use and circular economy	128
	E5-3 – Targets related to resource use and circular economy	129
	E5-4 – Resource inflows	not material
	E5-5 – Resource outflows	129
	E5-6 – Anticipated financial effects from material resource use and circular economy-related risks, and opportunities	132
ESRS S1 – Own workforce	SBM-2 - Interests and views of stakeholders	134
	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	134
	S1-1 – Policies related to own workforce	135
	S1-2 – Processes for engaging with own workforce and workers’ representatives about impacts	136
	S1-3 – Processes to remediate negative impacts and channels for its own workforce to raise concerns	137
	S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	138

<b>ESRS</b>	<b>Disclosure Number</b>	<b>Page</b>
	S1-5 – Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	139
	S1-6 - Characteristics of the undertaking's employees	141
	S1-7 – Characteristics of non-employed employees in the undertaking's own workforce	144
	S1-8 – Collective bargaining coverage and social dialogue	not material
	S1-9 – Diversity metrics	not material
	S1-10 – Adequate wages	not material
	S1-11 – Social protection	not material
	S1-12 – Persons with disabilities	not material
	S1-13 – Training and skills development metrics	not material
	S1-14 – Health and safety metrics	144
	S1-15 – Work-life balance metrics	not material
	S1-16 – Remuneration metrics (pay gap and total remuneration)	not material
	S1-17 – Incidents, complaints and severe human rights impacts	144
ESRS S2 - Workers in the value chain	SBM-2 Interests and views of stakeholders	145
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	145
	S2-1 Policies related to value chain workers	145
	S2-2 Processes for engaging with value chain workers about impacts	147
	S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	147
	S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and the effectiveness of those actions	148
	S2-5 Targets related to the managing material negative impacts, advancing positive impacts, and opportunities	149
ESRS S3 Affected communities	S3-1 – Policies related to affected communities	not material
	S3-2 – Processes for engaging with affected communities about impacts	not material

ESRS	Disclosure Number	Page
	S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns	not material
	S3-4 – Taking action on material impacts on affected communities and approaches to managing material risks and pursuing material opportunities related to affected communities and effectiveness of those actions	not material
	S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	not material
ESRS S4 Consumers and end-users	S4-1 – Policies related to consumers and end-users	not material
	S4-2 – Processes for engaging with consumers and end-users about impacts	not material
	S4-3 - Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	not material
	S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	not material
	S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	not material
ESRS G1 – Business conduct	GOV-1 - The role of the administrative, management and supervisory bodies	152
	IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	152
	G1-1 – Business conduct policies and corporate culture	154
	G1-2 – Management of relationships with suppliers	not material
	G1-3 - Prevention and detection of corruption and bribery	157
	G1-4 – Incidents of corruption or bribery	not material
	G1-5 - Political influence and lobbying activities	not material
G1-6 – Payment practices	not material	

# TAXONOMY

# ACTIVITIES IN ACCORDANCE WITH THE EUROPEAN UNION TAXONOMY

## Introduction

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Taxonomy in the EU context is a classification system that determines which economic activities can be considered environmentally sustainable.

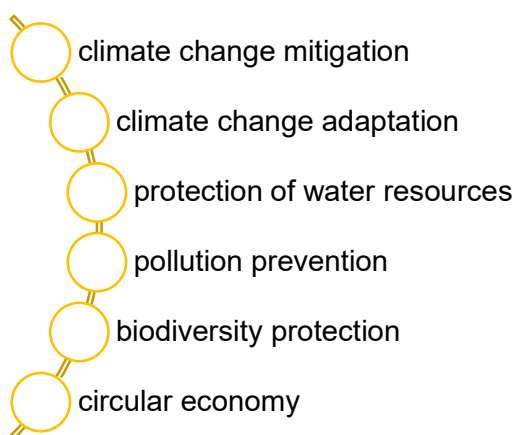
Its main objectives are:

- Unification of criteria – so that investors, companies and financial institutions know which actions actually support climate and environmental goals
- Preventing greenwashing – that is, falsely presenting an activity as "ecological and supporting the flow of capital towards projects and companies that contribute to the objectives of the European Green Deal

The taxonomy was introduced by Regulation (EU) 2020/852, which defines:

- Six environmental objectives, m.in. climate change mitigation, climate change adaptation, circular economy, water protection, pollution prevention, biodiversity protection
- Minimum safeguards (e.g. human rights, labor standards)
- Technical eligibility criteria – the specific conditions that an activity must meet in order to be considered sustainable

### Diagram 3. Environmental objectives



## Taxonomy compliance

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In connection with the obligations arising from Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, regarding the disclosure of information on the manner and extent to which the company's activities are related to environmentally sustainable economic activities, the Company has analyzed its business activities based on the content of Commission Delegated Regulation (EU) 2023/2486, including Annex II to this Delegated Regulation, and Delegated Regulation (EU) 2021/2139, including Sections 3.18-3.21 and 6.18-6.20 of Annex I, as well as Sections 5.13, 7.8, 8.4, 9.3, 14.1 and 14.2 of Annex II to this Delegated Regulation (the Delegated Regulations referred to above collectively referred to as the 'Delegated Regulations').

The analysis consisted in verifying the verbal description of the business activities contained in the Description of business activities in the above-mentioned annexes to the Delegated Regulations and, in the alternative, the NACE codes indicated in these descriptions in relation to the business activities carried out by the Company and subject to verification.

The Company informs that the analysis of the business activities carried out by the Company made it possible to conclude that one of these economic activities constitutes a "Taxonomy-eligible economic activity" as defined in Commission Delegated Regulation (EU) 2021/2178.

Therefore, in order to comply with the obligations under Commission Delegated Regulation (EU) 2021/2178, including the obligation to provide qualitative information referred to in point 1.2 of Annex I to that Delegated Regulation, the Company shall provide information on the total KPIs for the business activities carried out by the Company, i.e. the total turnover, capital expenditures and operating expenses of the Company broken down by eligible and not eligible for taxonomy.

*Attention! The materiality threshold adopted by the Company is 1% of the balance sheet total. If the values of the denominator of the OPEX ratio, understood in accordance with the Taxonomy, constitute less than 1% of the balance sheet total for the related period, then this ratio will be considered irrelevant to the Company's business model*

**Table 11.** Trade, Capex, Opex in Tire Company Dębica S.A. [thousands of. PLN]

Values in 2025	Turnover	CapEx	OpEx
Sustainable operations	0,00	0,00	0,00
<i>Consistent with the taxonomy</i>			
Unsustainable activities	2,102.00	0,00	0,00
<i>Taxonomy-eligible but incompatible</i>			
Neutral activity	2,951,801.00*	260,037.00**	0,00
<i>Not eligible for taxonomy</i>			

*\*In 2024, for the purposes of calculating the turnover KPI in accordance with the EU Taxonomy, the Company used the income statement line item "Net revenue from the sale of products, goods and materials" as the basis for the calculation. As of 2025, following amendments to the Accounting Act, the Company applies a revised structure of the income statement. Consequently, for the purposes of EU Taxonomy reporting for 2025, turnover has been determined based on the line item "Net revenue from the sale of products and goods."*

*\*\* For the purposes of ESG reporting, including disclosures in accordance with the EU Taxonomy, capital expenditures (CapEx) comprise increases in property, plant and equipment, intangible assets, and assets under construction.*

**Table 12.** Percentage of turnover of products or services related to Taxonomy-aligned economic activities

Business activity (1)	Year 2025			Criteria for substantial contribution						DNSH Policy Criteria ("Do no serious harm")						Share of Taxonomy-aligned (A.1.) or Taxonomy-eligible activities (A.2) Turnover, year 2025 (18)	Category Supporting Activities (19)	Category: Transition activities (20)	
	Code or Codes (2)	Pivot (3)	Part of the turnover, year 2025 (4)	Climate change mitigation (5)	Adaptation to climate change (6)	Water & Marine Resources (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Adaptation to climate change (12)	Water & Marine Resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)				Minimum Warranties (17)
		PLN thousand	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
<b>A.TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-compliant)</b>																			
		0,0	0,0%																
Turnover from environmentally sustainable activities (in accordance with the Taxonomy) (A.1)		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0,0%		
Including supporting		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0,0%		
Including for the transition		0,0	0,0%	0,0%						N/A	N/A	N/A	N/A	N/A	N/A	N/A	0,0%		
<b>A.2 Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities)</b>																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Acquisition and ownership of buildings	NACE 6820	1 866,0	0,1%	N	N/EL	N/EL	N/EL	N/EL	N/EL										
Turnover from Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities) (A.2)		2 102,0	0,1%	0,1%	0,0%	0,0%	0,0%	0,0%	0,0%								0,0%		
A. Turnover from Taxonomy-eligible activities (A.1 + A.2)		2 102,0	0,1%	0,1%	0,0%	0,0%	0,0%	0,0%	0,0%								0,0%		
<b>B.NON-TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
Turnover from non-Taxonomy-eligible activities (B)		2 912 745,0	99,9%																
TOTAL (A+B)		2 914 847,0	100%																

**Legend:**

- T** Yes, Taxonomy-eligible and Taxonomy-aligned activities for the relevant environmental objective
- N** No, Taxonomy-eligible activities but not Taxonomy-compatible for the relevant environmental objective
- EL** Taxonomy-eligible activities for the relevant objective
- N/EL** non-Taxonomy-eligible activities for the relevant objective

\*

**Table 13.** Percentage of capital expenditure for products or services related to Taxonomy-aligned economic activities

Business activity (1)	Year 2025			Criteria for substantial contribution						DNSH Policy Criteria ("Do no serious harm")						Share of Taxonomy-aligned (A.1.) or Taxonomy-eligible activities (A.2) Capital expenditures year 2025 (18)	Category Supporting Activities (19)	Category: Transition activities (20)	
	Code or Codes (2)	Pivot (3)	Part of the turnover, year 2025 (4)	Climate change mitigation (5)	Adaptation to climate change (6)	Water & Marine Resources (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Adaptation to climate change (12)	Water & Marine Resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)				Minimum Warranties (17)
		PLN thousand	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-compliant)</b>																			
Capital expenditure for environmentally sustainable (Taxonomy) activities (A.1)		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0,0%		
Including supporting		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0,0%		
Including for the transition		0,0	0,0%	0,0%						N/A	N/A	N/A	N/A	N/A	N/A	N/A	0,0%		
<b>A.2 Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities)</b>																			
Acquisition and ownership of buildings		NACE 6820	0,0	0,0%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Capital expenditure from Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities) (A.2)			0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%								0,0%		
A. Capital expenditure from Taxonomy-eligible activities (A.1 + A.2)			0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%								0,0%		
<b>B. NON-TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
Capital expenditure from non-Taxonomy-eligible activities (B)			260,037.00	100%															
TOTAL (A+B)			260,037.00	100%															

**Legend:**

- T** Yes, Taxonomy-eligible and Taxonomy-aligned activities for the relevant environmental objective
- N** No, Taxonomy-eligible activities but not Taxonomy-compatible for the relevant environmental objective
- EL** Taxonomy-eligible activities for the relevant objective
- N/EL** non-Taxonomy-eligible activities for the relevant objective

**Table 14.** Percentage of operating expenditure on products or services related to Taxonomy-aligned economic activities

Business activity (1)	Code or Codes (2)	Year 2025		Criteria for substantial contribution						DNSH Policy Criteria ("Do no serious harm")						Minimum Warranties (17)	Share of Taxonomy-aligned (A.1.) or Taxonomy-eligible activities (A.2) Operating expenditure year 2025 (18)	Category Supporting Activities (19)	Category: Transition activities (20)
		Pivot (3)	Part of the turnover, year 2025 (4)	Climate change mitigation (5)	Adaptation to climate change (6)	Water & Marine Resources (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Adaptation to climate change (12)	Water & Marine Resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)				
		PLN thousand	%	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T; N; N/EL	T/N	T/N	T/N	T/N	T/N	T/N	T/N	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-compliant)</b>																			
		0,0	0,0%																
Operating expenditure for environmentally sustainable (Taxonomy) activities (A.1)		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0,0%		
	Including supporting	0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0,0%		
	Including for the transition	0,0	0,0%	0,0%						N/A	N/A	N/A	N/A	N/A	N/A	N/A	0,0%		
<b>A.2 Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities)</b>																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Acquisition and ownership of buildings	NACE 6820	0,0	0,0%	N	N/EL	N/EL	N/EL	N/EL	N/EL										
Operating expenditure from Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities) (A.2)		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%								0,0%		
A. Operating expenditure from Taxonomy-eligible activities (A.1 + A.2)		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%								0,0%		
<b>B. NON-TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
Operating expenditure from non-Taxonomy-eligible activities (B)		0,0	100%																
TOTAL (A+B)		0,0	100%																

**Legend:**

- T Yes, Taxonomy-eligible and Taxonomy-aligned activities for the relevant environmental objective
- N No, Taxonomy-eligible activities but not Taxonomy-compatible for the relevant environmental objective
- EL Taxonomy-eligible activities for the relevant objective
- N/EL non-Taxonomy-eligible activities for the relevant objective.

ESRS E

## E1 CLIMATE CHANGE

### **IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities**

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The significant potential and actual impacts, as well as the risks and opportunities related to climate change, were identified based on the refreshed double materiality assessment carried out in 2025, which incorporated the results of the previous analysis and reflected ongoing developments in the regulatory and business environment. The update included a review of key data sources, such as sustainability ratings, competitor analyses, regulatory requirements, and a value chain assessment. Both the earlier analysis and the 2025 update were based on comprehensive evaluation criteria developed in accordance with sustainability standards. Detailed information on the approach and methodology used in the double materiality assessment is provided in the sustainability section of this statement.

In the course of the double materiality assessment, it was determined that, for the evaluation of short-, medium- and long-term financial materiality, the Company did not apply climate-related scenario analysis and did not classify the identified risks and opportunities into transitional or physical categories. This assessment was carried out separately from the process used to identify and evaluate significant climate-related impacts, risks and opportunities, which is described in section SBM-3 of this chapter. The combined assessment of impacts and financial risks and opportunities enabled the identification of topics considered significant from both perspectives:

- Financial materiality.
- Significance of impact.

#### **Financial Materiality**

**Climate change adaptation:** The risk of costs associated with adapting the business model to climate change.

**Climate change adaptation:** Disaster risk and costs incurred for recovery and business interruptions.

#### **Significance of impact**

**Energy:** Actual and potential, positive and negative influences are related to energy within one's own operations. The actual negative impact is related to energy consumption and the type of energy used, while the actual positive impact comes from purchasing 100% renewable electricity. On the other hand, the potential positive impact is related to the commitment to continue purchasing 100% renewable electricity in production operations by 2040. Both revenues occur as part of the own operations of the Company.

**Climate Change Mitigation:** In terms of climate change mitigation, the Company exerts both actual and potential impacts, both positive and negative. The real negative impact is related to energy consumption and fuel use throughout the value chain, especially in production and distribution processes. On the other hand, the potential positive impact relates to Goodyear Group's plans for decarbonization ambitions by 2030.

A number of environmental factors were taken into account during the double materiality assessment by external experts together with representatives of the Company, including information on the organization's demand, GHG emissions (indicators available in section E1-6) and the environmental impact of the Company's energy-related operations. The production carried out by the Company is associated with high energy demand. For this reason, and in order to achieve its emission reduction targets, the Company is included in the Goodyear Group's Tactical Energy program, under which various projects are implemented each year to reduce GHG emissions and improve energy efficiency (see section E1-3 for more details). A description of the activities carried out by the Company to reduce energy consumption and CO<sub>2</sub>e emissions is available in the E1-3 indicator.

### **SBM-3 Significant impacts, risks and opportunities and how they relate to the strategy and with a business model**

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To adequately respond to the risks and opportunities associated with climate change and to identify and develop adaptation and mitigation strategies, the Company conducted a resilience analysis. The objective of the climate resilience analysis was to identify significant climate-related risks and opportunities that could affect the Company's operations under three different scenarios. All identified risks were categorized according to internationally recognized standards: risks were divided into physical and transitional categories<sup>19</sup>, while opportunities were divided into two subcategories (Products and Services, Resilience).

The scope of the assessment included the operations of the Company and its value chain - the impact of suppliers, customers, investors, as well as the financial and regulatory environment<sup>20</sup>. The analysis takes into account three scenarios:

- **Scenario of Current Policies**  
Taking into account both physical and temporary risks related to a 2°C increase in global temperature by 2050
- **Net-Zero Emissions Scenario by 2050**  
Taking into account the high transition risks associated with a rapid and sustainable transition to a low-carbon economy, such that the increase in global temperature is limited to 1.5°C by 2050
- **Failed Transformation Scenario**  
Taking into account the high physical risks associated with the increase in global temperature, reaching around 2.4°C by 2050

All three scenarios were considered in three time horizons: short term, medium term and long term, in accordance with ESRS standards. The process included a resilience assessment, covering identified risks and opportunities based on the Task Force on Climate-Related Financial Disclosures (TCFD) classification of physical and transformational risks and opportunities.

All identified risks and opportunities were rated on a scale of 1 to 5, taking into account both the probability of occurrence and the potential financial impact in the event of materialization. The highest score meant a probability of more than 80% and a significant financial impact of more than 5% of revenue. The Company has rated and awarded points for both acute and chronic risks as well

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<sup>19</sup> Transition risk refers to the financial and image challenges that organizations may face as they adapt to the necessary changes in policies, technologies, market dynamics to reduce greenhouse gas emissions and transition to renewable energy. Physical hazards are related to the potential impacts of climate change, which can be classified as acute or chronic. Acute physical hazards are event-dependent and result from extreme weather events (hurricanes, floods), while chronic hazards include, for example, long-term changes in climate patterns (rising sea levels and sustained temperature rise).

<sup>20</sup> The company's financial statements do not disclose climate-related assumptions

as transient risks and opportunities to understand the financial impact and likelihood of each risk and opportunity. For all material risks and opportunities, the Company has conducted a detailed quantitative assessment.

The scope of the analysis included the own activity of Tire Company Dębica S.A. in Poland, in the Podkarpackie Voivodeship.

**Table 15.** Material climate risks and opportunities identified through the climate resilience assessment

Climate-related risk and opportunity category	Description	Details and timeframe
Physical risk	Weather-related event(s) causing disruption to Goodyear	Long term
Transition risk	Rapid emergence of climate-related regulations (e.g., EUDR, ESR, CBAM)	Medium term
Resource efficiency opportunity	Reduce material and energy use	Long term

The timeframe is in line with the double materiality assessment process, which is described in Chapter ESRS 2 of the sustainability statement.

In its strategy and business model, the Company includes activities aimed at adapting to climate change and the changing business environment. The Company focuses on both identifying and implementing actions focused on reducing the Company's impact on climate change and changing its product and service portfolio. The Company invests in new machines and modernizes existing resources to increase its energy efficiency. Every year, the Company implements projects related to energy efficiency, and our operations are powered by 100% renewable electricity, validated through retired Renewable Energy Certificates (RECs.). At the same time, the Company's product portfolio includes an increasing number of high-fuel efficiency tires with A and B labels and tires marked as "Ready for Electric Drive" with higher load capacity, as well as many technologies that optimize noise reduction, driving characteristics and other criteria relevant to our customers.

### **E1-1 Transition plan for climate change mitigation**

The Company, as part of the Goodyear Group, is covered by the Goodyear Global's Climate Transition Plan. Most recently published in December 2025, the plan references the Climate Policy released in 2024. The Plan outlines the Goodyear Group's global corporate strategy and the roadmap for achieving its short- and long-term emissions reduction targets, including the Group's short-term ambition related to global Scope 1 and Scope 2 emissions, aligned with a pathway limiting global warming to 1.5°C above pre-industrial levels.

In 2023, the Science Based Targets initiative (SBTi) validated Goodyear Group's long-term global ambitions for reducing Scope 1, 2 and 3 emissions in line with the SBTi 1.5°C climate mitigation pathway, with the objective of achieving net-zero greenhouse gas emissions by 2050.

Goodyear Group's global climate ambitions are integrated into its global business strategy and financial objectives. The Group develops and implements strategies aimed at generating revenues

and cost savings while simultaneously reducing greenhouse gas (GHG) emissions. Key strategies implemented at the global level include initiatives related to energy efficiency, waste reduction, and advancements in tire technologies.

The Goodyear Global's Climate Transition Plan has been approved at the Goodyear Group level by the Group's appropriate management and supervisory bodies. As part of the Goodyear Group, the Company implements the transition plan in line with the Group's adopted guidelines and strategic direction.

The Company is currently assessing the linkages between the Goodyear Group's climate strategy, its own assets and operational activities, and related transition risks and opportunities. This assessment supports the alignment of the Company's operations with the Group's climate objectives and informs the prioritization of mitigation actions.

Progress in implementing the transition plan is monitored at the Group level, while the Company is preparing to gradually expand the scope of disclosures regarding its contribution to the achievement of climate targets, in line with subsequent phases of implementing the ESRS requirements.

## **E1-2 Climate change mitigation and adaptation**

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The Company's approach to managing issues related to climate change, including energy, is in line with the Goodyear Group's Climate Policy. This policy applies to all Goodyear Group employees, contractors and third parties acting on behalf of Goodyear Group companies. In addition, in certain circumstances, Goodyear Group companies, including the Company, may require suppliers and partners to take action. This is because Goodyear Group's actions in the value chain can affect both upstream and downstream GHG emissions, as well as risks and opportunities along the value chain. The policy details Goodyear Group's comprehensive approach to various aspects of its climate strategy: mitigation, transition and adaptation.

The policy defines the main management structure to oversee the processes and activities described. Monitoring processes include an annual environmental risk assessment, GHG emissions accounting, and regular updates to the Global Climate Transition Plan. In the context of climate change mitigation, the policy refers to the climate ambitions verified by SBTi, and the document also sets out how Goodyear engages stakeholders globally to gather views that influence Goodyear's climate strategy, targets, plans and governance. This includes engaging with suppliers, customers, third-party partners, and investors; assessing emerging regulations and market trends; engaging employees through educational and design forums; and more. From 2024, the Climate Policy is available internally to Goodyear Group employees.

In addition, in terms of energy consumption, the Company applies the Goodyear Group's guidelines for energy efficiency management and operates in accordance with the EMS ISO50001 energy management system implemented at the facility. The approach adopted by the Company assumes continuous improvement of energy efficiency.

Some climate-related objectives are linked to the remuneration system of the Company's management and supervisory bodies. As part of the incentive programs addressed to members of the Management Board and Supervisory Board, the 5% variable remuneration depends on the degree of achievement of the Goodyear Group's climate target of reducing Scope 1 and 2 emissions

by 46% by 2030 compared to the base year 2019. GHG emission reduction targets described in section E1-4 are in line with the goals of the Goodyear Group and adapted to the specifics and operations of the Company.

### **E1-3 Actions and resources in relation to climate change policies**

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The Company's climate goals focus on reducing GHG emissions and using 100% renewable electricity. In order to achieve these goals, the Company implements projects every year to reduce energy consumption and improve energy efficiency. The Power Engineering Process Manager is responsible for the implementation of these activities. The Company has determined that projects related to energy efficiency, adaptation and mitigation of climate change do not require material capital expenditures, and the Company allocates adequate financial resources to them. The company plans to install its own renewable electricity sources, which will allow the Company to be less dependent on energy suppliers, and at the same time reduce the risk of high costs of obtaining renewable electricity on the market.

The activities undertaken in 2025 to reduce greenhouse gas emissions applied the decarbonization lever of energy efficiency and included the replacement of a cooling fan unit, the modernization of a steam pipeline, and the upgrade of one of the vulcanization presses. Overall, these measures contributed to a reduction of annual emissions by 14,81 tCO<sub>2</sub> from the Company's operations, in line with the Company's Scope 1 and Scope 2 emission reduction target (MBM).

In addition, Firma Oponiarska Dębica S.A. consistently invests in high-efficiency electric motors, installing at least two such units each year (corresponding to an estimated greenhouse gas emission reduction of 141 tCO<sub>2</sub> under the local value calculation approach). These activities were financed from operating cash flows (OPEX), and their values were assessed as immaterial and recognized in the profit and loss statement under Cost of Goods Sold. The costs incurred relate to activities that do not qualify under the EU Taxonomy Regulation.

### **E1-4 Climate change mitigation and adaptation**

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The climate-related goals of the Company for its own operations relate to the reduction of Scope 1 and 2 emissions<sup>21</sup> by 62%<sup>22</sup> by 2030 (compared to the base year 2019<sup>23</sup>) and the use of 100% renewable energy by 2040. These targets have been set in line with Goodyear Group's global strategy and the goals set out in Goodyear's Climate Transition Plan. The Company has aligned them with its size, operational specifics and business plans. The scope of the objectives was consulted with the majority shareholder of the Company. Progress towards the target is monitored through a process that includes the use of the GHG Protocol and KOBIZE coefficients for CO<sub>2</sub> emissions.

The Company<sup>24</sup> has not validated its individual climate target with SBTi. In 2025, the Company operated on 100% renewable electricity through Energy Attribute Certificates and intends to continue using 100% renewable electricity. The Scope 1 and Scope 2 (MBM) emission reduction target was

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<sup>21</sup> Scope 2 calculated as market value (MBM)

<sup>22</sup> Compared to the base year 2019

<sup>23</sup> The year 2019 was chosen as the base year due to the circumstances in 2021 and 2020 (the COVID-19 pandemic and its consequences). The baseline emission line is 137 972eCO<sub>2</sub>

<sup>24</sup> Goodyear Global's near- and long-term climate targets were validated by SBTi in 2023

set taking into account the fact that the Company has already achieved a 75% reduction compared to the base year 2019, but the Company's continued growth is likely to contribute to the increase in Scope 1 emissions. At the same time, the target has been established to account for the occurrence of at least one severe winter period (defined as an extended duration of temperatures below 0°C) by 2030. The data sources for the target calculations are the emissions currently generated by the production machines and the planned emissions associated with new equipment. The GHG emission target for the Company was calculated taking into account energy consumption and planned investments.

In 2025, the Company carried out internal energy efficiency audits covering key production and energy installations. The audit results made it possible to identify projects that generate measurable energy savings and qualify for energy efficiency certificates (so-called white certificates). Based on these findings, the Company prepared and submitted an application for the issuance of certificates to the President of the Energy Regulatory Office. This mechanism serves as a formal support tool for investments that reduce energy consumption and is based on verified final energy savings.

In 2025, the Company implemented selected modernization measures aimed at improving energy efficiency, with results confirmed through operational measurements. These included:

- Modernization of one of the production presses as part of a pilot program, involving the insulation of installation components identified in the audit as sources of energy losses. Verified natural gas savings amounted to 3,382 Nm<sup>3</sup>/year. The pilot results form the basis for assessing the justification for continuing the project in subsequent years.
- Replacement of a fan cooling unit, resulting in energy savings of 4 MWh/year.
- Purchase and replacement of two higher-efficiency motors, which reduced electricity consumption by 6.4 MWh/year.
- Modernization of the steam pipeline, which reduced energy losses during transmission. Verified natural gas savings amounted to 2,500 Nm<sup>3</sup>/year.

In 2026, the Company plans to continue modernization activities and further utilize the energy efficiency certificate mechanism in projects aimed at reducing energy consumption and improving energy efficiency, in line with applicable regulatory requirements.

**Table 16.** Climate goals of Tire Company Dębica S. A.

Details	Value in base year (2019)	Goal value	Decarbonization levers
Absolute value of total GHG emission reduction, <b>percentage</b> value of total GHG emission reduction (relative to base year emissions)	137,972 tCO <sub>2</sub> e	86,034 tCO <sub>2</sub> e. - Scope 1 and 2 combined by 2030 <sup>25</sup>  62% reduction - Scope 1 and 2 combined <sup>26</sup>	
Absolute value of GHG emission reductions, <b>percentage</b> of GHG emission reductions (relative to base year emissions) in Scope 1	35,837 tCO <sub>2</sub> e	50,197 tCO <sub>2</sub> e  40% increase by 2030 <sup>27</sup>	Disclosed in (E1) 29a and (E1) 29a/29b
Absolute GHG <b>emission reduction</b> , percentage <b>reduction of GHG</b> emissions (relative to base year emissions), <b>Scope 2</b> based on location	The goal doesn't include a location-based Scope 2 reduction.		
Absolute <b>value</b> of GHG emission reductions, <b>percentage</b> of GHG emission reductions (relative to base year emissions) of <b>Scope 2</b> based on a <b>market-based approach</b>	102,135 tCO <sub>2</sub> e	102,135 tCO <sub>2</sub> e  100% by 2030	Disclosed under (E1) 29a and (E1) 29a/29b
Absolute GHG Emission Reduction, <b>percentage</b> of GHG Emission Reduction (Relative to Base Year Emissions), <b>Scope 3</b>	The set goal does not include a reduction in Scope 3 emissions.		

The goals were set in 2024 and did not change during the 2025.

<sup>25</sup> Range 2 calculated using the market method (MBM)

<sup>26</sup> Range 2 calculated using the market method (MBM)

<sup>27</sup> Scope 1 emissions will increase despite the Company's reduction efforts, due to the Company's growth, which will result in higher energy consumption. The Company estimates that Scope 1 emissions will increase by 40%. Together with scope 2, Tire Company Dębica S.A. plans to reduce emissions by 86,0034 eq.tCO<sub>2</sub>.

Scope 1 and 2 (MBM) GHG emission reductions<sup>28</sup> in 2025 amounted to 99,439 tCO<sub>2</sub>e – 72% compared to the base year 2019, when Scope 1 and 2<sup>29</sup> (MBM) emissions amounted to 137,972 tCO<sub>2</sub>e.

The Company has not set energy improvement targets but is part of the Goodyear Group's Tactical Energy Program, and every year the Company implements activities and projects to increase energy efficiency. At the same time, the Company's total energy consumption is increasing due to the changing product range. The Company monitors energy consumption on an ongoing basis and implemented or planned measures to increase energy efficiency – including investments in high-efficiency motors in machines – partially compensate for the growing energy consumption.

## E1-5 Energy consumption and energy mix

Total energy related to own activities, broken down by different sources

**Table 17.** Total energy consumption in relation to own activities

Specification	UoM	2024	2025	Change y/y [%]
	MWh	187,835	211,271	12%
Energy	MWh	0	0	
Energy sources	MWh	143,995	153,358	7%
Consumption of fuels from renewable sources, including biomass	MWh	0	0	
Consumption of purchased or purchased electricity, heat, steam and cooling from renewable sources	MWh	143,995	153,358	7%
Non-fuel consumption of self-generated renewable energy	MWh	0	0	

**Table 18.** Total fossil fuel energy consumption by fuel source

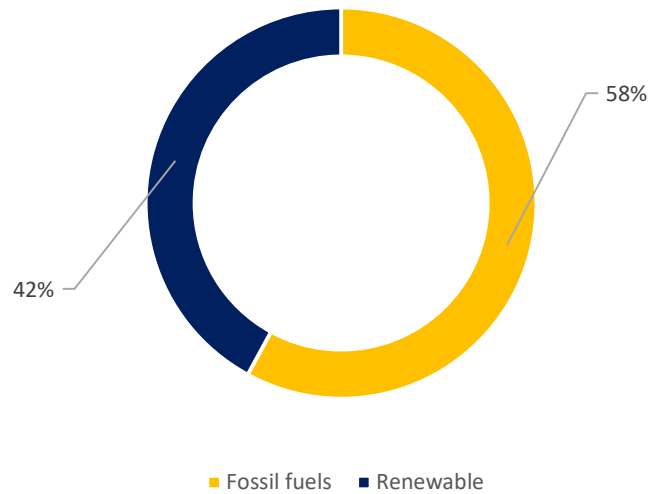
<sup>28</sup> Scope 2 calculated as market value

<sup>29</sup> Scope 2 calculated as market value

Specification	UoM	2024	2025	Change y/y [%]
Coal and coal products	MWh	0	0	
Crude oil and petroleum products	MWh	1,558	856	-45%
Natural gas	MWh	186,277	210,415	13%
Other fossil sources	MWh	0	0	
Purchased or obtained electricity, heat, steam, or cooling from fossil sources	MWh	0	0	

*In 2025, the Company did not produce energy from non-renewable sources or from renewable energy.*

**Chart 6.** Energy mix in 2025



**Table 19.** Energy consumption and energy mix

Energy consumption and energy mix	Unit of Measure	2024	2025	Change y/y [%]
Consumption of coal fuels and coal products <sup>30</sup>	MWh	N/A	N/A	
Consumption of fuels from crude oil and petroleum products	MWh	1 558	856	-45%
Natural gas fuel consumption	MWh	186,277	210,415	13%
Consumption of fuels from other fossil sources <sup>31</sup>	MWh	N/A	N/A	
Consumption of purchased or obtained electricity, heat, steam and cooling from fossil sources <sup>32</sup>	MWh	N/A	N/A	
<b>Total fossil fuel energy consumption combined as the sum of rows 1-5</b>	<b>MWh</b>	<b>187,835</b>	<b>211,271</b>	<b>12%</b>
<b>Share of fossil sources in total energy consumption</b>		<b>57%</b>	<b>58%</b>	
Nuclear energy consumption <sup>33</sup>	MWh	N/A	N/A	
Fuel consumption for renewable sources, including industrial and municipal waste of biological origin, biogas, renewable hydrogen <sup>34</sup>	MWh	N/A	N/A	
Consumption of purchased or obtained electricity, heat, steam and cooling from renewable sources	MWh	143,995	153,358	7%
Consumption of renewable energy produced by yourself without the use of fuel <sup>35</sup>	MWh	N/A	N/A	
<b>Total consumption of energy from renewable and low-carbon sources (calculated as the sum of rows 8-10)</b>	<b>MWh</b>	<b>143,995</b>	<b>153,358</b>	<b>7%</b>
<b>Share of renewables in total energy consumption %</b>	<b>%</b>	<b>43%</b>	<b>42%</b>	

<sup>30</sup> Not applicable, because Tire Company Đeđica S.A. does not use energy from coal and coal products

<sup>31</sup> Not applicable, because Tire Company Đeđica S.A. does not use energy from other fossil sources

<sup>32</sup> Not applicable, because Tire Company Đeđica S.A. does not use heat, steam and cooling energy from fossil sources

<sup>33</sup> Not applicable, because Tire Company Đeđica S.A. does not use energy from nuclear sources

<sup>34</sup> Not applicable, because Tire Company Đeđica S.A. does not use energy from industrial and municipal waste of biological origin, biogas, renewable hydrogen

<sup>35</sup> Not applicable, because Tire Company Đeđica S.A. does not use energy independently without using fuel

<b>Energy consumption and energy mix</b>	<b>Unit of Measure</b>	<b>2024</b>	<b>2025</b>	<b>Change y/y [%]</b>
<b>Total energy consumption (calculated as the sum of rows 6 and 11)</b>	MWh	<b>331,830</b>	<b>364,629</b>	<b>10%</b>

Table 20 presents the energy intensity indicator per net revenue from climate-high-impact activities, while Table 21 presents the energy intensity indicator per 1 kg of tire produced.

**Table 20.** Energy intensity in activities with a high climate impact

	UoM	2024	2025	Change y/y [%]
Energy intensity: Energy consumption per unit of net revenue related to activities in sectors with a high climate impact	MWh/1 PLN	0.0001338 <sup>36</sup>	0.000126852 <sup>37</sup>	-5.19%

**Table 21.** Net revenues from activities with a high climate impact

	Unit of Measure	2024	2025	Change y/y [%]
Energy intensity: Energy consumption per 1 kg of tire produced related to activities in sectors with a high climate impact	MWh/1 kg produced tires	0.0024486	0.0024173	-1.28%

**Table 22.** Revenues used to calculate energy intensity

	2024	2025
Agreed amounts of net revenues from activities in sectors with a high climate impact with an appropriate item in the financial statements or in the notes to the financial statements	<b>PLN 2,480,480 thousand</b> Revenues from the sale of rubber products – Note 19a: <b>PLN 2,226,447 thousand</b> and Revenues from the sale of goods – Note 20a: <b>PLN 254,033 thousand</b>	<b>PLN 2,874,487 thousand</b> Revenues from the sale of rubber products – Note 19a: <b>PLN 2,661,499 thousand</b> and Revenues from the sale of goods – Note 20a: <b>PLN 212,988 thousand</b>
Net revenues from activities in sectors with a high climate impact used to calculate energy intensity	Production of rubber products: <b>PLN 2,226,447 thousand</b> Wholesale and retail sales: Repair of motor vehicles and motorcycles: <b>PLN 254,033 thousand</b>	Production of rubber products: <b>PLN 2,661,499 thousand</b> Wholesale and retail: Repair of motor vehicles and motorcycles: <b>PLN 212,988 thousand</b>

<sup>36</sup>"Revenues from the sale of rubber products" – Note 19a: PLN 2,226,447 thousand and "Revenues from the sale of goods" – Note 20a: PLN 254,033 thousand

<sup>37</sup>"Revenues from the sale of rubber products" – Note 19a: PLN 2,661.449 thousand and "Revenues from the sale of goods" – Note 20a: PLN 212.988 thousand

	2024	2025
	TOTAL: <b>PLN 2,480,480 thousand</b>	TOTAL: <b>PLN 2,874,487 thousand</b>
Net revenue (other)	PLN 38,349 thousand	PLN 40 360 thousand
Total net revenue (financial statements)	<b>PLN 2,518,829 thousand</b>	<b>PLN 2,914,847 thousand</b>

## E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions

GHG emissions from Scopes 1, 2 and 3 in 2025 amounted to 6,549,890 tCO<sub>2</sub>e with Scope 2 emissions measured by the market-based method (MBM) and 6,630,394 tCO<sub>2</sub>e with Range 2 measured by the Location Method (LBM), including:

- Scope 1: 38,533 tCO<sub>2</sub>e.<sup>38</sup>
- Scope 2: 80,504 tCO<sub>2</sub>e (LBM), 0 tCO<sub>2</sub>e (MBM).
- Scope 3: 6,511,357 tCO<sub>2</sub>e.

The reduction in Scope 1 and 2 (MBM) emissions compared to the base year 2019 was 72%.

<sup>38</sup> Scope 1 emissions do not include biogenic emissions, as the activity of Tire Company Dębica S.A. does not include the combustion or biodegradation of biomass.

**Table 23.** GHG emissions in the Company

	Unit of measure	2024	2025	Change y/y [%]
Scope 1 GHG emissions	tCO <sub>2</sub> e	34,477	38,533	12%
Scope 2 GHG Emissions (LBM)	tCO <sub>2</sub> e	86,606	80,504	-7%
Scope 3 GHG emissions	tCO <sub>2</sub> e	6,012, 040	6,535,690	8%
Category 1. Purchased goods and services	tCO <sub>2</sub> e	431 223	477,828	11%
1. Category 11. Use of sold products	tCO <sub>2</sub> e	5 482 374	5,979,450	9%

The Company has identified the following Categories, which constitute a significant part of GHG emissions in the overall calculation of Scope 3 emissions – 98.4%:

- Category 1 - Purchased goods and services – 7.2% - 477,822 tCO<sub>2</sub>e
- Category 11 - Use of sold products – 91.2% - 5,955,116 tCO<sub>2</sub>e

Based on the analysis of Scope 3 emissions data for 2024, the Company reported emissions in 2025 exclusively for Categories 1 and 11. This approach results from the fact that these two categories together account for 98.4% of total Scope 3 emissions, which clearly qualifies them as material in light of the adopted materiality threshold of 5%. During the reporting period, no changes occurred in the Company's operations that could affect emission levels or justify expanding the reporting scope. The Company has not identified biogenic CO<sub>2</sub> emissions from biomass combustion or biodegradation occurring in the Company's value chain not covered by Scope 3 GHG emissions.

Reporting of GHG emissions in Scopes 1, 2 and 3 that covers the Company's organizational boundaries<sup>39</sup> have been determined based on the control and share of the Company in the capital. The Company does not have subsidiaries, but it does hold a 10% stake in Tire Recycling Center (CUO), in which it does not exercise operational control, and there are no business transactions between the companies. Issues resulting from 10% shares in CUO were included in Category 15 of the Scope 3 calculation. The relevant GHG emission categories of Scope 3: Category 1 and 11 were calculated without the use of estimates. The calculations were made in a spreadsheet.

In 2025 the Company reported 38,164 tCO<sub>2</sub>e of Scope 1 GHG emissions in the European Union's regulated emissions trading systems, which represents 99% of its total value for Scope 1.

In 2025 there were no significant changes in the business model and value chain of the Company compared to the base year 2019 that would affect the comparability of emission data.

To calculate GHG emissions, the Company used the following methods:

- Natural gas:
  - Measurement of natural gas consumption – data from the distributor.

<sup>39</sup> According to the GHG Protocol, organizational boundaries are boundaries that define the operations owned or controlled by the reporting firm, depending on the consolidated approach adopted (equity or control approach).

- Calorific value and CO<sub>2</sub> emission coefficient from KOBIZE data CH<sub>4</sub> and N<sub>2</sub>O emission coefficients taken from the "2006 IPCC Guidelines for National Greenhouse Gas Inventories."
- Natural gas consumption multiplied by calorific value and CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O indicators, and then converted to a CO<sub>2</sub> equivalent unit.
- Fuels (LPG, petrol, diesel):
  - Fuel consumption measurement – data from the leasing fleet manager and invoices.
  - Calorific value from ORLEN fuel safety data sheets vs. CO<sub>2</sub> emission indicators from KOBIZE.
  - The CH<sub>4</sub> and N<sub>2</sub>O emission factors are derived from the "2006 IPCC Guidelines for National Greenhouse Gas Inventories."
  - Fuel consumption multiplied by calorific value and CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O, and then converted to a CO<sub>2</sub> equivalent unit.
- Refrigerants:
  - Measurement of refrigerant consumption - data from invoices.
  - Safety data sheet received from the supplier.
  - CO<sub>2</sub> emission factor from EU Regulation No. 517/2014.
  - Refrigerant consumption multiplied by the coefficient from the Safety Data Sheet and then converted to a common CO<sub>2</sub> equivalent unit.
- Acetylene:
  - Measurement of acetylene consumption - data from invoices.
    - Factor Source: EPA40 Acetylene consumption multiplied by net calorific value and multiplied by CO<sub>2</sub> from the above source.

#### Scope 2 emission calculation method:

- Market-based method:
  - Measurement of electricity consumption – data from the electricity supplier.
  - The emission factor for 100% electricity from renewable sources is 0.
  - Renewable energy certificates and related documentation are obtained and archived by the Company.
- Location-based method:
  - Measurement of electricity consumption – data from the electricity supplier.
  - Emission index from the power grid in Poland for end users, based on data from the National Greenhouse Gas Emission Database – KOBIZE (updated annually in December for the previous year).
  - The amount of electricity consumed multiplied by the emission factor.

#### Scope 3 emission calculation method:

- Category 1:
  - Vendor-specific data.
  - Average data.
  - Expense-based method.
- Category 11:

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<sup>40</sup> <https://www.epa.ie/publications/licensing--permitting/climate-change/Emission-Factors-for-2022-V2421112022.pdf>.

- Sectoral Guidelines under the Product Category Rules (PCR) for the preparation of an Environmental Product Declaration (EDP) for the Product Category: Tires, UL 10006, Third Edition, dated 1 July 2022. 41

The Company has not identified events and circumstances relevant to GHG emissions that occur between the reporting dates of entities in the value chain and the date of the entity's financial statements.

To assess the level of emission intensity, the Company uses GHG emission indicators per net revenue and per 1 kg of tire produced.

The GHG emission intensity per net revenue, calculated using the location-based method, amounted to 0.00243 in 2025, which is 6% lower than in 2024. Using the market-based method, the indicator reached 0.00240, representing a 7% decrease compared with the previous year. The net revenue used for the calculation amounted to PLN 2,914,847 thousand, in line with the income statement in the financial report.

The GHG emission intensity per 1 kg of tire produced, calculated using the location-based method, amounted to 0.0440 in 2025, which represents a 3% decrease compared with 2024. The indicator calculated using the market-based method was 0.0434, also 3% lower than in the previous year.

The share of contract instruments in Scope 2 GHG emissions was 100%. In 2025, the Company purchased energy from renewable sources with guarantees of origin certified by the President of the Management Board of the Polish Power Exchange. The Company does not produce energy.

**Tabel 24.** GHG Emission intensity

	Unit of Measure	2024	2025	Change y/y [%]
<b>GHG emission intensity per net revenue</b>				
Total GHG emissions Scope 1+2 (LBM) + Scope 3	tCO <sub>2</sub> e/1 PLN	0.00243	0.002274	-6%
Total GHG emissions Scope 1+2 (MBM) + Scope 3	tCO <sub>2</sub> e/1 PLN	0.00240	0.002247	-6%

<sup>41</sup> <https://www.ul.com/news/tire-industry-project-announces-first-pcr-tires-industry-developed-ul>

**Tabel 25.** GHG Emission intensity

	Unit of Measure	2024	2025	Change y/y [%]
<b>GHG emission intensity per 1 kg of tire produced</b>				
Total GHG emissions Scope 1+2 (LBM) + Scope 3	tCO2e/1 kg produced tire	0.0453	0.0441	-3%
Total GHG emissions Scope 1+2 (MBM) + Scope 3	tCO2e/1 kg produced tire	0.0446	0.0436	-2%

### **E1-7 GHG removals and GHG mitigation projects financed through carbon credits**

In 2025, the Company did not carry out projects to remove greenhouse gases and reduce GHG emissions financed by carbon credits.

### **E1-8 Internal carbon pricing**

The Company did not use internal carbon pricing systems.

### **E1-9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities**

Regardless of the double materiality assessment process, the Company conducted a climate change risk and opportunity assessment, which included an assessment of the financial impacts of all identified risks and opportunities related to climate change. Taking into account the significant risks and opportunities associated with climate change, the Company assessed the probability of significant physical risks as low, but in the event of the materialization of an extreme weather event causing damage or closure of the production facility, the financial impact would be significant. The value of assets (property, plant and equipment) at the end of the reporting period amounts to PLN 1,003,877 thousand. In the Company's opinion, the location where business activity is conducted is not very susceptible to chronic risks. The Company did not identify material risks related to climate transition with respect to physical assets. As part of the analysis, the Company identified one transition risk with an increasing probability in the medium term. The risk is related to the EUDR regulation and the impact on the purchase costs of certain raw materials, which may increase by approximately PLN 30 million per year in the first three years of this regulation.

The probability of physical risks was assessed as low in the short term, unlikely in the medium term, and likely in the long term. The calculations of the financial impact took into account the increasing probability over time and two scenarios – significant impact and moderate impact. The significant impact scenario assumes the partial destruction of the production facility and machinery, leading to a reduction in production capacity up to 70%. The moderate impact scenario assumes that the facility is stopped for 10 days without losing machinery or buildings. Both scenarios, expressed in monetary values, were multiplied by the probability and these values were added. The financial assessment of physical risks was part of the climate analysis, including the climate scenarios of the Failed Transition and the Current Policy.

Due to the low probability of chronic or sudden physical risks, the Company does not undertake financially significant adaptation actions related to its current assets. One of the adaptation measures is the planned construction of a photovoltaic farm, which would help the Company reduce its dependence on market prices of electricity from renewable sources. Climate change mitigation measures focus on overall measures to reduce GHG emissions and a commitment to purchase 100% electricity from renewable sources.

As a result of these actions, the expected cost savings resulting from climate change mitigation measures amount to PLN 118 981. The Company estimates the expected savings resulting from climate change adaptation activities at PLN 2,113,500. The market size of low-carbon products and services or adaptive solutions and the expected changes in net revenues from low-carbon products and services or adaptive solutions are considered confidential by the Company and are not disclosed in this statement.

<p>Provide a statement of the carrying amount of your properties, including easements, by energy efficiency class. In the event that the Company is unable to obtain this information with due efforts, the total carrying amount of the fixed assets for which energy consumption is based on internal estimates should be provided.</p>	<p>Determining the energy efficiency class for the buildings of the real estate of the Company would require a significant amount of work and resources. The total book value of the real estate assets is PLN 152 695 thousand. The energy consumption of these buildings is determined on the basis of the collective invoice received.</p>
<p>Reconcile with the appropriate item in the financial statements or notes to the financial statements the material amounts of net assets and income that are subject to material physical risks.</p>	<p>The value of assets is shown in the balance sheet in line 2: Property, facility and equipment – <b>PLN 1,003,877 thousand</b></p> <p>Revenue is in the profit and loss account in the line: Net revenue from the sale of products and goods– <b>PLN 2,914,847 thousand</b></p>
<p>Disclose whether the company is excluded from the EU's Paris-aligned benchmarks;</p>	<p>Business activities of the Company do not meet the exclusion criteria from the EU Benchmarks aligned with the Paris Agreement.</p>

*Tire Company Dębica S.A. does not have customers operating in the coal, oil or gas sectors.*

## E3 WATER AND MARINE RESOURCES

### IRO-1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

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The actual and potential impacts, risks and opportunities of the Company on water resources were identified through a double materiality assessment conducted in 2024 and updated in 2025. The significant potential and actual impacts, as well as the risks and opportunities related to climate change, were determined on the basis of the refreshed 2025 assessment, which incorporated the results of the previous analysis and reflected ongoing developments in the regulatory and business environment. The update included a review of key data sources, including sustainability ratings, competitor analyses, regulatory requirements and a value chain assessment. Both the initial analysis and the 2025 update were based on comprehensive evaluation criteria aligned with recognized sustainability standards.

The impact assessment informed the analysis of environmental aspects, while the financial assessment — as part of the double materiality process — supported the identification and evaluation of risks and opportunities related to the thematic standards of the ESRS. The Company involved representatives of local communities in the double materiality assessment process, enabling them to express their views on the Company's impact on water resources.

Local communities associated with the Company's operations are not exposed to water-related challenges, as the Company does not operate in areas currently classified as being at risk of drought or water scarcity, according to the latest water-related risk assessment performed using the World Resources Institute (WRI) Aqueduct tool.

The impact significance analysis – part of the double materiality assessment – identified one significant water-related impact. The Company has an actual and potential, positive and negative impact on water consumption within the organization and in the upper end of the value chain. The negative impact is related to water withdrawal, which can contribute to the depletion of water resources. The positive impact is related to the Company's active efforts to reduce the amount of water consumed by the organization.

The analysis of financial materiality allowed the Company to assess risks and opportunities related to water, none of which were considered significant for the organization's finances.

Based on the double materiality assessment process, the following sub-topics have been identified as relevant to the Company: **Water consumption**

#### E3-1 Water and marine resources

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Water resources management at the Company is based on the *Global Water Conservation Standard* adopted by the Goodyear Group. The document imposes an obligation on all local companies of the Goodyear Group – including the Company – to develop and implement initiatives aimed at reducing costs related to water consumption and water intensity indicators. The policy mentions, among water treatment as an opportunity to optimize water consumption, the use of local wastewater treatment facilities to reduce water demand, and the implementation of a system for collecting and further using process water.

At the Company, no separate policy on the prevention and reduction of water pollution has been implemented. These issues are addressed through the Environmental Aspects Register, which includes the identification of environmental hazards, risks, and opportunities associated with the production process. As the Company focuses exclusively on tire manufacturing and is not involved in product design activities, the Company has not driven product-design-related measures aimed at addressing water-related challenges or the protection of marine resources.

### **MDR-P Policies adopted to manage material sustainability matters**

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The *Global Water Conservation Standard* of the Goodyear Group refers to the international standard and objectives of the ISO 14001 standard. The intent of this Standard is to establish the protocol for developing or revising manufacturing facilities' water conservation initiatives and to encourage non-manufacturing facilities to participate as appropriate, including:

- Develop and implement a water strategy founded on Facility Optimization Focused Improvement (FI) or relevant continuous improvement methodologies to include:
  - Strategy to reduce water costs and consumption.
  - Strategy to reduce water intensity (gal/ton, gal/sq ft, gal/person, etc.).
- Develop a system to report all incoming water and discharge volumes.
- Develop a system for water monitoring on the facility's main water intake and discharge points.

The standard applies to all types of manufacturing, warehousing, support and R&D facilities of the Goodyear Group located in the EMEA region (Europe, Middle East and Africa). Its purpose is to ensure consistent compliance with water protection principles across all units. The policy also specifies the scope of responsibilities related to its implementation. At the Company, the Management Board holds responsibility for ensuring effective implementation of the policy.

The Goodyear Group maintains global policies to manage water responsibly and comply with applicable regulations. The Goodyear Group's approach includes:

- Investing in water infrastructure and management systems through capital and operating expenditures.
- Monitoring and managing water withdrawal to support conservation and operational efficiency.
- Identifying, classifying, and minimizing potential water pollutants to reduce environmental and health impacts.
- Implementing controls for the treatment and discharge of stormwater, process water, and wastewater, including proper operation of oil-water separators.
- Assessing water-related risks such as scarcity, flooding, and contamination at facility and watershed levels and taking steps to mitigate them.
- Ensuring compliance with all relevant permits and regulations and tracking enforcement actions.
- Applying additional facility-level protocols to meet local requirements
- Reporting water-related risks, investments, and performance to maintain transparency

In 2025, Goodyear Group conducted an internal global water survey at all its manufacturing facilities. This survey aimed to enhance the Goodyear Group's existing global water monitoring practices by consolidating various water-related information. Moving forward, the Goodyear Group will leverage insights from this survey to advance its global water monitoring, strategy and goals. The Global Water Conservation Standard, however, is an internal document and is not communicated to external stakeholders.

## E3-2 Water and marine resources

In 2025, the Company launched projects aimed at reducing water consumption in its own operations. The Company completed the modernization of the central cooling system, which included replacing four worn-out wells connecting individual pipeline sections. This measure enabled a reduction in water consumption of 500 m<sup>3</sup> per year.

Additionally, the installation of a new high-efficiency cooling tower will help reduce water losses to the atmosphere. The estimated reduction amounts to 200 m<sup>3</sup> per year. Both projects were completed in 2025.

The effective implementation of the investment is the responsibility of the persons holding the positions of Energy Process Manager and Water and Sewage Management Leader.

**Table 26.** Actions and resources related to water management in the Company

	<b>Activities</b>	<b>Resources</b>
Avoiding the use of water	It is not possible to avoid the use of water in the production process, so no action is planned.	No assigned resources.
Reduction of water use	Installation of a new cooling tower.	
Water recovery and reuse	In 2025, the Company focused its efforts and resources on priority water-management initiatives, in particular the construction of a new cooling tower and the dam modernization project including a fish pass. This topic remains subject to continuous monitoring.	No assigned resources.
Restoration and regeneration of aquatic ecosystems and water bodies	A project for a new fish pass at the weir dam, implemented in cooperation with the Regional Water Management Authority.	In 2025, the modernization design for the damming weir was commissioned, with completion scheduled for July 2026, at a total cost of PLN 352,000.

### E3-3 Water and marine resources

In 2025, the Company had a goal to reduce water consumption by 0.06% in the reporting year (compared to water consumption in 2024). The implementation of the objective is aligned with the assumptions of The Global Water Conservation Standard applicable to the Company and covers operations at the Company's production facility. In 2025, the target was set taking into account the specificity and characteristics of the Company's production facility. The goal set is not directly related to national or international regulations and irrefutable scientific evidence. Specialists of the Company responsible for managing issues related to water resources participated in the process of defining goals. There were no changes in the target and related indicators during the reporting period. The progress of the Company in achieving the goal is monitored through systematic verification of water consumption, which is monitored by water meters and measuring stations.

### E3-4 Water consumption

The cooling system in the Company is based on the principle of closed loop with part of the system operating in open mode. In the central part of the closed circuit, the water flow is about 1000 t/h, and the water is reused every time it is directed to the cooling towers. The use of a closed water system has led to significant water savings. The amount of water reused was estimated based on measurements on the main cooling pipeline and the facility's operating time - 8256 hours per year. The water flow is constant most of the time, and its volume is regularly monitored by the internal team using special portable equipment that does not interfere with the operation of the system. The company uses filtered water from the river to replenish any leaks in the closed cooling system and to power the open system. The production facility of Tire Company Dębica S.A. is not located in an area affected by water stress.

**Table 27.** Water consumption in Tire Company Dębica S.A. [in m3]

	Unit of Measure	2024	2025	Change y/y [%]
Total water consumption <sup>42</sup>	m3	722 460	687 075	-5%
Total water consumption for every EUR 1 million of net revenue	m3/1 million euro	1,234.6	998.8	-19%
Total amount of water recycled and reused				
Water reuse	t/h	8 256 000	8 256 000	0%
Water recycling		0	0	

<sup>42</sup> Data collected on the basis of water meter readings in all buildings in which the Company operates

### **E3-5 Anticipated financial effects from material water and marine resources-related risks and opportunities**

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The risks and opportunities associated with water resources were assessed as part of the financial materiality process. The process took into account the criteria of probability and financial impact within a specific timeframe defined by the ESRS standards. Financial impact was considered on a scale of 1 to 5, where 5 was an extremely significant impact on the organization's operations, and 1 was a marginal impact on the organization's operations. The Company has not identified risks or opportunities meeting the threshold of financial materiality.

## **E5 RESOURCE USE AND CIRCULAR ECONOMY**

### **IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities**

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In 2025, the Company refreshed its DMA, in accordance with the ESRS. This process analyzed information from interviews with the Company's representatives, surveys sent to external stakeholders and employees, analysis of sustainability ratings and competitors' activities, and value chain analysis. In the process of the double materiality assessment, the Company reviewed its resources and activities and assessed the actual and potential risks and opportunities associated with waste in its own operations and in the value chain. This process took place during workshops conducted by a consulting company on the materiality of impact and financial materiality. In the case of the significance of the impact, the strength of the impact and its extent were assessed, and in the case of a negative impact, the possibility of remedying its effects was also assessed. During the financial workshop, the strength of the impact, its scope, the probability of occurrence and the possibility of repairing the effects of the negative impact were also assessed. The Company's Management Board and all managers responsible for the Company's sustainability areas were involved in the dual materiality process. The Company involved local communities in the process of double materiality analysis, enabling their representatives to express their opinions on the Company's impact related to waste.

The double materiality assessment indicated that the topic of waste has a material negative impact on the Company both in relation to its own operations and the value chain. Both the method of operation and the way waste is managed can affect the quantity and quality of waste. The identified risk for the Company consists in the non-utilization or non-processing of waste by companies in the value chain of the Company. Currently, with production activities, the Company has not identified significant financial opportunities related to waste and the circular economy for its operations.

### **E5-1 Policies related to resource use and circular economy**

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The issue of waste and closing its loop is regulated at the Company by policies applicable globally, throughout the Goodyear Group. These are:

- Environmental, health and safety management system.
- Waste Management.
- Global Waste Management and Vendor Evaluation.
- Responsible Operations Policy.
- Waste reporting policy.

With regard to the risk of improper and illegal waste management by third parties, the Global Waste Management and Vendor Evaluation policy contains a provision indicating specific requirements for the management of waste recipients. This policy also indicates that the Goodyear Group encourages the reuse, recycling and recovery of energy. Incineration of waste without energy recovery, although accepted by internal rules, should be avoided in the Goodyear Group. The Waste Reporting Policy, on the other hand, defines the rules for the reuse of rubber material in the production process, which prevents the generation of rubber waste. Based on the Goodyear Group's Zero Waste to Landfill Program, guidelines for waste minimization are developed.

- The Environmental, Health, and Safety Management System is a document that obliges the companies that make up the Goodyear Group to conduct their business in accordance with the highest applicable legal and ethical standards. In accordance with the policy, each of the entities of the Goodyear Group – including the Company – contributes to sustainable economic development and environmental protection, while striving to improve the quality of life of employees, families, communities and society at large. The policy refers to the international standard ISO 14001:2015, and the Management Board of the Company is responsible for its implementation in Poland.
- The Waste Management and Global Waste Management and Vendor Evaluation policies define the principles of waste management, including its transport, storage, record-keeping, reporting and training related to its proper management. The responsibility for the implementation of the Waste Management and Global Waste Management and Vendor Evaluation policy lies with the Management Board of the Company.

The Waste Reporting Policy sets out, m.in, the groups of rubber materials covered by the policy, the reporting methods and the principles for reuse in the production process, which are used to increase the scope of rubber waste reduction. At the Company, the Management Board of the Company is responsible for the implementation of policies related to waste.

Global documents are supplemented by local policies adopted by the Company. These are:

- Instruction Codes of waste generated in the Company, the purpose of which is to define the rules for coding waste generated in the technological process of tire production. The Warehouse Team Manager is responsible for supervising compliance with the instructions.
- Instruction on how to deal with technological waste in the production department of Tire Company Debica S.A. – from the moment of waste generation to receipt at the warehouse. The purpose of the manual is to define the rules for classifying, reporting and calculating waste generated in the technological processes of tire production. According to the provisions of the regulation, each employee at his or her position is responsible for minimizing waste and properly describing and returning waste to the place of temporary storage. The document specifies:
  - Rules for waste calculation.
  - Types of reclassification as waste.
  - Rules for temporary storage of waste.
  - A system for reporting and monitoring the daily level of waste.
  - Physical transfer of waste to the Waste Warehouse. and
  - Obligations of the Warehouse employee receiving production waste.
- Instruction Operational control in the field of waste management, in the field of waste management, the purpose of which is to define the rules for dealing with waste generated in the Company. The Instruction specifies the scope of responsibility for waste management m.in the Head of the Occupational Safety and Environmental Protection Department and other functions listed in the policy. The document also describes the procedure for dealing with hazardous and non-hazardous waste and the issues of recording, analysis and reporting on waste.

The Company's Management Board is responsible for implementing the above policies.

## **E5-2 Actions and resources related to resource use and circular economy**

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The Company monitors the level of waste in each production department, and waste improvement projects are implemented every year.

As part of the initiatives aimed at reducing waste and improving material efficiency, several projects based on the DMAIC<sup>43</sup> methodology are being implemented. Their objective is to reduce production waste and enhance process stability.

Projects launched in 2024 and continued in 2025:

- DMAIC “FM Curing Waste Reduction” – a project focused on reducing the number of cured tire scraps caused by foreign objects.
- DMAIC “Textile Cord Waste Reduction (Bers & Flipper)” – an initiative aimed at reducing textile cord waste in tire-building areas.
- DMAIC “Textile Cord Waste Reduction” – a project targeting the reduction of textile cord waste and improving machine efficiency.
- DMAIC “Milling Waste Reduction Due to Mixer Cleaning” – a project aimed at reducing waste generated during mechanical mixer cleaning.
- DMAIC “Bad Goods Waste Reduction Due to High Conicity” – an initiative focused on reducing cured tire waste resulting from non-uniformity (high conicity).

Projects launched and completed in 2025:

- DMAIC “Improvement of Cord Calendering Quality in the Overlay Calender Line” – an initiative aimed at reducing textile and steel cord waste during calendering in the REPIQUET line and improving process quality (reduction of wrinkles, thinning, and over-curing).
- DMAIC “Reduction of Tire Defects – LINER BLISTER” – a project focused on reducing blister formation in the liner and lowering the number of defective cured tires.
- DMAIC “Milling Waste Reduction” – an initiative aimed at reducing rubber waste generated during extruder head cleaning.
- DMAIC “Reduction of Tire Defects – Trapped Air” – a project aimed at reducing cured tire waste by eliminating trapped air between the tire and the membrane during the curing process.

These projects were carried out together with the quality department in the production facility of the Company. These projects are included in the budget and may be related to both operating costs (OpEx) and investments (CapEx). In 2025, the Company did not incur significant capital expenditures related to waste. Although CapEx and OpEx in the area of waste are not significant, they are analyzed when defining the Company's goals and action plans. The Company also did not take any corrective action related to the negative impact, as there was no situation that would require it.

In 2006, the Goodyear Group established a Zero Waste to Landfill expectation that applies to all Goodyear created or owned waste at its legacy Goodyear tire and chemical manufacturing facilities. Since then, the Company, with the support of the Goodyear Group, has continuously improved its waste management practices by maintaining corporate standards, processes and systems to ensure

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<sup>43</sup> DMAIC is an acronym for a five-step process-improvement methodology used, among others, in Lean Six Sigma. Each letter represents one phase: D – Define, M – Measure, A – Analyze, I – Improve, C – Control

the appropriate disposition of waste and other materials. Every year, the Company determines the level of waste reduction for the next calendar year. The Goodyear Group, including the Company, has implemented monitoring measures, such as waste reports differentiated by types of waste and methods of their management, and a process for approving waste recipients.

### E5-3 Targets for resource use and circular economy

The largest type of waste generated by the Company is waste related to the production of tires. The objectives related to their management are described in the Annual Operational Plan. The target for 2025 in relation to the level of waste of finished products and rubber waste is to achieve a reduction of 2-5% compared to the previous year, taking into account business plans for 2025. This goal is to be achieved both by reducing waste and increasing the reuse of the so-called rubber "return"<sup>44</sup>. Specific goals are defined for individual production areas, and their implementation is monitored by the Production Director. The Company aims to maximize the reuse of rubber "return" to avoid its reclassification as waste. In addition to the goal related to rubber waste, the Company also has goals related to the use of water and energy in the context of the circular economy.

The waste reduction target was set based on the previous year's data, taking into account the business plan for the current year, in order to further reduce the amount of rubber waste and finished product waste. The target is not based on waste management policies or research. The Company has set the target as a percentage of the expected level of waste reduction. The set goal relates to the production process in the Company – it does not refer to entities in the value chain. The target covers a period of one reporting year – 2025. Progress towards the target is measured against the annual operational plan adopted for 2024, which is set as a benchmark and is 100%. Like the Company's policies, the goal and its implementation are consulted with the main shareholder – the Goodyear Group. No change in targets has been made in 2025. The target has not been directly derived from national or international regulatory frameworks or from undisputed scientific evidence.

Progress in achieving the waste target at the Company: Percentage reduction of finished products and rubber waste – **reduction by 3.2%**

**Table 28. Resource use and the circular economy target**

	2024 realization	2025 realization	Change vs 2024
Percentage reduction of finished products and rubber waste [%]	7.1%	3.2%	-3.9 % percentage-point change

### E5-5 Resource outflows

The Company keeps records of waste in units of weight based on the actual weight of waste handed over from departments to waste storage facilities. After weighing the waste, the warehouses hand it

<sup>44</sup> A general term for any rubber compound that is reprocessed without changing its composition.

over to authorized and approved recipients. Estimation methods are used to determine the weight of returnable and reused packaging and the tire cosmetics process.

The basic chemical composition and properties of waste are described in the Integrated Permit for the Company. The composition of waste is determined visually and estimates for waste from paper and cardboard, plastics, wood, metal, fabrics, oil. For production waste, the composition is determined on the basis of technological documentation in relation to the basic components.

The most common waste generated by the company includes:

- Waste from the rubber industry and rubber production, including primarily:
  - Waste of rubberized and non-rubberized textile cords.
  - Waste of vulcanized and non-vulcanized tires.

The Company is, together with other manufacturers, a shareholder of the Tire Utilization Center (hereinafter: the Center), which, on behalf of entrepreneurs introducing new tires to the Polish market, fulfils the obligations arising from the Act on the Obligations of Entrepreneurs in the Field of Management of Certain Waste and on the Product Fee. In accordance with this Act, the Centre, on behalf of tire manufacturers, including the Company, collects and recovers the mass of tire waste in the amount of not less than 75% of the tonnage of tires placed on the market by the manufacturer in the previous calendar year.

**Tabel 29.** Waste volume summary

	UoM	2024	2025	Change vs 2024 [%]
The total amount of waste generated as a result of its own activities <sup>45</sup>	Mg	10,311	11,565	12%
Total amount of hazardous waste for which disposal has been avoided	Mg	334	316	-5%
Preparation for reuse <sup>46</sup>	Mg	0	0	0
Recycling	Mg	143	145,00	1%
Other recovery processes	Mg	192	172	10%
Total amount of non-hazardous waste for which disposal has been avoided	Mg	9,800	10,966	12%

<sup>45</sup> Disclosure 37a represents the total amount of hazardous and non-hazardous waste generated by the Company in 2024 (some of which may have been collected at the beginning of 2025) and therefore will not add up to the same amount as Disclosures 37b and 37c, which present data on waste collected by waste collectors.

<sup>46</sup> The Company defines waste as "any substance or object that the holder disposes of, intends to dispose of, or is required to dispose of." pursuant to Article 3(1)(6) of the Act of 14 December 2012 on Waste. According to this definition, if there are actions to avoid waste, they are not included in this table. The Company avoided generating 28,262 Mg of non-hazardous waste and 72 Mg of hazardous waste.

	UoM	2024	2025	Change vs 2024 [%]
Preparing for re-use <sup>47</sup>	Mg	0	0	0
Recycling	Mg	6,848	5,892	-14%
Other recovery processes	Mg	2,952	5,074	72%
The total amount of hazardous waste intended for disposal	Mg	133	92,00	-31%
Incineration	Mg	133	92	-31%
Landfilling	Mg	0	0	0
Other disposal processes	Mg	0	0	0
The total amount of non-hazardous waste destined for disposal 48	Mg	0	0	0
Incineration	Mg	0	0	0
Landfilling	Mg	0	0	0
Other disposal operations	Mg	0	0	0
The total amount of waste not recycled.	Mg	3,277	5,338	63%
Percentage of waste not recycled <sup>49</sup>	Mg	32%	47%	15% percentage-point change
The total amount of hazardous waste generated by the Company <sup>50</sup>	Mg	463	425	-8%
The total amount of radioactive waste generated by the Company	Mg	0	0	0

<sup>47</sup> See reference above

<sup>48</sup> The company disposes of only hazardous waste.

<sup>49</sup> This percentage is calculated by dividing the total amount of non-recycled waste by the total amount of waste collected by waste operators, which is 10 268 Mg.

<sup>50</sup> Disclosures 37b and 37c present the weight of hazardous waste collected by entities authorized to collect waste in 2024 (part of which was generated in 2023), while disclosure 39 presents hazardous waste generated by the Company in 2024 (which could have been collected at the beginning of 2025)

## **E5-6 Anticipated financial effects from material resource use and circular economy-related impacts, risks and opportunities**

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During the double materiality analysis process, Tire Company Debica S.A. did not identify a material financial impact related to the circular economy, including waste. The Company has been reusing rubber rework from production for several years, making gradual process improvements. The financial impact of this process is not disclosed by the Company. The main focus of those improvements was reduction of rubber waste generated. This is one of the reasons why Tire Company Debica S.A. is not able to calculate the monetary or quantitative impact without incurring an excessive burden. At the same time, the reuse of rubber rework has a positive impact on costs, as less waste generated means lower costs. The specific amount of waste depends on the process that the Company is constantly improving.

ESRS S

## S1 OWN WORKFORCE

### **SBM-2 Interests and views of stakeholders**

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Tire Company Debica S.A. does not have a formalized system for reflecting the views of its workforce in its strategy and business model. However, the Company participates in the Goodyear Group's cyclical employee engagement survey. The survey covers all levels of the organization, and its results help the Company's leadership team determine how it can continue to make the experience of working at TC Debica even better and how well the Company is working together.

### **SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model**

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The actual and potential impact on own workforce resources was identified during the double materiality assessment and concerned **occupational health and safety**. Both positive and negative impacts result from the business model, which is based on the production of car tires and other rubber products, and the overall strategy related to occupational health and safety by promoting a safety culture and managing and mitigating risks. The Company is constantly working on identifying, managing and reducing the risk of serious injuries. Occupational health and safety risks are identified and managed based on existing processes for identifying the risk of serious injuries, continuous review of incident history, performance management and best practices shared within the Goodyear Group. As part of the double materiality assessment process, the Company did not identify significant risks and opportunities related to its own employee resources or resulting from the Company's mitigation and adaptation to climate change activities.

The Company, guided by the characteristics given in the ESRS, defines its own workforce as persons employed under an employment contract and cooperating with the Company as part of other forms of employment, such as a contract of mandate or employment through an employment agency.

The Company does not cooperate with natural persons conducting business activity in the form of self-employment. The employment structure includes office and production employees.

The negative impact on employees in the area of occupational health and safety, identified during the double materiality assessment, is neither widespread nor systemic within the meaning of the ESRS standard. It relates only to isolated incidents, each of which is thoroughly analyzed by the Company, followed by actions aimed at minimizing or fully eliminating such occurrences.

The positive impact identified by the Company is also related to the subject of occupational health and safety. The Company has implemented a comprehensive training system focused on occupational health and safety issues and educates its employees and service providers. This impact applies to all employees of organizations in Poland, with particular emphasis on people working on production lines.

Knowledge of occupational safety hazards came from continuous inspections and health and safety reports, which were used for the double materiality assessment carried out by the Company, during which no group of employees was selected that would be much more exposed to the negative impact than all other employees. The process of double materiality assessment is described in ESRS Disclosure 2 IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities.

## **S1-1 Policies related to own workforce**

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Goodyear is committed to operating facilities in compliance with applicable safety and health requirements, and we work to ensure that Goodyear's facilities enhance quality of life in the workplace and in the communities in which we operate. Goodyear associates at every level of the organization are responsible for contributing to a culture that reduces risk of injury to themselves, their co-workers and others, and they should never compromise the safety or health of anyone, including themselves, for the sake of production or other results. In addition, all associates must stop work and report to a responsible manager if they know or have reason to believe that a workplace condition poses an unreasonable danger to the safety or health of the associate or others. In addition, we:

- Manage our facilities in compliance with Goodyear's EHS Management System that is based on our global EHS standards and aligned to ISO 45001.
- Continue to mature Plant Optimization, which is Goodyear's manufacturing operating system that is built on the foundation of People and Environmental Care.
- Train our leaders to lead with a Just Culture, which helps them to develop skills for positively influencing culture.
- Encourage and educate all associates and contractors to take personal accountability and share ideas for continuously improving the safety and health of our workplaces.
- Use third parties skilled in the identification of EHS risks to audit our sites on a regular basis.

The provisions of the Responsible Operations Policy have been described in detail and adapted to Polish regulations by the Company m.in. in:

- Tire Company Debica S.A. work regulations.
- Collective Bargaining Agreement.

The Company defines the obligations of the employer and employees in the field of occupational health and safety in internal documentation m.in.: regulations concerning safe work, appropriate equipment of workplaces, supervision and control of occupational health and safety and particularly dangerous work. Health and safety issues at work regulated in the Collective Bargaining Agreement impose obligations on the Company m.in:

- To provide employees with safe and hygienic working conditions in a way that prevents the possibility of conditions that may pose a risk of accidents at work and occupational diseases
- Ensuring compliance with health and safety regulations and fire protection in the workplace
- Enabling the functioning of the Social labor Inspector and ensuring the implementation of its recommendations.

The Company has also undertaken in the Collective Bargaining Agreement to ensure preventive healthcare by:

- Equipping workplaces with tools to ensure work is performed safely and to reduce workload
- Informing employees about the types and scope of hazards
- Conducting medical examinations of job candidates and employees transferred to other positions, as well as periodic examinations.
- Monitoring harmful, nuisance, and hazardous factors at individual workstations.
- Regular health and safety training.

The Management Board of the Company is responsible for the implementation of the policies described above in the Company. Knowledge of the content of the occupational health and safety policies is required of all employees.

The Company has special security subcommittees that focus on selected areas of safety and the elimination of significant risks. In 2025, four (4) such subcommittees carried out work in the Company:

- I-CHE (Isolation, control of hazardous energy).
- Plastic bottles elimination.
- Workwear outsourcing.
- Ergonomics.

Employees' opinions on EHS are collected, through annual engagement surveys. The production facility also has a near miss reporting system. This system allows all employees to report any detected threats in a special form, which is then entered into an internal database. The summary report is presented weekly to senior positions responsible for health and safety. In addition, threats are also categorized, and KPIs are reviewed daily, weekly, and monthly during the Company's Board of Directors meetings. Corrective actions are planned and implemented if necessary. The indicators and activities of the subcommittees are also analyzed monthly during the meetings of the Steering Committee.

Human rights issues are addressed in the Company through the Business Conduct Manual and the Goodyear Global Human Rights Policy. The Company, like all entities that make up the Goodyear Group, is committed to respecting and protecting fundamental human rights in accordance with the law and in accordance with internationally recognized human rights standards, including

- The UN Guiding Principles on Business and Human Rights.
- OECD Guidelines for Multinational Enterprises.
- The International Labor Organization's Declarations on Fundamental Principles and Rights at Work and related conventions.

The Company is committed to respecting human rights in all its activities and requires the same from its suppliers.

Information about possible human rights violations in the Company can be reported directly to the Goodyear Group using, for m.in, the Goodyear Integrity Hotline and other channels described in ESRS G1 of this statement.

The Business Conduct Manual also raises the issues of cooperation between the Company and employees. The Company protects the privacy of its employees, promotes responsible behavior and strives to improve their quality of life. At the same time, the Company declares that it adheres to the principle of respect and inclusiveness in the workplace. These provisions are described in detail in the Work Regulations adopted by the Company. This document defines, m.in, the organization of work, working time, rules of remote work, issues of holidays and remuneration, as well as regulates, m.in, the prevention of discrimination and harassment in the workplace.

## **S1-2 Processes for engaging with own workforce and workers' representatives about impacts**

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In accordance with the Work Regulations, the company is committed to consulting employees or their representatives on matters related to occupational health and safety. Within the Company, daily

team briefings and operational OHS reviews are conducted. Weekly team meetings are held, including reviews of key performance indicators as well as occupational health and safety activities and other projects. On a monthly basis, the Company reviews performance and project updates during Steering Committee meetings, while once a year the results are reviewed as part of the management review. In addition, the Company conducts annual reviews and strategic planning sessions.

The heads of individual departments are responsible for implementing health and safety rules and involving employees in them. Managers responsible for the most important areas of operation of the Company communicate health and safety rules and monitor their compliance in their teams. The most senior role involved in the management of engagement with employees in the area of health and safety is the Production Director.

Employee perspectives and opinions are gathered through various channels, including the quarterly reviews conducted during the EHS Commission meetings. These meetings are specifically designed to address any identified or potential health and safety issues. Attendees include the Production Director, EHS Manager, all Heads of Departments in Manufacturing, the Social Labor Inspector, Union representatives, and an occupational medicine physician. The final report from each meeting is approved and signed by the Production Director, who also serves as the Management Board Member. Each meeting concludes with the creation of an action plan aimed at enhancing health and safety measures. This action plan is subsequently reviewed and followed up on during the next Commission meeting.

The Company evaluates the effectiveness of its collaboration with its workforce through EHS Commission meetings, where participants including representatives of employees are discussing, reviewing and following up on an action plan in subsequent Commission meetings. The Company also tracks specific KPIs related to employee health and safety, including, among others, incident rates, absenteeism and employee turnover. Results are taken as a measure of the effectiveness of safety policies. There are also GEMBA<sup>51</sup> walks every day, focusing on selected machines, during which KPIs for a specific machine are analyzed. Internal audits and inspections are also carried out regularly to check compliance with health and safety policies and identify possible gaps in this area. If gaps in the team's knowledge or skills are identified, the Company organizes special supplementary training.

The Company also takes steps to promote diversity and inclusion among employees. The Company encourages the creation of Employee Resource Groups that are open to all associates and conducts engagement surveys to ensure that all associates' voices are heard. Employee Resource Groups provide a voluntary, associate-led forum that is accessible to all employees and supports the fostering of an inclusive workplace aligned with Goodyear's values. In the Company, there is Goodyear Women's Network, an organization that promotes inclusion in the professional environment, and this group sponsors various professional development, community engagement, and networking activities that support its mission to ensure all associates feel included.

### **S1-3 Processes to remediate negative impacts and channels for its own workforce to raise concerns**

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Mitigating negative impacts related to health and safety issues at work in the Company is carried out, m.in, by using technical solutions. If their implementation is not

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<sup>51</sup> A GEMBA walk at the Debica factory is a regular, planned walk-through conducted by management and team leaders at the place where value is actually created ("gemba," meaning the actual place of work in Japanese), namely the production halls and operational areas of the plant.

possible, the Company provides employees with appropriate safety instructions and personal protective equipment. Employees of the Company have the opportunity to report noticed hazards via the near miss system and can report any concerns via the Goodyear Integrity Hotline. Reported issues are reviewed and resolved accordingly. The channels provided for this purpose and how to handle notifications are described in ESRS Chapter G1-1 of this statement. The existence of channels for raising concerns is included in the Code of Ethics, which is published by all companies that make up the Goodyear Group internally and online on corporate websites. All employees of the Company are obliged to read these documents. The percentage of employees who complete the Code of Ethics training annually ranges from 98% to 99%, with employees on long-term leave and those leaving the Company accounting for the remaining 1-2%.

The Goodyear Group, and thus the Company, provides protection for whistleblowers. This is described in this statement in the MDR-P Disclosure Policies adopted to manage material sustainability issues.

#### **S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions**

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The Company recognizes that the well-being and development of employees are crucial for the implementation of the business strategy and ESG goals.

The health and safety of employees is the top priority for the Company. Every day, the Company strives to have the safest operations in the world, with the goal of zero serious injuries. The Company promotes a culture of safety towards every employee at every level of the organization who has personal responsibility for safety.

As part of its activities for the health and well-being of employees, the Company provides access to the Company's clinic, which is operated by LUXMED – a leading provider of medical services in Poland. The facility located on the premises of the facility offers consultations with specialist doctors, which allows for quick and convenient use of health care. In addition, employees have the opportunity to use a wide network of other LUXMED facilities in the country, which increases the availability of services and supports health prevention. This solution is an important part of the strategy to improve the well-being of employees.

The Company determines its action plans in the EHS area by assessing the results of internal and external audits and authority inspections, as well as based on historical data like accidents, near misses. Action plans are also an outcome of the EHS Commission's work. The EHS Commission meets quarterly and was described in disclosure S1 29d. The Company is committed to safety and implementing programs that promote a culture of safety. Ongoing plans related to action implementation are short term. Financial materiality assessment did not identify material financial opportunities and risks related to EHS, and activities undertaken by the Company related to the area of EHS in the last reporting period did not require any significant capital or operating expenditures in 2025.

In accordance with the Company's policies, safety incidents, including injuries, illnesses, near misses and damage to property are investigated and reported. Once the causes of the incident are identified, corrective actions are implemented. The Company promotes all initiatives related to reporting potential incidents and identifying risks, recognizing such activities as a key element in maintaining high safety standards and enabling the effective implementation of preventive measures. The results

of activities related to ensuring safety at work are monitored in the internal database, which allows to track key initiatives related to a specific activity and contains all initiatives and actions connected to EHS topic. Progress is noted in that system and discussed monthly with the Production Director.

The practices applied by the Company do not contribute to significant negative impacts on occupational health and safety issues. Even though the Company did not identify any significant negative impacts related to employee health and safety, it is a top priority for the Company. The EHS Manager, Heads of all Departments and other bodies such as the EHS Commission are allocated to oversee potential issues and develop action plans to address them. Currently, the Company does not have a plan for the transition to a climate-neutral economy, and the Company's climate goals do not have a negative impact on the Company's employees.

**S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

**Table 30.** The Company's targets related to health and safety at work in the Company

	2025
Total Incident Rate (TIR) <sup>52</sup>	0.96
Serious Injury Rate (SIR) <sup>53</sup>	0.00

The Company's employees were not directly involved in the process of determining targets. At the same time, the objectives set are based on the EH&S Management System Procedure and Responsible Operations Policy adopted in the Goodyear Group. The first of these documents is the Goodyear Group's commitment to make health and safety issues a key value among others and to provide resources for health and safety tasks. The second policy states that the Goodyear Group has set "company-wide goals and objectives that seek to continuously improve Environmental Health and Safety (EHS) systems and performance". The results in achieving the objectives are monitored by the Management Board of the Company. The Company also organizes quarterly meetings, among others with trade unions and health and safety inspectors. Conclusions or improvements resulting from the results achieved by the Company in the implementation of safety-related objectives are consistent with the Goodyear Group's approach. At the global level, the Goodyear Group measures safety progress through leading and lagging indicators. Leading indicators include the implementation of corrective actions, reduction of ergonomic risks, improvement of hygiene, maturity of the EHS management system, employee involvement, corrective and preventive actions, as well as those related to audits and inspections. In accordance with the Goodyear Group's internal regulations, employee engagement is a key factor in the success of EHS management systems. Employees at all levels are encouraged to take responsibility for eliminating hazards and risks, using tools and methods for continuous improvement. Employees are encouraged to contribute to continuous improvement by reporting problems, generating ideas and proposing solutions, and participating in the development, implementation, monitoring, and review of the system. Engagement

<sup>52</sup> TIR - this is an accident rate and is calculated according to the formula: number of accidents at work x 200,000/number of hours worked  
<sup>53</sup> SIR - this is the rate of serious accidents and is also calculated according to the formula: number of serious accidents (death, loss of vision, hearing, amputation) x 200,000/number of hours worked

means two-way communication, involving dialogue and exchange of information to obtain informed feedback.

**Table 31.** Targets related to the occupational safety of the Company in 2025

Indicator	2024 Realization	2025 goal	2025 realization
Total Incident Rate (TIR)	1.29	0.96	0.93
Serious Injury Rate (SI Rate)	0.00	0.00	0.00

In 2025, the Total Incident Rate (TIR) reached 0.93, meeting the established target and improving compared to the 2024 result of 1.29. The Serious Injury Rate (SI Rate) remained at 0 for the second consecutive year, indicating the absence of incidents classified as severe. The organization continues to implement preventive measures and strengthen its safety culture to further reduce operational risk.

## **S1-6 Characteristics of the undertaking's employees**

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The Company employs a diverse workforce, including both production and administrative staff. The employment structure reflects the local character of the Company's operations and its role as one of the largest employers in the Podkarpackie region. The Company provides working conditions in compliance with applicable labor law regulations and internal policies, including the Collective Bargaining Agreement.

In 2025, the Company seconded one employee (male) to work in Luxembourg and four employees (male) to the factory in Riesa.

During the reporting period, a total of 458 employees left the Company, resulting in a turnover rate of 15.23%. This rate was higher by 5.49 percentage points compared with the previous year.

Among the departures, the following were recorded:

- 141 voluntary resignations.
- 212 non-renewed contracts, including seasonal employees hired during the summer period in line with production seasonality, as well as employees whose fixed-term contracts were not extended due to production constraints during the year.
- 88 retirements.
- 9 not-work-related deaths.
- 8 transfers to Goodyear Polska sp. z o.o

**Table 32.** Number of employees by time of employment and gender<sup>54</sup>

Contract type	2024 Average number of employees	2024 Number of employees at the end of the reporting period	2025 Average number of employees	2025 Number of employees at the end of the reporting period	Change y/y [%] Average number of employees	Change y/y [%] Number of employees at the end of the reporting period
<b>Permanent employment</b>	<b>2,664</b>	<b>2,719</b>	<b>2,684</b>	<b>2,666</b>	<b>-0.8%</b>	<b>-2.0%</b>
Men	2,220	2,254	2,236	2,223	-0.7%	-1.4%
Women	444	465	448	443	-0.9%	-5.0%
<b>Temporary employment</b>	<b>255</b>	<b>339</b>	<b>414</b>	<b>341</b>	<b>62.4%</b>	<b>0.6%</b>
Men	204	264	334	276	63.7%	4.3%
Women	51	75	80	65	-56.9%	-15.4%
<b>Full-time</b>	<b>2,918</b>	<b>3,058</b>	<b>3,098</b>	<b>3,007</b>	<b>6.2%</b>	<b>-1.7%</b>
Men	2,422	2,518	2,570	2,499	6.1%	-0.8%
Women	496	540	528	508	6.5%	-6.3%
<b>Part-time</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>	<b>0</b>
Men	1	0	0	0	100%	0
Women	0	0	0	0	0	0

**Tabel 33.** Employee turnover rate

<sup>54</sup> Personal data is reported as the number of employees and includes employees of the Company posted to work in other companies of the Goodyear Group, excluding employees of other companies of the Goodyear Group delegated to work in Tire Company Debica S.A. Status at the end of the period is data at the end of the period to which the report relates. The number of employees is also disclosed in the financial statements, item 15 of the Additional Notes to the Financial Statements.

	2024		2025		Change y/y [%]
	Indicator	Total number at the end of the reporting period	Indicator	Total number at the end of the reporting period	Total number at the end of the reporting period
<b>Number of employees (total/FTE)</b>					
Men	10.37%	261	15.53%	388	48.66%
Women	6.85%	37	13.78%	70	89.19%
<b>Number of temporary staff (total number/FTE)</b>					
Men	40.53%	107	101,09%	279	160.75%
Women	9.33%	7	53.85%	35	400%
<b>Number of permanent employees (total number/FTE)</b>					
Men	6.83%	154	4.90%	109	-29.22%
Women	6.45%	30	7.90%	35	16.67%

## **S1-7 Characteristics of non-employees in the undertaking's own workforce**

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As at 31 December 2024, Firma Oponiarska Dębica S.A. engaged 31 non-employee individuals constituting the Company's own workforce. As at 31 December 2025, this number decreased to 7, representing a year-on-year decrease of 24 individuals, or approximately 77%<sup>55</sup>.

## **S1-14 Health and safety metrics**

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The Company manages health and safety issues in accordance with all applicable regulations, including in particular the Labor Code. Occupational health and safety management is regulated in accordance with the global Responsible Operations Policy. The Company has general health and safety instructions and instructions for specific workstations at machines on the production line. The Company adheres to the group rules of keeping records of injuries and illnesses, reporting serious injuries (SI) and the Global EHS Management System for employees of external companies working on the Company's premises 100% of the employees of the Company are covered by the occupational health and safety management system. In 2025, there were no fatal accidents in the Company. During the reporting period, the accident rate was 0,93. No cases of occupational diseases among employees were also reported. The total number of days of absence of employees due to injuries at work was 1005.

## **S1-17 Incidents, complaints and severe human rights impacts**

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In 2025, the Company did not record any reports of non-compliance with human rights<sup>56</sup>. No sanctions or penalties have been imposed on the Company in this regard. In 2025, there were no cases of discrimination, including harassment.

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<sup>55</sup> The number of non-employees who constitute the Company's own employee resource has been calculated based on the type of contract. Non-employees are considered to be natural persons who have concluded a type of contract with the Company other than an employment contract and contractors employed by a temporary employment agency who perform work for Tire Company Dębica S.A. The number of non-employees is determined in terms of the number of persons (number of employees).

<sup>56</sup> All relevant information about violations, regardless of the reporting channel, is recorded in the Goodyear Group's internal incident management system, where allegations of various violations of law and policy, including human rights violations, are tracked and monitored.

## **S2 WORKERS IN THE VALUE CHAIN**

### **SBM-2 Interests and views of stakeholders**

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The actual and potential positive impact on upstream and downstream workers related to child labor and forced labor was determined through an impact analysis carried out as part of the double materiality assessment carried out in 2024. The process included an assessment of the results of interviews with the Company's representatives, surveys sent to external and internal stakeholders, analysis of ESG ratings and competitors' activities, regulatory context and value chain analysis. The Company involved its stakeholders, including suppliers, in the process of double materiality analysis, giving them the opportunity to express their opinions on the Company's impact on the value chain. The opinions expressed influenced the determination of relevant topics, in accordance with the ESRS standards.

Based on the double materiality assessment process as part of the impact analysis, the following subtopics have been identified as relevant for the Company 2025:

- Child labor
- Forced labor

### **SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model**

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The production of tires in the Company depends on stable supplies of various materials, including the raw material: natural rubber. Goodyear continuously evaluates the environmental and social impact of its supply chain. More than 90% of the world's natural rubber is made from latex derived from rubber trees, which Goodyear primarily sources from Southeast Asia, West Africa and Brazil. Due to the nature of the crops, the origin of the raw materials and the internal socio-economic practices, some rubber-exporting countries are exposed to forced labor and child labor practices. At the rubber cultivation stage, an increased and widespread phenomenon of forced labor and children has been identified in some Southeast Asian countries. Ethical sourcing of rubber is crucial for the Company to maintain production and support its business strategy. The 2024 double materiality assessment did not reveal significant risks and/or opportunities related to child labor or forced labour from a financial perspective or negative impacts resulting from the impact and dependence on workers in the value chain. In order to strengthen the positive impact of the Company and the Goodyear Group, the employees of the Goodyear Group responsible for supplier verification use reputable external platforms, which also cover the issues of prohibition of forced labor and child labor - in the case of low results and higher risk, appropriate actions are taken with suppliers to verify the actual situation and implement appropriate measures. The Goodyear Group audits all its natural rubber suppliers every two years to ensure our operations are not supporting child or forced labor. In 2025 the Goodyear Group conducted either onsite or virtual audits at those suppliers who were to be audited during this two-year cycle.

### **S2-1 Policies related to value chain workers**

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The issue of managing a significant impact on workers in the value chain is regulated in the Goodyear Supplier Code of Conduct at the Company. This Code applies to all suppliers and their own subcontractors and downstream suppliers in the field of work directly related to the Goodyear Group.

During the procurement process, suppliers are provided with the conditions that the Goodyear Group expects to be respected. Suppliers and business partners must comply with the Goodyear Supplier Code of Conduct. This requirement also applies to all Goodyear suppliers and business partners whose work is directly related to Goodyear.

The document clearly states that the Company expects its suppliers to comply with applicable labor laws regarding wages and working hours (including regulations on minimum wages, overtime and benefits), freedom of association (suppliers are required to recognize and respect the rights of employees to join or refrain from joining an organization of their choice), and to respect the right of employees to collective bargaining through representatives of their choice (if the trade union has been selected in accordance with the applicable law).

The Goodyear Supplier Code of Conduct helps the Company conduct business with reputable business partners who agree to adhere to the Company's ethical standards and business practices. The Code is available to every business partner and also includes provisions on the requirement of full compliance with applicable laws with regard to child labor, prohibition of discrimination and forced labor, environmental protection, care for safe and hygienic working conditions, guidelines and prevention of corruption.

The Global Human Rights Policy requires the Company to respect internationally recognized human rights in accordance with relevant standards, including the UN Guiding Principles on Business and Human Rights. The Company expects its suppliers to also respect human rights and comply with all applicable labor and human rights laws, local regulations and standards regarding child labor, wages and working hours, and other labor laws. Goodyear's Human Rights Policy refers to the Goodyear Supplier Code of Conduct. The provisions of the Code do not apply to other international declarations of human rights.

In its day-to-day operations, the Company is not directly involved in relations with employees in the value chain, with the exception of employees of companies that are closely integrated and operate in the Company's production facility, providing services related to the production process. The Company cooperates with these stakeholders on a regular basis, and this cooperation is covered by internal procedures and policies. In accordance with the rules applicable throughout the Goodyear Group, child labor and forced labor are prohibited at the Company.

In a manner consistent with the principles of the Goodyear Group, the Company also enables the implementation of corrective actions in the field of impact on the observance of human rights. Any suspected or confirmed violation of human rights obligations in the operations of the companies that make up the Goodyear Group is thoroughly investigated and appropriate corrective measures are implemented to mitigate or eliminate the violation. Based on the results of the risk analysis and potential alerts reported to the Goodyear Group through dedicated channels, the Procurement department initiates corrective actions with suppliers. In the event that corrective action does not yield sufficient results, the Goodyear Group may decide to terminate the cooperation with the supplier. In accordance with the Supplier Code of Conduct, suppliers must immediately take the necessary corrective action to remedy any non-compliance with its provisions. In the event of any non-conformity, or in the event that a supplier is unable or unwilling to comply with the requirements of the Supplier Code of Conduct, the Goodyear Group reserves the right, among m.in other things, to suspend further purchases, terminate the contract and terminate the business relationship.

Stakeholder interests are taken into account both at the corporate level in the Goodyear Group and at the local level in the Company. The Goodyear Group is periodically reviewing its policies, taking into account new regulations and the results of discussions on new regulations, as well as

stakeholder involvement. These observations or guidance may also be taken into account and reflected in revised policies. In the Company, there is no separate position responsible for the protection of human rights.

## **S2-2 Processes for engaging with value chain workers about impacts**

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The issue of cooperation with persons performing work in the value chain of the Company in the scope of the prohibition of child labor and forced labor is regulated by the Goodyear Supplier Code of Conduct, described in the indicator S2-1 – Policies related to value chain workers.

If employees in the value chain have concerns about violations of laws or internal policies, they can contact the whistleblowing channel. Each report is examined and analyzed, and on their basis, the possibility of updating the applicable procedures is analyzed. Direct involvement of employees in the value chain at the Company takes place only in relation to persons employed by external companies who work at the facility in Dębica – both manual workers and managers responsible for sections and departments in the company's production facility have daily, direct contact with these people. All potential human rights violations they notice are reported through various Goodyear Group channels, including the whistleblowing channel. Additionally, all new suppliers are checked by a special screening system managed by a reputable third-party company. Selected suppliers are evaluated by an external evaluation platform in areas such as human rights, health and safety, working conditions, social dialogue, etc.

## **S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns**

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The Company supports its human rights commitments (including the prohibition of child labor and forced labor) in a consistent manner across the Goodyear Group through numerous processes, including, m.in, due diligence, supplier management programs, and the Goodyear Integrity Hotline and corrective actions.

Employees in the value chain have access to a whistleblowing channel that allows them to anonymously report their concerns or needs without fear of retaliation (for more details on the whistleblowing channel, see ESRS G1). In accordance with Goodyear Group policies, suspected violations of human rights obligations in the business or supply chain are being investigated in detail. For more information, please see, m.in, section S2-2 – Processes for collaborating with employees in the value chain on the impacts of this statement. The Goodyear Group uses an independent third-party company to operate the whistleblowing channel. A detailed description of the whistleblowing system can be found in Chapter ESRS G1 of this statement.

The Goodyear Group indirectly supports the awareness of employees in the value chain about the existence of this channel where they can raise their concerns. All suppliers of the Goodyear Group are required to ensure that their employees are aware of and comply with the Supplier Code of Conduct, which contains clear information regarding the reporting channel established by the Goodyear Group. The Goodyear Group requires its suppliers to adhere to the Goodyear Supplier Code of Conduct or to have their own comparable code of conduct and commitments. Failure to do so may result in a refusal or termination of the business cooperation.

## **S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and the effectiveness of those actions**

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The Company like the entire Goodyear Group, actively counteracts illegal child labor and forced labor in the value chain and ensures that the actions taken do not pose a significant risk of their occurrence. The activities and plans implemented by the Goodyear Group in this regard do not involve the need for significant operational or capital expenditures in the Polish Company.

The Human and Labor Rights Subcommittee, sponsored by leaders from the Legal and Human Resources teams, meets regularly to support the implementation of Goodyear's human rights strategy. The subcommittee shares updates, progress, and key considerations with the Better Future Steering Committee, which in turn provides regular updates to Goodyear's senior leadership team and the Board Committee on Corporate Responsibility and Compliance.

In 2025, the Goodyear Group organized a training, a special educational module on human rights. The aim of this training was to improve the understanding of human rights issues by Goodyear Group employees, with a particular focus on the impact of the Group's activities on the protection and promotion of human rights. All Procurement, Legal, Human Resources and Internal Audit associates globally are provided training at least every two years on human rights designed to help them identify human rights-associated risks, including forced labor, child labor and to report concerns. In 2025, Goodyear also assigned to global salaried associates a Business Conduct Manual training course that included a module on human rights, covering topics such as human trafficking, modern slavery and warning signs of human rights violations in the value chain.

The Goodyear Group audits all its natural rubber suppliers every two years. From 2023 onwards, such audits were carried out – virtually or on-site – for 100% of the rubber supply chain for the Goodyear Group.

The Goodyear Group uses a third-party platform to assess our raw materials suppliers, as well as targeted strategic indirect materials suppliers, around their sustainability commitments, focusing on four pillars — environment; ethics; labor and human rights; and sustainable procurement. Through this process, covered suppliers are required to provide information on policies and programs pertaining to, but not limited to, human rights; employee training; environmental, health and safety; chemical management; hazardous material controls; and waste management. These survey results help position us to take effective action as we determine supply chain opportunities and strategies, as well as to create and implement action and improvement plans when appropriate. Where a supplier scores below the minimum threshold, the supplier is requested to provide a corrective action plan. In cases where the response is not provided or improvements are not achieved, the continuation of the business relationship may be reassessed. In 2025, we completed an assessment for 99.3% of our raw material volume, and we also completed an assessment of 35.9% of our suppliers of indirect materials or services spend. In 2026, we plan to continue to work with suppliers, as needed, to develop agreed-upon improvement plans, with the aim to increase the overall sustainability-focused performance of our supply base, as well as continuing to look for opportunities to expand this program to additional suppliers of strategic indirect materials.

In accordance with the principles adopted and described in this statement, the Goodyear Group, upon becoming aware of human rights activities, investigates these issues or allegations in

accordance with an internal process and, depending on the results and recommendations, cooperates with the supplier and agrees on a corrective plan. The processes to ensure that corrective measures are applied in the event of a material adverse impact are described in this statement in indicators S2-2 – Processes for engaging with value chain workers in the scope of impacts and S2-3 – Processes for remediate negative impacts and channels for value chain workers to raise concerns. The Goodyear Group centrally sources raw materials, so Goodyear requires suppliers to adhere to high human rights standards. In the event that Goodyear learns that business partners and suppliers do not meet certain standards, Goodyear requires them to develop plans and corrective actions.

In 2025, the Company did not record any incidents related to human rights, including child labor, in the upper and lower value chain.

## **S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

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The objectives of the Company aimed at reducing significant negative impacts and enhancing positive impacts on workers in the value chain are aligned with the goals adopted by the Goodyear Group. These objectives include:

- Increasing transparency in raw material purchasing by volume: 50% by 2025
- Auditing all natural rubber suppliers: 100% in 2025, with the process being continuous – each supplier is audited every two years

In 2025, the Company achieved 40% transparency in raw material purchasing by volume. This means that the result remains 10% below the 2025 target (50%). Compared with 2024, when the transparency level reached 12%, an increase of 28% was recorded.

The reason for being 10% points below the target is that some suppliers declined to participate in the supply chain transparency initiative and did not agree to disclose their sub-suppliers. Additionally, some suppliers were unable to share such information due to legal or contractual clauses restricting disclosure.

The Company and the Goodyear Group identify natural rubber as a key raw material in production. The value chain and the sourcing of natural rubber may involve the risk of child labor or forced labor. The Goodyear Group has therefore set a goal of auditing all natural rubber suppliers every two years. The process of setting this target did not involve direct consultation with value chain workers or their representatives. Nevertheless, human rights aspects have been identified as relevant in setting this target. Progress towards the goal is monitored by the Global Procurement team within the Goodyear Group. As part of its target for the number of suppliers of natural rubber, the Goodyear Group reserves the right to request information or access to supplier facilities at any time to confirm compliance with the Goodyear Group Policies, in particular but not limited to child labour and forced labor. In the event of violations, our purchasing team takes appropriate action, which may include working with suppliers to develop corrective plans or, where appropriate, terminating the cooperation. The results of audits and corrective actions are taken into account in strategic decisions at the global level.

In the Company's opinion, the goals adopted by the Goodyear Group reduce the risk of human rights violations by increasing the traceability of the source of raw materials and continuing supplier audits. These activities are aimed at detecting any violations, such as forced labor or child labor.

The target set (the percentage of raw material volume transparency and the percentage of natural rubber suppliers audited) refers to the upstream value chain.

The Goodyear Group has set this goal in part because sourcing natural rubber – particularly in Southeast Asia – can involve the risk of child labor or forced labor. The goal is to counteract this and provide greater visibility in the Goodyear Group's value chain. The target has been consulted within the Goodyear Group and is consistent with other internal initiatives and international legislative efforts, such as the introduction of supply chain monitoring and the introduction of traceability systems to minimize negative impacts, such as forest degradation. In 2025, no changes were made to the set goals or indicators.

ESRS G

## **G1 BUSINESS CONDUCT**

### **GOV-1 The role of the administrative, management and supervisory bodies**

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In accordance with the Company's Articles of Association, the management and supervisory bodies of the Company are the Management Board and the Supervisory Board. The statute defines their roles in relation to the conduct of business activity by the Company.

According to the document, the Management Board conducts the Company's affairs and represents it externally. The scope of its activities includes all matters of the company that are not reserved to the exclusive competence of the General Meeting or the Supervisory Board.

The Supervisory Board exercises constant supervision over the Company's operations in all areas of its activity. Its powers include, m.in:

- Appointing and dismissing members of the Management Board,
- Audit of the Management Board's report,
- Audit of financial statements, and
- Selection of a statutory auditor to audit the Company's financial statements.

The Supervisory Board may appoint standing or ad hoc committees acting as collegial advisory and opinion-forming bodies of the Supervisory Board.

Both the members of the Management Board and the Supervisory Board have diverse and relevant experience to conduct and supervise business activities in all aspects related to management. Details on the role and competences of management and supervisory bodies in business-related matters are described in the chapter ESRS 2 General Disclosures.

### **IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities**

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In 2025, the Company conducted a double materiality assessment process in accordance with the ESRS and the CSRD. During this process, information from interviews with the Company's representatives, surveys sent to external stakeholders and employees, assessment of sustainability ratings and competitors' activities, value chain and regulatory context were analyzed. The financial impact analysis, which is part of the double materiality assessment, allowed for the identification and assessment of financial risk factors and opportunities related to the thematic standards of the ESRS.

### **MDR-P Policies adopted to manage relevant sustainability issues**

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The Company manages key areas through implemented policies and procedures, the implementation of which is the responsibility of the Management Board of the Company. These documents are public and available on the Goodyear Group website. In addition, the Company takes steps to ensure that policies are easily accessible to all employees and continuously raises awareness of ethical values and principles. Policies are made available through various communication channels, including Intranet, HR Portal, and dedicated SharePoint site. Regular information campaigns on the Intranet and mailings increase knowledge about new or updated policies. Managers receive tools and materials to support the communication of information to their

teams. In addition, the Company organizes educational initiatives, such as Compliance Week, which includes activities to raise awareness of compliance and ethics policies and procedures.

**The corporate culture** of the Company is based on the *Business Conduct Manual* (hereinafter: the Code). The Code defines an organization's values and sets out key policies and procedures that help employees understand what it means to act fairly, as well as understand their roles and responsibilities in complying with legal and ethical obligations. The document also sets out the rules for reporting ethical concerns and the consequences of violating Goodyear Group laws or policies. It is binding on all employees of the Goodyear Group worldwide, including the Company. In addition, many of the principles contained in the Code also apply to persons acting on behalf of or under the direction of the Goodyear Group. The Code does not directly address third-party standards or initiatives.

**Whistleblower protection** at the Company is regulated by the Goodyear Group's Speak Up Policy. It applies to all Goodyear Group companies, its employees and associates, and third parties. The Policy requires all Goodyear employees to report violations or suspected violations of law or company policy through one of the channels set forth in the Speak Up Policy. In addition to employees, the Goodyear Group encourages anyone, including third parties, who has knowledge or concerns about unethical or illegal activities to come forward. The Speak Up describes the methods of whistleblowing and the procedures for conducting investigations. Whistleblowers are protected against retaliation. The Goodyear Group's Speak Up Policy emphasizes the prohibition of any retaliation against anyone providing information in good faith. The emphasis on these principles is also expressed in the *Business Conduct Manual* which strictly prohibits any form of retaliation against persons who report violations of applicable policies or laws in good faith and cooperate honestly and fully during the investigation. The Goodyear Group's open language policy is based on applicable law, including EU Directive 2019/1937.

**Anti-corruption** is governed by Goodyear's Anti-Bribery Policy. The policy applies to all Goodyear Group companies worldwide, employees and business partners in the value chain. The Goodyear Supplier Code of Conduct also explains that suppliers and business partners are required to comply with applicable anti-corruption laws. The Anti-Bribery Policy clearly and in detail prohibits the company's employees, Goodyear agents and selected third parties acting on behalf of and for Goodyear from participating, either directly or indirectly, in corrupt activities. This prohibition applies to both relations with government officials and business partners, covering all forms of corruption not related to public officials, such as giving bribes to representatives of customers or suppliers. The Company declares that it will resign from the pursuit of any business opportunity that may be exercised solely by participating in transactions that could be carried out through unauthorized or illegal payments, bribes, gifts, discounts, commissions or similar incentives. In addition, before engaging with selected third parties subject to verification (defined on the basis of a risk-based approach), the Company requires compliance with the principles described in the Goodyear Group's International Operating Guide for Anti-Corruption Compliance. Goodyear Group's anti-corruption provisions comply with the U.S. Foreign Corrupt Practices Act (FCPA) and the UK Anti-Corruption Act. The anti-corruption policy is also an annex to contracts with third parties.

According to the Policy, employees are required to report any suspicions of corruption, and whistleblowers are protected from retaliation. Objection to corrupt behavior is also expressed in the Business Conduct Manual

The Goodyear Group's ethics policies are regularly updated and adapted in accordance with regulatory requirements and the findings of training, internal evaluations, employee meetings,

investigations and corrective actions (based on the findings of investigations and how we respond to incidents reported by stakeholders through dedicated whistleblowing channels). The Business Conduct Manual, which reflects the culture and values of the Goodyear Group, as well as addressing corruption issues and whistleblower protection, was most recently updated in 2024.

## **G1-1 Business conduct policies and corporate culture**

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### **Corporate Culture**

The corporate culture of the Company is consistent with the culture of the Goodyear Group and is based on the policies of the Goodyear Group, which are also applicable in the Company. The Business Conduct Manual is a key document that sets out expectations for behavior in the workplace, commitment to mutual respect, and other ethical standards:

- Obligations of the employee and supervisor,
- Rules applicable in the workplace, including, m.in mutual respect, compliance with health and safety regulations and personal data protection,
- Methods of reporting irregularities (including anonymously), a description of the process of conducting the investigation, including the obligation of confidentiality and the prohibition of retaliation,
- Compliance issues, including, m.in, anti-corruption, prevention of conflicts of interest, use of company resources and securing intellectual property,
- Product quality and environmental issues, and
- Respect for universal human rights.

Employees of the Company are obliged to complete certification annually on the basis of the *Business Conduct Manual*. The certification process is a confirmation that you have read the Code, understand it and commit to comply with its provisions and the policies of the Goodyear Group. In addition, employees are required to report those irregularities or violations of laws or policies of which they are aware. The principles and values contained in *the Code* are the subject of training addressed to persons employed by the Company, including production employees, who receive a copy of the Code, which is duly documented.

In addition to the annual Business Conduct Manual certification, the Goodyear Group organizes numerous training initiatives to raise awareness of Compliance, organizational culture and ethics. Three online courses per year covering various topics such as anti-corruption, competition law, respect in the workplace, confidentiality, conflicts of interest, human rights and international trade control (i.e. regulations on the movement of goods, services, technology and capital) are assigned to employees to complete. The three-year training cycle is reviewed and updated annually to ensure that the topics remain relevant and correspond to the identified risks within the Goodyear Group.

The Compliance and Ethics team, together with representatives of the Goodyear Group's legal department, including Tire Company Dębica S.A., regularly organize a Compliance Week during which sessions are held to shape the high ethical standards of employees. Following the international trend pioneered by the Association of Certified Fraud Examiners (ACFE), the Goodyear Group is hosting a Fraud Awareness Week that also covers anti-corruption and whistleblowing education.

In December 2025, as part of the Goodyear Group's global Fraud Awareness Week, training was conducted on the potential risks of fraud in the manufacturing process. The training materials were developed with production employees in mind and included practical examples relating to the different stages of the production cycle. As part of this initiative, a special, Polish-language edition of the training was conducted dedicated to the employees of the Company.

An important element of building an ethical and transparent work environment is the prevention of conflicts of interest. The Conflicts of Interest Policy and the Global Personal and Family Workplace Policy set forth Goodyear's commitment to assisting employees in avoiding situations in which their relationships with other employees, customers, suppliers and other third parties may or may appear to conflict with Goodyear's interests. Goodyear provides a conflict of interest disclosure process that allows employees to report such situations themselves. An appropriate application form allows you to disclose current, potential or future conflicts of interest, as well as family connections. Goodyear is committed to handling such reports fairly and consistently. The data indicated in the form is then analyzed by HR, Legal and the immediate supervisor in order to mitigate the negative consequences and risks associated with the situation described.

### **Whistleblower reporting and whistleblower protection**

In accordance with the global *Speak Up Policy*, all employees in the Goodyear Group are required to comply with the Code of Professional Ethics, all Company policies and all applicable laws, and to report violations or suspected violations in accordance with this Policy. The Company provides numerous reporting channels to the Company's employees and stakeholders who have information about unethical or illegal conduct. Information can be provided by contacting:

- Their superior.
- A representative of the relevant Human Resources Department.
- Compliance and Ethics Department.
- Internal Audit Department.
- The Goodyear Integrity Hotline (anonymous reporting possible).
- A Goodyear Group lawyer appropriate for the individual.
- Office of the General Counsel of the Goodyear Group.

**Integrity Hotline – Goodyear Integrity Hotline.** The hotline is available to all employees, business partners and other stakeholders 24/7. The hotline, operated by an external provider, accepts questions, reports and comments – including anonymous ones – both by phone and online, and then forwards them to the Compliance & Ethics department. Applications can be submitted in various languages, including Polish, orally or in writing, with the possibility of attaching supporting materials. All reports submitted via the Goodyear Integrity Hotline are immediately acknowledged (confirmation of receipt of the report within 7 days from the date of receipt of the report) and directed to the Investigation Team, which may include members from the Compliance and Ethics departments (acting as a separate unit within the organizational structure), Human Resources, Internal Audit, Legal, Environmental, Health and Safety, Global Security and Cybersecurity. The investigative process includes conducting verifications, gathering information, gathering documents, analyzing data, and conducting explanatory interviews to determine whether there has been a violation of policy or law. In keeping confidential and impartial, the investigation culminates in a final report, which is reviewed by those responsible at Goodyear (on a need-to-know basis) to determine appropriate disciplinary and corrective action.

The Goodyear Group expects employees to provide complete, accurate and truthful information and prohibits interference with investigations, providing false information and altering or destroying

documents. Any employee who violates or supports a violation of the Company's policies is subject to disciplinary action, including dismissal and civil and criminal proceedings. Once the investigation is complete, the Goodyear Group will assess the cause of the identified problems and identify the necessary corrective actions each time. In addition, in accordance with the Speak Up Policy, the results of the investigation may be shared with relevant internal or external entities – including Goodyear's Compliance and Ethics Committees, senior management, Board of Directors and law enforcement agencies.

In accordance with *the Business Conduct Manual* and *the Speak Up Policy*, the Company prohibits all forms of retaliation against whistleblowers, such as:

- Demotion or transfer.
- Refusal of promotion.
- Loss of benefits or privileges.
- Dismissal or threat of dismissal.
- Direct or indirect threats of violence or physical harm.
- Harassment.
- Spreading rumors.
- Withholding information necessary to perform work.
- Isolation or ostracism.

Any retaliation is considered a serious violation and is subject to disciplinary penalties, including termination of employment and loss of additional benefits.

At the same time, the Business Conduct Manual clearly specifies that making a report or cooperating with an investigation does not protect the whistleblower from disciplinary proceedings related to his or her own misconduct or misconduct. In accordance with the applicable legislation, whistleblowers are informed about the progress of the investigation and its results, including possible corrective actions (feedback within 3 months of receipt of the report and after the investigation has been completed), which ensures transparency. Continuous analysis of investigation data helps to improve processes and maintain the highest standards in the organization. Whistleblowers who believe that they have been the victim of retaliation despite the applicable retaliation regulations can report this through the Goodyear Group's reporting channels, including m.in the Goodyear Integrity Hotline.

## **Anti-corruption**

The Company counteracts corruption based on the policies and regulations adopted throughout the Goodyear Group:

- Code of Professional Ethics.
- Anti-| Policy and accompanying documents (m.in. International Operational Guide on Anti-Corruption Compliance).
- A policy on gifts, invitations to meals and entertainment events (giving and receiving from third parties).

In accordance with the Anti-Bribery Policy, no employee of the Company may directly or indirectly offer or accept any material benefits in order to obtain or maintain business opportunities or obtain improper benefits. The Anti-Bribery Policy and related documents precisely regulate the principles of due diligence analysis carried out before starting business cooperation with third parties. The policy on gifts, invitations to meals and entertainment events (giving and receiving from third parties) prohibits giving or accepting:

- Cash or cash equivalents.
- Gifts constituting a bribe.
- Gifts, meals, or invitations that are unreasonably expensive or luxurious.

The policy does not prohibit giving or accepting a gift with a face value of less than the equivalent of \$100.00. Gifts of higher value must be approved in writing by the first and second level managers to whom the employee is subordinate. The policy allows the giving and receiving of meals and entertainment related to third parties, provided that certain criteria are met. These criteria include a legitimate business purpose, reasonable value, an appropriate number of participants, and an appropriate frequency. In addition, the invitee must be present. If the value of the meal or entertainment exceeds \$250.00 or includes an out-of-town trip or overnight stay, prior written consent from both the first and second supervisors is required to ensure that there is an appropriate business justification for the event.

In addition, in the Goodyear Group, which includes the Company, employees report, through a special form, received or given gifts or invitations to entertainment events. The form is available to all employees, however, employees in certain departments and roles are required to use the form in all cases of offering or accepting gifts and entertainment.

### **G1-3 Prevention and detection of corruption and bribery**

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In 2025, the Company did not identify formally defined positions with a particularly higher exposure to the risk of corruption. Instead, Goodyear Group provides anti-bribery training to all salaried workers. Manual workers receive information on anti-corruption rules from their superiors, who, as part of their managerial duties, are required to pass on the information received during mandatory training. As part of the anti-corruption training, the Company draws attention to the need to be vigilant in cooperation with third parties, emphasizing the importance and importance of keeping accurate and up-to-date documentation and transparency of activities. In training, employees are instructed on how to record events and payments as they occur to avoid errors or unintentional omissions. In addition, trainees gain knowledge about what can be considered a material benefit, which is crucial in preventing corruption, and that excessive spending by third parties requires appropriate attention. During training, employees are also taught that they need to report any events that require verification to the Legal Department or the Compliance and Ethics Department, such as requests for additional fees, the hiring of additional entities by agents (or other third parties), and requests for payment for unclear invoice items.

Payments and operations prohibited under Goodyear's Anti-Corruption Policy are also inappropriate if they are made by third parties or directly by employees. Accordingly, agents, distributors and other third parties acting on behalf of the Company are strictly prohibited from offering, making, promising, approving, accepting or accepting any unauthorized payments or material benefits from third parties in order to obtain or maintain business opportunities or obtain improper benefits for an entity within the Goodyear Group. Goodyear Group employees are responsible for ensuring that third parties acting on behalf of the Goodyear Group comply with Goodyear's Anti-Corruption Policy, the U.S. Foreign Corrupt Practices Act (FCPA) and local laws.

Prior to entering into cooperation, covered third parties (as defined in a dedicated policy) must undergo a thorough due diligence analysis conducted by Goodyear Group employees to prevent corruption. Based on Goodyear's risk assessment, which has identified certain types of third parties as posing a higher risk of corruption, selected third parties are subject to advanced procedures to prevent corruption, which is an expression of a risk-based approach. In addition, selected employees

of those covered third parties to whom the verification relates are required to complete their assigned anti-corruption training in a Goodyear Group system operated by a reputable third party, which is an important part of preparation for cooperation with the Goodyear Group.

In accordance with the rules in force in the Goodyear Group, the Company may not, without the express consent of the Legal Counsel of the Goodyear Group, make any payment from the Company's funds to a political party, party official or political committee or candidate for any office. For charitable donations, the Goodyear Group has developed criteria that must be met – m.in. they must comply with applicable laws and regulations. All charitable donations are recorded.

The anti-corruption policies of the Company, which is part of the Goodyear Group, are available through Goodyear's global website, which ensures accessibility for all stakeholders and suppliers. The anti-corruption policy is further strengthened and communicated through the due diligence process and purchasing and customer agreements, incorporating Goodyear's global commitments into ethical business practices.

In 2025, the Goodyear Group introduced a new HR system through which online training is assigned, which may have temporarily affected the process of making training materials available to those required to complete them. As a consequence, there were temporary difficulties with access to training, which could have affected the level of training implementation recorded in 2025.

**Table 34.** Anti-corruption training implementation rate in 2025 as a percentage [%] for the Company

Persons in risk-free positions covered by anti-corruption training	100%
Online Training Completion Rate (2025 Anti-Corruption Course)	97%
The extent to which training is provided to members of administrative, management and supervisory bodies <sup>57</sup>	87.5%
Completion rate of online training by members of management and supervisory bodies (2025 anti-corruption course)	100%

<sup>57</sup> One of the members of the Supervisory Board is a representative of the employees and takes a position at the production line. Manual workers do not have access to online training platforms, but they receive information on anti-corruption rules from their superiors, who are required to provide information received during mandatory training as part of their managerial duties.

Approval for  
publication

This report of Tire Company Dębica S.A. for the year 2025 has been approved by the Management Board of Tire Company Dębica S.A..

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