

MANAGEMENT BOARD'S REPORT ON THE OPERATIONS OF TIRE COMPANY DEBICA S.A. IN 2024



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

Table of contents

Letter from the President of the Management Board	4
Selected financial data (in PLN thousand)	6
1. Comments on the financial performance.....	7
1.1. Net sales income and financial position	7
1.2. Sales by value broken down by domestic market and exports.....	9
1.3. Share of product groups in total sales.....	10
1.4. Investment and expected growth	10
1.5. Situation in the tire industry	12
2. Financial risk management.....	13
2.1. Credit risk	13
2.2. Liquidity risk	13
2.3. Exchange rate risk.....	14
2.4. Interest rate risk.....	14
2.5. Market risk.....	14
2.6. Risk of disruption of production operations	14
3. Managing non-financial risks	15
3.1. Risks related to the external environment	15
3.2. Risks related to the production process and product.....	15
4. Ensuring business continuity	15
4.1. Business Continuity Team	16
4.2. Reduction in tire production	16
4.3. Monitoring the market situation.....	16
4.4. Monitoring the supply chain of materials and services	16
4.5. Securing the Company's long-term financial stability	16
4.5.1. Liquidity protection.....	16
4.5.2. Monitoring the status of loans.	16
4.5.3. Repayment of receivables by customers.	16
4.5.4. Cost optimization.	16
4.6. Continuing sales and distribution activities	17
5. Corporate Governance	17
5.1. Corporate governance framework.....	17
5.2. Best Practices for Listed Companies 2021	17
5.2.1. Information on waiver of the provisions of the Best Practice for Listed Companies 2021	17
5.3. Shares and shareholding.....	22
5.3.1. Shareholding structure and changes.....	22
5.3.2. Special control rights and restrictions on voting rights and securities transfer	23
5.3.3. Dividend.....	23
5.4. Statutes and Statutory Authorities	24
5.4.1. Amendment of the Articles of Association.....	24
5.4.2. Management Board	24

5.4.3.	Supervisory board	25
5.4.4.	Method of operation of the General Meeting of Shareholders and its principal powers, as well as description of shareholders' rights and the manner in which they are exercised.....	30
5.4.5.	Choosing an audit firm.....	31
5.4.6.	Internal control and risk management systems for financial reporting processes	32
5.4.7.	Diversity policy.....	32
6.	Other information	33
6.1.	Value of transactions with related parties	33
6.2.	Sureties and guarantees granted, loans taken and granted	33
6.3.	Investments in securities.....	34
6.4.	Financial results forecasts	34
6.5.	Significant agreements	34
6.6.	Changes in the basic principles of business management	35
6.7.	Information on the remuneration of persons managing and supervising the Company. 35	35
6.8.	Company shares or rights thereto held by persons managing and supervising the Company 36	36
6.9.	Changes in the proportion of shares held	36
6.10.	Significant events related to previous years.....	36
6.11.	Purchase and disposal of own shares.....	36
6.12.	Significant court proceedings in 2024	36
7.	Appendix 1 - Sustainability Statement.....	38

Letter from the President of the Management Board

Dear Shareholders,

I present to you the annual report of Tire Company Debica S.A. for the financial year 2024. It was a year in which our efforts were focused on regaining full production capacity after the fire we experienced in the consumer tire production hall in August 2023. Therefore, our financial result in 2024 was affected by factors such as limited production capacity and fire-related costs still incurred, as well as lower sales prices in transactions with related parties. The net profit of Tire Company Debica S.A. in 2024 amounted to PLN 77 756 thousand, while in the fourth quarter we managed, in accordance with the planned schedule, to return to full production capacity after the fire. I would like to emphasize that the reconstruction was carried out in record time thanks to the great commitment and teamwork of all employees of the Company, for which I am particularly grateful.

The return to full production capacity is associated with the acquisition of new curing presses for the production of consumer tires for the Company, which give the opportunity to potentially increase the production of 18+ inch tires, which corresponds to the current trends in the automotive market. As a result, our role as a major manufacturer capable of delivering increasingly advanced products is growing. I am convinced that this will strengthen our position on the market and contribute to the further development of the Company.

Our market position is also strong due to the product portfolio we supply to the market, which includes many tire models that have been awarded in prestigious independent tests and have been appreciated by drivers for years. The Debica brand is firmly rooted in the minds of Polish consumers, and tires in the Goodyear portfolio have enjoyed industry-renowned awards for another year in a row, such as the victory of the Goodyear UltraGrip Performance 3 winter tire in the ADAC test (1), as well as the highest "good" rating in the history of the ADAC awarded to the leader of the next test, the Goodyear Vector 4Seasons Gen-3 (2). ADAC also praised the Debica Presto UHP 2, which took a high fourth place in the summer tire test, which includes both premium and budget models (3).

Our strong position is confirmed, among other things, by the fact that in 2024 our Company was the winner of the Forbes Diamonds award, an annual ranking of companies that have increased their value the fastest in the last 3 years. Forbes Polska magazine also recognized us as an employer in the prestigious Poland's Best Employers 2024 ranking, in which Tire Company Dębica S.A. was ranked 5th in the "automotive industry" category, and in the full list, covering as many as 24 industries, it took 69th place out of 300 companies.

Our successes were also once again confirmed by a high score in the "Golden Hundred of Subcarpathian Companies" ranking, in which we took fifth place on the list of the largest companies in the region.

This year, we are also handing over to you the 2024 Sustainability Statement, which is happening in response to new legal requirements related to reporting under the CSRD Directive. I am convinced that the new ESG reporting will enable us to better communicate the Company's commitment to sustainability, risk management and social responsibility, strengthening our market position.

We remain involved in the affairs of the local community, maintaining support for the Dębica branch of the Children's University of Technology, which offers school students inspiring educational activities to help them choose their future career path.

We also continue to cooperate with the Association of Parents and Persons with Disabilities "Radość", which runs one of its many branches of activity in the building owned by the Company, including a cinema employing people with disabilities launched in autumn 2023.

The year 2024 was also the year of our jubilee and the celebration of the 85th birthday of the Dębica plant. We used this opportunity to present our rich history and achievements in communication through local and national media, at the same time launching a recruitment campaign.

Looking back, I can confidently say that we have met the challenges and we come out of them stronger for the next years, proven as a reliable, committed team. I would like to thank you, the Shareholders, for your support and wish us all success in the future resulting from our ambitions combined with new production capabilities.

Yours sincerely,

Ireneusz Maksymiuk

The President of the Management Board

- 1) [ADAC winter tire test 2024 in size 215/55 R17](#) Winter tires, tested size 215/55 R17.
- 2) [ADAC tire test 25 June 2024](#). All-season tires, tested size 205/55 R16.
- 3) [ADAC Test \(2024\): 16 Sommerreifen-Modelle 215/55 R17](#) Summer tires, tested in size 215/55 R17.

Selected financial data (in PLN thousand)

Selected financial data	PLN		EUR	
	2024	2023	2024	2023
Net revenues from the sale of products and goods*	2 518 829	2 959 188	585 203	653 473
Net revenue from the sale of products, goods and materials**	2 556 928	2 992 411	594 054	660 810
Operating profit (loss)	58 268	322 193	13 537	71 149
Gross profit (loss)	98 177	352 718	22 809	77 890
Net profit (loss)	77 756	284 353	18 065	62 793
Net cash flow from operating activities	219 676	376 696	51 038	83 185
Net cash flow from investing activities	-216 976	-204 587	-50 410	-45 179
Net cash flow from financing activities	-147 332	-59 399	-34 230	-13 117
Total Net Cash Flow	-144 632	112 710	-33 602	24 890
Total assets	2 319 171	2 430 966	542 750	559 100
Liabilities and provisions for liabilities	952 132	999 514	222 825	229 879
Long-term liabilities	5 492	7 038	1 285	1 619
Current liabilities	801 789	862 786	187 641	198 433
Equity	1 367 039	1 431 452	319 925	329 221
Share capital	110 422	110 422	25 842	25 396
Number of shares (in units)	13 802 750	13 802 750	13 802 750	13 802 750
Earnings (loss) per ordinary share (in PLN/EUR)	5,63	20,60	1,31	4,55
Diluted earnings (loss) per ordinary share (in PLN/EUR)	5,63	20,60	1,31	4,55
Book value per share (PLN/EUR)	99,04	103,71	23,18	23,85
Diluted book value per share (PLN/EUR)	99,04	103,71	23,18	23,85
Dividend declared or paid per share (in PLN/EUR)	10,30	3,95	2,41	0,91

*Transformed financial data in the part concerning the profit and loss account based on the amendment to the Accounting Act (Journal of Laws of 2024, item 1863)

** Financial data presented in the layout prior to the amendment to the Accounting Act (Journal of Laws of 2024, item 1863)

1. Comments on the financial performance

1.1. Net sales income and financial position

Net sales income:

In 2024, sales revenues amounted to PLN 2 518,8 million and were lower by 14,9% compared to sales revenues achieved in 2023.

The sale of Tire Company Debica S.A. to related parties in 2024 generated revenues in the amount of PLN 2 261,6 million compared to PLN 2 689,3 million in the previous year. This is PLN 427,7 million less and 15,9% year-on-year. Sales to Goodyear Group entities for 2024 accounted for 89,8% of total sales compared to 90,9% in the previous year. Revenues from sales to unrelated entities amounted to PLN 257,2 million and decreased by 4,7% year on year.

The gross profit margin on sales to related parties in relation to revenues in 2024 was 0,9% compared to 12,7% in 2023. The gross profit margin on sales to unrelated parties relative to revenue increased from 1,0% in 2023 to 6,3% in 2024.

Total gross profit on sales for 2024 amounted to PLN 37,0 million and was lower by PLN 306,5 million compared to 2023.

Financial position:

Unit production costs for the four quarters of 2024 were lower by 8,3% compared to the same period of the previous year. The unit cost of direct materials decreased by 10,2% as a result of a decrease in the prices of synthetic rubbers and carbon black. On the other hand, unit processing costs in 2024 were 5,1% lower than in 2023 due to a decrease in utility prices (gas: 13% and electricity: 9%), as well as an increase in production volumes.

Selling and general and administrative expenses for 2024 amounted to PLN 23,7 million compared to PLN 24,6 million in the previous year. The share of these costs in the value of sales revenues increased to 0,9% from 0,8% in 2023.

The result on other operating activities in 2024 was revenue of PLN 45,0 million compared to revenue of PLN 3,2 million in 2023.

This level of the result on other operating activities was influenced by the following elements:

a) other operating expenses and revenues, which in total generated revenue of PLN 44,7 million and was higher by PLN 38,0 million compared to the corresponding period of the previous year.

This value was mainly due to the costs and revenues related to the fire in part of the production hall. In 2024, the costs amounted to PLN 108,4 million and related to the liquidation of destroyed fixed assets (PLN 0,7 million), unused production capacity (PLN 75,3 million), restoration of production capacity (PLN 32,4 million) and were reduced by the revenue generated from the sale of post-fire scrap (PLN 0,2 million) and by the recognition of due compensation for fire (PLN 151,0 million).

Other operating expenses and revenues also include revenue and expense from the sale of materials in the amount of PLN 38,1 million and PLN 35,9 million, respectively.

b) provision created for restructuring in the amount of PLN 0,1 million, while in 2023 such provision amounted to PLN 4,0 million;

c) profit from the sale of fixed assets in the amount of PLN 0,3 million, while in the previous year this profit amounted to PLN 0,5 million;

d) income from bad debts in the amount of PLN 0,1 million, as in the previous year.

Operating profit for 2024 amounted to PLN 58,3 million compared to PLN 322,2 million in the previous year. This is PLN 263,9 million less. Operating profit margin relative to revenue decreased to 2,3% from 10,9% last year.

Financial activity in 2024 generated a profit of PLN 39,9 million compared to a profit of PLN 30,5 million in the previous year.

Interest on the loan granted to related parties generated revenue of PLN 42,6 million, PLN 6,7 million more than in 2023.

In 2024, financial income from free cash in the amount of PLN 3,2 million was obtained, while in the previous year it amounted to PLN 5,8 million.

The costs of discounting bills of exchange and other interest amounted to PLN 2,7 million, i.e. 1,0 million less than in the previous year.

Exchange rate differences generated a cost of PLN 3,2 million, while in the previous year this cost amounted to PLN 7,5 million.

Gross profit before tax for 2024 amounted to PLN 98,2 million, which is PLN 254,5 million less than in the previous year.

The current part of the income tax amounted to PLN 4,5 million. The deferred part of income tax amounted to PLN 15,9 million. Thus, the total income tax amounted to PLN 20,4 million.

The effective tax rate for 2024 was 20,8%.

In 2024, Tire Company Dębica S.A. generated a net profit of PLN 77,8 million, compared to PLN 284,4 million for 2023.

The above-mentioned financial results for 2024 were influenced by:

- lower sales prices realized in transactions with related parties in the course of 2024. Realized prices reflect the impact of the decrease in the cost of raw materials in November and December 2023, which were included in the calculation of prices applied in the first quarter of 2024, which had a negative impact on profit,
- fire, as a result of which the Company lost part of its production capacity, which translated into lower sales to a related party and the related costs still incurred, including the additional cost of unused production capacity and the costs of rebuilding production capacity. At the same time, the Company recognized the due compensation for the fire in other operating income, which compensated for the negative impact of the fire on the financial result.

At the end of December 2024, non-current assets amounted to PLN 1 014,9 million and increased by PLN 160,6 million during the year. Intangible assets amounted to PLN 5,9 million. Property, plant and equipment increased by PLN 167,0 million compared to 31 December 2023 and amounted to PLN 988,0 million. Capital expenditures for 2024 amounted to PLN 262,9 million, and depreciation of existing fixed assets amounted to PLN 94,8 million. Deferred tax assets amounted to PLN 20,9 million compared to PLN 24,4 million as at 31 December 2023.

Current assets amounted to PLN 1 304,3 million and decreased by PLN 272,4 million during the four quarters of 2024. Current receivables amounted to PLN 442,0 million and decreased by PLN 116,9 million (of which: receivables from related parties decreased by PLN 123,1 million,

receivables from other entities increased by PLN 6,3 million). As at the balance sheet date of 31 December 2024, inventories decreased by PLN 1,3 million to PLN 130,3 million.

Short-term financial assets decreased by PLN 154,5 million during 2024 and amounted to PLN 728,6 million. The value of loans granted to related parties amounted to PLN 690,0 million, a decrease of PLN 10,0 million compared to 31 December 2023, cash on bank accounts decreased by PLN 144,6 million.

Short-term accruals increased by PLN 0,2 million and as at the balance sheet date of 31 December 2024 amounted to PLN 3,4 million.

The Company's assets as at 31 December 2024 amounted to PLN 2 319,2 million and decreased by PLN 111,8 million during the four quarters.

As at 31 December 2024, liabilities and provisions for liabilities amounted to PLN 952,1 million and decreased by PLN 47,4 million in 2024. Provisions for liabilities increased by PLN 15,2 million, with the deferred tax provision increasing by PLN 12,5 million, while other provisions increased by PLN 2,7 million.

Current liabilities decreased by PLN 61,0 million, of which liabilities to related parties decreased by PLN 15,4 million, and to other entities decreased by PLN 45,3 million, special funds decreased by PLN 0,3 million.

At the end of December 2024, the Company's equity amounted to PLN 1 367,0 million and decreased by PLN 64,4 million compared to the same period last year. There was an increase in the reserve capital by PLN 142,2 million, i.e. by 50% of the profit generated for 2023. The net profit of the current year is lower than the profit of 2023 by PLN 206,6 million.

In 2024. The Company has been meeting its obligations on an ongoing basis and as at the date of the financial statements for 2024, no significant threats to the timely fulfillment of obligations in the future have been identified.

Financial instruments

As of the end of 2024. The company held financial assets available for sale, i.e. shares in foreign entities worth PLN 101 thousand.

In 2024. The Company issued seven short-term loans to Luxembourg-based Goodyear S.A. with a total value of PLN 770 million.

At the end of 2024. The company had financial liabilities under leases in the amount of PLN 9,9 million.

1.2. Sales by value broken down by domestic market and exports

In 2024, the Company's sales value amounted to PLN 2 518,8 million and was lower than in 2023 by PLN 440,4 million. (i.e. by 14,9%). Sales to foreign markets amounted to PLN 2 260,6 million and accounted for 89,7% of the total sales value, including 97,1% of sales to Goodyear with its registered office in Luxembourg. The value of sales to the domestic market amounted to 10,3% of total sales revenues.

In 2023, sales to foreign markets accounted for 90,9% and to the domestic market 9,1% of the total sales value.

1.3. Share of product groups in total sales

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 various needs of customers, related to:

- changing weather conditions – the offer includes both summer, winter and all-season tires,
- different surfaces,
- driving style (for 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, middle or premium class).

The Company manufactures tires both under its own brand Debica and other brands belonging to the Goodyear group, among others: Goodyear, Dunlop, Fulda, Sava. The Company is also a manufacturer of curing bladders for the production of tires.

	Quantity sales in thousands of pcs.	Value sales in PLN thousand	Share in sales value	Change in sales quantity 2024 vs 2023	Change in sales value 2024 vs 2023
Consumer tires, vans, trucks and industrial tires	13 903	2 228 168	87,10%	1,70%	-16,60%
Other sales*		328 760	12,90%		2,40%
Together	13 903	2 556 928	100,00%	1,70%	-14,60%

*Including sale of materials

1.4. Investment and expected growth

Capital expenditures in 2024 amounted to PLN 262 888 thousand and focused mainly on:

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

Capital expenditures and further development of the product offer in 2024 allowed us to continue the strategy of ensuring sustainable business growth while developing the brand. The Company does not expect any problems with financing capital investments in 2025. The Company's own funds generated from operating activities allow for safe financing of the investment plans planned for 2025.

Anticipated development

Tire Company Debica 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 the strategic cooperation with the Goodyear Group, which has been the largest recipient of the Company's products for many years.

Tires for passenger cars

Thanks to the investments undertaken, Tire Company Debica S.A. is increasing its production capacity of Premium segment tires with increasingly larger seating diameters, i.e. 17 inches and above, with high and very high speed indexes, which are among the most profitable segments of the tire market. The production of original equipment tires, which are used in new cars of the world's largest automotive brands, is also being developed. Combined with the production of a wide range of sizes and brands of tires of other sizes, for which demand is still visible, the Company is able to respond to the challenges of the dynamically changing passenger car tire market.

Truck tires

In response to the market demand for technologically advanced, high-quality truck tires, Tire Company Debica S.A. modernizes and develops its production capacity in this segment, offering a wide range of sizes and brands. The investment funds allocated in recent years to increase the production capacity of truck tires have allowed us to expand the range of these products in order to ensure the Company's market competitiveness.

Characteristics of external and internal factors important for the Company's development:

Internal factors:

- a) high quality standards – developing the ability to produce the highest quality tires for passenger cars, vans and trucks;
- b) expanded product portfolio – expanding 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 advantageous use of production capacity while maintaining the highest standards of employee safety and product quality;
- e) ensuring qualified staff – taking care of the appropriate level of employment and 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 production and sales of cars;
- c) industry competitiveness – responding to the challenges related to the growing competitiveness of the tyre industry;
- d) operating costs – the impact of costs related to the operation of the production plant;

- e) costs of raw materials – changes in the prices of raw materials, which translate into the Company's operating costs.

1.5. Situation in the tire industry

European market: The European Tyre and Rubber Manufacturers' Association (ETRMA) indicated that tire sales in Europe in 2024 improved for consumer tires (5% increase over 2023), mainly due to the all-season tire segment, but are still slightly negative for truck and bus tires (-1%). Volumes in both segments are negative (consumer tires: -3.5%; truck tires: -10.3%) compared to 2019 pre-pandemic. Volumes in the truck tire segment continue to be affected by an increase in import volumes (despite anti-dumping duties).¹

According to the Polish Tyre Industry Association: Imports of passenger car and light truck tires (PCLT) to Europe (EU-27 plus the UK) increased by 17% in the first eleven months of 2024 and by 27% compared to the same period in 2019. Volumes from China increased by 17% year-on-year and increased by more than 50% since 2019 (38 million additional units). Imports from Korea increased by 32% compared to the previous year, and from India by 30%.

The increase in imports is on the one hand due to the increase in the cost of tire production in Europe, which has increased drastically since 2019 compared to costs in Asia, mainly for energy, but also for labor and other factors of production. On the other hand, strong pressure on household budgets (high inflation, rising interest rates) is prompting some consumers to opt for cheaper imported tires.



Source: [Tire sales in 2024 – Polish Tyre Industry Association](#)

Polish market: In 2024, sales of tires to distributors are seeing increasingly positive trends: they increased by +8%, similarly in the largest segment of passenger car tires (+7%) and SUV tires by as much as +23%. The negative trends can be seen to slow down in other sectors: 0% delivery tires, 0% truck tires, +1% agricultural tires and +2% motorcycle tires.²

¹ [Fourth quarter replacement tyre volumes increase, full year performance generally positive - ETRMA](#) accessed: 21.02.2025

² [Tire sales in 2024 – Polish Tyre Industry Association](#) accessed: 28.02.2025

SPRZEDAŻ OPON W POLSCE – II PÓLROCZE 2024		
OPONY		ZMIANA %
 OSOBOWE (W TYM SUVY I DOSTAWCZE)		+17% ↑
 NIE-SUV		+15% ↑
 SUV		+38% ↑
 LEKKIE DOSTAWCZE		+10% ↑
 CIĘŻAROWE		+2% ↑
 ROLNICZE		-22% ↓
 MOTOCYKLOWE		+4% ↑
 PRZEMYSŁOWE		+6% ↑

DANE: PZPO, ETRMA 

Source: [Tire sales in 2024 – Polish Tyre Industry Association](#)

2. 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 risk management.

2.1. Credit risk

Credit risk implied by the type and scope of business activity may relate to an increase in the level of bad debts, resulting from the necessary (due to market requirements) lending to customers. The Company reduces its exposure to credit risk related to trade receivables by assessing and monitoring the financial condition of its counterparties, setting credit limits and using 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 customers, etc.).

An integral part of the credit risk management process carried out in the Company is the ongoing monitoring of receivables and the internal reporting system. As a result, good management of this area allows you to generate added value. Despite the concentration of risk in this respect, 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.

2.2. Liquidity risk

Due to the fact that the Company operates as part of 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 hedging against loss of liquidity. The Company finances its operations mainly from internally generated funds.

2.3. Exchange rate risk

The Company is dependent on fluctuations in foreign currency exchange rates in connection with the export of finished products 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. Most of the proceeds from exports are used to purchase imported materials. In the long term, this policy has had positive effects.

2.4. Interest rate risk

In 2024, overdraft agreements for a total amount of PLN 145 million were in force. The utilization of these credits as at 31 December 2024 was zero. The Company maintained liquidity and stability of financing. The Company did not incur any significant interest costs, therefore - in the opinion of the Management Board - the risk related to the volatility of interest rates is not material in the case of the Company.

2.5. Market risk

The Management Board is responsible for market risk management in the Company and compliance with the adopted policy in this respect. 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 2024, the Company continued its business activities 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 related to debt and operating activities, cooperating with several banks.

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

2.6. Risk of disruption of production operations

The 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 has no production facilities 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 Debica plant are sourced from the conflict-affected area, but the Company is working with Goodyear's purchasing centers on an ongoing basis to reduce the risk of raw material unavailability and to 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 makes adequate 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.

Information on actual and potential effects of US tariff policies on the Company's business

The introduction of increased tariffs may affect the outlook for the automotive industry, which may translate into the Company's situation and growth prospects in the short and long term. The Management Board believes that the increase in tariff rates is an event that does not require adjustment in the 2024 financial statements. The Management Board monitors the macroeconomic situation on an ongoing basis and makes appropriate decisions to ensure continuity of operations and a safe and stable situation for the Company in a dynamically changing environment.

3. Managing non-financial risks

3.1. Risks related to the external environment

Risk related to fortuitous events, such as fires, floods, etc.

Tire Company Dębica S.A. has implemented anti-crisis procedures and purchased appropriate insurance policy. The Company has fulfilled the obligations imposed by the Environmental Protection Law for 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.

Risks related to changes in environmental law, employment issues or other areas related to non-financial data.

Tire Company Debica S.A. ensures compliance with legal requirements in the field of non-financial data through ongoing monitoring of law and regulations by the legal department. The Company actively monitors domestic and international legal systems in order to adapt the Company's internal regulations to changing legal requirements. The Company also conducts set of trainings aimed at preventing any cases of violation of internal regulations.

3.2. Risks related to the production process and product

Risks related to the production process and business management.

Tire Company Dębica S.A. has developed and implemented detailed anti-crisis (risk prevention) procedures 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 based on the highest production standards, with the aim of continuously improving efficiency and quality in order to deliver the right tires to the customer, in the right place, at the right time and at the right price.

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, operating on the basis of international industry standards.

Risk related to the availability and price of raw materials.

To prevent this risk, the purchasing centres of the various Goodyear Group companies 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 1 to this report – "Sustainability Statement".

4. Ensuring business continuity

4.1. Business Continuity Team

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

4.2. Reduction in tire production

- In 2024 the Company did not record any production disruptions resulting from disruptions in supply chains around the world.
- Due to the fire in the production hall that happened in August 2023, for the first three quarters of 2024 the Company continued to rebuild its production capacity and operated at approximately 70% of its pre-fire capacity. In the fourth quarter of 2024 the Company has restored full production capacity from before the fire.

4.3. Monitoring the market situation

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.

4.4. Monitoring the supply chain of materials and services

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

4.5. Securing the Company's long-term financial stability

4.5.1. Liquidity protection.

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

4.5.2. Monitoring the status of loans.

As at the balance sheet date of 31 December 2024, the balance of loans to Goodyear amounted to PLN 690 million, however, the Company reminds that under the loan agreements, Goodyear SA provides a guarantee of immediate repayment ahead of schedule, if the Company requests it. Therefore, the capital is not "frozen" and can be used at any time when the need arises, without losing interest.

4.5.3. Repayment of receivables by customers.

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

4.5.4. Cost optimization.

The Company analyzes its planned business activities on an ongoing basis and adjusts the dates of their implementation to the current market conditions.

4.6. Continuing sales and distribution activities

The Company continued its sales and distribution activities. In the opinion of the Management Board, the data for 2024 should not be treated as a source of guidance or forecasts with respect to the Company's results in subsequent periods due to dynamically changing business circumstances, including, among others: increased market uncertainty, the level of inflation and their impact on the economy, industry, the Company's business partners and consumer behavior.

5. Corporate Governance

5.1. Corporate governance framework

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

On July 29, 2021 the Company disclosed to the public and to the WSE information on the Company's compliance with the recommendations and principles contained in the "Best Practice for WSE Listed Companies 2021", including information on non-compliance with selected corporate governance principles along with the justification for the withdrawal, and on 30 December 2024 the Company disclosed to the public and to the WSE an update of this document.

The Company's statements on the application of the "Best Practice for WSE Listed Companies 2021" are available on the Company's website at: http://debica.com.pl/relacje-inwestorskie/lad_korporacyjny.

The Management Board of the Company, appreciating the importance of the corporate governance principles contained in this document and the role they play in strengthening the transparency of listed companies, has made every effort to ensure that the principles referred to above are applied in the Company to the fullest possible extent.

5.2. Best Practices for Listed Companies 2021

5.2.1. Information on waiver of the provisions of the Best Practice for Listed Companies 2021

Since 1 July 2021, the Company has been applying the principles set out in the "Best Practice for WSE Listed Companies 2021". Below, the Management Board presents the principles contained in this set, from which the Company waived in 2024, along with the justification for the withdrawal.

- **1.2.** Companies make available their financial results compiled in periodic reports as soon as possible after the end of each reporting period; should that not be feasible for substantial reasons, companies publish at least preliminary financial estimates as soon as possible.

The Company intends to continue the current practice in the field of publication dates of periodic reports. The annual report is usually published as soon as possible and is usually preceded by the publication of preliminary results. Due to the increased burden of the Company's ongoing business activities with regulatory and reporting obligations, quarterly reports are usually published within the time limits specified by law.

1.3. Companies integrate ESG factors in their business strategy, including in particular:

- **1.3.1.** environmental factors, including measures and risks relating to climate change and sustainable development;

The Company, based on its business model, carries out activities taking into account activities in the areas of ESG - including environmental and climate change issues, as well as other issues in the field of sustainable development. Each year, they are comprehensively presented to the Company's stakeholders in the "Statements on non-financial information", which are a separate part of the Management Board Reports on Activities (part of the annual reports, available, among others, on the Company's website, in the "Investor relations" section).

- **1.3.2.** social and employee factors, including among others actions taken and planned to ensure equal treatment of women and men, decent working conditions, respect for employees' rights, dialogue with local communities, customer relations.

The Company, based on its business model, carries out activities taking into account activities in the areas of ESG - including environmental and climate change issues, as well as other issues in the field of sustainable development. Each year, they are comprehensively presented to the Company's stakeholders in the "Statements on non-financial information", which are a separate part of the Management Board Reports on Activities (part of the annual reports, available, among others, on the Company's website, in the "Investor relations" section).

- **1.4.** To ensure quality communications with stakeholders, as a part of the business strategy, companies publish on their website information concerning the framework of the strategy, measurable goals, including in particular long-term goals, planned activities and their status, defined by measures, both financial and non-financial. ESG information concerning the strategy should among others:

The Company, based on its business model, carries out activities taking into account activities in the areas of ESG - including environmental and climate change issues, as well as other issues in the field of sustainable development. Each year, they are comprehensively presented to the Company's stakeholders in the "Statements on non-financial information", which are a separate part of the Management Board Reports on Activities (part of the annual reports, available, among others, on the Company's website, in the "Investor relations" section).

- **1.4.1.** explain how the decision-making processes of the company and its group members integrate climate change, including the resulting risks;

The Company, based on its business model, carries out activities taking into account activities in the areas of ESG - including environmental and climate change issues, as well as other issues in the field of sustainable development. Each year, they are comprehensively presented to the Company's stakeholders in the "Statements on non-financial information", which are a separate part of the Management Board Reports on Activities (part of the annual reports, available, among others, on the Company's website, in the "Investor relations" section).

- **1.4.2.** present the equal pay index for employees, defined as the percentage difference between the average monthly pay (including bonuses, awards and other benefits) of women and men in the last year, and present information about actions taken to eliminate any pay gaps, including a presentation of related risks and the time horizon of the equality target.

The Company does not present the value of equal pay index to employees. In the Management Board Report on Activities, the Company presents a list of fixed-term and indefinite contracts, broken down by gender, type of job and type of position.

- **1.5.** Companies disclose at least on an annual basis the amounts expended by the company and its group in support of culture, sports, charities, the media, social organisations, trade unions, etc. If the company or its group pay such expenses in the reporting year, the disclosure presents a list of such expenses.

The Company supports selected culture, sports, charity institutions and other social organizations to the extent appropriate 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 Province. Disclosure of a statement of this type of expenditure would require prior agreement with the above-mentioned organizations, which, in the opinion of the Company, would lead to an unnecessary burden of administrative activities, inadequate to the information needs of the Company's stakeholders.

- **1.6.** Companies participating in the WIG20, mWIG40 or sWIG80 index hold on a quarterly basis and other companies hold at least on an annual basis a meeting with investors to which they invite in particular shareholders, analysts, industry experts and the media. At such meetings, the management board of the company presents and comments on the strategy and its implementation, the financial results of the company and its group, and the key events impacting the business of the company and its group, their results and outlook. At such meetings, the management board of the company publicly provides answers and explanations to questions raised.

The Company organizes meeting for investors once a year. During that 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, results and future prospects.

- **1.7.** If an investor requests any information about a company, the company replies immediately and, in any case, no later than within 14 days.

The Company provides shareholders with information in accordance with the 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 the ESPI system to the extent required by law, and have the opportunity to participate in meetings organized for investors and ask questions.

- **2.1.** Companies should have in place a diversity policy applicable to the management board and the supervisory board, approved by the supervisory board and the general meeting, respectively. The diversity policy defines diversity goals and criteria, among others including gender, education, expertise, age, professional experience, and specifies the target dates and the monitoring systems for such goals. With regard to gender diversity of corporate bodies, the participation of the minority group in each body should be at least 30%.

The Company does not have a formal diversity policy. Supervisory board members as a rule are elected by shareholders and the Company has no legal grounds to impose on shareholders the diversity criteria when making their selection. When making decisions on the appointment of members of the management board, the supervisory board is primarily guided by the competences of potential candidates and the need to ensure appropriate operation of the management board as a whole. The Company applies the principles of equal treatment and non-discrimination in personnel decisions. Despite the lack of formal rules for selecting members of the Company's

bodies, the Company declares that it strives to use the knowledge and experience of people with various competences.

- **2.2.** Decisions to elect members of the management board or the supervisory board of companies should ensure that the composition of those bodies is diverse by appointing persons ensuring diversity, among others in order to achieve the target minimum participation of the minority group of at least 30% according to the goals of the established diversity policy referred to in principle 2.1.

Supervisory board members are as a rule elected by shareholders and the Company has no legal grounds to impose on shareholders the diversity criteria when making their selection. When deciding on the appointment of members of the management board, the supervisory board is primarily guided by the competences of potential candidates and the need to ensure appropriate operation of the management board as a whole. The supervisory board applies the principles of equal treatment and non-discrimination with regard to personnel decisions. Despite the lack of formal rules for selecting members of the Company's bodies, the Company declares that it strives to use the knowledge and experience of people with various competences.

- **2.7.** A company's management board members may sit on corporate bodies of companies other than members of its group subject to the approval of the supervisory board.

The Articles of Association or the Regulations of the Management Board do not require the consent of a management board member to perform functions in entities outside the group. Pursuant to the provisions of the Code of Commercial Companies applied by the Company, performing a function in a body competitive to the Company requires the consent of the supervisory board.

- **2.11.5.** assessment of the rationality of expenses referred to in principle 1.5

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

- **2.11.6.** information regarding the degree of implementation of the diversity policy applicable to the management board and the supervisory board, including the achievement of goals referred to in principle 2.1.

Due to the lack of the application of Principle 2.1. as well as the lack of the "Diversity Policy" adopted (see explanation to Principle 2.1.), this Principle is not applied at present.

- **3.1.** Listed companies maintain efficient internal control, risk management and compliance systems and an efficient internal audit function adequate to the size of the company and the type and scale of its activity; the management board is responsible for their functioning.

In the Company internal audit unit is not organizationally separated. The internal control and risk management systems are dispersed and are carried out by various operational divisions.

- **3.2.** Companies' organisation includes units responsible for the tasks of individual systems and functions unless it is not reasonable 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 and compliance management report directly to the president or other member of the management board.

Not all persons in the Company responsible for risk management and compliance report directly to the president or other member of the management board. The risk management system, including compliance risk, is dispersed and carried out by various operational divisions.

- **3.6.** The head of internal audit reports organisationally to the president of the management board and functionally to the chair of the audit committee or the chair of the supervisory board if the supervisory board performs the functions of the audit committee.

In the Company internal audit unit is not organizationally separated. The internal control and risk management systems are dispersed and are carried out by various operational divisions.

- **3.7.** Principles 3.4 to 3.6 apply also to members of the company's group which are material to its activity if they appoint persons to perform such tasks.

The principle not applicable to the Company.

- **3.10.** Companies participating in the WIG20, mWIG40 or sWIG80 index have the internal audit function reviewed at least once every five years by an independent auditor appointed with the participation of the audit committee.

The principle not applicable to the Company.

- **4.1.** Companies should enable their shareholders to participate in a general meeting by means of electronic communication (e-meeting) if justified by the expectations of shareholders notified to the company, provided that the company is in a position to provide the technical infrastructure necessary for such general meeting to proceed.

In the opinion of the Company, the current mode of conducting general meetings, carried out pursuant to the provisions of the Commercial Companies Code, is sufficient.

- **4.3.** Companies provide a public real-life broadcast of the general meeting.

In the opinion of the management board, there is no need to conduct a generally available real-life broadcast of the general meeting.

- **4.6.** To help shareholders participating in a general meeting to vote on resolutions with adequate understanding, draft resolutions of the general meeting concerning matters and decisions other than points of order should contain a justification, unless it follows from documentation tabled to the general meeting. If a matter is put on the agenda of the general meeting at the request of a shareholder or shareholders, the management board requests presentation of the justification of the proposed resolution, unless previously presented by such shareholder or shareholders.

The Management Board of the Company intends to prepare justification for the resolutions only in cases when, 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 any special justification and their content and purpose is obvious to the Company's shareholders.

- **4.7.** The supervisory board issues opinions on draft resolutions put by the management board on 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 matters specified in § 26.1 of the Company's Articles of Association, and not on all matters.

- **4.8.** Draft resolutions of the general meeting on matters put on the agenda of the general meeting should be tabled by shareholders no later than three days before the general meeting.

Pursuant to 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 time limit within which shareholders could submit draft resolutions.

- **4.9.** If the general meeting is to appoint members of the supervisory board or members of the supervisory board for a new term of office:
 - **4.9.1.** candidates for members of the supervisory board should be nominated with a notice necessary for shareholders present at the general meeting to make an informed decision and in any case no later than three days before the general meeting; the names of candidates and all related documents should be immediately published on the company's website;

Pursuant to 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 time limit within which shareholders could propose candidates for members of the supervisory board.

- **6.3.** If companies' incentive schemes include a stock option programme for managers, the implementation of the stock option programme should depend on the beneficiaries' achievement, over a period of at least three years of predefined, realistic financial and non-financial targets and sustainable development goals adequate to the company, and the share price or option exercise price for the beneficiaries cannot differ from the value of the shares at the time when such programme was approved.

The Company implements the "Compensation Policy for the Management Board and Supervisory Board Members", which is available on the Company's website, in the "Investor relations" section (tab: "Corporate governance").

5.3. Shares and shareholding

5.3.1. Shareholding structure and changes

According to the information held by the Company as at December 31, 2024 and as at the date 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, conferring 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.³

● **Shareholders' Agreement:**

- (i) FRAM Family Foundation based in Warsaw,
- (ii) Nationale-Nederlanden Open Pension Fund represented by Nationale-Nederlanden Powszechne Towarzystwo Emerytalne S.A. with its registered office in Warsaw,
- (iii) PKO BP Bankowy Otwarty Fundusz Emerytalny represented by PKO BP BANKOWY Powszechne Towarzystwo Emerytalne S.A. with its registered office in Warsaw,
- (iv) PKO Voluntary Pension Fund.

The parties to the Agreement jointly hold 879 469 shares of the Company, entitling to exercise 879 469 votes at the Company's General Meeting of Shareholders, which corresponds to 6,37% of the total number of votes in the Company.⁴

5.3.2. Special control rights and restrictions on voting rights and securities transfer

The Company's shares are not subject to restrictions on the transfer of ownership rights to the Company's securities. There are also no restrictions on the exercise of voting rights, such as restrictions 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 according to which, with the Company's cooperation, capital rights attached to securities would be separated from holding securities. The Company did not issue securities that confer special control rights.

The Issuer is not aware of any agreements as a result of which there may be changes in the proportions of shares held by the existing shareholders in the future.

The Company does not have a system of control over employee share plans.

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

5.3.3. Dividend

On June 27, 2024, the Ordinary General Meeting of the Company adopted – in accordance with the proposal of the Management Board of the Company – a resolution on the distribution of the Company's profit for 2023 in the amount of PLN 284 352 648,50 (in words: two hundred eighty-four million three hundred fifty-two thousand six hundred forty-eight zlotys 50/100), in the following manner:

1. the amount of PLN 142 168 325,00 (in words: one hundred forty-two million one hundred sixty-eight thousand three hundred twenty-five zlotys 00/100) to be allocated to the dividend for shareholders in the amount of PLN 10.30 per share, setting September 20, 2024 as the dividend acquisition date (dividend date) and December 18, 2024 as the dividend payment date – due to the seasonal nature of the Company's business;
2. the amount of PLN 142 184 323,50 (in words: one hundred forty-two million one hundred eighty-four thousand three hundred twenty-three zlotys 50/100) to be allocated to the reserve capital with the possibility of payment in future years.

³ Source: Current report 22/2024, Receipt of notifications from Goodyear group companies on a change in the number of shares held in the company in connection with an intra-group transaction, date of publication: 04.09.2024

⁴ Source: Current report 25/2024 Notification of significant blocks of shares - amendment to the shareholders' agreement, date of publication: 02.10.2024

The dividend payment was made on time.

5.4. Statutes and Statutory Authorities

5.4.1. Amendment of the Articles of Association

The Company's Articles of Association do not provide for specific rules for amendments to the Articles of Association that may be made in accordance with the applicable regulations, in particular the Commercial Companies Code.

A description of the rules for appointing and dismissing managing persons and their powers, in particular the right to make decisions 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.

5.4.2. Management Board

The Management Board of the Company consists of three to seven people. The term of office (term of office) of a Management Board Member is three years. Members of the Management Board are appointed for a joint term of office, which begins on the date of appointment. The mandate of a member of the Management Board expires no later than on the date of the General Meeting approving the financial statements for the last full financial year of the term of the Management Board member. 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 upon submission of a written statement to the Company or on a later date indicated in the 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 deemed to be effective after 30 days from the date of submission of the written statement to the Company.

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

The Management Board of the Company manages the affairs of the Company and represents the Company.

All matters related to the management of the Company 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 define in detail the mode of operation of the Management Board. These Rules are adopted by the Management Board and approved by the Supervisory Board. It was published on the website of the Company www.debica.com.pl.

In order to make representations 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 a 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 31.12.2024)

Board:

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 of office (current as at the date of publication of the annual report)

Board:

Ireneusz Maksymiuk President of the Management Board

Anna Winiarska-Miśkowiec Member of the Management Board

Marko Nahtigal Member of the Management Board

5.4.3. Supervisory board

The Company's Supervisory Board consists of five to nine members, with the number of Supervisory Board Members for a given term of office 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 is composed 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 be longer than 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 date of appointment. The mandate expires no later than on the date 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 set out in the Articles of Association and the Rules of Procedure for the Company's Supervisory Board. The Rules of Procedure for the Supervisory Board have been published on the Company's website www.debica.com.pl. The Supervisory Board exercises constant supervision over the Company's activities in all areas of its activity.

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

- audit of the Financial Statements;
- audit of the Report of the Management Board of the Company and the Management Board's motions regarding the distribution of profit or coverage of 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 accession to a company or consortium;
- granting consent to the acquisition or disposal by the Company of shares in companies or to the acquisition of branches of companies;
- granting consent to the disposal of an organized part of the Company's assets, subject to the provisions of Article 393 points 3 and 4 of the Commercial Companies Code;
- granting consent for the Company to perform other legal actions obliging or disposing of the Company's fixed assets, including the purchase and sale of real estate, if the unit value of

a legal transaction transfers the PLN equivalent of USD 500 000 (in words: five hundred thousand USD) or in the case of related transactions, performed within the next twelve months, if the value of these transactions transfers the PLN equivalent of USD 1,000,000 (in words: one million USD) and the conclusion of management agreements, collective investment agreements, patent company agreements and licensing agreements or long-term cooperation agreements;

- granting consent to encumber the Company's assets with a value exceeding the PLN equivalent of USD 1 000 000 (in words: USD 1 million) or granting a guarantee for an amount exceeding twelve consecutive months;
- determining the remuneration for Members of the Supervisory Board delegated to temporarily perform the duties of Members of the Management Board;
- giving written opinions on motions submitted to the General Meeting on matters specified in § 26 section 1 of the Company's Articles of Association;
- suspending a Member of the Management Board or the entire Management Board for important reasons;
- delegating a Member or Members of the Supervisory Board to temporarily perform the duties of members of the Company's Management Board in the event of dismissal or 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 for the Management Board of the Company;
- appointing a statutory auditor to audit the Company's Financial Statements.

The Supervisory Board may adopt a resolution to examine at the company's expense a specific matter concerning the company's operations or its assets by a selected advisor (advisor to the supervisory board). An advisor to the Supervisory Board may also be appointed to prepare specific analyses and opinions on the terms set out 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 to the Supervisory Board. In the resolution on the appointment of the Committee, the Supervisory Board specifies the period of operation of the Committee and the scope of its tasks.

Supervisory Board Committees appointed by the Supervisory Board submit reports on their activities to the Supervisory Board within the deadlines specified in the resolution appointing 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 is composed 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 appointed by him. The work of the Committee is managed by the Chairman of the Committee. He also supervises the preparation of the agenda, the distribution of documents and the preparation of minutes of the Committee's meetings, with the assistance of the Company's Management Board office. Meetings of the Committee are convened by the Chairman of the Committee, and in the event of his absence or inability to perform his or her function – by the Chairman of the Supervisory Board or another Member of the Supervisory Board appointed by him/her, who invites the Committee Members to the meeting and notifies all other Members of the Supervisory Board of the meeting. All Members of the Supervisory Board have the

right to participate in the Committee's meetings. Notice of convening a meeting should be submitted to the Committee Members and other Supervisory Board Members no later than seven days before the Committee meeting, and in urgent cases no later than three days before the Committee meeting. The Chairman of the Committee may invite to the meetings of the Committee 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, taking part in a Committee meeting or using means of remote communication. Minutes of the Committee meeting are drawn up and signed by the Members of the Supervisory Board present at the Committee meeting. The minutes should contain the resolutions, motions and reports of the Committee. Minutes of the Committees' meetings are kept at the Company's registered office. Copies of the minutes are delivered to all Members of the Supervisory Board. The Chairman of the Committee (or a person appointed by him/her) 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 Committee's needs regarding the scope of tasks or employment of an advisor.

On 27 June 2024, the General Meeting adopted resolutions to appoint the following persons to the Supervisory Board.

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. Janusz Raś as a member of the Supervisory Board for the term of office beginning on June 27, 2024. Pursuant to §14 section 1 of the Company's Articles of Association, members of the Supervisory Board are appointed for a joint term of office.

On June 27, 2024, at its first meeting, the Company's Supervisory Board constituted itself.

The Supervisory Board, acting pursuant to § 15 section 1 of the Company's Articles of Association, elected 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 member of the Company's Supervisory Board made a statement that:

- does not conduct any activity competitive to the Company's business, does not participate in a competitive company as a partner in a civil partnership, partnership or as a member of a 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 maintained pursuant to the Act on the National Court Register.

Composition of the Supervisory Board as at 31.12.2024 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, Deputy 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

Janusz Raś - Member of the Supervisory Board

Audit Committee

A permanent Audit Committee operates within the Supervisory Board.

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:

a) 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 Act on Statutory Auditors;

b) at least one member of the Audit Committee should have knowledge and skills in accounting or auditing financial statements;

c) members of the Audit Committee should have knowledge and skills in the industry in which the Company operates. This condition is considered to be met if at least one member of the Audit Committee has knowledge and skills in this industry or individual members in specific areas have knowledge and skills in this industry.

The tasks of the Audit Committee include in particular:

a) monitoring:

(i) the financial reporting process;

(ii) the effectiveness of internal control, risk management and internal audit systems, including financial reporting;

(iii) performing financial audit activities, in particular conducting an audit by an audit firm, taking into account all conclusions and findings of the Audit Oversight Commission resulting from the inspection carried out in the audit firm

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

c) informing the Supervisory Board of the results of the audit and explaining how the 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 granting consent to the provision of permitted non-audit services by the auditor;

e) developing a policy for selecting 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 the audit firm and by a member of the audit firm's network;
- g) defining the procedure for selecting the 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) to ensure the reliability of the financial reporting process in the Company;
- j) analysis of written information received from the entity authorized to audit financial statements on material issues related to the financial audit and providing the Supervisory Board with the position of the Audit Committee on this matter.

The Audit Committee may, without the mediation of the Supervisory Board, request the Management Board and the Company's employees to provide information, explanations and 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 the entity authorized to audit financial statements may be invited to meetings of the Audit Committee.

Composition of the Audit Committee of the Supervisory Board as at 31.12.2024 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, graduate of the Poznań University of Economics and Business. Mr. Kowal's professional career is related to EY, where he started his work 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 belonging to the EY group. In 1998, after completing a series of ACCA trainings, he 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 extensive experience in the field of financial reporting verification, transaction advisory, IPO and human resources management. Since 2016, Mr. Kowal has been the Chairman of the Supervisory Board of Grupa Recykl S.A. Since 2018, he has been the Deputy Chairman of the Supervisory Board of 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 Firma Oponiarska Debica S.A., and since 2021, he has been the chairman of the audit committee in this board.

Mr. Kowal meets the independence criteria 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 or supervisory directors of listed companies and committees of the (supervisory) board, as well as the criteria described in the Best Practice 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 at the University of Warsaw, in 2022 she obtained a PhD in social sciences in the discipline of management and quality sciences at the Faculty of Management at the University

of Warsaw. In 2002-2004, she was a lawyer in the Warsaw office of Weil Gotshal & Manges. Then, from 2004 to 2015, she was an attorney-at-law at Sołtysiński Kawecki & Szlęzak. In 2015-2020, she was the director of the legal services department of Bank Pocztowy S.A. In 2020-2023, she was the director of the legal department of Bank Gospodarstwa Krajowego. Since February 2023, she has served as 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-president of the supervisory board of Immusec sp. z o.o. (2016-2019). Ms. Modras meets the independence criteria 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 directors who are members of the supervisory board of listed companies and committees of the (supervisory) board, as well as the criteria described in the Best Practice for WSE Listed Companies 2021.

Lourens Roets – Member of the Audit Committee

Member of the Supervisory Board, graduated with a master's degree in tax from the University of the North West, 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 of the South African branch of PwC in the years 1999-2002. Then, from 2003 to 2007, he worked as 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 worked as a Controller at Goodyear Dunlop Tires Operation in Luxembourg (2012-2013). From 2013 to 2015, he was Retail Finance Director - Trentyre and Magister. From 2015 to 2017, he was the Director of Internal Audit for the Europe, Middle East and Africa (EMEA) region, and from 2017 to 2023 he was the Controller in this region. Since February 2023, he has been working as Director of Financial Transformation in the EMEA region.

In 2024, 6 meetings of the Audit Committee were held.

5.4.4. Method of operation of the General Meeting of Shareholders and its principal powers, as well as description of shareholders' rights and the manner in which they are exercised

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 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 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 an Annual General Meeting if the Management Board fails to convene it within the time limit specified in the Commercial Companies Code or the Articles of Association, and an Extraordinary General Meeting if it deems it advisable to convene it. An Extraordinary General Meeting may also be convened by shareholders representing at least half of the share capital or at least half of the total number of 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 the meeting. A request to convene an Extraordinary General Meeting should be submitted to the Management Board in the form of a document.

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 deputy, the General Meeting is 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 adjourn the meeting by a two-thirds majority. Breaks may not last more than thirty days in total.

The powers 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 members of the Company's governing bodies for the performance of their duties;
- adoption of a resolution on the distribution of profit or coverage of losses;
- change in the Company's business;
- amendment of the Company's Articles of Association;
- increase or decrease of the 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 concerning claims for redress of damage caused during the establishment of the Company or the exercise of management or supervision;
- sale and lease of an enterprise or its organized part and establishment of a limited property right thereon.

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

The right to participate in the General Meeting is vested in 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 eligibility to participate in the General Meeting, in accordance with the provisions of the Commercial Companies Code.

Voting is carried out by means of a computer system for casting and counting votes, which ensures that votes are cast in the number corresponding to the number of shares held, as well as that it is possible to exclude the possibility of identifying the method of casting votes by individual shareholders in the event of a secret ballot.

General Meetings in 2024:

- The Annual General Meeting was held on June 27, 2024.

5.4.5. 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 88E, abpa Antoniego

Baraniaka Street, for: audits of the separate financial statements and review of the separate interim financial statements for 2024 and 2025.

According to the concluded contract, the remuneration due for the performance of the above-mentioned works for 2024 is PLN 288 000 (the remuneration for the review and audit of the financial statements for 2023 provided by PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. with its registered office in Warsaw, 11 Polna Street amounted to PLN 355 550).

In addition, an agreement was signed with the statutory auditor for the provision of a verification service for sustainability reporting for 2024. The remuneration for the service is PLN 140,000.

The Management Board informs that on the basis of the Supervisory Board's statement, the entity authorized to audit the financial statements, auditing the Company's annual financial statements for 2024, was selected in accordance with the provisions of law and that this entity and the statutory auditors performing this audit 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 for the selection of an audit firm to conduct the audit was to select a reputable company with appropriate experience and guaranteeing high quality of audit services.

5.4.6. Internal control and risk management systems for financial reporting processes

The Company monitors changes in the law on financial reporting on an ongoing basis and is guided by 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, among others, 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 Company's Supervisory Board, based on the recommendation of the Audit Committee.

5.4.7. Diversity policy

As at the time of publication of this statement, the Company has not developed a diversity policy with respect to the Company's authorities and its key managers.

At the same time, the Company explains that in the process of hiring managerial staff in the Company, it takes into account primarily such criteria as the competence and experience of the candidate for a given position. The current composition of the Management Board and the Supervisory Board guarantees a great diversity in terms of experience, education and age of the members of the indicated bodies. The Company does not rule out the development and implementation of a diversity policy in the future.

6. Other information

6.1. Value of transactions with related parties

The value of transactions with related parties of the Goodyear Group in 2024 in respect of the sale of products, goods and services amounted to PLN 2 298,9 million, and in respect of the sale of fixed assets amounted to PLN 3,6 million.

The value of the purchase transactions amounted to PLN 734,4 million. In the financial year covered by the financial statements, the Company did not conclude any significant transactions on terms other than arm's length with related parties.

6.2. Sureties and guarantees granted, loans taken and granted

The Company did not provide sureties or guarantees, and did not take out loans. The Company used overdrafts. Liabilities in this respect amounted to zero at the end of 2024. In 2024, agreements with three banks for overdrafts up to PLN 145 million were in force.

DETAILS OF OVERDRAFTS GRANTED					
Name (company) of the entity	Amount of credit / loan according to the agreement		Conditions	Deadline	Security
with an indication of the legal form	in PLN thousand	currency	Interest rate	Repayment	
BANK PEKAO S.A.	60 000	PLN	WIBOR 1M + 1.30%	31.10.2025	power of attorney to bank accounts, declaration of voluntary submission to enforcement pursuant to Article 777 § 1 of the Code of Civil Procedure.
BNP PARIBAS	40 000	PLN	WIBOR 1M + 1.00%	30.09.2025	power of attorney to bank accounts, declaration of voluntary submission to enforcement pursuant to Article 777 § 1 of the Code of Civil Procedure.
MBANK SA	45 000	PLN	WIBOR ON + 1.60%	26.09.2025	power of attorney to bank accounts, declaration of voluntary submission to enforcement pursuant to Article 777 § 1 of the Code of Civil Procedure.

In 2024 the Company issued seven short-term loans to Luxembourg-based Goodyear S.A. For details on loan settlements for Goodyear S.A. in 2024, see the table below:

Contract date	09.12.2022	20.12.2022	23.06.2023	20.09.2023	22.09.2023
maturity date (loan repayment)	08.12.2023	19.12.2023	21.06.2024	20.09.2024	01.04.2024
contractual remuneration	WIBOR1Y + 0.45%				
loan amount (in PLN thousand)	105 000	100 000	175 000	150 000	70 000
interest realized in 2024 (in PLN thousand)	144	308	6 115	7 598	1 489
principal of loans as at 31.12.2024 (in PLN thousand)	0	0	0	0	0
interest accrued as at 31.12.2024 (in PLN thousand)	0	0	0	0	0

Contract date	08.12.2023	19.12.2023	18.03.2024	21.06.2024	26.07.2024
maturity date (loan repayment)	01.03.2024	19.12.2024	18.03.2025	20.06.2025	02.09.2024
contractual remuneration	WIBOR1Y + 0.45%				
loan amount (in PLN thousand)	105 000	200 000	115 000	155 000	80 000
interest realized in 2024 (in PLN thousand)	1 493	11 964	5 104	4 333	525
principal of loans as at 31.12.2024 (in PLN thousand)	0	0	115 000	155 000	0
interest accrued as at 31.12.2024 (in PLN thousand)	0	600	594	800	0
Contract date	26.07.2024	20.09.2024	19.12.2024	19.12.2024	Together
maturity date (loan repayment)	25.07.2025	19.09.2025	03.02.2025	19.12.2025	
contractual remuneration	WIBOR1Y + 0.45%				
loan amount (in PLN thousand)	70 000	150 000	100 000	100 000	
interest realized in 2024 (in PLN thousand)	1 533	1 836	0	0	42 442
principal of loans as at 31.12.2024 (in PLN thousand)	70 000	150 000	100 000	100 000	690 000
interest accrued as at 31.12.2024 (in PLN thousand)	361	775	217	216	3 563

The financial resources we had allowed us to meet our obligations on time. The Company did not issue debt or equity securities in the period covered by the report.

6.3. Investments in securities

In 2024, the Company did not make any investments in securities, financial instruments or real estate.

6.4. Financial results forecasts

The Company did not publish the forecast of financial results for 2024.

6.5. Significant agreements

The Company is a party to the following significant agreements:

- On 1 February 2018, the Company entered into a framework sale agreement with Goodyear Dunlop Tires Operations S.A. of Colmar-Berg, Luxembourg, ("Goodyear", now known as Goodyear Operations S.A.), (i) a framework sale agreement and (ii) a framework resale agreement (the "Agreements"). The agreements have been in force since 1 January 2018, as announced by the Company in the current report RB 2/2018.
- On the same day, by mutual agreement of the parties, the existing 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, about the conclusion of which the Company informed in Current Report No. 17/2014 of 14 August 2014, and the service agreement concluded by the Company with Goodyear Dunlop Tires Operations S.A. with

its registered office in Colmar were terminated Berg, Luxembourg on 1 January 2006, as announced by the Company in the current report RB 2/2018.

- Loan agreements granted to Goodyear S.A., of which the Company informed in current reports No. 3/2024, 9/2024, 19/2024, 24/2024 and 29/2024.

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

6.6. Changes in the basic principles of business management

In 2024, there were no changes in the basic principles of business management.

6.7. Information on the remuneration of persons managing and supervising the Company

Salaries (in PLN thousand)	2024	2023
I. Remuneration paid or due to members of the management bodies, including:	2 456,3	3 550,4
1. Remuneration		
Ireneusz Maksymiuk President of the Management Board	1 166,4	1 022,2
Marko Nahtigal – Member of the Management Board ¹⁾	1 252,1	1 067,0
Anna Winiarska-Miśkowiec – Member of the Management Board ²⁾	37,8	41,3
Leszek Szafran - President of the Management Board (until 05.12.2023) ³⁾	0	1 419,9
II. Remuneration paid or due to the members of supervisory bodies, including:	743,6	650,0
1. Remuneration		
Janusz Raś - Member of the Supervisory Board	142,5	153,5
Andrzej Kowal - Independent Member of the Supervisory Board	247,1	210,6
Agnieszka Modras - Independent Member of the Supervisory Board	189,8	174,2
Krzysztof Pieniążek - Member of the Supervisory Board	164,2	111,7
TOTAL	3 199,9	4 200,4

¹⁾ Costs incurred by the Company on the basis of invoices received regarding remuneration for work in connection with the employment of Goodyear Slovenija d.o.o. for the period of service as a member of the management board from 1 January 2023 to 31 December 2023 and from 1 January 2024 to 31 December 2024

²⁾ Costs incurred by the Company on the basis of invoices received regarding remuneration for work in connection with the employment by Goodyear Polska Sp. z o.o. for the period of serving as a member of the Management Board from 1 January 2023 to 31 December 2023 and from 1 January 2024 to 31 December 2024

³⁾ Remuneration for the period of service as President of the Management Board from 1 January to 5 December 2023.

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

6.8. Company shares or rights thereto held by persons managing and supervising the Company

As at the date of publication of the annual report, none of the managing persons held any shares in the Company or rights to them.

Persons supervising the Company who as at the date of publication of this periodic report held or entitled to the Company's shares:

Janusz Raś – Member of the Supervisory Board – number of Company shares: 15

6.9. Changes in the proportion of shares held

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

6.10. Significant events related to previous years

There were no significant events related to previous years that would have a significant impact on this management board's report .

6.11. Purchase and disposal of own shares

In 2024, there were no purchase or disposal of own shares.

6.12. Significant court proceedings in 2024

On October 4, 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 Annual General Meeting of the Company on June 30, 2022 (the "AGM"). The subject of the lawsuit brought by Lemuria is the repeal of the following resolutions of the OGM:

1. Resolution No. 7 of the Ordinary General Meeting on the distribution of profit,
2. Resolution No. 8 of the Ordinary General Meeting on granting a vote of acceptance to a Member of the Company's Management Board confirming the discharge of his duties in 2021,
3. Resolutions No. 19 of the Ordinary General Meeting on granting a vote of acceptance to a Member of the Company's Supervisory Board confirming the discharge of his 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 June 30, 2022.

On September 13, 2023, District Court in Rzeszów, VI Commercial Department, issued a judgment of first instance dismissing in its entirety the claim brought by Lemuria Partners Sicav P.L.C. The case is currently at the stage of appeal proceedings, and therefore it is not legally binding.

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

On October 3, 2024, the District Court in Rzeszów decided to dismiss the above-mentioned request of the shareholders. The decision is not legally binding.

October 21, 2024, the Company has been notified that the shareholders acting in concert have submitted a motion to appoint an auditor for special matters 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 Organized Trading, and Public Companies. The motion was submitted in connection with the failure of the Annual General Meeting of the Company on June 27, 2024 to adopt a resolution on the appointment of an auditor for special matters with the wording proposed by the applicants.

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

Sustainability Statement Tire Company Debica S.A.

2024

Table of contents

Abbreviations used in the report..... 42

ESRS 2 – General Disclosures 43

 BP-1 - General basis for making a sustainability statement..... 43

 BP-2 - Disclosures in Respect of Special Circumstances 43

 GOV-1 - The role of administrative, management and supervisory bodies 44

 GOV-2 - Information provided to the administrative, management and supervisory bodies of entities and issues related to sustainable development undertaken by them 49

 GOV-3 - Integrating sustainability-related outcomes into incentive schemes 49

 GOV-4 - Due Dilligence Statement..... 50

 GOV-5 - Risk management and internal controls on sustainability reporting 51

 SBM-1 - Strategy, Business Model and Value Chain 51

 SBM-2 - Interests and opinions of interested parties 53

 SBM-3 - Material impacts, risks and opportunities and their interrelationships with the strategy and the business model..... 56

 IRO-1 - Description of the process for identifying and assessing material impacts, risks and opportunities..... 62

 Results of the double materiality analysis..... 64

 IRO-2 – ESRS disclosure requirements covered by an entity's sustainability statement 69

 EU Taxonomy aligned activities..... 75

E1 – Climate change 79

 IRO-1 – Description of the processes for identifying and assessing material impacts, risks and opportunities..... 79

 SBM-3 - Material impacts, risks and opportunities and their interrelationships with the strategy and the business model..... 80

 E1-1 – Transition Plan for Climate Change Mitigation..... 81

 E1-2 – Policies related to climate change mitigation, adaptation and energy 82

 E1-4 - Climate change adaptation targets..... 83

 E1-3 – Actions and resources in relation to climate policy 84

 E1-5 - Energy consumption and energy mix 85

 E1-6 – Scope 1, 2, 3 and total gross GHG emissions 87

 E1-7 Carbon credit-funded GHG removal and mitigation projects 90

 E1-8 - Internal valuations of carbon dioxide emissions 90

 E1-9 – Anticipated financial impacts from material physical and transition risks and climate-related opportunities..... 90

E3 - Water and Marine Resources 92

 IRO-1 Description of the processes for identifying and assessing material impacts, risks and opportunities..... 92

 E3-1 - Policies related to water and marine resources..... 92

 MDR-P - Policies adopted to manage material sustainability issues..... 93

 E3-2 – Water and marine activities and resources 93

 E3-3 - Water and marine resources objectives..... 94

 E3-4 - Water Consumption..... 95

E3-5 – Anticipated financial impacts arising from material risks and opportunities related to water and marine resources	95
E5- Resource use and circular economy	96
IRO-1 – Description of the processes for identifying and assessing relevant impacts, risks and opportunities.....	96
E5-1 – Policies related to resource use and the circular economy.....	96
E5-2 – Activities and resources related to resource use and the circular economy.....	98
E5-3 – Resource use and circular economy objectives	98
E5-5 – Resource outflows.....	99
E5-6 - Anticipated financial impacts arising from risks and opportunities related to resource use and the circular economy	101
S1 - Own workforce	102
SBM-2 - Interests and opinions of interested parties	102
SBM-3 – Material impacts, risks and opportunities and their interrelationships with the strategy and the business model.....	102
S1-1 – Policies related to own workforce.....	103
S1-2 – Processes for engaging with own workers and workers' representatives about impacts	104
S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns.....	105
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.....	106
S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.....	107
S1-6 – Characteristics of the undertaking's employees.....	108
S1-7 – Characteristics of non-employees in the undertaking's own workforce	109
S1-14 – Health and Safety metrics.....	109
S1-17 – Incidents, complaints and severe human rights impacts.....	110
S2 - Workers in the value chain.....	111
SBM-2 – Interests and views of stakeholders	111
SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	111
S2-1 – Policies related to value chain workers.....	111
S2-2 – Processes for engaging with value chain workers about impacts.....	113
S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns.....	113
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 effectiveness of those action	114
S2-5 – Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities.....	115
G1- Business conduct	116
GOV-1 – The role of administrative, management and supervisory bodies	116
IRO-1 - Description of the processes for identifying and assessing material impacts, risks and opportunities.....	116

MDR-P Policies adopted to manage material sustainability issues.....	116
G1-1 - Business Policies and Corporate Culture	118
G1-3 - Prevention and detection of corruption and bribery	121

Abbreviations used in the report

CSRD - European Corporate Sustainability Reporting Directive

ESRS - European Sustainability Reporting Standards

The Company – Tire Company Debica S.A.

Goodyear Group – The Goodyear Tire & Rubber Company and all related entities

GHG – Greenhouse gas

KPI – Key Performance Indicator

LMB – Location-based method in Scope 2 GHG emission calculation

MBM - Market-based method in Scope 2 GHG emission calculation

EHS – Environmental, Health and Safety

PCR – Product Category Rules

B2B – Business to Business

CSO –Chief Sustainability Officer

EMEA – Europe, Middle East, Africa

TCFD - Task Force on Climate Related Financial Disclosures

ESRS 2 – General Disclosures

BP-1 - General basis for making a sustainability statement

This statement regarding Tire Company Debica S.A. (the Company) has been prepared in accordance with the applicable regulations: The Accounting Act of September 29, 1994, Journal of Laws 2024, item 1863, and the provisions of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on establishing a framework to facilitate sustainable investment and the ESRS (European Sustainability Reporting Standards) 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 with regard to sustainability reporting standards. The document has been prepared in individual form and concerns the Company's upstream and downstream value chains. The Double Materiality Assessment process includes mapping the upstream and downstream value chain, which involves key business partners and the geographical areas involved (Europe, China, North America and South America).

In its sustainability statement, Tire Company Debica S.A. focuses on key aspects of its operations, without providing information on intellectual property, know-how and innovation as these are not connected to the material topics identified during the double materiality analysis and not relevant in the context of the information presented.

Throughout the sustainability statement, Tire Company Debica S.A. used the option to omit one disclosure⁵ due to company confidentiality.

BP-2 - Disclosures in Respect of Special Circumstances

In 2023, there was a fire at the plant, which resulted in the Company losing part of its production capacity in the consumer tire production area. The Company started to operate on full production capacity from before the fire in Q4 2024. The fact that the Company operated at lower production capacity did not affect the preparation of the sustainability statement, but it did affect the level of reported indicators in water consumption, energy consumption, waste and GHG emissions.

When preparing the statement on sustainable development of Tire Company Debica S.A., the Company did not deviate from the definitions of short-, medium- and long-term time perspectives set out in the ESRS 1 standard, assuming 1 year as the short-term perspective, 5 years as the medium-term perspective and the time over 5 years as the long-term perspective.

Tire Company Debica S.A. did not use estimation in the Scope 3 GHG emissions calculation in material Categories being reported for Scope 3 GHG emissions: Category 1 and Category 11. The Company obtained actual data from raw material suppliers, which accounted for 21,7% of the GHG emission calculation in Category 1. Calculations in Category 11 were conducted based on actual data collected following the Sector specific guidelines from the Product Category Rules (PCR) for preparing an Environmental Product Declaration (EDP) for the Product Category: Tires, UL 10006, Third Edition, Dated July 1, 2022. for the top sold products and extrapolated for total production. The Company will continue to consider and implement efforts to obtain actual data for future reporting.

⁵ 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 adaptation solutions are considered by the Company as business confidential information and are not disclosed in this statement.

The Statement for 2024 is the first statement of Tire Company Debica S.A. prepared based on European Sustainability Reporting Standards (ESRS) and the Corporate Sustainability Reporting Directive (CSRD). As a result, no changes are reported in the way the sustainability statement is prepared or published, and it is not based on European standards approved under the European standardization system (ISO/IEC/CEN/CENELEC standards). The Company does not include sustainability reporting provisions other than those set out in the ESRS, and does not include information by reference.

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

Diversity- Management Board of Tire Company Debica S.A.		
	Total number	%
Men (over 50 years old)	2	67
Women (between 30 and 50 years old)	1	33

Diversity- Supervisory Board		
	Total number	%
Men (over 50 years old)	4	50
Men (between 30 and 50 years old)	3	37.5
Women (over 50 years old)	0	0%
Women (between 30 and 50 years old)	1	12.5

% of independent members within the Supervisory Board	25%
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Both members of the Management Board and the Supervisory Board have diverse and relevant experience related to conducting and supervising business activities in all aspects related to management. As of December 31, 2024, the Management Board was composed of:

- **Ireneusz Maksymiuk** (appointed President of the Management Board) holds a master's degree in economics, a graduate of the Faculty of Foreign Trade at the Warsaw School of Economics. He started 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 the United Kingdom. From 1994 to 1999, he held various positions in the finance departments of large domestic and international companies. From October 1999 to February 2011, he worked for 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 Financial Director – Member of the Management Board of Goodyear Russia LLC. In July 2014, he became the Financial Director for Polish and Ukraine and a Member of the Management Board of Goodyear Dunlop Tires Polska Sp. z o.o. He currently holds the position of Director Finance

Europe East and Emerging Markets, holding positions in Goodyear Group companies. In 2014, he was appointed as a Member of the Management Board of Tire Company Debica S.A. and in December 2023 he was appointed as Chairman of the Management Board of TC Debica SA.

- **Anna Winiarska-Miśkowiec** - attorney-at-law, graduate of the Faculty of Law and Administration at the University of Rzeszów, English philologist, graduate of the Faculty of Philology at the Jagiellonian University. She started her professional career in 2010 as a Specialist in the legal department, providing legal services to companies from the Goodyear Group located in Poland and Ukraine. From 2015 to 2018, she worked within the Goodyear structures as Legal Counsel for Central Europe, in 2018 she assumed the position of Legal Counsel for Eastern Europe and in 2022 the position of Senior Legal Counsel for Eastern Europe.
- **Marko Nahtigal**, a mechanical technician by education. He started his career in 1990 at the Goodyear factory in Kranj, 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 Factory Flow Department, and in 2011 he managed the work of the Business Team. From 2014, he supervised the implementation of Production Optimization. In 2016, he became Head of Production at Goodyear's Kranj plant, and from 2017 to 2019, he held this role at Goodyear's plant in Fulda, Germany. In 2019, he returned to the factory in Goodyear, Slovenia as Manufacturing Director. Since June 2022, he has been the Production Director at the factory in Debica.

The Company's Supervisory Board consists of five to nine members. As at the end of 2024, the Supervisory Board was composed of:

- **Jacek Pryczek** - Chairman of the Supervisory Board. He began his professional career in the Company in 1994, and in May 1997 he became the Company's 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 Chief Commercial Officer. From May 2006 to December 2007, he was Managing Director of Goodyear in the Middle East and Africa. From January 2008 to June 2014, he was the President of the Management Board of Tire Company Debica SA, 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 from 2018 to 2019, General Manager of Goodyear in the Eastern Europe region. From 2018 to 2021, he held the position of Managing Director of Contracted Retail Europe, and from 2021 to 2023, Director of Retail Channel Development for Goodyear Europe. Since January 1, 2024, he has been responsible for the sales of Goodyear Group products in the Eastern Europe North markets. 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 of Tire Company Debica S.A.
- **François Colin de Verdière** - Member of the Supervisory Board, Deputy Chairman of the Supervisory Board, General Counsel of Goodyear in the EMEA region - Europe, Middle East and Africa (holding positions in Goodyear Group companies), where he is responsible for the legal and compliance area. He is licensed to practice law in New York. He holds an

LL.M. in Corporate Law from New York University, as well as a master's degree of Corporate Law and Tax Law from Pantheon-Sorbonne University and a Master of Business Administration from Dauphine University. He joined Goodyear in 2011 and has since held a number of roles, including Chief Legal Officer for the French, Southern European and Western European clusters, as well as Chief Legal Officer for the European business unit and the consumer tire business. Prior to joining Goodyear EMEA, he was in private practice at Cleary Gottlieb Steen & Hamilton LLP in New York and Paris, specializing in mergers and acquisitions and corporate finance.

- **Andrzej Kowal** - Independent Member of the Supervisory Board, Secretary of the Supervisory Board, graduate of the Poznań University of Economics and Business. Mr. Kowal's professional career is related to EY, where he started his work 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 belonging to the EY group. In 1998, after completing a series of ACCA trainings, he 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 extensive experience in the field of financial reporting verification, transaction advisory, IPO and human resources management. Since 2016, Mr. Kowal has been the Chairman of the Supervisory Board of Grupa Recykl S.A. Since 2018, he has been the Deputy Chairman of the Supervisory Board of 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 Firma Oponiarska Debica S.A., and since 2021, he has been the chairman of the audit committee in this board. Mr. Kowal meets the independence criteria 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 or supervisory directors of listed companies and committees of the (supervisory) board, as well as the criteria described in the Best Practice for WSE Listed Companies 2021.⁶
- **Vincent Ganier** - Member of the Supervisory Board, Vice President of Finance at Goodyear in the EMEA region - Europe, Middle East and Africa. He holds a master's degree in finance from ISG International Business School in 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 home appliance manufacturer and distributor. He held the position 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 Stanley Black & Decker's Vice President of Functional Transformation (2018-2019). Prior to that, he held various finance leadership roles at the Nalco Chemicals Group (Ecolab Company) (2000-2008) and at the Suez Group (1995-2000) in Europe. He began 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 at the University of Warsaw, in 2022 she

⁶ Non-executive members are defined by Firma Oponiarska Dębica S.A. as independent members under Polish accounting law.

obtained a PhD in social sciences in the discipline of management and quality sciences at the Faculty of Management at the University of Warsaw. In 2002-2004, she was a lawyer in the Warsaw office of Weil Gotshal & Manges. Then, from 2004 to 2015, she was an attorney-at-law at Sołtysiński Kawecki & Szlęzak. In 2015-2020, she was the director of the legal services department of Bank Pocztowy S.A. In 2020-2023, she was the director of the legal department of Bank Gospodarstwa Krajowego. Since February 2023, she has served as 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-president of the supervisory board of Immusec sp. z o.o. (2016-2019). Ms. Modras meets the independence criteria 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 directors who are members of the supervisory board of listed companies and committees of the (supervisory) board, as well as the criteria described in the Best Practice for WSE Listed Companies 2021.⁷

- **Lourens Roets** - Member of the Supervisory Board, graduated with a master's degree in tax from the University of the North West, 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 of the South African branch of PwC in the years 1999-2002. Then, from 2003 to 2007, he worked as 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 worked as a Controller at Goodyear Dunlop Tires Operation in Luxembourg (2012-2013). From 2013 to 2015, he was Retail Finance Director - Trentyre and Magister. From 2015 to 2017, he was the Director of Internal Audit for the Europe, Middle East and Africa (EMEA) region, and from 2017 to 2023 he was the Controller in this region. Since February 2023, he has been working as Director of Financial Transformation in the EMEA region.
- **Michaël De Schrijver** - Member of the Supervisory Board, holds a master's degree in civil engineering from the University of Leuven in Belgium, where he also graduated in business economics. He started his career in an international management program at the Fiat Group, gaining experience in logistics and production. From 2004, he held various business development and manufacturing roles in the Industrial Equipment division of the Fiat Group (CNH Industrial) and then led the World Class Manufacturing program for the EMEA region (2008-2010). From 2010 to 2015, he led transformations in the banking sector (ING Belgium) and the packaging industry (DS Smith). From 2015 to 2017, he was the Global Knowledge Manager for CNH Industrial's World Class Manufacturing initiative. He joined Goodyear in 2017 as Employee Relations Manager for EMEA (Europe, Middle East and Africa). In 2019, he became the Director of Employee Relations, and in August 2020 he took the position of HR Director in the area of Operations EMEA. Currently, he is the HR Director of Product Business Units EMEA.

⁷ Non-executive members are defined by Firma Oponiarska Dębica S.A. as independent members under Polish accounting law.

- **Janusz Raś** - Member of the Supervisory Board, higher education, graduate of the Polish Open University in Warsaw in the field of entrepreneurship and management, completed postgraduate studies at the University of Law and Administration in Rzeszów in the field of Accounting, Finance and Tax System and at the University of Social Sciences in Lublin in the field of Occupational Health and Safety Management. In addition, he completed the ABC of marketing course organized by European Distance Education, training in labor law, economic and financial analysis for employee representatives. He has been associated with Tire Company Debica S.A. since 1979, including from 2000 to the present as a final inspection officer in the Truck Tire Production Department (BT – 6). He is the Departmental Social Labor Inspector and the Chairman of the Solidarity Trade Union.

Janusz Raś – is a representative of employees in the Supervisory Board of the Company elected for a one-year term. The election is open to the employees, and the right to vote is vested in any person who is an employee of the Company on election day.

In accordance with the Articles of Association of Tire Company Debica S.A., the Management Board manages the Company's affairs and represents it externally. The scope of its activities includes all matters of the enterprise not reserved for the exclusive competence of the General Meeting of Shareholders or the Supervisory Board.

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

- appointing and dismissing members of the Management Board,
- auditing the Management Board's report,
- auditing financial statements,
- appointing 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 to the Supervisory Board.

The implementation of activities and supervision in the field of sustainable development rests with the Management Board and the Supervisory Board, which perform these tasks as part of their current duties. The Board meets monthly to discuss all relevant topics, including the procedures used to monitor, manage and oversee impacts, risks and opportunities. In 2024, the Management Board's activities focused on, among others, overseeing a project aimed at conducting a double materiality analysis, creating procedures for collecting data on sustainability topics identified as material, and creating a report. The organization has appointed a Project Manager and a project team responsible for the implementation of the above-mentioned tasks and reporting the results to the Management Board. In addition, objectives related to individual topics important to Tire Company Debica S.A., in particular those waste and health and safety issues, are monitored at each meeting of the Management Board.

Members of the governing bodies of Tire Company Debica S.A. can benefit from the knowledge and experience of Goodyear Group experts, in particular sustainability experts working in the corporation 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's Better Future working groups include leaders and experts responsible for priority sustainability topics for the Goodyear Group. Their task is to develop objectives and indicators for their assigned themes, as well as to report on strategies and progress to ensure that these areas are managed effectively. Better Future working group members are responsible for understanding the current state of an issue, developing and setting appropriate goals and metrics, and ensuring that appropriate KPIs/metrics and strategies are in place for each goal. A separate Better Future working group has been established for each of the Goodyear Group's high-priority sustainability topics. The individual working groups ladder up to the Better Future Steering Committee, which has a senior leader responsible for each high-priority topic and for routine governance updates. The Better Future Steering Committee is currently composed of 17 cross-functional, global leaders representing various regions and areas including: Procurement, Technology, Risk, Legal, Quality, Supply Chain, Human Resources. Among various responsibilities, the Committee provides strategic direction for Goodyear's high-priority sustainability topics to ensure that sustainability strategy is aligned with corporate goals.

GOV-2 - Information provided to the administrative, management and supervisory bodies of entities and issues related to sustainable development undertaken by them

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

In 2024, Tire Company Debica S.A. carried out a double materiality analysis process, in which significant impacts, risks and opportunities were identified (they are described in the section of the Sustainable Development Report on material impacts, risks and opportunities and their mutual relationship with the strategy and business model). The Company's Management Board participated in the double materiality analysis process including the workshops evaluating impacts, risks and opportunities and financial impact assessment.

GOV-3 - Integrating sustainability-related outcomes into incentive schemes

The remuneration of members of the Supervisory Board and the Management Board of Tire Company Debica S.A. 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 Management Board members depends on their experience and the scope of duties related to the position held.
- Fixed and variable compensation – Compensation may consist of a basic salary and variable compensation components, such as incentive programs (short-term and long-term), which depend on the Company's financial and non-financial performance.
- Performance criteria – Variable compensation is awarded based on predetermined criteria related to the Company's financial and non-financial performance, such as profit before tax, sales volume, and other operational KPIs KPIs.

- Accountability – Board members who have greater responsibilities receive a higher share of performance-based compensation, which motivates them to work toward helping the Company achieve its strategic goals.
- Decisions of the Supervisory Board – Remuneration and its components, including severance pay, if any, are determined by the Supervisory Board and may take into account the Company's performance relative to its corporate objectives and the objectives of the operating unit, remuneration for executives with similar responsibilities in comparable companies, individual performance of individual members of the management board, current and future responsibilities and considerations related to employee retention with the Company.
- Additional benefits – Management Board Members may also receive additional benefits, such as a company car, private health care, life insurance, or participation in the Employee Pension Plan.

Members of the Supervisory Board receive remuneration that 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.

Management Board Members may be awarded a variable compensation after the assessment of individual performance which is based on clear, comprehensive, pre-defined and differential criteria relating to the financial and non-financial results and other key performance indicators relevant for the Management Board Member's area of responsibility. One of the KPIs that is included in the assessment is a climate objective related to reductions of GHG emissions described under ESRS E1 13.

(ESRS2) 29e] Remuneration Policy is updated periodically by the Company and then approved by the General Annual Meeting of Shareholders of Tire Company Debica S.A.

GOV-4 - Due Dilligence Statement

Core elements of Due Diligence	Paragraphs in the Sustainability Statement
a. Embedding due diligence in governance, strategy and business model	ESRS GOV-2 ESRS SBM-1 ESRS SBM-3
b. Engaging with affected stakeholders in all key aspects of the due diligence	ESRS2 SBM-2 IRO-1
c. Identifying and assessing adverse impacts	ESRS2 IRO1 ESRS2 SMB-3
d. Taking action to address those adverse impacts	MDR-A, E1-3, E2-2, E5-2, S1-4, S2-4, G1-3
e. Tracking the effectiveness of these efforts and communicating	E1-4, E3-5, E5-5, S1-5, S2-5

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

In Tire Company Debica S.A., there is a dedicated position responsible for the coordination of sustainability-related data collection for the report. Managers of the departments that provide data for the reported sustainability topics are responsible for integrity and accuracy of data provided for the report. The Company established a RACI (Responsible, Accountable, Consulted, Informed) structure for each data point and created Standard Operating Procedures for the data collection process. Source files with data are reviewed by Subject Matter Experts in that area working in the Goodyear Group structures, and those individuals approve data in the implemented IT tool with full traceability of approval flow. Wherever possible, data is collected from more than one source and compared to assure integrity, accuracy and completeness of data. Non-financial data and narratives in the report are reviewed by different functions in the Company and within the Goodyear Group including Subject Matter Experts in the Legal, Communications, and Finance functions. Sustainability report creation progress is reported monthly to Management Board and presented quarterly to the Supervisory Board.

SBM-1 - Strategy, Business Model and Value Chain

The business model of Tire Company Debica S.A. is based on the production of tires for consumer cars, vans and trucks. The company offers products tailored to the diverse needs of customers related to:

- changing weather conditions – the Company's products include both summer, winter and all-season tires,
- different surfaces,
- driving style (for long or short distances, calm or dynamic driving),
- car brand – the Company provides tires for the original equipment of cars of leading automotive brands,
- financial capabilities (economy, medium or premium class)

Tire Company Debica S.A. manufactures tires both under its own brand Debica and other brands belonging to the Goodyear group including, among others: Goodyear, Dunlop, Fulda and Sava. The Company is also a manufacturer of curing bladders for the production of tires and rubber compounds.

The Company uses about 30 chemical compounds in the production of tires. The average structure of raw materials used in the Company's production of a standard tire is:

- chemical and petrochemical materials (including synthetic rubber, rubber derivatives, fabrics, carbon black) – approx. 62%,
- organic materials (including natural rubber) – approx. 23%,
- metals (including steel cord, bead wire, valve core, zinc) – approx. 15%.

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

The raw materials used by Tire Company Debica S.A. are obtained from Asia, Europe and North America. The tires produced from them are sold to Goodyear Operations SA, which is a distributor in the Goodyear Group. This distributor sells tires to national distributors within the Goodyear Group. Tire Company Debica S.A. distributes tires of its own brand, and the key customers are B2B entities that sell tires further to car workshops and other retailers. For the production of curing

bladders and rubber compounds, materials are also sourced from raw material suppliers in Asia, Europe and North America. These products are sold within the Goodyear Group to other tire manufacturing sites located mainly in Western Europe, North America and Latin America.

Sales to foreign markets in 2024 reached 89,7% of total sales, of which 91,7% was sales to Goodyear Operations SA. 10,3% of the total sales value went to the domestic market. At the end of 2024, the Company employed 3058 people in Poland and seconded 1 person to work at one of the Goodyear entities in Luxembourg.

The key elements of the overall strategy of Tire Company Debica S.A., which discuss the sustainable development, are included in the *Quality, Environmental, Occupational Safety and Energy Policy*. These are:

- in terms of safety and environment:
 - promoting a culture of safe work,
 - improving safety leadership,
 - eliminating the causes of dangerous events by detecting and eliminating hazards at the workplace,
 - reduction of ergonomic risk in the organization,
 - improvement of the working environment and improvement of the system for detecting dangerous events, and
 - protection of the natural environment and improvement of environmental effects of operations, promotion of a culture of safe work.
- in terms of own employee resources:
 - development and management of resources with high potential,
 - managing development plans and building career paths for employees,
 - using the methodology of the pillar of continuous competence development in improving the training process,
 - increasing employee engagement through motivational tools,
 - conducting transparent communication,
 - continuous building of the brand of an attractive employer, and
 - increasing the attractiveness of employment.
- in terms of quality:
 - increasing the satisfaction of road users through high quality of products and continuous improvement of processes.
- in terms of production:
 - continuous improvement of efficiency, quality of production processes, safety of people involved in production and technical condition of the infrastructure used.

Total breakdown of revenues, according to the Company's financial statements, by significant ESRS sectors:

ESRS sector	Revenue
Production of rubber products	2 226 447
Wholesale and retail: Repair of motor vehicles and motorcycles	254 033

Objectives of Tire Company Debica S.A. related to sustainable development in relation to significant groups of products and services:

Area	Objectives
Climate change	<ul style="list-style-type: none"> • Reduce Scope 1 and 2⁸ emissions by 62% by 2030 compared to 2019 • 100% electricity from renewable sources by 2040
Water and marine resources	<ul style="list-style-type: none"> • Reduction in water consumption by 0.2% in 2024 compared to the base year 2023.
Resource use and the circular economy	<ul style="list-style-type: none"> • Reduction in finished product and rubber waste by 5-10% in 2024 compared to the base year 2023.
Own employee resources	<ul style="list-style-type: none"> • 0 cases of serious injuries • Total incident rate – 1.13
Workers in the value chain	<p>Today, the Goodyear Group has two objectives related to supply chain management and transparency:</p> <ul style="list-style-type: none"> • 50% Transparency in Raw Material Volume by 2025 • 100% of sustainability audits of natural rubber suppliers by 2025 (audits are an ongoing process – every 2 years 100% natural rubber suppliers are audited) <p>Both goals also apply to Tire Company Debica S.A.</p>

The adopted sustainable development goals will enable the Company to reduce its carbon footprint and provide more tires with lower product carbon footprints. By working with business customers, the Company’s interest in reducing greenhouse gas emissions can support those customers’ own value chain GHG emission reduction targets in Scope 3.

SBM-2 - Interests and opinions of interested parties

The key stakeholder groups of Tire Company Debica S.A. are:

- Shareholders
- Employees
- B2B customers,
- Suppliers,
- State institutions,

⁸ Scope 2 calculated with Market based method

- Local communities,
- Consumers.

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

- An employee engagement survey is conducted regularly. Its results are analyzed and influence decisions regarding the organization's own employee resources.
- The results of the 2024 survey of key internal and external stakeholders during the double materiality analysis process were incorporated into the final outcome of the analysis and influenced the Company's sustainability goals. The double materiality analysis process, including taking into account the views of stakeholders, was closely monitored by the Company's Management Board. The Supervisory Board was also informed about the stakeholders' opinions.

Map stakeholders and how to engage them

Stakeholders	Stakeholder engagement
Shareholders	<ul style="list-style-type: none"> • activities of the Supervisory Board, • regular meetings of the Supervisory Board, • appointment and operation of the Audit Committee, • regular meetings of the Audit Committee, • annual meeting with representatives of the capital market, • publication of stock exchange reports (periodic and current), • a dedicated section on the website, • general meetings of shareholders.
B2B customers	<ul style="list-style-type: none"> • current meetings throughout the year, • trade negotiations, • contact with sales management, • maintaining constant contact with the Company's main customer – the Goodyear Group.
Suppliers	<ul style="list-style-type: none"> • meetings / visits throughout the year, • business negotiations, • contact with procurement teams.
State institutions	<ul style="list-style-type: none"> • providing reports, documents, etc.,

	<ul style="list-style-type: none"> • direct contact depending on the type of matter.
Local communities	<ul style="list-style-type: none"> • direct meetings with city representatives depending on the type of matter
Employees	<ul style="list-style-type: none"> • regular communication, • a special "employee service point", • a wide range of benefits, • the functioning of trade unions, • functioning of the Collective Bargaining Agreement.
Consumer	<ul style="list-style-type: none"> • marketing communication, • communication through information campaigns of the Polish Tyre Industry Association.

For the purposes of the double materiality process, the Company asked its key stakeholders for their opinion on the activities and influence of Tire Company Debica S.A. over sustainability-related matters.

Stakeholders	Stakeholder interests
Shareholders	<ul style="list-style-type: none"> • positive financial performance of the Company • maintaining a competitive market position by providing safe and high-quality products • care for the environment
B2B customers	<ul style="list-style-type: none"> • product safety and quality • product & commercial offer • close co-operation, incl. timely deliveries, quick response to quality related issues • working conditions in the value chain • living conditions of the local community • employee development and diversity and inclusion in the Company's decisions
Local community	<ul style="list-style-type: none"> • running an ethical business that respects human rights • creating and maintaining jobs and development of the Company's employees and in the value chain • compliance with legal requirements

	<ul style="list-style-type: none"> • taking care of the living conditions of local communities • dialogue with local communities
Employees	<ul style="list-style-type: none"> • stable, safe operation, working conditions • development opportunities • dialogue with the Company's employees and in the value chain
Suppliers	<ul style="list-style-type: none"> • working conditions of employees and in the value chain • ethical business conduct and corruption prevention • dialogue with employees in the value chain

The interests and opinions taken into account in the activities of Tire Company Debica S.A. are presented to the Company's stakeholders in the sustainable development statement.

SBM-3 - Material impacts, risks and opportunities and their interrelationships with the strategy and the business model

The impacts, risks and opportunities of Tire Company Debica S.A. were determined by the Company in 2024 during a double materiality analysis. The Company has set goals and action plans and reports information on them. The identified risks, opportunities and impacts are not related to the Company's strategy, although they result from the Company's business model.

Subject	Impact/Risk/Opportunity	Type	Description of the impact	Place in the value chain
Adapting to climate change	Impact	<ul style="list-style-type: none"> • Actual positive 	The Company implements climate change adaptation actions and monitors the progress of its implementation.	Own operations
	Impact	<ul style="list-style-type: none"> • Potential positive 	The Company adapts its operations to the actual and expected impacts of climate change.	Own operations
	Impact	<ul style="list-style-type: none"> • Potential negative 	The failure to adapt its operations to the actual and expected climate change may exacerbate the negative effects of climate change.	Own operations
	Risk	<ul style="list-style-type: none"> • Potential 	Adaptation to climate change risks the potential costs incurred to adapt existing infrastructure to be resilient to the impacts of climate change, such as floods, rising temperatures or violent storms. Higher costs	Own operations. Downstream

			associated with adapting the supply chain so that the Company is not dependent on one or a narrow group of suppliers from one region. Rising insurance premiums due to climate change.	
	Risk	<ul style="list-style-type: none"> Potential 	Adaptation to climate change risks the potential costs incurred to adapt existing infrastructure to be resilient to the impacts of climate change, such as floods, rising temperatures or violent storms. Higher costs associated with adapting the supply chain so that the Company is not dependent on one or a narrow group of suppliers from one region. Rising insurance premiums due to climate change.	Own operations, Upstream
Climate change mitigation	Impact	<ul style="list-style-type: none"> Actual negative 	The impact is related to energy consumption and the use of fuels in the value chain, especially in the production and distribution of products.	Own operation Upstream, Downstream
	Impact	<ul style="list-style-type: none"> Potential positive 	Tire Company Debica S.A., 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 operations, Downstream, Upstream
	Impact	<ul style="list-style-type: none"> Actual positive 	The Company is taking actions aimed at reducing GHG emissions.	Own operations
Energy	Impact	<ul style="list-style-type: none"> Actual negative 	The current negative impact results from the level of energy consumption and energy mix.	Own operations
		<ul style="list-style-type: none"> Actual positive 	The positive impact results from the purchase of 100% of electricity from renewable energy sources.	Own operations
		<ul style="list-style-type: none"> Potential positive 	Tire Company Dębica has set a goal of reducing GHG emissions by 2030. In addition, one of the priorities of Tire Company Dębica S.A. is to improve energy efficiency by enhancing the efficiency of processes.	Own operations
Water	Impact	<ul style="list-style-type: none"> Actual negative 	The impact is related to water consumption, which can contribute to the reduction of water resources.	Own operations, Upstream

	Impact	<ul style="list-style-type: none"> Actual positive 	Reducing the amount of water consumed within the organization.	Own operations
	Impact	<ul style="list-style-type: none"> Potential positive 	The potential positive impact is related to the Goodyear Group's commitment to reduce the amount of water consumed, which will positively contribute to the amount of water supply.	Own operations
	Impact	<ul style="list-style-type: none"> Potential negative 	Possible increase in water consumption.	Own operations, Upstream
Waste	Impact	<ul style="list-style-type: none"> Actual negative 	The impact of the organization results from the fact that waste is generated in the production process.	Own operations, Downstream
	Impact	<ul style="list-style-type: none"> 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 operations, Downstream
	Risk	<ul style="list-style-type: none"> Potential 	Despite mitigation measures, there is a risk that waste may not be recycled or disposed of properly by companies in the value chain, which can negatively impact the environment.	Downstream
Health and safety at work	Impact	<ul style="list-style-type: none"> Actual positive 	Tire Company Debica S.A. has a comprehensive training system focusing on occupational health and safety issues and provides education to its employees and service providers on site, which is a positive impact on its own employees.	Own operations
	Impact	<ul style="list-style-type: none"> Actual negative 	The negative impact especially affects employees on the tire production line. The Company implements measures to minimize any negative impacts. However, there is still a possibility of accidents at work or near misses among your own employees.	Own operations

	Impact	<ul style="list-style-type: none"> • Potential negative 	The negative impact especially affects employees on the tire production line. The Company implements measures to minimize any negative impacts. However, there is still a possibility of accidents at work or near misses among your own employees.	Own operations
	Impact	<ul style="list-style-type: none"> • Potential positive 	Tire Company Debica S.A. has a comprehensive training system focusing on occupational health and safety issues and provides education to its employees and service providers on site, which may have positive impact on its own employees.	Own operations
Child labor in the value chain	Impact	<ul style="list-style-type: none"> • 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, Downstream
	Impact	<ul style="list-style-type: none"> • 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, Downstream
Forced labor in the value chain	Impact	<ul style="list-style-type: none"> • 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.	Downstream
	Impact	<ul style="list-style-type: none"> • Potential 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, may have a greater	Upstream, Downstream

			(than now) a positive impact on the prevention of forced labor.	
Corporate culture	Impact	<ul style="list-style-type: none"> Actual positive 	The Company is governed by the Goodyear Group's corporate governance to ensure transparency and integrity in its business operations. The current positive impact stems from having a Code of Professional Ethics, documents that define the Company's vision and mission, as well as the Goodyear Group's commitment to comply with all laws and regulations in all markets in which it operates.	Own operations
	Impact	<ul style="list-style-type: none"> Potential positive 	The potential positive impact comes from the opportunity to further improve corporate governance as one of the largest and most recognizable employers in the region.	Own operations
Whistleblower protection	Impact	<ul style="list-style-type: none"> 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, report uncertainties 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 policy violations, suspicion of policy violation or other unethical behavior.	Own operations, Upstream
	Impact	<ul style="list-style-type: none"> Potential positive 	The potential positive impact comes from the opportunity to further improve whistleblower protection policies and procedures.	Own operations, Upstream
Corruption prevention and bribery	Impact	<ul style="list-style-type: none"> Actual positive 	The Company has a strong 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 operations
	Impact	<ul style="list-style-type: none"> Potential positive 	The potential positive impact comes from the potential for further improvement of policies and procedures.	Own operations

The significant impact of Tire Company Debica S.A. is related to the Company's operations and its business relations – this applies to:

- adaptation to climate change;

- mitigation of the effects of climate change;
- energy management;
- water consumption;
- waste management;
- health and safety of own workforce;
- prevention of child labor and forced labor;
- corporate culture;
- protection of whistleblowers and
- prevention of corruption and bribery.

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

- In the short term, the organization has identified neither financial risks nor opportunities.
- In the medium and long term, the Company identifies two financial risks:
 - Costs associated with 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 business interruption (ESRS, sub-theme E1 Adaptation to climate change)

None of the above risks, due to the prospect of possible materialization, require immediate action. Tire Company Debica S.A. does not anticipate changes in the Company's financial position and cash flows due to the adopted and implemented activities focused on managing material risks. The Company monitors the resources allocated to activities related to the management of significant risks.

Tire Company Debica 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, using the strategic cooperation with the Goodyear Group, which has been the largest customer of the Company's products for many years.

Characteristics of external and internal factors important for the Company's development:

Internal factors:

- high quality standards – developing the ability to produce the highest quality tires for consumer cars, vans and trucks;
- expanded product portfolio – expanding the product offering with new sizes and models of tires;
- technologies used – 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 capacity 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 employee 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 the production and sales of cars;

- industry competitiveness – responding to the challenges related to the growing competitiveness of the tire industry;
- operating costs – the impact of costs related to the operation of the production plant;
- costs of raw materials – changes in the prices of raw materials, which translate into the Company's operating costs.

Tire Company Debica S.A. does not disclose any additional information except for the topics specified in the ESRS.

IRO-1 - Description of the process for identifying and assessing material impacts, risks and opportunities

The impacts, risks and opportunities of Tire Company Debica S.A. were identified during the double materiality analysis carried out in 2024 in accordance with the ESRS standards and additional EFRAG (European Financial Reporting Advisory Group) publications in this regard. The purpose of the double materiality analysis was to create a list of material topics of Tire Company Debica S.A.

The following disclosure requirements are included in the materiality testing process:

- ESRS 1 Chapter 3 - Description of the principle of double materiality analysis, definitions and parameters of impact and financial materiality, and the relationship between them.
- ESRS 1 AR 16 - Three-level list of issues that should be subject to the materiality test
- ESRS 2 SBM-2 - Requirement to specify how stakeholders are included in the materiality study.
- ESRS 2 IRO-1 - Requirements for what information on the materiality testing process should be disclosed in the report.

The process included a number of analyses and discussions, including two extensive workshops. A benchmarking analysis of entities with a similar business profile, a value chain analysis, a stakeholder materiality assessment in a survey, interviews with internal stakeholders and, due to the Goodyear Group's affiliation, important topics for the entire Goodyear Group were also included.

The identified sectors of activity are Manufacturing (other) and wholesale and retail (other). The value chain was mapped for them, and the risks involved were assessed. In order to map the value chain, a workshop was held with the participation of representatives of Tire Company Debica S.A.

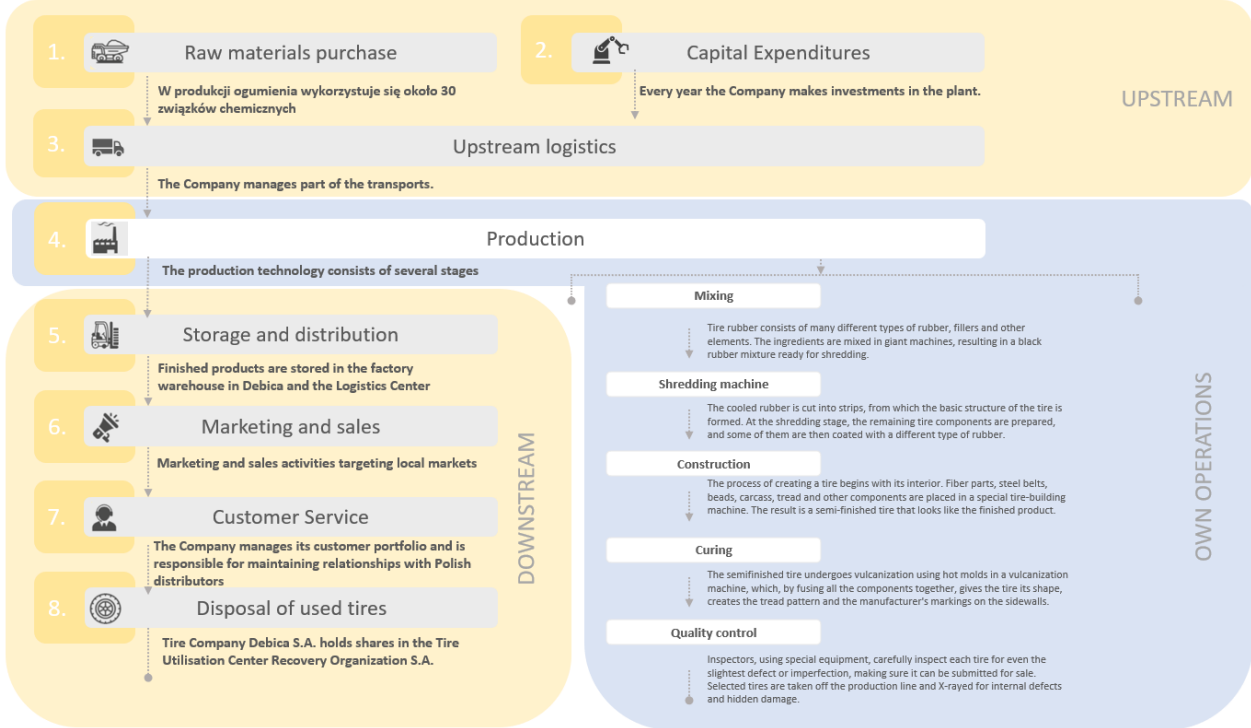
The established value chain includes the following elements:

- Materials and raw materials
- Material suppliers
- Subcontractors
- Service Providers
- Employees
- Customers
- Tire disposers/recyclers

All elements of the value chain were taken into account in the identification of relevant areas of impact, as well as risks and opportunities discussed during the workshop. During the process of identification and assessment of potential and actual impacts (impacts) of Tire Company Debica S.A., areas involving an increased risk of adverse effects in the value chain were taken into account.

The discussion on materiality and risks in the value chain was based, among others, on data from the World Bank, the Environmental Performance Index conducted by Yale University (EPI) and the Human Rights Index.

Tire Company Debica S.A. value chain



In addition, a questionnaire was sent to material stakeholders identified via the stakeholder engagement process, which made it possible to assess which topics and sub-topics, and sub-sub-topics included in ESRS 1 AR 16 are important in the assessment of stakeholders (what type of impact occurs and what strength it has). The survey also included an open question in which stakeholders could additionally express their views on a topic that was important to them. A total of 74 responses were collected. The stakeholder assessment was taken into account in the final decision on the materiality of the impact of the given topics.

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

Financial materiality identified risks and opportunities, including dependence on natural and social resources. A scale was used for the assessment determining the potential amount of financial impact on Tire Company Debica S.A. and the probability of occurrence. On the scale used, 1 is low impact/range and 5 is very high impact/wide range.

During the workshop, participants discussed the topics, sub-topics and sub-sub-topics listed in ESRS 1 AR 16. The advisor initially assessed the materiality of the impact, and the team of Tire Company Debica S.A. and the Goodyear Group validated them during the workshop. As a result, each topic was assigned an appropriate score on the Impact Materiality Scale, which can be used to identify potentially relevant topics from an impact materiality perspective.

All identified impacts (both actual and potential) have been scored and assessed using the severity scale determined by the ESRS standards:

1. **Scale:** This criterion assesses how potent the negative impact is or how beneficial the positive impact is for people or the environment.
2. **Scope:** The scope of an impact refers to how widespread the positive or negative effects are. This can range from local impacts confined to the immediate vicinity of the organization to global influences felt worldwide.
3. **Irremediability:** Refers to whether and to what extent negative effects can be reversed, for example such as restoring affected environment to their prior state. This can range from very easy to repair to very difficult or irreversible.

For potential impacts, an additional parameter of probability was scored:

1. **Probability:** Indicates the likelihood of it occurring, ranging from negligible (lowest score) to almost certain (highest score).

During the workshop on financial materiality within the meaning of the ESRS standard, the methodology of financial materiality and the rating scale, which includes the potential magnitude of impact and the probability of occurrence, were discussed. The focus was on areas that have a significant impact on financial position, financial performance, cash flows, over the short-, medium- or long-term. As a result of these workshops, a list of risks and opportunities was created, which were assigned an appropriate score as part of the financial materiality scale, as a result of which material topics from the perspective of financial materiality were identified.

All identified risks and opportunities have been assessed using the criteria's determined by the ESRS:

1. Likelihood: Scale for assessing the probability of an event occurring, ranging from rare to certain.
2. Magnitude of financial effects: Measures the significance of the impact on the organization's operations, ranging from incidental to extreme.

The year 2024 is the first year in which Tire Company Debica S.A. has conducted a double materiality analysis 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 types of risk.

The Company does not have an integrated risk and opportunity management system. Individual functions and departments within the Company as well as 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 significant risks and opportunities and makes decisions related to them during Management Board meetings. The Goodyear Group has an internal audit department that carries out inspections of selected processes in Goodyear Group companies, including Tire Company Debica S.A. By definition, each company is to be subject to such an audit at least once every five years.

Results of the double materiality analysis

ESRS	Sub-topic	sub-sub topic	Material (YES/NO)	Topic
	Climate adaptation	change	YES	

E1- Climate change	Climate change mitigation		YES
	Energy		YES
E2- Pollution	Air pollution		NO
	Water pollution		NO
	Soil pollution		NO
	Contamination of living organisms and food resources	-	NO
	Substances of Concern		NO
	Substances of very high concern		NO
	Microplastics	-	NO
E3 - Water and Marine Resources	Water	Water consumption	YES
		Water Intake	NO
		Water Discharges	NO
	Marine Resources	Ocean discharges	NO
		Extraction and use of marine resources	NO
E4 - Biodiversity and ecosystems	Impact on the extent and condition of ecosystems	Land degradation	NO
		Soil sealing	NO
	Impact on the extent and condition of ecosystems	Desertification	NO
	Direct drivers of biodiversity loss	Climate change	NO
		Land use change, freshwater and sea use change	NO
	Direct drivers of biodiversity loss	Invasive alien species	NO
		Pollution	NO
		Direct operation	NO
		Other	NO
	Impact on the status of species	Population size of the species	NO
The threat of global extinction		NO	

	Impacts on and dependencies on ecosystem services		NO
E5- Circular economy	Resource impacts, including resource utilization		NO
	Product and service-related resource outflows	-	NO
	Waste	-	YES
S1- Own employees	Working conditions	Working time	NO
		Job security	NO
		Adequate pay	NO
		Social dialogue	NO
		Freedom of association, the existence of works councils and workers' rights to information, consultation and participation	NO
		Collective bargaining, including the proportion of workers covered by collective agreements	NO
		Work-Life Balance	NO
		Health and safety at work	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 inclusion of persons with disabilities	NO
		Measures to prevent violence and harassment in the workplace	NO
		Diversity	NO
	Other work-related rights	Child labor	NO
		Forced labor	NO
		Adequate housing	NO
Privacy		NO	

S2- Employees in the value chain	Working conditions	Working time	NO
		Job security	NO
		Adequate pay	NO
		Social dialogue	NO
		Freedom of association, including the existence of works councils	NO
		Collective bargaining	NO
		Work-Life Balance	NO
		Health and safety at work	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 inclusion of persons with disabilities	NO
		Measures to prevent violence and harassment in the workplace	NO
		Diversity	NO
	Other work-related rights	Child labor	YES
		Forced labor	YES
Adequate housing		NO	
Water and sanitation		NO	
Privacy		NO	
S3- Affected communities	Economic, social and cultural rights of the community	Adequate housing	NO
		Suitable food	NO
		Water and sanitation	NO
		Impact on land	NO
		Impact on safety	NO
	Civil and political rights of communities	Freedom of expression	NO
		Freedom of assembly	NO
		Influencing human rights defenders	NO

	Rights of indigenous peoples	Prior, freely given, and informed consent	NO
		Self-determination	NO
		Cultural rights	NO
S4- Consumers and end-users	Impact of information on consumers or end-users	Privacy	NO
		Freedom of expression	NO
		Access to information (high quality)	NO
	Personal safety of consumers or end users	Health and safety at work	NO
		Person Safety	NO
		Child protection	NO
	Social inclusion of consumers and/or end-users	Non-discrimination	NO
		Access to products and services	NO
		Responsible Marketing Practices	NO
G1- Doing business	Corporate culture	-	YES
	Whistleblower protection		YES
	Supplier relationship management, including payment practices		NO
	Political commitment		NO
	Animal welfare	-	NO
	Corruption and bribery	Incidents	NO
		Prevention and detection, including training	YES

The double materiality analysis made it possible to identify topics relevant from both the perspective of impact and financial materiality.

In terms of impact materiality, final self-assessment was preceded by multiple analyses: of reference entities, of ESG ratings, of sector reports, as well as interviews and a survey distributed amongst key stakeholders. For identified actual negative impacts, the basis for assessing materiality was the severity of the impact (scale, scope, time of occurrence), and for potential negative impacts - the severity and likelihood of the impact. For positive impacts, the basis for their assessment was the scale and scope of the impact in relation to actual impacts; and the scale, scope and probability of the impact in relation to potential impacts. For each of the above-

mentioned categories of impact assessment, a scale of 1 to 5 was used for scoring, with 1 being the minimum value and 5 being the maximum value. Topics that scored more than half of all possible points in the impact assessment and were validated in preliminary analyses were considered significant topics

The assessment of financial materiality was also based on previous analyses, leading to a preliminary list of ESG-related risks and opportunities. These were evaluated for their likelihood and financial impact on the Tire Company Debica S.A. across three different time horizons: the current reporting year, up to 5 years, and beyond 5 years. A 5-point rating scale was used to assess both probability and financial impact. If the total rating for a risk or an opportunity reached at least 8 out of 10 points (e.g., probability 5, financial impact 3) in any time horizon, it was classified as significant. The final step involved mapping significant risks and opportunities to their corresponding ESRS topics, creating a list of topics relevant from a financial materiality perspective.

In the case of impact materiality, an average score of more than 2.5 points for an issue meant that it was considered material⁹. In the case of financial materiality, risks or opportunities were considered material if the combined score (probability and impact) was at least 8 points¹⁰.

IRO-2 – ESRS disclosure requirements covered by an entity's sustainability statement

ESRS	ESRS Disclosure requirement	Page
ESRS2	BP-1 – General basis for preparation of sustainability statements	43
	BP-2 – Disclosures in relation to specific circumstances	43
	GOV-1 – The role of the administrative, management and supervisory bodies	44
	GOV-2 – Information provided to, and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	49
	GOV-3 – Integration of sustainability-related performance in incentive schemes	49
	GOV-4 – Statement on due diligence	50
	GOV-5 – Risk management and internal controls over sustainability reporting	51
	SBM-1 – Strategy, business model and value chain	51
	SBM-2 – Interests and views of stakeholders	54

⁹ Taking into account the average of the points awarded in the following aspects: for actual positive impact, the magnitude and extent of the impact; for potential positive impact – the scale, scope and likelihood of impact. Negative effects also include the additional aspect of reversibility in the outcome. Each aspect was rated on a scale of 1 to 5, with 1 being the lowest possible value and 5 being the highest.

¹⁰ Evaluated based on a combination of the probability of occurrence and the potential magnitude of the financial impact, both of which are scored on a qualitative scoring system from 1 to 5.

		SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	56
		IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	62
		IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement	69
ESRS Climate Change	E1	IRO-1 – Description of the processes for identifying and assessing material impacts, risks and opportunities	79
		SBM-3 - Material impacts, risks and opportunities and their interrelationships with the strategy and the business model	80
		E1-1 – Transition plan for climate change mitigation	81
		E1-2 – Policies related to climate change mitigation and adaptation	82
		E1-3 – Actions and resources in relation to climate change policies	84
		E1-4 – Targets related to climate change mitigation and adaptation	83
		E1-5 – Energy consumption and mix	85
		E1-6 – Gross Scopes 1, 2, 3 and Total GHG emission	87
		E1-7 – GHG removals and GHG mitigation projects financed through carbon credits	90
		E1-8 – Internal carbon pricing	90
		E1-9 – Potential financial effects from material physical and transition risks and potential climate-related opportunities	90
ESRS Pollution	E2	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 impacts, risks and opportunities	not material
ESRS Water and marine resources	E3	IRO-1 Description of the processes for identifying and assessing material impacts, risks and opportunities	92
		E3-1 – Policies related to water and marine resources	92
		E3-2 – Actions and resources related to water and marine resources	93
		E3-3 – Targets related to water and marine resources	94

	E3-4 – Water consumption	95
	E3-5 – Anticipated financial effects from material water and marine resources-related risks and opportunities	95
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 biodiversity and ecosystem-related risks and opportunities	Not material
ESRS E5 - Resource use and circular economy	IRO-1 – Description of the processes for identifying and assessing relevant impacts, risks and opportunities related to resource use and the circular economy	96
	E5-1 – Policies related to resource use and circular economy	96
	E5-2 – Actions and resources related to resource use and circular economy	98
	E5-3 – Targets related to resource use and circular economy	96
	E5-5 – Resource outflows	98
	E5-6 – Potential financial effects from resource use and circular economy-related impacts, risks and opportunities	101
ESRS S1 - Own workforce	SBM-2 - Interests and opinions of interested parties	102
	SBM-3 – Material impacts, risks and opportunities and their interrelationships with the strategy and the business model	102
	S1-1 – Policies related to own workforce	103
	S1-2 – Processes for engaging with own workers and workers' representatives about impacts	104

	S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns	105
	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	106
	S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	107
	S1-6 - Characteristics of the undertaking's employees	108
	S1-7 – Characteristics of non-employees in the undertaking's own workforce	109
	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	109
	S1-15 – Work-life balance metrics	Not material
	S1-16 – Compensation metrics (pay gap and total compensation)	Not material
	S1-17 – Characteristics of non-employees in the undertaking's own workforce	110
ESRS S2 - Workers in the value chain	SBM-2 Interest and views of stakeholders	111
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	111
	S2-1 Policies related to value chain workers	111
	S2-2 Processes of engaging with value chain workers	113
	S2-3 Processes for remediate negative impacts and channels for value chain workers to raise concerns	113
	S2-4 Taking actions on material impacts on value chain workers and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	114

	S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	115
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
	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, supervisory and management bodies	116
	IRO-1- Description of the processes to identify and assess material impacts, risks and opportunities	116
	G1-1– Corporate culture and business conduct policies	118
	G1-2 – Management of relationships with suppliers	Not material
	G1-3 – Prevention and detection of corruption or bribery	121
	G1-4 – Confirmed incidents of corruption or bribery	Not material

	G1-5 – Political influence and lobbying activities	Not material
	G1-6 – Payment practices	Not material

EU Taxonomy aligned activities

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 activities of an enterprise are related to environmentally sustainable business activities, the Company has analysed its business activities based on the content of Commission Delegated Regulation (EU) 2023/2486, including Annex II to that Delegated Regulation, and Delegated Regulation (EU) 2021/2139, including Sections 3.18 to 3.21 and 6.18 to 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 that Delegated Regulation (the delegated regulations referred to above collectively are hereinafter referred to as the 'Delegated Regulations').

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

The Company informs that the Company's analysis of its business activities has led to the conclusion that one of its economic activities constitute 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 the qualitative information referred to in point 1.2 of Annex I to that Delegated Regulation, the Company provides information on total key performance indicators (KPIs) for the Company's business activities, i.e. total turnover, capital expenditures and the Company's operating expenses presented with a split by qualifying and non-qualifying activities.

Percentage of turnover from products or services linked to Taxonomy-aligned economic activities.

Economic activity (1)	Year 2024			Criteria for significant contribution						DNSH criteria ("do no significant harm")						Minimum Warranties (17)	Share of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) activities Turnover, year 2024 (18)	Category: Supporting activities (19)	Category: Activities Transition (20)
	Code or codes (2)	Turnover (3)	Part of the turnover, year 2024 (4)	Climate change mitigation (5)	Climate Change Adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate Change Adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)				
		thousand PLN	%	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
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
		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/D	N/D	N/D	N/D	N/D	N/D	N/D	0,0%		
Including a supportive		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/D	N/D	N/D	N/D	N/D	N/D	N/D	0,0%		
Including for the transition		0,0	0,0%	0,0%						N/D	N/D	N/D	N/D	N/D	N/D	N/D	0,0%		
A.2 Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities)																			
				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										
Turnover from Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities) (A.2)			1 866,0	0,1%	0,1%	0,0%	0,0%	0,0%	0,0%								0,0%		
A. Turnover from Taxonomy-eligible activities (A.1+A.2)			1 866,0	0,1%	0,1%	0,0%	0,0%	0,0%	0,0%								0,0%		
B. TAXONOMY-INELIGIBLE ACTIVITIES																			
Turnover from non-Taxonomy-eligible activities (B)			2 555 062,0	99,9%															
TOTAL (A+B)			2 556 928,0	100,0%															

T – Yes, Taxonomy-eligible and Taxonomy-aligned activities for the relevant environmental objective
N – No, Taxonomy-eligible but non-Taxonomy-aligned activity for the relevant environmental objective
EL – Taxonomy-eligible activities for the relevant objective
N/EL – Taxonomy-ineligible activity for the relevant objective

Percentage of capital expenditure on products or services linked to Taxonomy-aligned economic activities

Economic activity (1)	Year 2024			Criteria for significant contribution						DNSH criteria ("do no significant harm")						Minimum Warranties (17)	Share of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) activities Capital expenditures, 2024 (18)	Category: Supporting activities (19)	Categories Transitional Activities (20)
	Code or codes (2)	Capital expenditure (3)	Capital expenditure percentage, 2024 (4)	Climate change mitigation (5)	Climate Change Adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate Change Adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)				
		thousand PLN	%	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
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Capital expenditure from environmentally sustainable (Taxonomy-aligned) activities (A.1)		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/D	N/D	N/D	N/D	N/D	N/D	N/D	0,0%		
Including a supportive		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/D	N/D	N/D	N/D	N/D	N/D	N/D	0,0%		
Including for the transition		0,0	0,0%	0,0%						N/D	N/D	N/D	N/D	N/D	N/D	N/D	0,0%		
A.2 Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities)																			
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	EL; N/EL							0,0%		
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. CapEx 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. TAXONOMY-INELIGIBLE ACTIVITIES																			
CapEx from Taxonomy-ineligible activities (B)			262 888,0	100,0%															
TOTAL (A+B)			262 888,0	100,0%															

T – Yes, Taxonomy-eligible and Taxonomy-aligned activities for the relevant environmental objective
N – No, Taxonomy-eligible but non-Taxonomy-aligned activity for the relevant environmental objective
EL – Taxonomy-eligible activities for the relevant objective
N/EL – Taxonomy-ineligible activity for the relevant objective

Percentage of OpEx for Taxonomy-aligned economic activities or services

Economic activity (1)	Year 2024			Criteria for significant contribution						DNSH criteria ("do no significant harm")						Minimum Warranties (17)	Share of Taxonomy-aligned activities (A.1.) or Taxonomy-eligible (A.2.) Operating expenditure, 2024 (18)	Category Support activities (19)	Category Transitional activities (20)
	Code or codes (2)	Operating expenditure (3)	Percentage of operating expenditure, 2024 (4)	Climate change mitigation (5)	Climate Change Adaptation (6)	Water and marine resources (7)	Pollution (8)	Circular economy (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate Change Adaptation (12)	Water and marine resources (13)	Pollution (14)	Circular economy (15)	Biodiversity and ecosystems (16)				
		thousand PLN	%	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
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Operational expenditure from environmentally sustainable (Taxonomy-aligned) activities (A.1)																			
		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/D	N/D	N/D	N/D	N/D	N/D	N/D	0,0%		
	Including a supportive	0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/D	N/D	N/D	N/D	N/D	N/D	N/D	0,0%		
	Including for the transition	0,0	0,0%	0,0%						N/D	N/D	N/D	N/D	N/D	N/D	N/D	0,0%		
A.2 Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned activities)																			
				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								0,0%		
OpEx 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. Operational 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. TAXONOMY-INELIGIBLE ACTIVITIES																			
Operational expenditure from Taxonomy-ineligible activities (B)		0,0	0,0%																
TOTAL (A+B)		0,0	0,0%																

T – Yes, Taxonomy-eligible and Taxonomy-aligned activities for the relevant environmental objective
N – No, Taxonomy-eligible but non-Taxonomy-aligned activity for the relevant environmental objective
EL – Taxonomy-eligible activities for the relevant objective
N/EL – Taxonomy-ineligible activity for the relevant objective

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

E1 – Climate change

IRO-1 – Description of the processes for identifying and assessing material impacts, risks and opportunities

Material potential and actual impacts as well as material financial risks and opportunities related to the topics of climate change were determined via a double materiality assessment carried out in 2024. This included comprehensive and complex processes: assessment of various data sources: sustainability ratings, competitors, regulatory context and value chain. The process was supported by the perspective of identified material stakeholders, who were engaged both via the surveys sent to external stakeholders and employees, and interviews conducted with internal stakeholders - representatives of Tire Company Debica S.A. The assessment utilized comprehensive scoring criteria's that were developed based on ESRS standards (more details around double materiality assessment are available in the ESRS2 chapter of the sustainability statement).

In the double materiality analysis process of financial risks and opportunities assessment over the short, medium and long term, Tire Company Debica S.A. did not employ a climate-related scenario analysis and did not categorize risks and opportunities identified via the financial materiality between transition and physical risks. This process has been conducted separately from the process of identifying and assessing material climate-related impacts, risks and opportunities and is described in detail under SBM-3 of this chapter.

Subsequently, the assessment of impacts and financial risks and opportunities allowed for identification of material topics from both perspectives:

Financial materiality:

Climate change adaptation: Risk of costs associated with adapting the business model to climate change.

Climate change adaptation: Risk of natural disaster occurrence and costs incurred for recovery & business interruptions.

Impact materiality:

Energy: Actual and potential, positive and negative impacts are related to energy within its own operations. The actual negative impact is associated with energy consumption and the type of energy used, while the positive actual impact results from the purchase of 100% renewable electricity. On the other hand, the potential positive impact is related to the goal of a commitment to continue purchasing 100% renewable electricity in production operations by 2040. Both impacts occur within Tire Company Debica S.A. own operations.

Climate change mitigation: In the space of climate change mitigation, Tire Company Debica S.A. has both actual and potential, positive and negative impact. The actual negative impact is associated with energy consumption and the use of fuels in the value chain, particularly in the production and distribution processes. On the other hand, the potential positive impact is related to Goodyear's Group plans associated with decarbonization ambitions until 2030.

A number of environmental factors were considered during the double materiality assessment by the external experts together with Tire Company Debica S.A. representatives including information around the organization demands, GHG emissions (metrics available in the section E1-6) or environmental impact of Tire Company Debica S.A. operations around energy. The production carried out by Tire Company Debica S.A. is associated with high energy demand. For this reason and to achieve emission reduction targets the Company has been included in the Tactical Energy

program, under which several projects are implemented each year to reduce GHG emissions and improve energy efficiency (more details available in section E1-3).

SBM-3 - Material impacts, risks and opportunities and their interrelationships with the strategy and the business model

To respond appropriately to climate change-related risks and opportunities and identify and develop strategies for adaptation and mitigation, Tire Company Debica S.A. conducted a resilience analysis. The goal 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 using internationally recognized standards: risks were divided into physical and transitional categories¹¹, while opportunities were divided into two sub-categories (Products & Services, Resilience).

The scope of assessment included Tire Company Debica S.A. operations and its value chain - the impact of suppliers, customers, investors, as well as the financial and regulatory environment.¹² The analysis considered three scenarios:

- **Current Policy Scenario**
Considering both physical and transition risks associated with global temperature increasing by 2°C by 2050
- **Net Zero by 2050 Scenario**
Considering high transition risks associated with a rapid and persistent transition to a low-carbon economy, such as that global temperature increase is limited to 1.5°C by 2050
- **Failed Transition Scenario**
Considering high physical risk associated with global temperature rise reaching approximately 2.4°C by 2050

All three scenarios were considered across three-time horizons: short term, medium term, and long term in accordance with the ESRS Standards. The process included evaluation of resilience, encompassing identified risks and opportunities based on TCFD's (Task Force on Climate Related Financial Disclosures) physical and transition risk and opportunities classification.

All identified risks and opportunities were rated on a scale of 1 to 5, considering both the likelihood of occurrence and the potential financial impact in the event of materialization. The highest score meant a probability above 80% and a significant financial impact above 5% of revenues. Tire Company Debica S.A. assessed and scored both acute and chronic risks as well as transitional risks and opportunities to understand the financial impact and likelihood of each risk and opportunity. For all material risks and opportunities, Tire Company Debica S.A. conducted a detailed quantitative assessment for all material risks and opportunities.

The scope of the analysis covered Tire Company Debica S.A. own operations, Poland, Podkarpackie Voivodeship.

Significant climate risks and opportunities identified via the climate resilience assessment:

¹¹ Transitional risks refer to the financial and reputational challenges that organizations may face as they adapt to the necessary changes in policies, technologies, market dynamics aimed at reducing GHG emissions and transitioning to more renewable energy. Physical risks are associated with the potential impacts arising from climate change, which can be categorized either acute or chronic. Acute physical risks are event-driven, stemming from extreme weather events (hurricane, floods) while chronic risks involve for example long-term shifts in climate patterns (rising sea levels, and sustained temperature increases).

¹² The company's financial statements does not contain climate-related assumptions.

Climate risk and opportunity category	Description	Details and timeframes
Physical risk	Severe weather events causing damage or closure of the production plant	Long term
Transition risk	Rapid introduction of the EUDR- a regulation on the making available and export from the European Union of certain goods and products related to deforestation and forest degradation and significant compliance costs.	Medium term
Opportunity related to resources efficiency	Leverage circular innovation/processes to reduce operational waste	Long term

The timeframes are consistent with the DMA process which are described in the ESRS 2 chapter of the sustainability statement.

In its strategy and business model, the Company includes measures aimed at adapting to climate change and changing business environment. Tire Company Debica S.A. is focusing both on designating and implementing measures focused on reducing the impact of the Company on climate change and shifting its products and service portfolio. Tire Company Debica S.A. consistently invests in new machinery and modernizes existing resources to increase its energy efficiency. Every year, the Company implements projects related to energy efficiency, and 100% of electricity is procured from renewable sources. At the same time, the Company's product portfolio includes an increasing number of highly fuel-efficient tires with A and B labels, and "Electric Drive Ready" tires with a higher load capacity as well as many technologies optimizing noise reduction, handling performance and other criteria in relevant to our customers.

E1-1 – Transition Plan for Climate Change Mitigation

Tire Company Debica S.A., a part of the Goodyear Group, is included in its Global Climate Transition Plan. Published in December 2024, the plan was reviewed and approved by Goodyear's Global Board Committee on Corporate Responsibility and Compliance (CRC). The plan outlines global corporate strategy and plans to achieve Goodyear Group's near- and long-term emission targets including Goodyear's Global Scope 1 and Scope 2 near-term target ambition and determined it is in line with a trajectory of limiting warming to 1.5°C above pre-industrial levels. In 2023, the Science Based Target initiative (SBTi) validated the Goodyear Group's global Scope 1, 2, and 3 long-term ambition as aligned with SBTi's 1.5°C mitigation pathway to reaching net-zero GHG emissions by 2050.

Goodyear Group's global climate ambitions are integrated with global business strategy and financial goals and planning. Goodyear Group is developing and implementing strategies that aim to drive revenue generation and cost savings while reducing GHG emissions. Main strategies

implemented at the global level include energy efficiency projects, waste reduction, and advancements in tire technologies.

Following the December 2024 publication of Goodyear's Climate Transition Plan, Tire Company Debica S.A. will be using it as a guide for designing its climate change mitigation actions, valuing its GHG emissions reduction targets, subsequent investments and funding (the Company's Capex and Opex), as well as for qualitative assessments of the potential locked-in GHG emissions. Tire Company Debica S.A. is in the process of assessing the relationships specified above and future disclosure around the details on the progress of its implementation.

E1-2 – Policies related to climate change mitigation, adaptation and energy

The approach of Tire Company Debica S.A. to managing climate change-related issues, including energy, aligns with Goodyear Group global strategy as outlined in Goodyear's Climate Policy. The policy applies to all Goodyear Group associates, contractors, and third parties acting on behalf of Goodyear Group. Additionally, under certain circumstances, Goodyear Group may request actions from suppliers and partners. This is because Goodyear Group's value chain activities can impact both upstream and downstream GHG emissions, as well as the occurrence of risks and opportunities within the value chain. The policy details the Goodyear Group's comprehensive approach to various aspects of climate change strategy: mitigation, transition and adaptation, including the use of renewable energy.

The policy outlines the main governance structure to oversee the described processes and efforts. 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 is referencing SBTi-validated climate ambitions, and the document is also specifying how Goodyear is engaging globally with stakeholders to gather input on its climate strategy, goals, plans and governance. This involves collaborating with customers, responding to market trends, enhancing climate transparency, involving associates through education forums and more. Since 2024, the Climate Policy is available internally to Goodyear Group employees.

Additionally, in terms of energy consumption, Tire Company Debica S.A. applies the Goodyear Group's energy efficiency management guidelines and operates in accordance with the EMS ISO50001 energy management system implemented at the plant. The approach adopted by the Company assumes continuous improvement of energy efficiency.

Certain climate-related targets are linked to Tire Company Debica S.A. management and supervisory bodies compensation scheme. As part of the incentive programs addressed to Members of the Management Board and the Supervisory Board, 5% of variable remuneration depends on the degree of achievement of the Goodyear Group's climate goal - a 46% reduction in Scope 1 and 2 emissions by 2030, as compared to a 2019 baseline. In 2024, 67% of the Management Board members and 63% of the Supervisory Board members were assessed against the Goodyear Group's GHG emissions target. The emission reduction targets described in section E1-4 are consistent with the Goodyear Group's objectives and aligned with the specifics and operations of Tire Company Debica S.A.

E1-4 - Climate change adaptation targets

Tire Company Debica S.A.'s climate-related goals] for its own operations are to reduce Scope 1 and 213 emissions by 62%¹⁴ by 2030 (compared to the 2019 base year¹⁵) and use 100% renewable electricity by 2040. These goals have been established in alignment with the global strategy of Goodyear Global and the targets outlined in Goodyear's Climate Policy, but Tire Company Debica S.A. has adopted them to its size, operational specific and plans. The scope of the targets has been consulted with Tire Company Debica S.A.'s majority shareholder. Progress toward the target is monitored through a process that includes the use of GHG Protocol and KOBIZE coefficients for CO₂ emissions. For other GHG, the monitoring is conducted in accordance with the 2006 IPCC guidelines for National Greenhouse Gas Inventories.

The Company did not validate its individual climate target with SBTi. In 2024, the Company operated on 100% renewable electricity and intends to continue to operate on renewable electricity. The Scope 1 and 2 (MBM) emissions reduction target was set considering the fact that the Company has already achieved a 75% reduction versus 2019 baseline year, but the growth of the Company will most likely increase Scope 1 emissions. At the same time, the target was set to take into account the occurrence of at least one severe winter (with temperatures below 0°C persisting for an extended period of time) by 2030. The data sources for the target calculations are the emissions currently generated by production machines and the planned emissions associated with the new equipment. The GHG emission target for Tire Company Debica S.A. was calculated considering energy consumption, and planned investments, and did not consider scientific sources.

Tire Company Debica S.A. climate-related targets:

Target's details	Base year (2019) value	Target value	Decarbonization levers
Absolute value of total GHG emission reduction, percentage of total GHG emission reduction (relative to baseline year emissions)	137 972 eq.tCO ₂	86 034 eq.tCO ₂ - Scope 1 and 2 combined by 2030 ¹⁶ 62% - Scope 1 and 2 combined ¹⁷	
Absolute value of GHG emission reduction, percentage of GHG emission reduction (relative to baseline year emissions) in Scope 1	35 837 eq.tCO ₂	50 197 eq.tCO ₂ 40% increase by 2030 ¹⁸	Disclosed under [(E1) 29a] and [(E1) 29a/29b]
Absolute GHG emission reduction, GHG emission	N/A	the set target does not contain Scope 2	N/A

¹³ Scope 2 calculated as Market Based Value

¹⁴ Compared to base year 2019

¹⁵ 2019 was chosen as the base year due to the circumstances in 2021 and 2020 (the COVID-19 pandemic and its effects). Emission baseline is 137 972 eq.tCO₂

¹⁶ Range 2 calculated using the market method (MBM)

¹⁷ Range 2 calculated using the market method (MBM)

¹⁸ Scope 1 emissions will be increasing despite actions aimed at reduction due to growth of production, which will result in more energy being consumed. The Scope 1 is estimated to increase by 40%. Together with Scope 2 the Company plans to reduce emissions by 86 034 eq.tCO₂.

reduction percentage (relative to baseline year emissions), Scope 2 location-based		location-based reduction	
Absolute value of GHG emission reductions, percentage of GHG emission reductions (relative to baseline year emissions) from Scope 2 based on market-based approach	102 135 tCO2	102 135 tCO2 100% by 2030	Disclosed under [(E1) 29a] and [(E1) 29a/29b]
Absolute value of GHG emission reduction, percentage of GHG emissions reduction (relative to baseline year emissions), Scope 3	N/A	The set target does not contain Scope 3 reduction. 2024 is the first year the Company calculated Scope 3 and based on that calculation respective target will be determined next year.	N/A

The targets were set in 2024 and were not changed during the year

The Company's 2024 reduction in Scope 1 and 2¹⁹ (MBM) GHG emissions amounted to 103 495 eqCO₂ – 75% compared to the 2019 base year, when Scope 1 and 2²⁰ (MBM) emissions amounted to 137 972 eq. tCO₂.

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

E1-3 – Actions and resources in relation to climate policy

The climate goals of Tire Company Debica S.A. focus on reducing GHG emissions and operating using 100% of electricity from renewable sources. To achieve these goals, the Company implements projects to reduce energy consumption and improve energy efficiency every year. 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.

Measures taken in 2024 to reduce GHG emissions utilize the energy efficiency decarbonization lever and include change of the mode of operation of the heat pump²¹ and the modernization of steam pipelines of curing presses²². Overall, these efforts contributed to a reduction of annual

¹⁹ Range 2 calculated using the market method (MBM)

²⁰ Range 2 calculated using the market method (MBM)

²¹ Expected GHG emissions savings of 36 tCO₂/year

²² Expected GHG emissions savings of 102 tCO₂/year

emissions by 138 tCO₂ in its operations, aligning with the Company’s goal of reducing Scope 1 and 2 (MBM) emissions. Tire Company Debica S.A. also consistently invests in high-efficiency electric motors, and in 2024 the Company installed two such units (reduction of GHG emissions in the local value calculation method by 141 tCO₂). The activities were financed from current cash (OPEX) and their values were recognized as immaterial and included in the Profit and Loss Account under Cost of products, goods and materials sold. The costs incurred relate to activities that do not qualify for the Taxonomy-related regulations. The activities described above will be continued by Tire Company Debica in 2025-2026.

In 2024, no action was required to be undertaken by Tire Company Debica S.A. to provide remedial measures for people impacted by actual significant impacts. Due to the fact that this sustainability statement for 2024 is the first statement of the Company prepared in accordance with the ESRS standard, it does not describe quantitative and qualitative information regarding the progress of activities or action plans disclosed in previous periods.

E1-5 - Energy consumption and energy mix

Total Energy related to own operations disaggregated by various sources:

Total energy consumption in MWh related to own activities	
Fossil	187 835 MWh
Nuclear	0
Renewable sources	143 995 MWh
o Fuel consumption for renewable sources, including biomass	0
o Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	143 995 MWh
o Consumption of self-generated non-fuel renewable energy	0

Total fossil energy consumption by fuel source	
Coal and coal products	0
Petroleum and petroleum products	1 558 MWh
Natural Gas	186 277 MWh
Other fossil sources	0
Purchased or obtained electricity, heat, steam or cooling from fossil sources	0

In 2024, Tire Company Debica S.A. did not produce energy from non-renewable sources and renewable energy.

Energy consumption and energy mix	
1) Fuel consumption from coal and coal products (MWh)	Not applicable ²³
2) Fuel consumption from crude oil and petroleum products (MWh)	1 558
3) Natural gas fuel consumption (MWh)	186 277
4) Fuel consumption from other fossil sources	Not applicable ²⁴
5) Consumption of purchased or obtained electricity, heat, steam and cooling from fossil sources	Not applicable ²⁵
6) Total fossil energy consumption (MWh) combined as the sum of rows 1-5	187 835
Share of fossil sources in total energy consumption (%)	57%
7) Energy consumption from nuclear sources	Not applicable ²⁶
8) Fuel consumption for renewable sources, including industrial and municipal waste of biological origin, biogas, renewable hydrogen	Not applicable ²⁷
9) Consumption of purchased or obtained electricity, heat, steam and cooling from renewable sources (MWh)	143 995
10) Consumption of renewable energy produced independently without the use of fuel (MWh)	Not applicable ²⁸
11) Total renewable and low carbon energy consumption (MWh) (calculated as the sum of rows 8-10)	143 995
Share of renewable sources in total energy consumption (%)	43%
Total energy consumption (MWh) (calculated as the sum of rows 6 and 11)	331 830

The Company does not present comparative information, as this is the first year of reporting

Energy intensity: Energy consumption per net revenues related to activities in high climate impact sectors	0,0001338
Provide agreed amounts of net revenues from activities in sectors with a high climate impact with an appropriate line item in the financial statements or notes to the financial statements.	2 480 480 tys. PLN "Revenue from sales of rubber products". - Note 19a: PLN 2 226 447 thousand and "Revenue from sales of goods" - Note 20a: PLN 254 033 thousand.

²³ Not applicable since Tire Company Debica S.A. does not utilize the energy from coal and coal products

²⁴ Not applicable since Tire Company Debica S.A. does not utilize the energy from other fossil sources

²⁵ Not applicable since Tire Company Debica S.A. does not utilize the energy from heat, steam and cooling from fossil sources

²⁶ Not applicable since Tire Company Debica S.A. does not utilize the energy from nuclear sources

²⁷ Not applicable since Tire Company Debica S.A. does not utilize the energy from industrial and municipal waste of biological origin, biogas, renewable hydrogen

²⁸ Not applicable since Tire Company Debica S.A. does not utilize the energy independently without the use of fuel

The total energy consumption from activities in sectors with a significant impact on the climate. ²⁹	331 830 MWh
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Net revenues from operations in sectors with a high climate impact used to calculate energy intensity	Manufacture of rubber products: PLN 2 226 447 thousand. Wholesale and retail: repair of motor vehicles and motorcycles: PLN 254 033 thousand TOTAL: PLN 2 480 480 thousand.
Net revenue (other)	38 349 thousand PLN
Total net revenues (financial statements)	2 518 829 thousand PLN

E1-6 – Scope 1, 2, 3 and total gross GHG emissions

Scope 1, 2 and 3 GHG emissions in 2024 amounted to 6 046 517 eq.tCO₂ with Scope2 measured using a market-based approach and 6 127 123 eq.tCO₂ with Scope2 measured using a location-based approach, including:

- Scope 1 was 34 477 eq.tCO₂³⁰
- Scope 2 was 86 606 tCO₂ (LBM), 0 tCO₂ (MBM)
- Scope 3 was 6 012 040 eq.tCO₂

Scope 1 and 2 (MBM) emissions reductions compared to 2019 baseline were 75%.

The Company identified the following Categories which constitute a significant portion of GHG emissions in the overall Scope 3 calculation – 98,4%:

- Category 1 - Purchased goods and services – 7,2% - 431 223 eq.tCO₂
- Category 11 - Use of sold products – 91,2% - 5 482 374 eq.tCO₂

The Company's Scope 3 GHG emissions measured using primary data from suppliers accounted for 1,6% of total Scope 3 GHG emissions and 21,7 % in Category 1.

Categories included in the total Scope 3 calculation: 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13 and 15

Categories excluded from the total Scope 3 calculation: 8 and 14. The Company does not run its operations in leased assets and does not have a franchise business.

The Company didn't identify biogenic CO₂ emissions from biomass combustion or biodegradation occurring in the Company's value chain not included in Scope 3 GHG emissions.

²⁹ Tire Company Dębica S.A. operates in two sectors and provides total energy consumption without allocating it to the two sectors. Net revenues from other activities are not material.

³⁰ Scope 1 emissions does not include biogenic emissions, since Tire Company Debica S.A. operations do not include combustion or biodegradation of biomass

Scope 1, 2, 3 GHG emissions reporting boundaries include Tire Company Debica S.A. The organizational boundaries³¹ have been determined based on the Company's control and share in the capital. The Company does not have any subsidiaries, but it has a 10% share in a company Centrum Utylizacji Opon (CUO), in which it does not exercise operational control, and there are no business transactions between the companies. The emissions resulting from 10% of the shares in CUO have been included in Category 15 of Scope 3 calculation. Material Categories of Scope 3 GHG emissions: Categories 1 and 11 were calculated without using estimations. Calculations were done in a spreadsheet.

In 2024, the Company reported 33 876 eq.tCO₂ of Scope 1 GHG emissions in the European Union regulated emissions trading systems, which is 98,3% of its total value for Scope 1.

In 2024, there were no significant changes in the business model and value chain of Tire Company Debica S.A. compared to the base year 2019 that would affect the comparability of emission data.

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

- Method of calculation of Scope 1 emissions:
 - Natural gas:
 - Measurement of natural gas consumption – data from the distributor.
 - Calorific value and CO₂ emission factor from KOBIZE data.
 - CH₄ and N₂O emission factors taken from the “2006 IPCC Guidelines for National Greenhouse Gas Inventories”.
 - Natural gas consumption multiplied by the calorific value and CO₂, CH₄ and N₂O indices, and then converted into a unit of CO₂ equivalent.
 - Fuels (LPG, petrol, diesel):
 - Fuel consumption measurement – data from the leasing fleet manager and invoices.
 - Calorific value from ORLEN fuel data sheets vs. CO₂ emission indicators from KOBIZE.
 - The emission factors CH₄ and N₂O are derived from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.
 - Fuel consumption is multiplied by the calorific value and CO₂, CH₄ and N₂O indices and then converted into a unit of CO₂ equivalent.
 - D. Refrigerants
 - Measurement of refrigerants consumption - data from the invoices.
 - Material Safety Data Sheet received from the supplier.
 - CO₂ emission factor from the EU Regulation No. 517/2014.
 - Refrigerants consumption multiplied by factor from Safety Data Sheet, then converted to a common CO₂ equivalent unit.
 - E. Acetylene
 - Measurement of Acetylene consumption - data from the invoices.
 - Source for factor: EPA³². Acetylene consumption multiplied by Net Calorific Value and multiplied by CO₂ factor from the above source.

- Scope 2 emissions calculation method:

³¹ As per GHG Protocol, Organizational boundaries, are the boundaries that determine the operations owned or controlled by the reporting company depending on the consolidated approach taken (equity or control approach).

³² <https://www.epa.ie/publications/licensing--permitting/climate-change/Emission-Factors-for-2022-V2421112022.pdf>.

- Market-based method:
 - Measurement of electricity consumption – data from the electricity supplier.
 - The emission factor for 100% renewable energy is equal to 0.
 - Renewable energy certificates and related documentation is obtained and archived by the Company.
- Location-based method:
 - Measurement of electricity consumption – data from the electricity supplier.
 - Emission rate 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 multiplied by the emission factor.
- Scope 3 emissions calculation method:
 - Category 1:
 - Supplier-specific data.
 - Average-data.
 - Spend-based method.
 - Category 11:
 - Sector specific guidelines from the Product Category Rules (PCR) for preparing an Environmental Product Declaration (EDP) for the Product Category: Tires, UL 10006, Third Edition, Dated July 1, 2022.³³

Tire Company Debica S.A. 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.

The GHG emission intensity calculated using the Location-based method in 2024 was 0,00243, and the Market-based method was 0,00240. Net revenues are in the income statement in the financial statements, where they amount to 2 518 829 thousand PLN. The net revenues used to calculate the GHG intensity are 2 518 829 thousand PLN.

The share of contractual instruments in Scope 2 GHG emissions was 100%. In 2024, the Company purchased energy from renewable sources with guarantees of origin certified by the President of the Management Board of the Polish Power Distribution Stock Exchange. Tire Company Debica S.A. does not produce energy.

Net revenue used to calculate the GHG intensity	2 518 829 thousand PLN
Net revenue (other)	0
Total net revenue (in financial statement)	2 518 829 thousand PLN

³³ <https://www.ul.com/news/tire-industry-project-announces-first-pcr-tires-industry-developed-ul>

E1-7 Carbon credit-funded GHG removal and mitigation projects

Tire Company Debica S.A. did not carry out GHG removal and GHG emission reduction projects financed with carbon credits in 2024.

E1-8 - Internal valuations of carbon dioxide emissions

Tire Company Debica S.A. did not use internal carbon pricing systems.

E1-9 – Anticipated financial impacts from material physical and transition risks and climate-related opportunities

Separately from the double materiality assessment process, Tire Company Debica S.A. conducted climate change risks and opportunity assessment that included assessment of financial impacts of all identified climate change related risks and opportunities. Considering material climate change risks and opportunities Tire Company Debica S.A. assessed the probability of material physical risks as low, but in the event of the materialization of an extreme weather event causing damage or closure of the production plant, the financial impact would be significant. Currently, all of the Company's assets are located in one location, in the Subcarpathian region (NUTS - PL824), therefore any sudden or chronic physical event would affect all assets. The value of assets at the end of the reporting period amounts to PLN 987 985 thousand. In the Company's opinion, the location where business operations are conducted is not very susceptible to chronic risks. The Company also did not identify significant risks related to the climate transition regarding physical assets, however the Company identified one transition risk with increasing probability in medium term period related to rapid changes in EUDR regulation and impact on the cost of purchase of some raw materials that may increase by approx. 30 MLN PLN annually in the first 3 years of this regulation being in force.

The probability of physical risks occurring was assessed as low in the short term but increasing over time to medium-high in the long term. The financial impact calculations took into account the increasing probability over time and two climate scenarios – significant impact and smaller impact. The significant impact scenario assumes partial destruction of the production hall and machinery, leading to a reduction in production capacity of up to 70%. The smaller event scenario assumes that the plant is stopped for 10 days with no loss of machinery or buildings. Both scenarios, expressed in monetary terms, were multiplied by the probability and these values were added. The financial assessment of physical risks was part of the climate analysis, covering the climate scenarios of the Failed Transition and Current Policy.

Due to the low probability of chronic or sudden physical risks, Tire Company Debica S.A. does not undertake any financially significant adaptation measures related to the 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 efforts focus on overall measures to reduce GHG emissions, and a commitment to purchase 100% renewable electricity.

As a result of these efforts, the expected cost savings resulting from climate change mitigation activities are PLN 311 270. The Company estimates the expected savings resulting from activities related to adaptation to climate change 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 adaptation solutions are considered by the Company as business confidential information and are not disclosed in this statement.

Provide a breakdown of the carrying value of your real estate assets, including easements, by energy efficiency class. If the Company cannot obtain this information on a best effort basis, provide the total carrying amount of the property assets for which energy consumption is based on internal estimates.	Identification of the energy efficiency class for Tire Company Debica S.A. real estate buildings would require significant effort and resources. Total carrying amount of the property assets is 123 052 thousand PLN. Energy consumption from those buildings is determined based on summary invoice received.
Indicate the monetary amount of net revenue from business activities subject to significant physical risk in the short, medium and long term	79 MLN PLN
Indicate the percentage of net revenue from business activities subject to significant physical risk in the short, medium and long term	3,1%
Reconcile with the appropriate line item in the financial statements or notes to the financial statement's significant amounts of net assets and revenues subject to significant physical risks.	Value of assets is visible in the Balance sheet statement in line 2: Property, plant and equipment Revenue is in the Profit and Loss statement in line: Net revenue from sales of products and goods.
A disclosure on whether or not the undertaking is excluded from the EU Paris-aligned Benchmarks;	Business activities of Tire Company Debica S.A. do not meet the criteria for exclusion from the EU Paris-aligned Benchmarks.

Tire Company Debica S.A. does not have customers running business in coal, oil or gas sectors.

E3 - Water and Marine Resources

IRO-1 Description of the processes for identifying and assessing material impacts, risks and opportunities

The actual and potential impacts, risks and opportunities of Tire Company Debica S.A. on water resources were determined via a double materiality analysis carried out in 2024. The process included assessment of findings from interviews with representatives of the Company, surveys sent to external stakeholders and employees' analysis of ESG ratings and competitors' activities, regulatory context and value chain analysis. The analysis of impact assessment supported the process, and the financial assessment, which is part of double materiality analysis, allowed for the identification and assessment of risks and opportunities related to ESRS thematic standards. Tire Company Debica S.A. involved local communities in the process of its double materiality analysis, allowing their representatives to voice their opinion on The Company's impacts related to water resources. Local communities associated with the Company's operations are not exposed to water-related problems, as the Company does not operate in the areas currently classified as at risk of drought and water shortage as per latest Goodyear water stress assessment using the WRI Aqueduct Tool.

The impact materiality analysis – part of the double materiality analysis – identified one significant water-related impact related to water. Tire Company Debica S.A. has a current and potential, positive and negative impact on water consumption within the organization and upstream. The negative impact is associated with water withdrawal, which can contribute to the depletion of water resources. The positive impact is related to the Company actively working to reduce the amount of water withdrawn within the organization.

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

Based on the DMA, the following sub-subtopics are material to the Company:

- Water consumption

E3-1 - Policies related to water and marine resources

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

Tire Company Debica S.A. has not implemented a separate policy on the prevention and reduction of water pollution. These issues are regulated in the Register of Environmental Aspects, which contains identification of hazards, risks and environmental opportunities related to production. Since Tire Company Debica S.A. exclusively focuses on the manufacturing of tire products and is not involved in the design process, therefore, the Company has not adopted regulations related to the design of products aimed at addressing issues related to water and the protection of marine resources.

MDR-P - Policies adopted to manage material sustainability issues

Applicable in Tire Company Debica S.A., the Goodyear Group's EHS&S Water Conservation Standard refers to the international standard and objectives of ISO 14001. The document assumes:

- developing or revising water conservation initiatives at production sites and encouraging non-production sites to participate in projects that protect water resources;
- development and implementation of a water strategy focused on reducing costs and intensity of water consumption,
- development of a system for reporting the amount of water supplied and discharged by production plants,
- development of a water monitoring system at the main water intake and discharge points in plants.

This Policy applies to all types of Goodyear Group manufacturing, warehousing, support and R&D facilities located in the EMEA region. The purpose of the policy is to ensure compliance with water protection principles in all the entities. The document also defines the scope of responsibility for the implementation of the provisions of the Policy. At Tire Company Debica S.A., the Management Board is responsible for the implementation of the policy. In the process of creating the water consumption policy, the Goodyear Group has developed a policy at a global level aimed at integrating and looking at key internal stakeholders, including majority shareholders and customers within the Goodyear Group. *EHS&S Water Conservation Standard* is not communicated to external stakeholders.

E3-2 – Water and marine activities and resources

In 2024, Tire Company Debica S.A. started projects to reduce water consumption in its own operations. Investments in new pipes using the slip lining method on about 200 meters of the cooling system should reduce the number of failures and water leaks, saving about 1000 m3 of water per year. The slip lining method, which involves the installation of a new polyethylene pipe inside an existing steel pipe, reduces the diameter of the pipeline which is contributing to savings and more efficient management of water resources.

In addition, two highly efficient new cooling towers will reduce water loss to the atmosphere. The projected reduction is 500m3 per year for the two cooling towers). Both projects are expected to be completed in 2025. People in the positions of Power Engineering Processes Manager and Water/Sewage Management Lead are responsible for the effective implementation of the investment. In 2024, in response to the damage to the water infrastructure component of the cooling system, which resulted in significant water losses, our organization decided to replace the affected part with polyethylene material. This action was carried out with a view to preventing future incidents and reducing the risk of increased water loss, which is part of our strategy for sustainable management of water resources.

Activities and resources involved related to water management at Tire Company Debica S.A.

	Action	Resources
Avoiding the use of water	It is not possible to avoid the use of water in the production process, so no actions are planned.	No resources assigned.

Reducing water use	<ul style="list-style-type: none"> • Replacement of pipes in the cooling system • New cooling towers 	The concept of investment and supervision was carried out by the Company's employees. The execution was commissioned by an external contractor. The costs will amount to PLN 1.3 million and will be financed from the own funds of Tire Company Debica S.A. in the current reporting year. *
Water recovery and reuse	In 2024, there were no projects approved for implementation in the area of reuse of water.	No resources assigned.
Restoration and regeneration of the aquatic and river ecosystem.	The design of a new fish ladder in the weir dam is being carried out in cooperation with the Regional Water Management Authority.	The concept of investment and supervision was carried out by the Company's employees. Execution – an external company together with Regional Water Management Authority (Regionalny Zarząd Gospodarki Wodnej). The Company incurred expenses of PLN 245 thousand from own funds in the past years. In 2024, the Company spent 53 thousand PLN on maintenance. *

* The amounts indicated are included in the value presented under Cost of products sold in the Income Statement.

E3-3 - Water and marine resources objectives

In 2024, Tire Company Debica S.A. had a goal in place to reduce water consumption by 0,2% during the reporting year (compared to water consumption in 2023). The implementation of the objective responds to the assumptions of the EHS&S Water Conservation Standard in force in the Company and covers operations at the Company's production plant. In 2024, the goal was set taking into account the specifics and production characteristics of the Company's plant. The target set is not directly linked to national or international regulations and irrefutable scientific evidence. The Company's specialists responsible for managing issues related to water resources participated in the process of defining the objectives. During the reporting period, there were no changes in the scope of the set target and related indicators. The Company's progress towards achieving the goal is tracked through systematic verification of water consumption, which is monitored by water meters and metering stations.

E3-4 - Water Consumption

The cooling system at Tire Company Debica S.A. is based on the principle of a closed circuit with a part of the system operating in an 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. This use of the close-loop 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 plant's operating time - 8256 hours per year. The water flow is constant most of the time, and its volume is monitored regularly by an 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 fill in any leaks in the closed cooling system and for supply to open system. The production plant of Tire Company Debica S.A. is not located in an area subject to water stress.

Total water consumption – 722 460 m³³⁴

Total water consumption of own operations for every €1 million of net revenue: 0,000809733

Total amount of water recycled and reused in m³:

- Water reuse: 8 256 000 m³.
- The Company does not currently recycle water.

E3-5 – Anticipated financial impacts arising from material risks and opportunities related to water and marine resources

Risks and opportunities related to water resources were assessed as part of the financial materiality process. The process included the criteria of probability and financial impact within a specific time frame defined by the ESRS standards. The financial impact was taken into account on a scale from 5 to 1, where 5 meant an extremely significant impact on the organization's operations, and 1 - a marginal impact on the organization's operations. Tire Company Debica S.A. has not identified risks or opportunities that meet the financial materiality threshold.

³⁴ Data collected from water meter readings in all buildings where the Company operates

E5- Resource use and circular economy

IRO-1 – Description of the processes for identifying and assessing relevant impacts, risks and opportunities

In 2024, Tire Company Debica S.A. carried out a double materiality process, in accordance with the European Sustainability Reporting Standards (ESRS) and the Corporate Sustainability Reporting Directive (CSRD). The process analysed information from interviews with representatives of the Company, surveys sent to external stakeholders and employees, analysis of sustainability ratings and competitors' activities, and value chain analysis. In the process of double materiality analysis, Tire Company Debica S.A. reviewed its resources and activities and assessed the actual and potential risks and opportunities related to waste in its own operations and in the value chain. This process took place during workshops conducted by a consulting company on the impact materiality and the financial materiality. In the case of the significance of the impact, the strength of the impact and its extent of occurrence were assessed, and in the case of the 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 remedying the effects of the negative impact were assessed. The Management Board of the Company as well as all managers responsible for sustainability areas in the Company were involved in the double materiality process. Tire Company Debica S.A. involved local communities in the process of its double materiality analysis, allowing their representatives to voice their opinion on the Company's impacts related to waste.

Double materiality assessment indicated that the topic of waste carries a significant negative impact of Tire Company Debica S.A. pertaining to both its own operations and its value chain. Both the method of operation and the method of waste management can affect the quantity and quality of waste. The identified risk for the Company is the non-utilization or non-processing of waste by companies in the value chain of Tire Company Debica S.A. At the current production activities of Tire Company Debica S.A. and the advancement of technical capabilities concerning the circular economy in Poland, the Company has not identified significant financial risks and opportunities related to waste and circularity for its operations.

E5-1 – Policies related to resource use and the circular economy

The issue of waste and circularity of resource usage and closing its loop is regulated in Tire Company Debica S.A. by the policies applicable globally, throughout the Goodyear Group. These are:

- *Environmental, Health, and Safety Management System*
- *Waste Management*
- *Global Waste Management and Vendor Evaluation*
- *Waste Reporting Policy*

In reference to the risk of improper and illegal third-party waste management, there is a provision in the Global Waste Management and Vendor Evaluation policy indicating specific handling requirements for waste recipients. It also indicates that the Goodyear Group encourages reuse, recycling and energy recovery. Incineration of waste without energy recovery, even where permitted by internal rules, is discouraged in the Goodyear Group. The Waste Reporting Policy, on the other hand, sets out the rules for the reuse of rubber material in the production process, which

prevents the generation of rubber waste. On the basis of the Goodyear Group's Zero Waste to Landfill Program, guidelines are developed for minimizing waste.

- *The Environmental, Health, and Safety Management System* is a document that obliges the companies in the Goodyear Group to conduct business in accordance with the highest applicable legal and ethical standards. In accordance with the provisions of the policy, each of the Goodyear Group's entities – including Tire Company Debica S.A. – strives to contribute to sustainable economic development and environmental protection, while aiming to improve the quality of life of employees, families, communities and society in general. The Policy refers to the international standard ISO 14001:2015, and the Management Board of Tire Company Debica S.A. is responsible for its implementation in the company.
- The *Waste Management Policies* and *Global Waste Management and Vendor Evaluation* define the principles of waste management, including its transport, storage, documentation, reporting and training related to its appropriate management. Responsibility for the implementation of the *Waste Management policy* and *Global Waste Management and Vendor Evaluation* policy lies with the Management Board of Tire Company Debica S.A.

The Waste Reporting Policy defines among others the groups of rubber material covered by the policy, reporting methods and rules for reuse in the production process, which are used to increase the scope of rubber waste reduction. In Tire Company Debica S.A., the Management Board of the Company is responsible for the implementation of the waste-related policies.

Global documents are supplemented by local policies adopted by Tire Company Debica S.A.

These are:

- *Instruction Codes of waste generated in Tire Company Debica S.A.*, the purpose of which is to define the rules for coding waste generated in the technological process of tire production. The Warehouse 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 among others:
 - principles of waste calculation,
 - types of reclassifications to 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,
 - duties of a Warehouse employee receiving production waste.
- *Instruction Operational control in the field of waste management*, the purpose of which is to define the rules for dealing with waste generated in Tire Company Debica S.A. The instruction specifies the scope of responsibility for waste management, among others the Head of the Occupational Health & 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 as well as the issues of recording, analysis and reporting on waste.

The Management Board of the Company is responsible for the implementation of the above policies.

The Goodyear Group, and thus Tire Company Debica S.A., does not publish its policies and instructions on a publicly available website. The Company consults its policies with its main shareholder – Goodyear Group.

E5-2 – Activities and resources related to resource use and the circular economy

Tire Company Debica S.A. monitors the level of waste in each production department, and every year waste improvement projects are implemented. In 2024, the key projects related to waste and the circular economy were:

- DMAIC "FM Curing waste reduction" – the aim of the project is to reduce the number of tire scraps cured due to foreign materials;
- DMAIC "Textil cord waste reduction (Bers & Flipper)" – a project aimed at reducing the amount of textile cord waste in the tire building areas;
- DMAIC "Textil cord waste reduction" – a project aimed at reducing textile cord waste, which will increase the efficiency of machines;
- DMAIC "Milling waste reduction due to mixer cleaning" project to reduce waste from mechanical cleaning of mixers;
- DMAIC "Bad Goods waste reduction due to High conicity" – the aim of the project is to reduce the waste of cured tires due to uniformity.

The projects were carried out together with the quality department at the production plant of Tire Company Debica S.A. These projects are included in the budget and may be related to both operating costs (Opex) and investments (Capex). In 2024, Tire Company Debica S.A. did not incur significant capital expenditures related to waste. Although CAPEX and OPEX in the waste area are not significant, they are analysed in defining the Company's objectives and action plans. The Company also did not take any remedial actions related to the negative impact, as there was no situation that would have required it.

The Goodyear Group established a Zero Waste to Landfill expectation at its tire and chemical manufacturing plants in 2006. Since then, the Goodyear Group has continuously improved waste management practices by maintaining corporate standards, processes and systems to help ensure the appropriate disposition of our waste and other materials. Every year, the Tire Company Debica S.A. determines the level of waste reduction for the next calendar year. The aim is to ensure that no waste generated by Tire Company Debica S.A. ends up in landfills. The Goodyear Group, including the Tire Company Debica S. A. has monitoring measures in place, such as waste reports differentiated by waste types and dispositions and a waste vendor approval process. The Company did not make public its waste action plans for 2023. For Tire Company Debica S.A., 2024 is the first reporting year.

E5-3 – Resource use and circular economy objectives

The largest group of waste generated by Tire Company Debica S.A. is waste related to the production of tires. The objective related to their management is described in the Annual Operating Plan. The target for 2024 regarding the level of finished product waste and rubber waste is to

achieve reduction by 5-10% compared to the previous year, taking into account business plans for 2024. This goal is to be achieved by both reducing waste generation and increasing the reuse of so-called rubber rework³⁵. Detailed objectives are written down for individual production areas and their implementation is monitored by the Production Director. The Company strives to maximize the reuse of rubber rework in order to avoid their reclassification as waste. In addition to the goal related to 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 has been set on the basis of data for the previous year, taking into account the business plan for the current year, to further reduce the amount of rubber waste and finished product waste generated. The target is not based on waste management policies or based on research. Tire Company Debica S.A. has defined the target in percentages of the expected level of waste reduction. The set objective relates to the production process in the Company – it does not apply to entities in the value chain. The objective covers the period of one reporting year - 2024. Progress in achieving the target is measured against the annual operating plan adopted for 2023, which is set as baseline: 100%. As with the Company's policies, the objective and its implementation is discussed with the main shareholder – Goodyear Group.] In 2024, there has been no change in the objective.

Progress on waste objective at Tire Company Debica S.A.:

% reduction of finished product and rubber waste – **7,1% reduction**

E5-5 – Resource outflows

Tire Company Debica S.A. keeps records of waste in units of mass based on the actual weight of waste delivered from departments to Waste Warehouses. After weighing the waste, the warehouses hand it over to authorized and approved recipients. Estimation methods are used to determine the weight of returnable and reused packaging and the process of tire cosmetics.

The basic chemical composition and properties of waste are described in the Integrated Permit for Tire Company Debica S.A. The composition of waste is determined visually and estimated for waste from paper and cardboard, plastics, wood, metal, fabrics, oil. For waste from production, 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 most of all:

- rubberized and non-rubberized textile and steel cord waste,
- cured and non-cured tires.

Tire Company Debica S.A. is, together with other manufacturers, a shareholder of the Tire Utilisation Center Recovery Organization, which, on behalf of companies introducing new tires to the Polish market, fulfills the obligations under 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 Tire Company Debica S.A., collects and recycles the weight 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.

³⁵ A generic term for any compound that is reprocessed without compound formulation.

Total amount of waste generated by own operations ³⁶ .	10 311 Mg
Total amount of hazardous waste for which disposal has been avoided	334 Mg
Total amount of hazardous waste avoided as a result of preparation for re-use ³⁷	0 Mg
Total amount of hazardous waste avoided by recycling	143 Mg
Total amount of hazardous waste avoided by other recovery operations	192 Mg
Total amount of non-hazardous waste for which disposal has been avoided	9 800 Mg
The total amount of non-hazardous waste for which disposal has been avoided as a result of preparation for re-use ³⁸ .	0 Mg
The total amount of non-hazardous waste avoided disposal as a result of recycling.	6 848 Mg
Total amount of non-hazardous waste avoided disposal as a result of other recovery operations.	2 952 Mg
Total amount of hazardous waste directed to disposal.	134 Mg
Total amount of hazardous waste directed to disposal by incineration.	134 Mg
The total amount of hazardous waste directed to disposal by landfilling.	0 Mg
The total amount of hazardous waste directed to disposal by other disposal operations.	0 Mg
Total amount of non-hazardous waste directed to disposal. ³⁹	0 Mg
Total amount of non-hazardous waste directed to disposal by incineration.	0 Mg
The total amount of non-hazardous waste directed to disposal by landfilling.	0 Mg
The total amount of non-hazardous directed to disposal by other disposal operations.	0 Mg
Total amount of non-recycled waste.	3 277 Mg
The percentage of waste not recycled. ⁴⁰	32%
The total amount of hazardous waste generated by the Company. ⁴¹	463 Mg

³⁶ Disclosure 37a presents total hazardous and non-hazardous waste generated by the Company in 2024 (some of which may have been collected in the beginning of 2025), therefore it will not sum up to the same amount as disclosures 37b and 37c which present data for waste collected by waste collectors.

³⁷ The Company defines Waste as "any substance or object that the holder discards of, intends to discard of, or is obligated to discard of". based on art. 3 p. 1, 6) of the Polish Act on waste dated December 14, 2012. As per this definition, if there are actions aimed at avoiding of creation of waste, these are not accounted for in that table. The company avoided to create 28 262 Mg non-hazardous waste and 72 Mg and hazardous waste.

³⁸ See reference above

³⁹ The Company disposes only hazardous waste.

⁴⁰ The percentage is calculated by dividing the total amount of non-recycled waste by the total amount of waste collected by waste contractors, which is 10 268 Mg.

⁴¹ Disclosure 37b and 37c presents hazardous waste mass collected by waste collectors in 2024 (some of which was generated in 2023) while disclosure 39 presents hazardous waste generated by the Company in 2024 (which may have been collected in the beginning of 2025)

The total amount of radioactive waste generated by the Company.	0 Mg
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E5-6 - Anticipated financial impacts arising from risks and opportunities related to resource use and the circular economy

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.

S1 - Own workforce

SBM-2 - Interests and opinions of interested parties

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 interrelationships with the strategy and the business model

The actual and potential impact on own workforce resources was identified during the double materiality analysis and related to **occupational health and safety**. Both the positive and negative impact comes 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 topics by promoting a culture of safety and mitigating and reducing risk. Tire Company Debica S.A. is continuously working to identify, manage and reduce the risk of serious injuries. Occupational health and safety risks are identified and managed based on our existing serious injury risks identification processes, continuous review of incident history, performance management and best practices shared in Goodyear Group. As part of the double materiality analysis process, Tire Company Debica S.A. did not identify any significant risks and opportunities related to its own employee resources or resulting from the climate mitigation and adaptation activities undertaken by the Company.

The Company, following the characterizations given by the European Sustainability Reporting Standards, defines its own workforce resources as persons employed under an employment contract and who cooperate with the Company under other forms of employment, such as contract of mandate or employment through an employment agency. The Company does not employ employees on B2B contracts (self-employment). Within the employment structure, there are office and production workers.

The negative impact on employees related to occupational health and safety indicated during the double materiality analysis is not widespread or systemic within the meaning of the ESRS standard, but is only related to individual cases, which the Company analyzes in detail and takes actions to minimize or eliminate them.

The positive impact identified by Tire Company Debica S.A. is also related to health and safety topics. The Company has implemented a comprehensive training system focusing on occupational health and safety issues and provides education to its employees and service providers. This impact affects all employees of the organization in Poland, with particular emphasis on people working on production lines.

The knowledge of occupational safety hazards came from continuous health and safety inspections and reports, which informed further double materiality assessment process carried out by Tire Company Debica S.A., during which no group of employees was specified that would be much more exposed to the negative impact than all the other employees. The process of the double materiality analysis is described in ESRS Disclosure 2 IRO-1 – Description of Processes for Identifying and Assessing Material Impacts, Risks and Opportunities.

S1-1 – Policies related to own workforce

Health and safety management issues at Tire Company Debica S.A. are regulated in accordance with the global Responsible Operations Policy adopted by the Goodyear Group and in force among others in the Company. In accordance with its provisions, the Company strives to ensure safe working conditions and undertakes, among other things:

- strengthening the corporate culture so that all employees respect the provisions of the regulations,
- complying with all applicable health and safety laws and regulations, as well as the Goodyear Health and Safety Management System, which is based on global health and safety standards and complies with ISO 45001:2018, ISO 14001:2025;
- ensuring that all workers are aware of their EHS roles and responsibilities;
- encouraging and educating all employees to take personal responsibility and share ideas for continuous improvement of safety and health in workplaces;
- integrating health and safety into all business functions. The Company creates a culture of safety by applying feedback from its own workforce. The organization conducts training for leaders in Just Culture, which helps them develop skills for positively influencing the culture. The training also teaches leaders how to identify risks, provide follow-up, and share accountability across all levels. Just Culture strategy is supported by comprehensive internal communication such as posters, videos and digital signs;
- in line with Goodyear's Life Saving Practices, continuously reducing the risks of serious injuries through risk identification, routine education and communication, and performance management among others.

The provisions of *the Responsible Operations Policy* have been detailed and adapted to Polish regulations by Tire Company Debica S.A. among others in:

- *Tire Company Debica S.A. Work regulations*
- *Collective Bargaining Agreement*

Tire Company Debica S.A. Work Regulations define the obligations of the employer and employees in the field of EHS and concern, among others: safe work regulations, appropriate workplace equipment, supervision and control of EHS and particularly hazardous work. Occupational health and safety issues regulated in the *Collective Bargaining Agreement* impose on the Company the obligations of, among others:

- Providing employees with safe and hygienic working conditions in a way that prevents the possibility of conditions that may arise at risk of accidents at work and occupational diseases.
- Ensuring compliance with health and safety and fire regulations in the workplace.
- Enabling the functioning of the Social Labor Inspector and ensuring the implementation of his recommendations.

The Company has also undertaken in the *Collective Bargaining Agreement* to provide preventive health protection through:

- equipping workstations with tools that ensure work safety and reduce work strain,
- informing employees about the types and scope of risks,
- conducting medical examinations of job candidates and employees transferred to other positions and periodic examinations,

- controlling harmful, onerous and dangerous factors at individual workplaces,
- regular EHS training.

The Management Board of the Company is responsible for the implementation of the above-described policies in Tire Company Debica S.A. Knowledge of the content of the EHS policies is required of all employees.

There are special safety subcommittees at Tire Company Debica S.A., which focus on selected areas of safety and elimination of significant risks. In 2024, two such subcommittees conducted work at the plant. Employees' opinions on EHS are collected, among others, through annual engagement surveys. The production plant also has a near miss reporting system. This system allows all employees to report any risk they observed in a special form that is then entered into the internal database. The summary report is presented weekly to higher level positions responsible for EHS in the Goodyear Group. In addition, hazards are also categorized, and key safety indicators (KPIs) are reviewed daily, weekly and monthly during plant management meetings. If necessary, corrective actions are planned and implemented. The indicators and activities of the subcommittees are also analyzed monthly during the meetings of the Steering Committees.

Human rights issues are addressed in Tire Company Debica S.A. through the global *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 line with internationally recognized human rights standards, including, among others:

- the UN Guiding Principles on Business and Human Rights,
- OECD Guidelines for Multinational Enterprises,
- the International Labor Organization Declaration of Fundamental Principles and Rights at Work and related conventions,

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

Information about possible human rights violations at Tire Company Debica S.A. can be reported directly to the Goodyear Group using, among others, the Goodyear Integrity Hotline and other channels described in the ESRS-2 disclosure in this statement.

The Business Conduct Manual also addresses the issues of cooperation between Tire Company Debica S.A. 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 compliance with the principle of respect and inclusiveness in the workplace. These provisions are detailed in *the Work Regulations* adopted by Tire Company Debica S.A. The document defines, among others, the organization of work, working time, remote work rules, the issue of holidays and remuneration, and also regulates, among others, the issues of preventing discrimination and harassment in the workplace.

S1-2 – Processes for engaging with own workers and workers' representatives about impacts

In accordance with *the Work Regulations*, Tire Company Debica S.A. undertakes to consult with employees or their representatives' activities related to occupational health and safety. Briefings of individual teams and operational reviews of the EHS among others take place in the Company on a daily basis. Once a week, team meetings, KPI reviews and reviews of actions taken related to

EHS and other projects are organized. Every month, the Company reviews the results and updates of projects during the Steering Committee and once per year the results are reviewed during the management review. In addition, once a year, the Company organizes 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 Tire Company Debica S.A. 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 & 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.

Tire Company Debica S.A. 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 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.

Tire Company Debica S.A. also takes steps to promote diversity and inclusion among employees. The Company encourages the creation of Employee Resource Groups and conducts engagement surveys to ensure all associates' voices are heard. Employee Resource Groups provide a voluntary space for employee-led groups to foster an inclusive workplace aligned with Goodyear's values. In Tire Company Debica S.A., 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 and part of our overall Goodyear team.

S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns

Mitigation of negative impacts related to occupational health and safety issues at Tire Company Debica S.A. is carried out among others through the use of technical solutions. If the technical solution is not possible, the Company provides employees with appropriate safety instruction and personal protective equipment.

Employees of Tire Company Debica S.A. have the opportunity to report the hazards they observe via a near miss system, and they can report any concerns via the Goodyear Integrity Hotline.

Reported problems are reviewed and addressed accordingly. The channels made available for this purpose and how reports are handled are described in ESRS G1-1 Business Policies and Corporate Culture in this statement. The existence of channels for reporting concerns is contained in the *Business Conduct Manual* and published by all companies that make up the Goodyear Group internally and online. All employees of Tire Company Debica S.A. are obliged to read these documents. The percentage of employees who complete *Business Conduct Manual* training annually ranges between 98% and 99%, where workers on long-term leave and those leaving the company account for the remaining 1-2%.

The Goodyear Group, and thus Tire Company Debica S.A., provides protection for whistleblowers. This issue 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

In 2024, the activities undertaken at Tire Company Debica S.A. regarding employee health & safety include:

1. Improving the management of the near miss system
2. Implementation of a plate cutting machine on two mixers – elimination of the use of knives
3. Implementation of a project to improve safety at winding and unwinding stations

The scope of activities in point 3 applies only to employees of Tire Company Debica S.A. working in the production hall. The activity described in point 1 also affects the health and safety of employees in the value chain, because work for the plant is also carried out by external companies whose employees provide services closely related to the production process.

The health and safety of employees is paramount for Tire Company Debica S.A. The Company strives each and every day to have the safest operations in the world, with a goal of zero serious injuries. The Company promotes a culture of safety, with every employee at every level of the organization having a personal responsibility for safety.

Tire Company Debica S.A. 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 Tire Company Debica S.A. related to the area of EHS in the last reporting period did not require any significant capital or operating expenditures in 2024.

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 also maintains a register of EHS incidents. In 2024, the Company carried out an information campaign on reporting potential accidents. Reporting incidents is crucial for maintaining safety standards as it helps to identify potential risks at early stage and implement measures to prevent them.

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 Tire Company Debica S.A. 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 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

The Company's objectives related to occupational health and safety at Tire Company Debica S.A. include:

	BASELINE		GOAL	
	YEAR	START	YEAR	TARGET
Total Incident Rate (TIR) ⁴²	2023	n/a	2024	1,13
Serious Injury Rate (SIR) ⁴³	2023	0	2024	0

The targets are based on the 2023 results. 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 Tire Company Debica S.A. 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 means two-way communication, involving dialogue and exchange of information to obtain informed feedback.

⁴² TIR - this is the accident rate and is calculated according to the formula: number of accidents at work x 200,000/number of hours worked

⁴³ SIR - this is the rate of severe accidents and is also calculated according to the formula: number of severe accidents (death, loss of sight, hearing, amputation) x 200,000/number of hours worked

Objectives related to occupational safety of Tire Company Debica S.A. in 2024⁴⁴:

Indicator	Goal for 2024	Achieved result
Total Incident Rate (TIR)	1,13	1,29
Serious Injury Rate (SIR)	0	0

The objectives related to occupational health and safety adopted by Tire Company Debica S.A. are adapted to the regulations at the national, EU or international level. When developing the goals, the life and health of employees were taken into account. Employees can submit their comments and observations, which can be taken into account when setting goals.

S1-6 – Characteristics of the undertaking's employees

Number of employees by duration of employment by gender⁴⁵.

	Sex	Average number of employees	Number of employees at the end of the reporting period
Permanent employment	Men	2220	2254
	Women	444	465
Total employees		2664	2719
Temporary employment	Men	204	264
	Women	51	75
Total employees		255	339

	Sex	Average number of employees	Number of employees at the end of the reporting period
Full-time	Men	2422	2518
	Women	496	540
Total employees		2918	3058
Part-time	Men	1	0
	Women	0	0
Total employees		1	0

In 2024, the Company seconded one man to work in Luxembourg.

⁴⁴ The Company did not change its EHS related targets in 2024

⁴⁵ Personal data is reported as the number of employees and includes employees of the Company seconded to work in Goodyear Group companies, and excludes employees of other companies of the Goodyear Group seconded to work in Tire Company Debica SA. The period-end status is the data at the end of the period that the report covers. The number of employees is also disclosed in the financial statements, item 15 of the Additional Explanatory Notes to the Financial Statements.

In 2024, there were no employees at Tire Company Debica S.A. who did not have guaranteed working hours. In the reporting period, 298 people left the Company, and the turnover rate was 9,74%. The Company recorded resignation among employees with less than 12 months of work experience.

Employee turnover rate data:

	Indicator	Total number at the end of the reporting period
Number of employees (whole number/FTE)		
Men	10,37%	261
Women	6,85%	37
Number of temporary employees (whole number/FTE)		
Men	40,53%	107
Women	9,33%	7
Number of permanent employees (whole number/FTE)		
Men	6,83%	154
Women	6,45%	30

S1-7 – Characteristics of non-employees in the undertaking's own workforce

At the end of 2024, there were 31 people in Tire Company Debica S.A. who were not an employee and constituted the Company's own employee resource⁴⁶.

S1-14 – Health and Safety metrics

Tire Company Debica S.A. manages health and safety issues in strict accordance with all applicable laws, including in particular the Labor Code. Occupational health and safety management is regulated consistently with the global Responsible Operations Policy. The Company has in place general health and safety instructions and instructions for specific workstations at machines on the production line. The EHS area of Tire Company Debica S.A. follows the Goodyear Group rules of keeping records of injuries and illnesses, reporting serious injuries (SI) and the Global Contractor Environmental, Health & Safety System in relation to employees of external companies who work on the Company's premises. 100% of employees of Tire Company Debica S.A. are covered by the occupational health and safety management system. In 2024, there were no fatal accidents in the Company. In the reporting period, the accident rate was at the level of 1,29. There were also no reported cases of work-related illness (occupational disease) among employees. The total number of days of employee absences due to injuries at work was 1005.

⁴⁶ The number of non-employees who constitute the Company's own employee resource was calculated on the basis of the type of contract. Non-employees are considered to be physical persons who have a different type of contract with the Company than an employment contract and contractors employed by a temporary employment agency who perform work for Tire Company Debica S.A. The number of non-employees is given in the number of persons (headcount).

S1-17 – Incidents, complaints and severe human rights impacts

In 2024, Tire Company Debica S.A. did not record any information regarding non-compliance with human rights.⁴⁷ No sanctions or penalties were imposed on the company in this respect. In 2024 there were no incident of discrimination, including harassment.

⁴⁷ All relevant information about violations, regardless of the reporting channel, is recorded in the Goodyear Group internal incident management system, in which allegations regarding 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

The actual and potential positive impacts on workers in the upstream and downstream value chain related to child and forced labor were evaluated through an impact analysis carried out as part of a double materiality assessment conducted in 2024. The process included evaluating the results of interviews with Company representatives, surveys sent to external and internal stakeholders, analysis of sustainability assessments and competitors' activities, regulatory context, and value chain analysis. Tire Company Debica S.A. engaged its stakeholders, including suppliers, in the double materiality analysis process, giving them the opportunity to express their opinion on the Company's impact on the value chain. The opinions expressed influenced the determination of important topics, in accordance with the ESRS standard.

Based on the double materiality analysis process as part of the impact analysis, the following subtopics have been identified as material for Tire Company Debica S.A. in 2024:

- Child labor
- Forced labor

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

The production of tires in Tire Company Debica S.A. depends on a stable supply of various materials including natural rubber. Goodyear is continuously assessing its supply chain impacts associated with environmental and social concerns. Within the global natural rubber supply chain, more than 90% of the global natural rubber is made from latex sourced from Southeast Asia and West Africa. Due to the nature of the crops, the origin of the raw materials, and internal socio-economic practices, some of the rubber-exporting countries are vulnerable to forced labor and child labor practices. At the stage of natural rubber cultivation and collection, an increased incidence of forced labor and children has been identified in some countries of Southeast Asia. Ethical sourcing of natural rubber is crucial for the company to maintain production and support its business strategy. The double materiality analysis carried out in 2024 did not reveal material risks and/or opportunities related to child labor or forced labor from the financial perspective or negative impacts resulting from influences and dependencies on workers in the value chain. In order to strengthen the positive impact of Tire Company Debica S.A. and the Goodyear Group, the employees of the Goodyear Group responsible for verifying suppliers use reputable third party platforms, which also cover the issues of the prohibition of forced labor and child labor - in the case of low performance and higher risk, appropriate actions are taken with suppliers to verify the actual state of affairs and implement appropriate actions. Every 2 years, the Goodyear Group evaluates 100% of its suppliers of natural rubber in terms of human rights and cooperates with suppliers and partners in the event of irregularities related to a material topic.

S2-1 – Policies related to value chain workers

The issue of managing a significant impact on workers in the value chain is regulated in the Suppliers' Code of Conduct at Tire Company Debica S.A. The 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 receive the conditions that the Goodyear Group expects to be followed. Suppliers and business partners must comply with Goodyear's 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 have a duty to recognize and respect the rights of workers to join the organizations of their choice or to refrain from joining a given organization) and respect for the right of workers to collective bargaining through representatives elected by them (if the trade union has been elected in accordance with applicable law).

The Supplier Code of Conduct helps the company do business with reputable business partners who agree to adhere to the company's ethical standards and business practices. The Code is available to any business partner and also includes provisions on the requirement of full compliance with applicable laws with respect to child labor, non-discrimination and forced labor, environmental protection, care for safe and healthy working conditions, guidelines and prevention of corruption.

The Global Human Rights Policy obliges Tire Company Debica S.A. 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 to comply with all applicable labor and human rights laws, regulations and standards in the space of local child labor, wage and hours, and other labor laws. Goodyear's Human Rights Policy references Goodyear's Supplier Code of Conduct. The provisions of the Goodyear's Supplier Code of Conduct do not refer to other international declarations on human rights.

In its day-to-day operations, Tire Company Debica S.A. is not directly involved in relations with workers in the value chain, except for workers of companies that are closely integrated and operate in the company's production plant, providing services related to the production process. Tire Company Debica S.A. cooperates with these stakeholders regularly, and the 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 in Tire Company Debica S.A.

In a manner consistent with the principles of the Goodyear Group, Tire Company Debica S.A. also enables the implementation of corrective actions in terms of the impact on 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 Goodyear Group's Procurement organization initiates corrective actions with suppliers. In the event that corrective action does not produce sufficient results, Goodyear Group may decide to terminate the relationship with the supplier. According to the Supplier Code of Conduct, suppliers must promptly take the necessary corrective action to correct any non-compliance with its provisions. In the event of any non-compliance or in the event that the supplier is unable or unwilling to comply with the requirements of the Supplier Code of Conduct, the Goodyear Group reserves the right, among others, to suspend further purchases, terminate the contract and terminate the business relationship.

Stakeholder interests are considered both at the corporate level within the Goodyear Group and locally at Tire Company Debica S.A. The Goodyear Group continuously reviews its policies, considering new regulations and the outcomes of discussions on new legislation, as well as stakeholder engagement. These observations or guidance may also be incorporated and reflected in revised policies. In Tire Company Debica S.A., there is no separate position responsible for the protection of human rights. This issue is overseen by the Goodyear's Group Human Rights Steering

Committee, which consists of leaders representing the global Procurement, Environmental Health & Safety, Human Resources, Sustainability and Operations teams. The sourcing process is handled on a global level by the relevant legal, compliance, and procurement positions. As part of the Goodyear Human Rights Policy, the Goodyear Group has publicly committed to respecting and protecting fundamental human rights, in compliance with the laws and regulations of each country in which we operate and in line with internationally recognized human rights standards including the UN Guiding Principles on Business and Human Rights.

S2-2 – Processes for engaging with value chain workers about impacts

The issue of cooperation with persons performing work in the value chain of Tire Company Debica S.A. in the scope of the prohibition of child labor and forced labor is regulated by the Supplier Code of Conduct, described in indicator S2-1 – Policies related to persons performing work in the value chain.

If workers in the value chain have concerns regarding violations of law or internal policies, they can contact the Goodyear Integrity Hotline. Each report is examined and analyzed, and on this basis the possibility of updating the applicable procedures is analyzed. Direct involvement of workers in the value chain at Tire Company Debica S.A. takes place only in relation to persons employed by external companies who work on the premises of the plant in Debica –both manual workers and managers responsible for sections and departments in the company's production plant have daily, direct contact with these people. All potential human rights violations they notice are reported through various channels of the Goodyear Group including the Hotline. In addition, all new suppliers are screened through a special screening system managed by a reputable third party. Selected suppliers are assessed through the third party external rating platform in the 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

Tire Company Debica S.A. supports its human rights obligations (including the prohibition of child and forced labor) in a consistent manner across the Goodyear Group through multiple processes, including, among others, due diligence, supplier management programs, and complaint mechanisms (Goodyear Integrity Hotline) and corrective actions.

Workers in the value chain have access to the Goodyear Integrity Hotline, which allows them to report anonymously their concerns or needs directly without the fear of retaliation (for more details about Goodyear Integrity Hotline system, please see chapter ESRS G1). In accordance with Goodyear Group policies, suspected breaches of human rights obligations in the business or supply chain are investigated in detail. For more information, see among others the section S2-2 – Processes of engaging with value chain workers about impacts. The Goodyear Group uses an independent third party to operate the Goodyear Integrity Hotline. Detailed description of Goodyear Integrity Hotline is described under chapter G1: Business conduct.

The Goodyear Group indirectly supports the awareness of the workers in the value chain of the existence of this channel where they can report their concerns. All suppliers of the Goodyear Group are required to ensure that their employees are aware of and comply with the Goodyear Supplier Code of Conduct, which provides clear information regarding the reporting channel established by the Goodyear Group. Goodyear requires its suppliers to comply with Goodyear's Supplier Code of Conduct or have their own comparable code of conduct and commitments. Failure to do so may result in the denial or termination of the business relationship.

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 effectiveness of those action

Tire Company Debica S.A., like the entire Goodyear Group, actively opposes unlawful child labor and forced labor in the value chain and makes sure that the activities undertaken do not pose a significant risk of their occurrence. The activities and plans carried out by the Goodyear Group in this area do not involve the need for significant operational or capital expenditures in the Polish company.

In support of Goodyear's policies and standards, the Goodyear Group manages and oversees its human rights strategy through a dedicated body, the Human Rights Sub-Committee. This committee is responsible for Goodyear's Global human rights strategy. The committee provides annual updates on Goodyear's Global approach to human rights simultaneously to both the Goodyear senior leadership and Board Committee on Corporate Responsibility and Compliance.

In 2024 The Goodyear Group conducted a special educational module on human rights. The aim of the training was to better understand human rights issues by the Goodyear Group's employees, with particular emphasis on the impact of the Goodyear Group's actions to protect and promote human rights. Training was dedicated to Procurement department employees in Goodyear Group.

The Goodyear Group audits all its natural rubber suppliers for child and forced labor every two years. As of 2023, such audits were carried out – virtually or on-site – for 100% of the natural rubber supply chain for the Goodyear Group. By 2025, the Goodyear Group plans to carry out similar checks on suppliers of other raw materials. Certain suppliers are also checked through the third-party assessment platform in the areas of health and safety, working conditions, social dialogue and human rights. If the supplier scores below the minimum, they are asked to provide an action plan. In the event of no response or improvement, termination of cooperation is considered. The Goodyear Group has also established a dedicated team of Business Process Experts responsible for monitoring suppliers' activities – in case of doubts, they are forwarded to the teams responsible for procurement. Goodyear Group is continuously reviewing opportunities and identifying new potential activities to address sustainability-related risks and impact within its value chain.

In accordance with the principles adopted and described in this statement, the Goodyear Group, upon becoming aware of activities contrary to human rights, investigates the issues or allegations according to internal process and depending on the outcome and recommendations engages with the supplier and agrees on the execution of a remedial 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 of cooperation with persons performing work in the value chain in the field of impacts and S2-3 –Processes to remediate negative impacts and channels for value chain workers to raise concerns at this level. The Goodyear Group centrally sources raw materials, and Goodyear therefore requires suppliers to adhere to high standards of human rights. In the event that Goodyear learns that business partners and suppliers do not meet certain standards, Goodyear requires them to develop corrective plans and actions.

In 2024, Tire Company Debica S.A. did not record any incidents related to human rights, including child labor, in its upstream or downstream value chain.

S2-5 – Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

The objectives of Tire Company Debica S.A. in terms of counteracting significant negative impacts or increasing positive impacts on workers in the value chain are in line with the goals adopted by the Goodyear Group. These are:

- Traceability in Raw Material Volume: 50% in 2025 (base year 2023 – 16,4%; progress in 2024 – 12%)
- Percentage of natural rubber suppliers audited; 2025 – 100% (ongoing process - every 2 years we audit 100% of all natural rubber suppliers)

Tire Company Debica S.A. and the Goodyear Group identify natural rubber as a key raw material in production. The value chain and the sourcing of natural rubber can involve the risk of child labor or forced labor. The Goodyear Group has therefore set a target of auditing all natural rubber suppliers every 2 years. The process of setting the target did not include direct consultation with value chain workers and their representatives. Nevertheless, human rights aspects were considered relevant in setting this goal. Progress towards the goal is monitored by Global Procurement department within Goodyear Group. As part of its auditing target for the suppliers of natural rubber, Goodyear Group reserves the right to request information or access to suppliers' facilities at any time to confirm compliance with Goodyear's Policies, including but not limited to child labor and forced labor. In the event of breaches, our procurement team takes appropriate action, which may include working with suppliers to develop remediation plans or, where appropriate, terminating the business relationship. The results of audits and corrective actions are taken into account in strategic decisions at the global level.

In the Company's opinion, the objectives adopted in the Goodyear Group reduce the risk of human rights violations, by increasing the traceability of the source of raw materials and the continuation of supplier audits. These activities are aimed at detecting any violations, such as forced labor or child labor.

The targets set (percentage of volume on raw materials of traceable origin and percentage of suppliers of natural rubber audited) relate to the upstream value chain.

The Goodyear Group has set this goal in part because sourcing natural rubber – particularly in Southeast Asia – can involve a risk of child labor or forced labor. The implementation of the assumed goal is to counteract this as well as provide more visibility into the Group's value chain. The purpose was consulted within the Goodyear Group and is in line with other internal initiatives an international legislative action, such as introducing monitoring of supply chains and the introduction of traceability systems to minimize negative effects, e.g., forest degradation. In 2024, no changes were made to the set goals or metrics.

G1- Business conduct

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

In accordance with *the Company's Articles of Association*, the administrative and management bodies of Tire Company Debica S.A. are the Management Board and the Supervisory Board. The Articles of Association define their roles in relation to the conduct of business activities by the Company.

According to the Articles of Association, the Management Board manages the Company's affairs and represents it externally. The scope of its activities includes all matters of the Company not reserved for the exclusive competence of the General Meeting of Shareholders or the Supervisory Board.

The Supervisory Board exercises supervision over the Company's activities in all areas of its activity. Its powers include among others:

- appointing and dismissing members of the Management Board,
- audit of the Management Board's report,
- audit of the financial statements,
- appointment 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 to the Supervisory Board.

Both the Management Board and the Supervisory Board members have varied and adequate experience to run and supervise business operations in all aspects related to management. Detailed information around the role and expertise of the administrative, management and supervisory body on business conduct matters are described under.

IRO-1 - Description of the processes for identifying and assessing material impacts, risks and opportunities

In 2024, Tire Company Debica S.A. carried out a double materiality process, in accordance with the European Sustainability Reporting Standards (ESRS) and the Corporate Sustainability Reporting Directive (CSRD). The process analyzed information from interviews with representatives of the Company, surveys sent to external stakeholders and employees, analysis of sustainability ratings and peer companies' activities, regulatory context and value chain analysis. The analysis of the financial impact, which is a part of the double materiality analysis, allowed for the identification and assessment of financial risk factors and opportunities related to the ESRS thematic standards.

MDR-P Policies adopted to manage material sustainability issues

As part of the double materiality analysis, the following topics were identified as material related to sustainable development:

- corporate culture,
- protection of whistleblowers,
- corruption: prevention and detection including training

The Company manages each of these areas through adopted and implemented policies and procedures. The Management Board of Tire Company Debica S.A. is responsible for the implementation of those policies by the Company and these are non-confidential documents, available on the [Goodyear Group websites](#). Additionally, the Company undertakes effort to make

the policies available for all employees and constantly raises awareness in the area of ethical values and policies. The Company's policies are available for all associates via multiple channels – on the intranet, through the HR Portal, and on the Company Policies SharePoint. Awareness communication campaigns on our intranet and through emails follow the rollout of new or updated key policies within the organization. Moreover, the company organizes special thematic awareness sessions, including a Compliance Week, which includes activities to raise awareness about compliance and ethics policies and procedures.

The corporate culture of Tire Company Debica S.A. is based on *the Business Conduct Manual (BCM)*. The BCM defines the values of the organization and outlines key policies and procedures that help associates understand what it means to Act with Integrity and know their roles and responsibilities in following legal and ethical obligations. The document also sets out the rules for reporting ethical concerns and the consequences of violating the law or policies of the Goodyear Group. The document is binding on all employees of the Goodyear Group worldwide. In addition, many of the principles contained in the BCM also apply to persons acting on behalf of or under the direction of the Goodyear Group. *The Business Conduct Manual* does not refer directly to the norms or initiatives of third parties.

The protection of whistleblowers at Tire Company Debica S.A. is ensured by the Goodyear Group's *Speak Up Policy*. The policy applies to all companies of the Goodyear Group, its employees and associates, and external third parties. The policy requires all Goodyear associates to report violations or suspected violations of law or Company policy through one of the channels identified in the *Speak Up Policy*. In addition to associates, the Goodyear Group encourages anyone, including third parties, with knowledge or concern of unethical or illegal activities to disclose them. The *Speak Up Policy* describes the methods of reporting irregularities, the procedures for conducting investigations, and emphasizes Goodyear's prohibition against retaliation against persons providing information in good faith. This is also emphasized by the Business Conduct Manual, which strictly prohibits any form of retaliation against persons who have reported violations of applicable policies or laws in good faith and who cooperate honestly and fully during the investigation. *Goodyear Group's Speak Up Policy* is based on applicable legal regulations, including EU Directive 2019/1937.

Anti-corruption is governed by *Goodyear's Anti-Bribery Policy*. The Anti-Bribery Policy applies to all Goodyear Group companies around the world, and includes associates and business partners in the value chain. Goodyear's Supplier Code of Conduct further explains that suppliers and business partners are required to comply with applicable anti-corruption laws. The provisions of the anti-corruption policy clearly and precisely prohibit employees of Tire Company Debica S.A., agents of Goodyear, and certain other third parties from directly or indirectly participating in corrupt practices (both against state officials, including facilitating payments, and commercial corruption - a form of corruption that is not necessarily related to any state official, but to the payment of a bribe to a private person, such as a customer or supplier representative). According to the policy, employees are obliged 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 Company declares that it will give up any business opportunity that can be won only through unauthorized or illegal payments, bribes, gifts, discounts, commissions or similar incentives. In addition, before starting cooperation with selected covered third parties (defined based on risk-based approach), Tire Company Debica S.A. requires that they meet the procedures described in *the Goodyear International Operational Guide for Compliance with Anti-Corruption Regulations*. Goodyear Group's anti-bribery records are in accordance with the US Foreign Corrupt Practices

Act (FCPA) and the UK Anti-Corruption Act. The Anti-Bribery Policy is also an appendix to contracts with third parties.

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 Policies and Corporate Culture

Corporate culture

The corporate culture of Tire Company Debica S.A. is consistent with the culture of the Goodyear Group and is based on the Goodyear Group policies which are also in force in the Company. The Business Conduct Manual is a key document that outlines Goodyear's expectations for workplace behavior, commitment to mutual respect and other important ethical standards, among others:

- the obligation of the employee and the supervisor,
- rules in force in the workplace, including, among others, mutual respect, compliance with health and safety regulations and protection of personal data,
- methods of reporting irregularities (including anonymously), description of the process of conducting the investigation, including the obligation of confidentiality and the prohibition of retaliation,
- compliance issues, including, among others, counteracting corruption, preventing conflicts of interest, using the company's resources and securing intellectual property,
- product quality and environmental issues,
- respect for universal human rights.

Employees of Tire Company Debica S.A. are required to undergo annual certification on the basis of the *Business Conduct Manual*. The certification process is a confirmation that employees have read, understood and committed to the *BCM* and the Goodyear policies referenced therein. In addition, employees are required to disclose certain irregularities or violations of law or policy of which they are aware. The *Business Conduct Manual* is an element of training for people hired to work in the Company, including production employees, who receive a copy of the *BCM*, which they confirm in an appropriate statement.

In addition to the annual Business Conduct Manual certification, numerous training and awareness-raising initiatives on compliance, culture and ethics are organized within the Goodyear Group. Three online courses per year covering various compliance subjects, such as anti-bribery, competition law, workplace respect, privacy, conflicts of interest, human rights and international trade controls are assigned. The three-year training cycle is reviewed and updated annually to ensure topics remain relevant and address the risks Goodyear Group faces.

The Compliance and Ethics Team, together with representatives of the legal department of Goodyear Group, including Tire Company Debica S.A. where applicable, regularly organize the "Compliance Week", which offers interactive sessions shaping high ethical standards of the Company's employees. Following the international trend set by the Association of Certified Fraud Investigators (ACFE), Goodyear group is organizing Fraud Awareness Week in November, which also covers anti-corruption issues and educates employees on how to report wrongdoing. In 2024 Fraud Awareness Week was organized in January and November.

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 Relations Policy in the Workplace detail Goodyear's commitment to helping associates avoid situations in which their relationships with other associates, customers, vendors, or other third parties may, or may appear to, conflict with Goodyear's interests. Goodyear provides a disclosure process for associates to self-report conflicts of interest. The relevant application form allows for the disclosure of current, potential or future conflicts of interest, as well as family connections. Goodyear is committed to resolving such disclosures fairly and consistently. The data indicated in the form are then analyzed by the HR department, the legal department and the direct manager in order to mitigate the negative consequences and risks associated with the described situation.

Whistleblowing and whistleblower protection

In accordance with the global *Speak Up Policy*, all employees within Goodyear Group are required to comply with the Business Conduct Manual, all Company policies and all applicable laws, and to report violations or suspected violations in accordance with the *Speak Up Policy*. Tire Company Debica S.A. provides employees and stakeholders of the company who have information about unethical or illegal conduct with numerous reporting channels. Employees and the Company stakeholders can provide information by contacting:

- their superior;
- a representative of respective HR Department;
- Compliance & Ethics
- Internal Audit
- Goodyear Integrity Hotline (anonymous reporting available)
- Goodyear Group Lawyer respective to the entity
- Office of the General Counsel.

All reports submitted through the Goodyear Integrity Hotline are promptly acknowledged and assigned to an investigative team, which may include members from Compliance and Ethics (that operates as separate unit within the organizational structure), Human Resources, Internal Audit, Legal, Environmental, Health and Safety, Global Security and Cybersecurity. The investigative process involves conducting background search, information gathering, documents collection, data analysis and interviews to ascertain if there has been a violation of policy or law. While maintaining confidentiality and an unbiased approach, the investigation culminates in a final report summary that is reviewed by relevant parties (on need-to-know basis) within Goodyear to determine appropriate disciplinary and remediation actions.

Goodyear Group expects employees to provide complete, accurate and truthful information in the course of an investigation and prohibits interfering with investigations, providing false information or altering or destroying documents. Any employee who violates or supports a violation of Company policies is subject to disciplinary action, including dismissal, and civil and criminal prosecution. Upon completion of the investigation, the Goodyear Group will assess the cause of the identified problems and determine the necessary corrective actions. In addition, in accordance with the *Speak Up Policy*, the results of the investigation may be communicated to appropriate internal or external parties – including Goodyear's Compliance and Ethics Committees, senior management, management and law enforcement agencies.

In accordance with *the Business Conduct Manual* and *the Speak Up Policy*, Tire Company Debica S.A. prohibits any form of retaliation against whistleblowers, such as:

- degradation or transfer,
- refusal of promotion,
- loss of benefits or privileges,
- dismissal from work 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.

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* makes it clear that making a report or cooperating with an investigation does not protect the reporting person from disciplinary action related to his or her own misconduct. According to the law, reporters are kept informed of the investigation's progress and its resolution, upholding Goodyear non-retaliation policy and ensuring transparency. Continuous data analysis of internal investigations helps Goodyear to refine processes and maintain the highest standards of integrity.

Whistleblowers who believe that they have been retaliated against for submitting a report despite the applicable anti-retaliation rules can report it through multiple reporting channels, including the Goodyear Integrity Hotline.

Anti-corruption

Tire Company Debica S.A. counteracts corruption based on the policies and regulations adopted throughout the Goodyear Group, in particular:

- *Business Conduct Manual*
- *Anti-r Bribery Policy and documents (among others. International Operational Guide on Anti-Corruption Compliance)*
- *Policy on Gifts, Meals, and Entertainment (External Giving and Receiving)*

In accordance with *the Anti-Bribery Policy*, no employee of Tire Company Debica S.A. may directly or indirectly, offer or accept any material benefits in order to obtain or maintain business opportunities or to obtain improper benefits. The *Anti-Bribery Policy and related documents* also precisely regulate the principles of Due Diligence carried out before starting business cooperation with third parties.

The Policy on gifts, meals and entertainment (external giving and receiving) prohibits giving or accepting among others.:

- 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 – preferably with a company logo – with a face value of less than \$100. Gifts of higher value must be approved in writing by the first and second level managers of the employee in question. The policy permits the giving and receiving of meals and entertainment involving a Third Party, provided it meets specific criteria. These criteria

include a legitimate business purpose, reasonable value, a suitable number of attendees, and an appropriate frequency. Additionally, the inviting party must be present. If the value of the meal or entertainment exceeds U.S. \$250.00 or involves out-of-town travel or an overnight stay, prior written approval from both first- and second-level reporting managers is required to ensure there is adequate business rationale for the event. In addition, the Goodyear Group maintains a Gifts & Entertainment Disclosure Form, in which employees disclose each time the gifts or invitations to an entertainment event received or given. The form is available for all associates, however, associates in certain departments and roles are required to utilize the form for all gifts and entertainment offered or provided to the associate.

G1-3 - Prevention and detection of corruption and bribery

In 2024, Tire Company Debica S.A. did not formally identify specific positions with higher exposure to corruption risk. Instead, Goodyear provides anti-bribery training to all salaried employees. Blue-collar workers receive information on anti-corruption rules from their superiors, who, as part of their managerial duties, are obliged to cascade information received through mandatory trainings. As part of the anti-corruption training, Tire Company Debica S.A. draws attention to the need to be vigilant in cooperation with third parties, emphasizing the importance of keeping accurate and up-to-date documentation and transparency in activities. In the training, employees are instructed on how to record events and payments as they occur to avoid errors or unintentional omissions. In addition, the participants of the training are educated to understand what can be considered a benefit of value, what is crucial in preventing corruption, and that excessive expenses incurred by third parties require appropriate attention. In terms of reporting, the training indicates the need to report to the Legal Department or Compliance and Ethics Department any events that require verification, such as requests for additional fees, employment of additional entities by agents (or other third parties), and payment requests for unclear invoice items.

Payments and operations prohibited under Goodyear's Anti-Bribery Policy are equally improper if they are made by third parties or made directly by employees. Consequently, agents, distributors and other third parties 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. The Goodyear Group employees are responsible for ensuring that third parties acting on behalf of the Company comply with the Goodyear Anti-Bribery Policy, the American law: Foreign Corrupt Practices Act (FCPA) and local laws.

Prior to entering into a relationship, certain third parties must undergo a due diligence process conducted by Goodyear employees. Based on Goodyear's risk assessment, which identified certain types of third parties that present a higher corruption risk, selected third parties undergo enhanced procedures aimed at preventing corruption, following a risk-based approach. In addition, it is required that the selected employees of the covered third parties to whom the verification relates complete the anti-corruption training assigned to them in the Goodyear Group system operated by reputable third party, which is an important element of preparation for cooperation with the Goodyear Group.

Percentage of people in positions at risk covered by anti-corruption training.	100%
Percentage of online training completion rate (2024 course covering anti-corruption).	100%

The extent to which training is provided to members of administrative, management and supervisory bodies. ⁴⁸	87,5%
Percentage of online training completion rate of members of administrative, management and supervisory bodies (2024 course covering anti-corruption).	100%

In accordance with the rules of the Goodyear Group, Tire Company Debica S.A. may not, without the express consent of the Legal Counsel, make any payment from the Company's funds to a political party, party official or political committee or a candidate for any position in the office. For charitable donations, the Goodyear Group has developed criteria that must be met – among others they must comply with applicable laws and regulations. All charitable donations are recorded.

As member of Goodyear Group, Tire Company Debica S.A.'s anti-bribery policies are available through the global website of Goodyear, ensuring accessibility for all stakeholders and Goodyear suppliers. Anti-corruption policy is further reinforced and communicated through due diligence process and purchasing and customer agreements, embedding global commitments of Goodyear to ethical business practices.

⁴⁸ One member of the Supervisory Board is an employee representative and holds a position at the production line. Physical workers do not have access to online training platforms, but they receive information on anti-corruption policies from their supervisors, who, as part of their managerial duties, are required to pass on information received during mandatory training.

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

Ireneusz Maksymiuk President of the Management Board, Finance Director

Anna Winiarska-Miśkowiec Member of the Management Board, Senior Legal Counsel

Marko Nahtigal Member of the Management Board, Production Director