



HORSE POWERTRAIN SOLUTIONS SL.

# 2025 CDP Corporate Questionnaire 2025

Word version

**Important: this export excludes unanswered questions**

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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## C1. Introduction

### (1.1) In which language are you submitting your response?

Select from:

☒ English

### (1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ EUR

### (1.3) Provide an overview and introduction to your organization.

#### (1.3.2) Organization type

Select from:

☒ Privately owned organization

#### (1.3.3) Description of organization

*HORSE was born in 2023 as a JV of Renault, Geely and Aramco, to offer solutions for the decarbonization of the automotive industry. To do so, the company is innovating and developing new technologies around 3 main axes: - Improving the efficiency of internal combustion engines. - Improving hybrid and plug-in engine efficiency through batteries and other solutions such as the Range Extender, optimizing power electronics. - Research into future fuels, such as synthetic or e-fuels and hydrogen.*

*[Fixed row]*

### (1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

#### (1.4.1) End date of reporting year

#### (1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☒ Yes

#### (1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☒ Yes

#### (1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☒ 1 year

#### (1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☒ 1 year

#### (1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☒ 1 year

[Fixed row]

#### (1.4.1) What is your organization's annual revenue for the reporting period?

7189131000

#### (1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

**(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?**

**ISIN code - bond**

**(1.6.1) Does your organization use this unique identifier?**

*Select from:*

☒ No

**ISIN code - equity**

**(1.6.1) Does your organization use this unique identifier?**

*Select from:*

☒ No

**CUSIP number**

**(1.6.1) Does your organization use this unique identifier?**

*Select from:*

☒ No

**Ticker symbol**

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

### SEDOL code

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

### LEI number

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

959800SPJD9MSJUL1797

### D-U-N-S number

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

B – 72808710

### Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:  
☒ No  
[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☒ Chile

☒ Spain

☒ Brazil

☒ Turkey

☒ Romania

☒ Portugal

☒ Argentina

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	<div>Select from: <input checked="" type="checkbox"/> Yes, for all facilities</div>	N/A

[Fixed row]

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

*Horse Powertrain Solutions, S.L.*

#### **(1.8.1.2) Latitude**

*40.520631*

#### **(1.8.1.3) Longitude**

*-3.661089*

#### **(1.8.1.4) Comment**

*Holding based in Madrid, Spain*

### **Row 2**

#### **(1.8.1.1) Identifier**

*Horse Powertrain Spain, S.L. (Valladolid)*

#### **(1.8.1.2) Latitude**

*41.604941*

#### **(1.8.1.3) Longitude**

*-4.720284*

#### **(1.8.1.4) Comment**

*Valladolid Plant in Spain*

### **Row 3**

#### **(1.8.1.1) Identifier**

*Horse Powertrain Spain, S.L. (Sevilla)*

**(1.8.1.2) Latitude**

*37.428349*

**(1.8.1.3) Longitude**

*-5.980943*

**(1.8.1.4) Comment**

*Sevilla Plant in Spain*

**Row 4**

**(1.8.1.1) Identifier**

*West Horse Powertrain Portugal*

**(1.8.1.2) Latitude**

*40.667791*

**(1.8.1.3) Longitude**

*-8.615665*

**(1.8.1.4) Comment**

*Portugal Plant based in Aveiro*

**Row 5**

**(1.8.1.1) Identifier**

*Horse Romania S.A.*

**(1.8.1.2) Latitude**

*44.943744*

**(1.8.1.3) Longitude**

*24.933654*

**(1.8.1.4) Comment**

*Romania plan based in Pitesti*

**Row 6**

**(1.8.1.1) Identifier**

*Oyak-Horse Makine Ekipmanları Ticaret ve Sanayi*

**(1.8.1.2) Latitude**

*41.026797*

**(1.8.1.3) Longitude**

*29.122598*

**(1.8.1.4) Comment**

*Turkey plant based in Bursa*

**Row 7**

**(1.8.1.1) Identifier**



*Horse Brasil S.A.*

**(1.8.1.2) Latitude**

*-25.521841*

**(1.8.1.3) Longitude**

*-49.118051*

**(1.8.1.4) Comment**

*Brazil plant based in Curitiba*

**Row 8**

**(1.8.1.1) Identifier**

*Horse Chile SpA*

**(1.8.1.2) Latitude**

*-32.822788*

**(1.8.1.3) Longitude**

*-70.615136*

**(1.8.1.4) Comment**

*Chile plant based in Cormecanica*

**Row 9**

**(1.8.1.1) Identifier**

Horse Argentina S.A.

#### (1.8.1.2) Latitude

-34.586098

#### (1.8.1.3) Longitude

-58.43091

#### (1.8.1.4) Comment

Argentina plant based in Cordoba  
[Add row]

### (1.24) Has your organization mapped its value chain?

#### (1.24.1) Value chain mapped

Select from:

☒ Yes, we have mapped or are currently in the process of mapping our value chain

#### (1.24.2) Value chain stages covered in mapping

Select all that apply

☒ Upstream value chain

#### (1.24.3) Highest supplier tier mapped

Select from:

☒ Tier 1 suppliers

#### (1.24.4) Highest supplier tier known but not mapped

Select from:

☒ Tier 2 suppliers

#### (1.24.7) Description of mapping process and coverage

*HORSE has mapped its entire upstream value chain up to its Tier 1 suppliers within the 7 countries it operates. These have been deemed to be most critical regarding sustainability, mainly in relation to HORSE's carbon footprint. As part of the mapping, an ESG assessment of the pertinent suppliers was conducted, requesting the completion of a carbon footprint questionnaire to increase the accuracy of its footprint calculation. It is also working with some of its most relevant suppliers to establish decarbonization measures.*

*[Fixed row]*

#### (1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

##### (1.24.1.1) Plastics mapping

*Select from:*

☒ No, and we do not plan to within the next two years

##### (1.24.1.5) Primary reason for not mapping plastics in your value chain

*Select from:*

☒ Judged to be unimportant or not relevant

##### (1.24.1.6) Explain why your organization has not mapped plastics in your value chain

*Our business model is based on the design and manufacture of propulsion systems for automotive manufacturers (OEMs). In this sense, the main materials used in the manufacture of engines and gearboxes are aluminium and steel. Plastic is a material with a very residual content in our products, so the management of these issues is considered immaterial. Specifically, the share of materials contained in our products is the following: - Iron. Steels and castings (55%). - Aluminium (30%). - Polymers (4%). - Copper (1%). - Others metals (9%)*

*[Fixed row]*

## **C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities**

**(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?**

### **Short-term**

**(2.1.1) From (years)**

1

**(2.1.3) To (years)**

5

**(2.1.4) How this time horizon is linked to strategic and/or financial planning**

*The choice of horizon is made in line with the maturity of the ESG Plan 2030 and its monitoring. It is also aligned with the company's business plan.*

### **Medium-term**

**(2.1.1) From (years)**

5

**(2.1.3) To (years)**

25

**(2.1.4) How this time horizon is linked to strategic and/or financial planning**

*This has been chosen because sales projections have been made to 2035 and 2050. It is in line with the longer forecast sales projections.*

## Long-term

### (2.1.1) From (years)

25

### (2.1.2) Is your long-term time horizon open ended?

Select from:

☒ No

### (2.1.3) To (years)

75

### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*It is not aligned with any financial planning, but we consider that it is essential to take it into account to ensure the continuity of the company. From the point of view of climate risk, we believe it is essential to take it into account to ensure the resilience of the company in adapting to climate change risks and challenges.*

[Fixed row]

## (2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

### (2.2.1) Process in place

Select from:

☒ Yes

### (2.2.2) Dependencies and/or impacts evaluated in this process

Select from:

☒ Impacts only

(2.2.4) Primary reason for not evaluating dependencies and/or impacts

Select from:  
☒ Other, please specify :It was decided to delay the analysis for the first year.

(2.2.5) Explain why you do not evaluate dependencies and/or impacts and describe any plans to do so in the future

At HORSE, we decided to start with a diagnosis and assessment of climate impacts, risks and opportunities during the first year of analysis (2024). For organisational reasons, it was decided to delay the dependency analysis, which will be carried out in late 2025 and early 2026, jointly for climate change and water. A natural resource dependency analysis will therefore be carried out, extended to the assessment of impacts, risks and opportunities following the LEAP approach and the TNFD framework. Building on this analysis, the current climate R&O analysis will be complemented with the company's current natural resource dependencies.  
[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

*Select all that apply*

☒ Climate change

#### **(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue**

*Select all that apply*

☒ Risks

☒ Opportunities

#### **(2.2.2.3) Value chain stages covered**

*Select all that apply*

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

#### **(2.2.2.4) Coverage**

*Select from:*

☒ Full

#### **(2.2.2.5) Supplier tiers covered**

*Select all that apply*

☒ Tier 1 suppliers

#### **(2.2.2.7) Type of assessment**

*Select from:*

☒ Qualitative and quantitative

#### **(2.2.2.8) Frequency of assessment**

Select from:

- ☒ Annually

#### (2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

#### (2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

#### (2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ National

#### (2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ Other commercially/publicly available tools, please specify :WRI Aqueduct

Enterprise Risk Management

- ☒ Enterprise Risk Management
- ☒ Risk models

Other

- ☒ Materiality assessment
- ☒ Scenario analysis



### (2.2.2.13) Risk types and criteria considered

#### Acute physical

- ☒ Drought
- ☒ Tornado
- ☒ Avalanche
- ☒ Landslide
- ☒ Wildfires
- ☒ Heavy precipitation (rain, hail, snow/ice)
- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Storm (including blizzards, dust, and sandstorms)
- ☒ Heat waves
- ☒ Subsidence
- ☒ Cold wave/frost
- ☒ Glacial lake outburst
- ☒ Cyclones, hurricanes, typhoons

#### Chronic physical

- ☒ Heat stress
- ☒ Solifluction
- ☒ Water stress
- ☒ Sea level rise
- ☒ Coastal erosion
- ☒ Precipitation or hydrological variability
- ☒ Changing temperature (air, freshwater, marine water)
- ☒ Changing precipitation patterns and types (rain, hail, snow/ice)
- ☒ Soil degradation
- ☒ Permafrost thawing
- ☒ Ocean acidification
- ☒ Changing wind patterns
- ☒ Temperature variability

#### Policy

- ☒ Carbon pricing mechanisms
- ☒ Changes to international law and bilateral agreements
- ☒ Changes to national legislation
- ☒ Other policy, please specify :Dependency on subsidies

#### Market

- ☒ Availability and/or increased cost of raw materials
- ☒ Changing customer behavior

- ☒ Uncertainty in the market signals
- ☒ Other market, please specify :Growing investor action

Reputation

- ☒ Stigmatization of sector

Technology

- ☒ Data access/availability or monitoring systems
- ☒ Transition to lower emissions technology and products
- ☒ Unsuccessful investment in new technologies
- ☒ Other technology, please specify :Workforce reskilling

Liability

- ☒ Exposure to litigation
- ☒ Non-compliance with regulations
- ☒ Other liability, please specify

#### (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Regulators
- ☒ Suppliers

#### (2.2.2.15) Has this process changed since the previous reporting year?

*Select from:*

- ☒ No

#### (2.2.2.16) Further details of process

A climate risk and opportunity assessment has been undertaken by HORSE in 2024. It provides an evaluation of a range of climate-related risks and opportunities that may be relevant to the activities of the company under two plausible future scenarios and three-time horizons. The approach used combines qualitative and quantitative assessment parameters: Magnitude x Likelihood, with a scale from 1 to 4 giving a final risk score from 0 to 16. The risks were then ranked from highest scored to lowest, so the most material risks have been focused on. The time horizons considered are: - Short: Covers climate trends up to 2030. - Medium: Covers climate trends up to 2050. - Long: Covers climate trends up to 2100. Physical Risk Methodology A tool has been used that combines climate models and give examples (CORDEX, etc) + say it is aligned with the Taxonomy and 28 hazards are studied. 1) Sites selection • Physical risk analysis for eight of HORSE's main operational sites (based on coordinates provided) as well as key counties covered by the supply chain (country level information). General insight on climate change effects across HORSE's supply chain were also considered. 2) Scenario and likelihood analysis. The exposure analysis to climate hazards (events which might lead to damage) was carried out considering two scenarios (referred to as low and high carbon). For physical risks the scenarios are based on information from climate models driven by RCP 2.6 (SSP1-2.6) and RCP 8.5 (SSP5-8.5). In a few limited cases robust climate model outputs are not available for RCP2.6 scenario, information on next representative scenario has been used and noted in the likelihood description. 3) Impact analysis - The potential impact of each of the risks to HORSE's assets, operations and supply chain have been considered. For each risk considered the level of impact has been assessed using exposure results, literature study findings and information on HORSE's operations. The magnitude of impact has been categorized into 4 categories based on HORSE's and CDP's magnitude: - Low - Medium-low - Medium-high - High Transition Risk Methodology 1) Regional selection Analysis of HORSE's key geographical regions at country-level. 2) Scenario selection • In the case of transition risks, the most relevant type of scenario is the one reflecting a low-carbon future. For this reason, the transition risk assessment was done under the NGFS Net Zero 2050 scenario. A wide number of sources were analyzed (analysis of various models supported by review of relevant publications and climate science research outputs) representing different understanding of how the scenario might materialize. • The same approach described for the overall approach (and as per physical risks) has been applied to categorize the likelihood level for each risk, focusing on the evidence that the specific driver will materialize in a specific scenario and time horizon. 3) Impact Analysis - The potential impact of each of the risks to HORSE's assets, operations and supply chain have been considered. For each risk considered the level of impact has been assessed using exposure results, literature study findings and information on HORSE's operations. The magnitude of impact has been categorized into 4 categories based on HORSE's and CDP's magnitude: - Low - Medium-low - Medium-high - High

## Row 2

### (2.2.2.1) Environmental issue

Select all that apply

☒ Water

### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Impacts

☒ Risks

☒ Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

☒ Direct operations

### (2.2.2.4) Coverage

*Select from:*

☒ Full

### (2.2.2.7) Type of assessment

*Select from:*

☒ Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

*Select from:*

☒ Annually

### (2.2.2.9) Time horizons covered

*Select all that apply*

☒ Short-term

### (2.2.2.10) Integration of risk management process

*Select from:*

☒ A specific environmental risk management process

### (2.2.2.11) Location-specificity used

*Select all that apply*

☒ Site-specific

### (2.2.2.12) Tools and methods used

Enterprise Risk Management

- ☒ Enterprise Risk Management
- ☒ Internal company methods

International methodologies and standards

- ☒ Environmental Impact Assessment
- ☒ ISO 14001 Environmental Management Standard
- ☒ Life Cycle Assessment

Other

- ☒ External consultants
- ☒ Internal company methods
- ☒ Materiality assessment

### (2.2.2.13) Risk types and criteria considered

Chronic physical

- ☒ Declining water quality
- ☒ Groundwater depletion
- ☒ Water availability at a basin/catchment level
- ☒ Water stress
- ☒ Water quality at a basin/catchment level

### (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

- ☒ Water utilities at a local level
- ☒ Other water users at the basin/catchment level

### (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☒ Yes

### (2.2.2.16) Further details of process

Section 4.2.3 of the ISO 14001:2015 standard addresses the planning of the organisation's environmental aspects and impacts. In this regard, HORSE has developed its own methodology for identifying these aspects, which allows it to identify and assess impacts, risks and opportunities, which in turn form the basis for setting annual targets at its workplaces.

[Add row]

### (2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

#### (2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☒ No

#### (2.2.7.3) Primary reason for not assessing interconnections between environmental dependencies, impacts, risks and/or opportunities

Select from:

☒ Not an immediate strategic priority

#### (2.2.7.4) Explain why you do not assess the interconnections between environmental dependencies, impacts, risks and/or opportunities

Even though assessing impacts and dependencies is an important matter, for this reporting year, efforts have been focused on analyzing climate risks and opportunities. The company's intention is to conduct an analysis of impacts and dependencies within a maximum of two years to study further its relationship with the environment and be able to meet the requirements of the new CSRD legislation. HORSE has already carried out a double materiality analysis for which results for impacts have been analyzed in the areas of: 1. Climate risk mitigation: Impact on the environment by emitting large amounts of CO2 and other greenhouse gases due to the processes used to obtain raw materials, having a negative impact on purchasing area. 2. Energy; contributing to environmental protection by

sourcing energy from renewable sources and implementing energy efficiency measures, resulting in a positive impact in the decarbonization operations area. Moreover, HORSE is currently exploring options to carry out an evaluation of dependencies and impacts in the current year following the TNFD guidelines.  
[Fixed row]

## **(2.3) Have you identified priority locations across your value chain?**

### **(2.3.1) Identification of priority locations**

Select from:

☒ No, but we plan to within the next two years

### **(2.3.7) Primary reason for not identifying priority locations**

Select from:

☒ Not an immediate strategic priority

### **(2.3.8) Explain why you do not identify priority locations**

Even though assessing impacts and dependencies is an important matter, current efforts are focused on analyzing the risks and opportunities. For a lack of natural capital dependencies and impacts assessment, no priority locations have been identified.  
[Fixed row]

## **(2.4) How does your organization define substantive effects on your organization?**

### **Risks**

### **(2.4.1) Type of definition**

Select all that apply

☒ Qualitative

☒ Quantitative

### **(2.4.2) Indicator used to define substantive effect**

Select from:

☒ Revenue

### (2.4.3) Change to indicator

Select from:

☒ Absolute increase

### (2.4.5) Absolute increase/ decrease figure

50000000

### (2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

### (2.4.7) Application of definition

*HORSE's definition of substantive financial effect of environmental risks on the business is expressed in the following qualitative and quantitative terms: - Low: <5 million € of revenue or <0.25% of EBIT. This is represented as 1 on the magnitude scale. - Medium-low: <10 million € of revenue or < of 0.25% - 0.5% of EBIT. This is represented as 2 on the magnitude scale. - Medium-high: <25 million € of revenue or < of 0.5% - 1.5% of EBIT. This is represented as 3 on the magnitude scale. - High: > 50 million of revenue or > 1.5% of EBIT. This is represented as 4 on the magnitude scale. HORSE's climate risk and opportunity magnitude scale is aligned to this overarching scale and therefore, climate risks which are estimated to generate a revenue loss of more than 50 million euros are considered to have a substantive negative effect on the organization.*

## Opportunities

### (2.4.1) Type of definition

Select all that apply

☒ Qualitative

☒ Quantitative

### (2.4.2) Indicator used to define substantive effect



Select from:

☒ Revenue

### (2.4.3) Change to indicator

Select from:

☒ Absolute increase

### (2.4.5) Absolute increase/ decrease figure

50000000

### (2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

### (2.4.7) Application of definition

*HORSE's definition of substantive financial effect of opportunities on the business is expressed in the following qualitative and quantitative terms: - Low: <5 million € of revenue or <0.25% of EBIT. This is represented as 1 on the magnitude scale. - Medium-low: <10 million € of revenue or < of 0.25% - 0.5% of EBIT. This is represented as 2 on the magnitude scale. - Medium-high: <25 million € of revenue or < of 0.5% - 1.5% of EBIT. This is represented as 3 on the magnitude scale. - High: >50 million of revenue or > 1.5% of EBIT. This is represented as 4 on the magnitude scale. HORSE's climate risk and opportunity magnitude scale is aligned to this overarching scale and therefore, climate opportunities which are estimated to generate a revenue increase of more than 50 million euros are considered to have a substantive positive effect on the organization.*

[Add row]

**(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?**

### (2.5.1) Identification and classification of potential water pollutants

Select from:

- ☒ Yes, we identify and classify our potential water pollutants

## (2.5.2) How potential water pollutants are identified and classified

*At HORSE, all potential pollutants are treated and controlled through periodic analyses of effluent quality at least as frequently as established in the discharge authorisations. The main pollutants from our activities are oils, fats, silicones, polymers and glycol, which mainly translate into a pollutant load of DBO5 and DQO.*  
[Fixed row]

## (2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

### Row 1

#### (2.5.1.1) Water pollutant category

Select from:

- ☒ Inorganic pollutants

#### (2.5.1.2) Description of water pollutant and potential impacts

*Mainly phosphate conversion coatings and mold release agents which increase the chemical oxygen demand in wastewater.*

#### (2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

#### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Water recycling  
☒ Upgrading of process equipment/methods  
☒ Reduction or phase out of hazardous substances

- ☒ Provision of best practice instructions on product use
- ☒ Industrial and chemical accidents prevention, preparedness, and response
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- ☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

#### (2.5.1.5) Please explain

N/A

### Row 2

#### (2.5.1.1) Water pollutant category

Select from:

- ☒ Oil

#### (2.5.1.2) Description of water pollutant and potential impacts

*Hydraulic oil, cutting and cooling fluids which increase the total petroleum hydrocarbons and OCD*

#### (2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

#### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Resource recovery
- ☒ Upgrading of process equipment/methods
- ☒ Reduction or phase out of hazardous substances
- ☒ Provision of best practice instructions on product use
- ☒ Industrial and chemical accidents prevention, preparedness, and response
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

- ☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

#### (2.5.1.5) Please explain

*Soil and groundwater pollution prevention programs. Stations for recovery of oils and fluids. Wastewater treatment plants in all factories except Chile and Argentina (on going).*

### Row 3

#### (2.5.1.1) Water pollutant category

*Select from:*

- ☒ Other nutrients and oxygen demanding pollutants

#### (2.5.1.2) Description of water pollutant and potential impacts

*Soil and groundwater pollution prevention programs. Stations for recovery of wastewater. Wastewater treatment plants in all factories except Chile and Argentina (on going).*

#### (2.5.1.3) Value chain stage

*Select all that apply*

- ☒ Direct operations

#### (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

- ☒ Water recycling
- ☒ Resource recovery
- ☒ Upgrading of process equipment/methods
- ☒ Reduction or phase out of hazardous substances
- ☒ Provision of best practice instructions on product use
- ☒ Industrial and chemical accidents prevention, preparedness, and response
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

- ☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

#### (2.5.1.5) Please explain

N/A

#### Row 4

#### (2.5.1.1) Water pollutant category

Select from:

- ☒ Other physical pollutants

#### (2.5.1.2) Description of water pollutant and potential impacts

*Suspended solids*

#### (2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

#### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

#### (2.5.1.5) Please explain

*Stations for preliminary removal of solids on recovery of oils and fluids. Final wastewater treatment plants in all factories except Chile and Argentina (on going).*  
[Add row]

### C3. Disclosure of risks and opportunities

**(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

#### Climate change

##### **(3.1.1) Environmental risks identified**

*Select from:*

☒ Yes, both in direct operations and upstream/downstream value chain

#### Water

##### **(3.1.1) Environmental risks identified**

*Select from:*

☒ Yes, both in direct operations and upstream/downstream value chain

#### Plastics

##### **(3.1.1) Environmental risks identified**

*Select from:*

☒ No

##### **(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain**

*Select from:*

☒ Other, please specify :Not material

### (3.1.3) Please explain

*Our business model is based on the design and manufacture of propulsion systems for automotive manufacturers (OEMs). In this sense, the main materials used in the manufacture of engines and gearboxes are aluminium and steel. Plastic is a material with a very residual content in our products, so the management of these issues is considered immaterial. Specifically, the share of materials contained in our products is the following: - Iron. Steels and castings (55%). - Aluminium (30%). - Polymers (4%). - Copper (1%). - Others metals (9%)*

*[Fixed row]*

**(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

### Climate change

#### (3.1.1.1) Risk identifier

Select from:

☒ Risk1

#### (3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Changes to international law and bilateral agreements

#### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

#### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Chile

☒ Spain

☒ Portugal

☒ Argentina

- ☒ Brazil
- ☒ Turkey
- ☒ Romania

#### (3.1.1.9) Organization-specific description of risk

*Regulations on ICEs and vehicles are becoming more restrictive, resulting in increased costs of compliance, possible fines, R&D costs to develop new products and possible decrease in sales in case of not aligning with the new market trends. In 2024, 11,4% of HORSE's sales are made from hybrid engines while the remaining comes from ICEs. For this reason, Horse may be subject to the following: Internal combustion engines legal restrictions, Low emission zones, Increasing regulatory requirements As a result, Horse is susceptible to experience the following impacts: 1 Increased operational and research and development costs:Managing and aligning to increased climate regulation requires more time, expenditure, and effort, resulting in R&D costs for HORSE to remain competitive. 2 Reputational loss:Any failure to align with increasing regulation could lead to a poor public image as a company unable to operate sustainably. This could thereby lead to loss in revenue. 3 Exposure to litigation:As standards on reporting get stricter, the likelihood of climate litigation also increases as some governments might implement penalties for uncompliant companies. This may increase operational costs through high legal fees. 4 Decline in sales and loss of revenue:There may be a decline in sales if the sale of certain technologies is prohibited. Companies failing to provide performant and cost-effective alternatives to ICEs might lose market shares as vehicle manufacturers will favors competitors.*

#### (3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Decreased revenues due to reduced demand for products and services

#### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term

#### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ Very likely

#### (3.1.1.14) Magnitude

Select from:

- ☒ High



### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The risk of mandates on and regulation of existing products and services has been categorized as having a substantial impact level in the short-term horizon for HORSE. Horse's activities are subject to the following emerging regulations: - Internal combustion engines legal restrictions: In June 2022, the European Parliament voted to ban sales of new internal combustion engine cars and vans in the European Union from 2035 onward. As a result, the sector is expected to shift towards lower-emission engines and manufacturers need to adapt their offer. - Low emission zones (LZE) and zero-emission zones (ZEZ): implemented by city governments as one way to help facilitate the conversion of fleets from internal combustion engine (ICE) vehicles to zero-emission vehicles. It is a growing trend in the world and most notably in Europe. At the end of 2022 there were 315 low emission zones in 14 European country<sup>1</sup>, an increase of 22% compared to 2020. -*

*Toughening regulatory requirements globally: related to the Paris Agreement, with the number of climate laws and policies globally reaching 3,766 in 2024. In the EU the European green deal results in increasingly stringent regulations such as the CSRD which require companies to spend time and investments into compliance. Since 80% of HORSE's sales take place in Europe (projected to decrease to 60% in the medium-term) and only 11.4% of its portfolio are low emissions engines, the company is highly exposed to these regulatory changes. To continue to operate in this market, HORSE will need to deeply transform its portfolio of products. HORSE is subject to the CSRD and all upcoming laws as part of the EU Green Deal supporting the achievement on Net Zero by 2050 objectives. Failure to comply with these regulations may result in litigation costs. As a result of the analysis, it has been evaluated that the effect of the mandates on and regulation of existing products and services risk on HORSE's financial position could be both a reduction of sales of internal combustion engines-related products – reaching an estimated 2,935,066,360€. Revenue loss -, and an increase of low carbon products R&D costs.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

2418038056

### (3.1.1.25) Explanation of financial effect figure

*For this calculation, due to its greater data granularity, the IEA Energy Outlook projections were used instead of NGFS'. Minimum anticipated negative financial effect of the risk (revenue loss): Calculated using IEA STEPS scenario. Under this scenario in 2030 60% of vehicles sold would be non-EV. Compared to 2024, sales of units of ICE vehicles do not drop. Maximum anticipated negative financial effect of the risk (revenue loss): Calculated using IEA NZ scenario. that is assumed to be aligned with the 2035 EU ban on ICE applying to all non-fully electric vehicles, supporting a significant growth of the EV market. Under this scenario in 2030 35% of*

vehicles sold would be non-EV, a drop of 40,6% compared to 2024. In 2024, Horse's revenue generated by ICE-related powertrain and gearboxes is estimated at 5.961.213.153€, calculated by subtracting the low carbon products 2024 revenue (1.268.014.334€) from the total revenue of the company (7.229.227.487€). The anticipated financial effect of this risk is estimated by applying the 40,6% decrease in ICE sales to Horse's 2024 ICE-related revenue:  $5.961.213.153\text{€} \times -40,6\% = -2.418.038.056\text{€}$

### (3.1.1.26) Primary response to risk

Diversification

☒ Develop new products, services and/or markets

### (3.1.1.27) Cost of response to risk

130600000

### (3.1.1.28) Explanation of cost calculation

The cost of compliance is derived by considering 3 financial components for 2024. First, the R&D costs are determined by assessing the total expenditures related to research and development activities aimed at developing low carbon products and services. Next, the annual membership fee to the eFuels Alliance was included as it is related to Horse's efforts to navigate the aforementioned regulations. Finally, the legal, consulting and internal management costs are considered, reflecting the fees paid to external consultants or the salaries and overheads of internal teams responsible for compliance management. Once these three figures are totaled, the resulting sum provides a clear picture of the total cost of compliance for the organization in 2024. This method ensures that all relevant expenses are accounted for in the overall compliance strategy.  $\text{Cost of compliance (2024)} = \text{R\&D costs } 130550000\text{€} + \text{Membership fees } 0\text{€} + \text{Legal, consultancy and management costs } 0\text{€} = \text{cost of response to risk}$

### (3.1.1.29) Description of response

As previously stated, part of HORSE's response to the identified risk is based on the use of eFuels. Currently 80% of HORSE's sales take place in Europe, but the European Union does not yet contemplate the use of alternative fuels in the future and rather aims at banning all ICE vehicles. As current legislation evolution is to impact HORSE's strategy depending on which fuel sources are accepted as part of its strategy is directly being involved with European Corporate average fuel economy (CAFE) standard, as disclosed under answer to question 4.11.1, to encourage the use of alternative solution towards decarbonization. Furthermore, HORSE has increased their investment on the R&D of low carbon products to approximately 135.000.000 € annually to yield new technologies that reduce the carbon footprint of powertrain systems, as well as that there is an assumption that it is possible to enhance production processes to be more energy-efficient and less carbon-intensive.

**Water**

### (3.1.1.1) Risk identifier

Select from:

☒ Risk2

### (3.1.1.3) Risk types and primary environmental risk driver

Liability

☒ Exposure to sanctions and litigation

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Chile

☒ Spain

☒ Brazil

☒ Turkey

☒ Romania

☒ Portugal

☒ Argentina

### (3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Unknown

### (3.1.1.9) Organization-specific description of risk

*Regulatory risk of sanctions or fines derived from non-compliance with legal requirements setting stringent permits on consumption*

### (3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased cost of capital

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Very unlikely

### (3.1.1.14) Magnitude

Select from:

☒ Medium-high

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

- Without effect on business growth (Direct impact on hiring and total portfolio) - Slight effect on financial performance (impact on EBIT and/or cash flow) - High effect on the cost of capital of the company (to consider the Weighted Average Cost of Capital or WACC)

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

### (3.1.1.28) Explanation of cost calculation

Cost calculation has not been carried out yet

### (3.1.1.29) Description of response

*Response actions have not been developed yet, we will work through the following years to improve the detail of the analysis*

## Water

### (3.1.1.1) Risk identifier

*Select from:*

☒ Risk3

### (3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Other acute physical risk, please specify :Risk of operational and manufacturing disruptions and production delays because of droughts, water scarcity and limits on water use

### (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☒ Direct operations

### (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☒ Chile

☒ Spain

☒ Brazil

☒ Turkey

☒ Romania

☒ Portugal

☒ Argentina

### (3.1.1.7) River basin where the risk occurs

*Select all that apply*

☒ Unknown

#### **(3.1.1.9) Organization-specific description of risk**

*Risk of operational and manufacturing disruptions and production delays because of droughts, water scarcity and limits on water use*

#### **(3.1.1.11) Primary financial effect of the risk**

*Select from:*

☒ Disruption in production capacity

#### **(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization**

*Select all that apply*

☒ Medium-term

#### **(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon**

*Select from:*

☒ Very unlikely

#### **(3.1.1.14) Magnitude**

*Select from:*

☒ Medium-high

#### **(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*- High effect on business growth (Direct impact on hiring and total portfolio) - Slight effect on financial performance (impact on EBIT and/or cash flow) - Without effect on the cost of the company's capital (to consider the Weighted Average Cost of Capital or WACC)*

#### **(3.1.1.17) Are you able to quantify the financial effect of the risk?**

Select from:

☒ No

### (3.1.1.28) Explanation of cost calculation

*Cost calculation has not been carried out yet*

### (3.1.1.29) Description of response

*Response actions have not been developed yet, we will work through the following years to improve the detail of the analysis*

## Water

### (3.1.1.1) Risk identifier

Select from:

☒ Risk1

### (3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Water stress

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Chile

☒ Portugal

☒ Romania

- ☒ Spain
- ☒ Turkey

#### (3.1.1.7) River basin where the risk occurs

Select all that apply

- ☒ Unknown

#### (3.1.1.9) Organization-specific description of risk

*Very high exposure for this time horizon and scenario based on projections and current water stress context in Chile, Turkey, Spain, Portugal and Romania. Direct exposure to water stress: For the short term time horizon and based on estimates from Regional Climate Models from the Coordinated Regional Climate Downscaling Experiment (included within EcoAct's climate risk platform) water stress has a medium confidence level to occur especially in the areas of Spain and Portugal.*

#### (3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Increased indirect [operating] costs

#### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term

#### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ Likely

#### (3.1.1.14) Magnitude

Select from:

- ☒ Medium-high



### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Increased operating costs: Water stress can lead to an increased cost of water and possible water restrictions. Water stress would mainly present a risk for production sites where water consumption is significant. Depending on local policies implemented during water stress situations the impact to the sites could include: increased cost of water, need to purchase water from alternative providers other than municipality; interruption to operations due to imposed drought emergency measures. Halt in production Water stress and droughts were identified by the ECLR tool as critical risks. Moreover it has been determined through literature that the automotive sector and autopart manufacturers rely heavily on water use in their production process and the need for water rationing during periods of water scarcity which has the potential to stop production and lead to delays to get production back up to full capacity. Alternative suppliers for water have not been identified at present, and given the planned investment to expand operations and production capacity, diversifying this supply will be important. The three geographical areas have this water stress risk associated to the production sites are the three sites which produce the most revenue, there is a potential of high impact on operations if one of the sites is affected by water restrictions.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

2083000000

### (3.1.1.25) Explanation of financial effect figure

*Water stress poses a significant operational and financial risk for several of our production sites. In Valladolid, a complete water cut would halt production within 5 days, while even a partial reduction could stop operations in one week. This would lead to direct financial losses due to production downtime, potential delays in customer deliveries, and increased costs associated with restarting operations. In Sevilla, prolonged droughts—just one week longer than current durations—could interrupt activity, with existing contingency measures only covering 1–2 days. This limited buffer increases the likelihood of unplanned stoppages and associated financial impacts, including lost revenue and potential penalties. In Chile, the plant cannot operate without water, making it highly vulnerable to water stress and exposing the company to substantial financial risks in the event of water scarcity. Conversely, sites in Portugal, Brasil, and Argentina currently report no significant exposure to water-related risks, and Turquía has mitigation strategies (e.g., tanker supply) that prevent production stoppage. However, the overall exposure in key locations like Romania and the Iberian Peninsula underscores the need for investment in water resilience to avoid material financial impacts in the future.*

### (3.1.1.28) Explanation of cost calculation

*Cost calculation has not been carried out yet*

### (3.1.1.29) Description of response

*Response actions have not been developed yet, we will work through the following years to improve the detail of the analysis*  
[Add row]

**(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.**

### Climate change

#### (3.1.2.1) Financial metric

*Select from:*

☒ Revenue

#### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

2418038056

#### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

*Select from:*

☒ 31-40%

#### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

2083000000

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 21-30%

### (3.1.2.7) Explanation of financial figures

*Amount and percentage of revenue vulnerable to transition risks: The amount vulnerable is 2.418.038.056 €. This value is equal to the maximum revenue that could be possibly impacted by substantive risk Transition risk 1 which is equal to 33.45% of the total revenue = 7,229,227,487 €. Since 80% of HORSE's sales take place in Europe (projected to decrease to 60% in the medium-term) and only 11.4% of its portfolio are low emissions engines, the company is highly exposed to the risk of mandates on and regulation of existing products and services. Amount and percentage of revenue vulnerable to physical risks: The amount vulnerable is 2,083,000,000€. This is the revenue generated by six of HORSE's sites that are highly exposed to water stress, and vulnerable due to the sensitivity of the production processes to this hazard. HORSE's production processes use water for cleaning and cooling, and water use restrictions due to water stress might result in a reduced production capacity. Since HORSE's total revenue in 2024 was 7,229,227,487€, the amount vulnerable represents 28,81% of HORSE's revenue. In 2024 there were no CAPEX related costs in response to climate risks only OPEX costs such as R&D costs.*

## Water

### (3.1.2.7) Explanation of financial figures

*We have not calculated the proportion of our financial metrics that are vulnerable to the substantive effects of environmental risks yet. We will work on being able to provide this information in the upcoming years*

*[Add row]*

**(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?**

## Row 1

### (3.2.1) Country/Area & River basin

Spain

☒ Douro

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 41-50%

### (3.2.11) Please explain

*Data for Douro (Valladolid plant) and Guadalquivir (Seville plant) are calculated jointly since we are not able to split the revenue figure between both plants due to accounting consolidation issues. So, revenue would suppose a 44% of the total considering both plants for the year 2024.*

## Row 2

### (3.2.1) Country/Area & River basin

Spain

☒ Guadalquivir

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 41-50%

### (3.2.11) Please explain

*Data for Douro (Valladolid plant) and Guadalquivir (Seville plant) are calculated jointly since we are not able to split the revenue figure between both plants due to accounting consolidation issues. So, revenue would suppose a 44% of the total considering both plants for the year 2024.*

## Row 3

### (3.2.1) Country/Area & River basin

Portugal

☒ Other, please specify :Ria de Aveiro

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

**(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin***Select from:*☒ 1-25%**(3.2.10) % organization's total global revenue that could be affected***Select from:*☒ 1-10%**(3.2.11) Please explain***Total revenue that could be affected for Portugal plant represented 6% of total for the year 2024.***Row 4****(3.2.1) Country/Area & River basin**

Romania

☒ Other, please specify :Râul Doamne**(3.2.2) Value chain stages where facilities at risk have been identified in this river basin***Select all that apply*☒ Direct operations**(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin****(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin**

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 11-20%

### (3.2.11) Please explain

*Data for Titu and Mioveni plants are calculated jointly since we are not able to split the revenue figure between both plants due to accounting consolidation issues. So, revenue would suppose a 13% of the total considering both plants for the year 2024.*

## Row 5

### (3.2.1) Country/Area & River basin

Romania

☒ Other, please specify :Dâmbovița

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 11-20%

### (3.2.11) Please explain

*Data for Titu and Mioveni plants are calculated jointly since we are not able to split the revenue figure between both plants due to accounting consolidation issues. So, revenue would suppose a 13% of the total considering both plants for the year 2024.*

[Add row]

### (3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

#### (3.3.1) Water-related regulatory violations

Select from:

☒ No

#### (3.3.3) Comment

*As stated in our public and externally audited Annual Report 2024, HORSE didn't received any fines or penalties regarding Environmental Issues, which includes water related topics.*

[Fixed row]

### (3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☒ No, but we anticipate being regulated in the next three years

### (3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?



*Anticipating foreseeable regulations in terms of internal carbon pricing. During 2025, we will conduct an internal and external assessment with the aim of establishing a possible internal carbon price, with the possibility of including it in the company's decision-making process.*

### **(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

#### **Climate change**

##### **(3.6.1) Environmental opportunities identified**

*Select from:*

☒ Yes, we have identified opportunities, and some/all are being realized

#### **Water**

##### **(3.6.1) Environmental opportunities identified**

*Select from:*

☒ No

##### **(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities**

*Select from:*

☒ Judged to be unimportant or not relevant

##### **(3.6.3) Please explain**

*HORSE has conducted a comprehensive climate risk and opportunity assessment aligned with CDP requirements, covering both physical and transition risks across its entire value chain. This assessment was completed in 2024 and will be updated periodically in line with regulatory and scientific developments. During this process, several physical risks related to water were identified, such as water stress at own sites (P2), which could impact plant productivity. However, no environmental opportunities related to water were identified. This is due to the following reasons: The assessment covered all 28 climate hazards defined by the EU taxonomy, using specific climate indicators and methodologies aligned with IPCC and TCFD frameworks. Water-related impacts for HORSE are exclusively classified as risks, primarily due to the company's reliance on water-intensive industrial processes (e.g., cooling, cleaning, production), without any identified potential for operational improvement, product innovation, or market expansion stemming from these impacts. No technologies, processes, or business models were identified that could transform these risks into opportunities within the current context of the company, its sector, and its operations. The evaluation was conducted by an*

external advisor using the ECLR platform, and complemented by internal interviews, double materiality analysis, and sector benchmarking. In summary, while HORSE acknowledges the critical importance of water and has identified significant risks associated with its availability, no environmental opportunities related to water have been identified that are material or strategic to the business in the short or medium term.

[Fixed row]

### **(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

#### **Climate change**

##### **(3.6.1.1) Opportunity identifier**

Select from:

☒ Opp1

##### **(3.6.1.3) Opportunity type and primary environmental opportunity driver**

Products and services

☒ Development of new products or services through R&D and innovation

##### **(3.6.1.4) Value chain stage where the opportunity occurs**

Select from:

☒ Direct operations

##### **(3.6.1.5) Country/area where the opportunity occurs**

Select all that apply

☒ Chile

☒ Spain

☒ Brazil

☒ Turkey

☒ Portugal

☒ Argentina

☒ Romania

### (3.6.1.8) Organization specific description

*Opportunity to develop new low carbon engine types through research and development to respond to legislative and market changes. As costs associated with EVs decrease and low-emission zones become more frequent, global sales of EVs have increased in the past years and are expected to keep growing in the short and medium term. In Europe, new electric car registrations reached nearly 3.2 million in 2023, increasing by almost 20% relative to 2022 (IEA, 2024). Currently selling mostly hybrid powertrain solutions, HORSE is developing new products for electric vehicles to respond to this customer behavior change. Additionally, the company is set on exploring other alternative products to meet the different emerging needs resulting from a Net Zero future, such as synthetic and hydrogen fueled power solutions. Currently focused mainly on the European market, HORSE has the potential to access emerging markets in Asia and South America with new low emission products. In these regions the demand in hybrid and electric vehicle is yet to bloom and it is an opportunity to seize for low-carbon powertrain solution manufacturers such as HORSE as the demand is expected to grow under NGFS 1.5C-aligned scenario. Some emerging economies such as Cabo Verde, Costa Rica and Sri Lanka have announced the full phase-out of internal combustion engine (ICE) car sales over the next 10-30 years, while China and Japan aim that 100% of new vehicle sales will be EV in 2035 (IEA, 2024).*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues through access to new and emerging markets

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

### (3.6.1.12) Magnitude

Select from:

☒ Medium-high

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*This opportunity is anticipated to improve HORSE's financial position on the powertrain market in the short-term by keeping up with the new customer preference and regulations towards electric vehicles. Since HORSE is focused on expanding their low-carbon portfolio and with 11.4% of their production being hybrid engines, based on the NFGS Net Zero Scenario, sales of said products are expected to increase, entailing an increase in revenue.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

### (3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

1371063863

### (3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

1621070457

### (3.6.1.23) Explanation of financial effect figures

*Seven powertrain models destined to low carbon vehicles, including HR10 for Lecar hybrid vehicle, representing 1.268.014.334€ revenue in 2024. This figure is expected to increase by 52% in 2030 Some gearbox models are also destined to low-emission vehicles (e.g. DB49 for Renault Rafale's PHEV models). Hypothesis: 20% of gearbox revenue for low carbon solutions = (3.843.380.124€ x20%) For the best case scenario, this figure is expected to increase by 33% in 2030*

### (3.6.1.24) Cost to realize opportunity

130550000

### (3.6.1.25) Explanation of cost calculation

*The calculation of the cost to realize the opportunity of developing new low carbon products is derived by summing two financial components for the year 2024. First, the 2024 R&D costs are determined by assessing the total expenditures related to research and development activities aimed at developing low carbon products. Next, the 2024 commercial costs to enter new markets and increase sales of low-carbon products. Once these figures are totaled, the resulting sum provides a clear picture of the total of cost calculation for the organization in 2024. Cost of opportunity = 2024 R&D costs associated with developing new low carbon products (€)*

130550000 €+ 2024 commercial costs to enter new markets and increase sales of low-carbon products (€) 0 € Which results in a final cost to realize the opportunity of 130.550.000 €.

### (3.6.1.26) Strategy to realize opportunity

HORSE has developed a comprehensive strategy to capitalize on the opportunities presented by the global transition to Net Zero, focusing on innovation, market expansion, and regulatory engagement. 1. **Research and Development (R&D) Strategy** HORSE is actively designing and implementing an R&D roadmap to adapt and develop powertrain solutions that meet emerging needs. This includes electric, hybrid, synthetic, and hydrogen-fueled technologies. The goal is to offer a diversified portfolio that aligns with the decarbonization goals of different markets. 2. **Market Expansion and Positioning** HORSE aims to strengthen its presence in emerging markets where regulatory environments are less restrictive than in the EU. For instance, hybrid vehicle-oriented products may have greater potential in Latin America and Asia, where demand for low-carbon solutions is growing but not yet saturated. HORSE is positioning itself as a leader in these regions to capture future demand. 3. **Regulatory Engagement and Advocacy** To ensure that alternative fuels remain a viable pathway in the transition to low-carbon mobility, HORSE is actively involved in shaping policy. This includes: • **Direct engagement with European Corporate Average Fuel Economy (CAFE) standard policymakers** to advocate for the inclusion of alternative fuels in decarbonization strategies. • **Maintaining an annual €50,000 membership in the eFuels Alliance**, which promotes synthetic fuels as a regulated low-carbon transition solution. 4. **Monitoring Global Trends and Opportunities** HORSE closely monitors global trends to align its strategy with evolving market dynamics. For example, electric vehicle (EV) adoption in Europe is accelerating, with new registrations increasing by nearly 20% in one year. Meanwhile, countries like Cabo Verde, Costa Rica, and Sri Lanka have announced plans to phase out internal combustion engine (ICE) vehicles over the next 10–30 years. China and Japan aim for 100% EV sales by 2035. These developments highlight the importance of offering a range of powertrain solutions tailored to regional needs. Through this multi-faceted approach, HORSE is well-positioned to lead in the development and deployment of sustainable mobility solutions worldwide.

[Add row]

### (3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

#### Climate change

##### (3.6.2.1) Financial metric

Select from:

☒ OPEX

##### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

130550000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 21-30%

(3.6.2.4) Explanation of financial figures

*The amount of direct costs aligned with climate opportunities is equal to the cost to realise the opportunity in 2024. The calculation of the cost of alignment to the opportunity is derived by summing two financial components for the year 2024. First, the 2024 R&D costs are determined by assessing the total expenditures related to research and development activities aimed at developing low carbon products. Next, the 2024 commercial costs to enter new markets and increase sales of low-carbon products. Once these figures are totaled, the resulting sum provides a clear picture of the total of cost calculation for the organization in 2024. Cost of opportunity = 2024 R&D costs associated with developing new low carbon products (€) 130550000 €+ 2024 commercial costs to enter new markets and increase sales of low-carbon products (€) 0 € Which results in a final cost to realize the opportunity of 130.550.000 €.*

[Add row]

## C4. Governance

**(4.1) Does your organization have a board of directors or an equivalent governing body?**

### **(4.1.1) Board of directors or equivalent governing body**

*Select from:*

☒ Yes

### **(4.1.2) Frequency with which the board or equivalent meets**

*Select from:*

☒ More frequently than quarterly

### **(4.1.3) Types of directors your board or equivalent is comprised of**

*Select all that apply*

☒ Executive directors or equivalent

### **(4.1.4) Board diversity and inclusion policy**

*Select from:*

☒ No

*[Fixed row]*

**(4.1.1) Is there board-level oversight of environmental issues within your organization?**

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.**

### Climate change

#### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☒ Other C-Suite Officer

#### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☒ Yes

#### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☒ Board mandate



#### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Reviewing and guiding annual budgets
- ☒ Overseeing the setting of corporate targets
- ☒ Monitoring progress towards corporate targets
- ☒ Approving corporate policies and/or commitments
- ☒ Reviewing and guiding innovation/R&D priorities
- ☒ Monitoring the implementation of the business strategy
- ☒ Overseeing reporting, audit, and verification processes
- ☒ Overseeing and guiding the development of a climate transition plan
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

#### (4.1.2.7) Please explain

*As recorded in the board mandate, the board is responsible for reviewing and guiding annual budgets, including those allocated to climate change mitigation through decarbonization and R&D and innovation investments focused on the development of new low-carbon products and services. The board is also responsible for approving corporate policies and commitments as well as overseeing the setting of corporate targets, which are handled per need and directly associated to HORSE's strategies. Among these strategies, the 2030 sustainability plan is directly associated to climate change, and the committee meets monthly to monitor its implementation through revising decarbonization targets for Scope 1, Scope 2 and Scope 3 Category 11 emissions and renewable energy procurement, among others. This monitoring is conducted through the TQM tool, an internal tool that collects climate change and sustainability data. Also, the board is responsible for overseeing and approving the Annual Sustainability Report, which was conducted for the first time during the year 2025, including the external verification process.*

## Water

#### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Other C-Suite Officer

#### **(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board**

Select from:

☒ Yes

#### **(4.1.2.3) Policies which outline the positions' accountability for this environmental issue**

Select all that apply

☒ Board mandate

#### **(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item**

Select from:

☒ Scheduled agenda item in some board meetings – at least annually

#### **(4.1.2.5) Governance mechanisms into which this environmental issue is integrated**

Select all that apply

☒ Overseeing reporting, audit, and verification processes

#### **(4.1.2.7) Please explain**

*Although the target setting process is still ongoing, the appointment of HORSE's new Director of Environment provides an overall management figure in charge of all strategic water decisions, which are then reviewed, approved and monitored by the board.*

### **Biodiversity**

#### **(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue**

Select all that apply

☒ Other C-Suite Officer

#### **(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board**

Select from:

☒ Yes

#### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☒ Board mandate

#### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☒ Scheduled agenda item in some board meetings – at least annually

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☒ Overseeing reporting, audit, and verification processes

☒ Overseeing the setting of corporate targets

☒ Monitoring progress towards corporate targets

#### (4.1.2.7) Please explain

*The board is responsible for setting of corporate targets associated to biodiversity matters, which are handled per need and directly associated to HORSE's strategies. Monitoring of these targets is conducted through the TQM tool on a monthly basis, which is an internal tool that collects climate change and sustainability data, including biodiversity-related data. Also, the board is responsible for overseeing and approving the Annual Sustainability Report, which was conducted for the first time during the year 2025, including the external verification process.*

[Fixed row]

### (4.2) Does your organization's board have competency on environmental issues?

#### Climate change

#### (4.2.1) Board-level competency on this environmental issue

Select from:

☒ No, but we plan to within the next two years

#### (4.2.4) Primary reason for no board-level competency on this environmental issue

Select from:

☒ Other, please specify :Board equivalent body structured considering competency on Climate Change to be delegated to Management-level.

#### (4.2.5) Explain why your organization does not have a board with competence on this environmental issue

*The board-equivalent body has been structured considering that competencies on Climate Change are to be handled at Management-level. The current board is composed by 13 members, each generally representing one of HORSE's departments. As climate change-related issues are not handled within a specific department, already included within the current board members, no further competencies were included. The departments relevant to climate change, whose Directors are already members are: Decarbonization & Industrial Excellence Department, Environment within the People & Organization, and Sustainability within the Executive Department.*

## Water

#### (4.2.1) Board-level competency on this environmental issue

Select from:

☒ No, but we plan to within the next two years

#### (4.2.4) Primary reason for no board-level competency on this environmental issue

Select from:

☒ Other, please specify :Board equivalent body structured considering competency on Water to be delegated to Management-level.

#### (4.2.5) Explain why your organization does not have a board with competence on this environmental issue

*The board-equivalent body has been structured considering that competencies on Water are to be handled at Management-level. The current board is composed by 13 members, each generally representing one of HORSE's departments. As water-related issues are not handled within a specific department, already included within the current board members, no further competencies were included. The department relevant to water, whose Director is already member is Environment within the ESG and CEO Office Direction.*

[Fixed row]

### (4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

#### Climate change

#### (4.3.1.1) Position of individual or committee with responsibility

Committee

☒ Sustainability committee

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Assessing environmental dependencies, impacts, risks, and opportunities

☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

#### Engagement

- ☒ Managing supplier compliance with environmental requirements

#### Policies, commitments, and targets

- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

#### Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

#### Other

- ☒ Other, please specify :Manage decarbonization objectives and strategy

### (4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

### (4.3.1.6) Please explain

*The Sustainability Committee is led by the ESG Direction and responsible for monitoring the company's ESG objectives and initiatives. It is formed by representatives of each corporate departments and ESG ambassadors from all production plants, composing 25 employees in total. In addition, there are specific working groups for climate change and decarbonization. The ESG Direction monthly reports directly to the CEO and is responsible for establishing decarbonization objectives and its strategy, conducting climate risks and opportunities studies, and environmental disclosure. Control on said objectives is done using an internal tool, the TQM, which monitors and assess data related to climate change and sustainability.*

## Water

### (4.3.1.1) Position of individual or committee with responsibility

#### Committee

- ☒ Sustainability committee

### (4.3.1.2) Environmental responsibilities of this position

#### Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

#### Engagement

- ☒ Managing supplier compliance with environmental requirements

#### Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Setting corporate environmental policies and/or commitments

#### Strategy and financial planning

- ☒ Managing annual budgets related to environmental issues
- ☒ Managing environmental reporting, audit, and verification processes

### (4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

#### (4.3.1.6) Please explain

*The Sustainability Committee is led by the ESG Direction and responsible for monitoring the company's ESG objectives and initiatives. It is formed by representatives of each corporate departments and ESG ambassadors from all production plants, composing 25 employees in total. In addition, there are specific working groups for environment and circular economy. The ESG Direction monthly reports directly to the CEO and is responsible for monitoring water targets completion, which is done through the TQM internal tool.*

### Biodiversity

#### (4.3.1.1) Position of individual or committee with responsibility

Committee

- ☒ Sustainability committee

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing supplier compliance with environmental requirements

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets



- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

#### Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

#### (4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

#### (4.3.1.6) Please explain

*The Sustainability Committee is led by the ESG Direction and responsible for monitoring the company's ESG objectives and initiatives. It is formed by representatives of each corporate departments and ESG ambassadors from all production plants, composing 25 employees in total. In addition, there are specific working groups for climate change and decarbonization. The ESG Direction monthly reports directly to the CEO and is responsible for monitoring biodiversity targets completion, which is done through the TQM internal tool.*

[Add row]

**(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?**

**Climate change**

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ No, but we plan to introduce them in the next two years

#### (4.5.3) Please explain

*At HORSE, we are currently redefining the incentive system for management and other employees. We aim to include in our incentive system certain ESG metrics linked to the achievement of the objectives of our ESG Plan 2030, including targets related to climate change and decarbonisation.*

### Water

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ No, but we plan to introduce them in the next two years

#### (4.5.3) Please explain

*At HORSE, we are currently redefining the incentive system for management and other employees. We aim to include in our incentive system certain ESG metrics linked to water matters, although initially we do not have specific targets within our ESG Plan 2030.*

[Fixed row]

#### (4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

## (4.6.1) Provide details of your environmental policies.

### Row 1

#### (4.6.1.1) Environmental issues covered

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

#### (4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations

#### (4.6.1.4) Explain the coverage

*We have recently approved our global Environmental Policy, with a global scope covering all of our facilities. Our main commitments are: 1. To reduce our carbon footprint by improving energy use and efficiency in a broad perspective. 2. To minimize water usage in our manufacturing processes, especially in areas where water resources are scarce, preserving ecosystems and reducing our impact on biodiversity across value chain. 3. Waste reduction, reusing and recycling strategies across our operations, to encourage the reuse and recycling of parts, materials and packaging in both, our production processes as well as at the end of the product lifetime. Also, there is one environmental policy per site, which outlines the following requirements: 1. Maintain ISO 14001 certification to guarantee adequate environmental management. 2. Raise stakeholders' awareness of environmental issues and communicate results achieved to keep transparency and commitment. 3. Prevent and continuously reduce environmental footprint and health impact as aligned with HORSE's values.*

#### (4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to a circular economy strategy

- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

- ☒ Commitment to net-zero emissions

Water-specific commitments

- ☒ Commitment to reduce or phase out hazardous substances
- ☒ Commitment to reduce water consumption volumes
- ☒ Commitment to reduce water withdrawal volumes

#### **(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals**

*Select all that apply*

- ☒ Yes, in line with the Paris Agreement

#### **(4.6.1.7) Public availability**

*Select from:*

- ☒ Not publicly available

#### **(4.6.1.8) Attach the policy**

*Environmental Policy\_signed.pdf*  
*[Add row]*

### **(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?**

#### **(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?**

*Select from:*

- ☒ Yes

#### (4.10.2) Collaborative framework or initiative

Select all that apply

- ☒ Science-Based Targets Initiative (SBTi)
- ☒ UN Global Compact
- ☒ We Mean Business

#### (4.10.3) Describe your organization's role within each framework or initiative

HORSE is a member of the UN Global Compact and a signatory to its 10 principles, including principles 7, 8, and 9 on the environment. HORSE has a commitment to reach Net Zero by 2050 and near-term decarbonization targets included in its ESG Plan to 2030, all of them approved by the SBTi.

[Fixed row]

#### (4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

##### (4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

- ☒ Yes, we engaged directly with policy makers
- ☒ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

##### (4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

- ☒ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

##### (4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☒ Paris Agreement

#### (4.11.4) Attach commitment or position statement

*HORSE - SBTi Target Validation.pdf*

#### (4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☒ Yes

#### (4.11.6) Types of transparency register your organization is registered on

Select all that apply

☒ Voluntary government register

#### (4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

*HORSE is part of the EU transparency registry under the ID number APP 142516*

#### (4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

*To guarantee coherence between external participation activities and HORSE's environmental commitments, engagement with stakeholders of said policies must be approved and aligned with the company's overall objectives to enforce decarbonization. Bilateral and multilateral meetings are then conducted with stakeholders, but if incongruences are detected said meetings are not conducted. Climate change risk and opportunities were identified for the first time this year and no action has been yet taken to influence policy, law, or regulation in relation to those identified as significant to HORSE.*

*[Fixed row]*

#### (4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

#### (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*European Corporate average fuel economy (CAFE) standard targets*

#### (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*

☒ Climate change

#### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

*Other*

☒ Climate transition plans

#### (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

☒ Global

#### (4.11.1.6) Your organization's position on the policy, law, or regulation

*Select from:*

☒ Support with major exceptions

#### (4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

*HORSE supports a variety of alternative solution towards decarbonization as opposed to one size fits all policies.*

#### (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

☒ Ad-hoc meetings

☒ Regular meetings

☒ Discussion in public forums

☒ Participation in working groups organized by policy makers

- ☒ Responding to consultations
- ☒ Submitting written proposals/inquiries

#### **(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)**

0

#### **(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement**

*This policy is directly related to the business model of HORSE, as we seek a more balanced and fair approach to decarbonization.*

#### **(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

*Select from:*

- ☒ Yes, we have evaluated, and it is aligned

#### **(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation**

*Select all that apply*

- ☒ Paris Agreement

### **Row 2**

#### **(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers**

*European Union's Fit for 55*

#### **(4.11.1.2) Environmental issues the policy, law, or regulation relates to**

*Select all that apply*



☒ Climate change

#### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

☒ Alternative fuels

#### (4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☒ Global

#### (4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☒ Support with major exceptions

#### (4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

*HORSE supports a variety of alternative solution towards decarbonization as opposed to one size fits all policies.*

#### (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☒ Ad-hoc meetings

☒ Regular meetings

☒ Discussion in public forums

☒ Responding to consultations

☒ Submitting written proposals/inquiries

☒ Participation in working groups organized by policy makers

#### (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

**(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement**

*This policy is directly related to the business model of HORSE, as we seek a more balance and fare approach to decarbonization.*

**(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

*Select from:*

☒ Yes, we have evaluated, and it is aligned

**(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation**

*Select all that apply*

☒ Paris Agreement

*[Add row]*

**(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.**

**Row 1**

**(4.11.2.1) Type of indirect engagement**

*Select from:*

☒ Indirect engagement via a trade association

**(4.11.2.4) Trade association**

Europe

☒ Other trade association in Europe, please specify :eFuel Alliance

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Mixed

#### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ No, we did not attempt to influence their position

#### (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*Part of HORSE's activities include R&D on alternative fuels as a way of discovering new decarbonization strategies. As the eFuels Alliance also seeks to potentiate alternative fuels as a decarbonization pathway, HORSE is aligned with the trade association. Nonetheless, as the eFuels Alliance only focuses on eFuels, the position is considered to be mixed.*

#### (4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

50000

#### (4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

To represent the industry towards policy makers with the aim to widen the scope of how to tackle decarbonization through eFuels.

#### (4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

#### (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

### Row 2

#### (4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :CLEPA (European Association of Automotive Suppliers)

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Mixed

**(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

☒ No, we did not attempt to influence their position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*CLEPA is focused on supporting the EU and UN decision-making process and shaping the legislation impacting the automotive business. Since it is a key sector in decarbonization, HORSE is aligned with the trade association. Nonetheless, HORSE's position is considered to be mixed as the organization is not directly committed to climate change whereas HORSE is.*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

30000

**(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*To represent the industry towards European policy makers with the aim to widen the scope of how to tackle decarbonization.*

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

☒ Yes, we have evaluated, and it is aligned

**(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

*Select all that apply*

☒ Paris Agreement

### Row 3

#### (4.11.2.1) Type of indirect engagement

*Select from:*

☒ Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :SERNAUTO (Spanish Association of Automotive Suppliers)

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*

☒ Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

*Select from:*

☒ Mixed

#### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

*Select from:*

☒ No, we did not attempt to influence their position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*SERNAUTO is focused on supporting the Spanish decision-making process and shaping the legislation impacting the automotive business. Since it is a key sector in decarbonization, HORSE is aligned with the trade association. Nonetheless, HORSE's position is considered to be mixed as the organization is not directly committed to climate change whereas HORSE is.*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

12882

**(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*To represent the industry towards national policy makers with the aim to widen the scope of how to tackle decarbonization.*

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

☒ Yes, we have evaluated, and it is aligned

**(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

☒ Paris Agreement

[Add row]

**(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?**

Select from:

☒ Yes

**(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.**

## Row 1

### (4.12.1.1) Publication

*Select from:*

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

### (4.12.1.2) Standard or framework the report is in line with

*Select all that apply*

☒ GRI

☒ Other, please specify :Spanish Law 11/2018

### (4.12.1.3) Environmental issues covered in publication

*Select all that apply*

☒ Climate change

☒ Water

☒ Biodiversity

### (4.12.1.4) Status of the publication

*Select from:*

☒ Complete

### (4.12.1.5) Content elements

*Select all that apply*

☒ Strategy

☒ Value chain engagement



- ☒ Governance
- ☒ Emission targets
- ☒ Emissions figures
- ☒ Risks & Opportunities

- ☒ Biodiversity indicators
- ☒ Public policy engagement
- ☒ Water accounting figures
- ☒ Content of environmental policies

#### (4.12.1.6) Page/section reference

*Chapter 3. ESG Strategy pg. 41-49 Chapter 4. Climate change pg. 50-62 Chapter 5. Positive impact on nature pg. 63-81*

#### (4.12.1.7) Attach the relevant publication

*Horse-Annual-Report-ENG.pdf*

#### (4.12.1.8) Comment

*Verified by an independent third party and publicly available through the following link: <https://www.horse.cars/app/uploads/2025/04/Horse-Annual-Report-ENG.pdf>*  
*[Add row]*

## C5. Business strategy

### (5.1) Does your organization use scenario analysis to identify environmental outcomes?

#### Climate change

##### (5.1.1) Use of scenario analysis

Select from:

☒ Yes

##### (5.1.2) Frequency of analysis

Select from:

☒ First time carrying out analysis

#### Water

##### (5.1.1) Use of scenario analysis

Select from:

☒ No, but we plan to within the next two years

##### (5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☒ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

##### (5.1.4) Explain why your organization has not used scenario analysis

*It has not been possible to carry out the scenario analysis due to the recent creation of the company as an independent entity from the Renault group and the restructuring and reassignment of functions. However, progress has been made during 2025 and we will be in a position to carry it out in the next two years.*

*[Fixed row]*

## **(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.**

### **Climate change**

#### **(5.1.1.1) Scenario used**

Climate transition scenarios

☒ NGFS scenarios framework, please specify :NGFS Net Zero 2050

#### **(5.1.1.3) Approach to scenario**

*Select from:*

☒ Qualitative and quantitative

#### **(5.1.1.4) Scenario coverage**

*Select from:*

☒ Organization-wide

#### **(5.1.1.5) Risk types considered in scenario**

*Select all that apply*

☒ Policy

☒ Market

☒ Reputation

☒ Technology

☒ Liability

#### **(5.1.1.6) Temperature alignment of scenario**

*Select from:*

- ☒ 1.5°C or lower

#### (5.1.1.7) Reference year

2020

#### (5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2050

#### (5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

- ☒ Consumer attention to impact

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Political impact of science (from galvanizing to paralyzing)
- ☒ Level of action (from local to global)
- ☒ Global targets

Macro and microeconomy

- ☒ Domestic growth

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The NGFS Net Zero Scenario envisions a global economy transitioning to net-zero greenhouse gas emissions by 2050, being aligned with the goals of the Paris Agreement. The scenario makes certain assumptions regarding the following: - Macroeconomic trends: the scenario assumes significant shifts in investment patterns, with increased capital flowing into sustainable and low-carbon technologies. Economic growth rates may be influenced by the pace of innovation and the adoption of green technologies, entailing certain uncertainties. There is an assumption that economies will be resilient in the face of these changes, but uncertainties remain regarding the speed of policy implementation and the societal willingness to adapt. -National- or regional-level variables: the scenario considers both national*

and regional data. - *Developments in technology: the scenario assumes that clean energy, battery storage, carbon capture, and other green technologies become commercially viable and widely adopted. However, there is uncertainty in the rate of technological innovation and the potential for unforeseen breakthroughs or setbacks. Constraints may include the availability of critical materials and the scalability of new technologies.* - *Energy usage and mix: the scenario assumes that there is a significant reduction in fossil fuel use and a corresponding rise in renewables and other low-carbon energy sources. However, uncertainties exist around the pace of this transition, potential geopolitical issues related to energy supply, and the societal impacts of changing energy costs. Constraints could include existing energy infrastructure's adaptability and the intermittency of renewable energy sources.*

#### **(5.1.1.11) Rationale for choice of scenario**

*The NGFS scenario has been chosen due to its assumption of high advancement towards greenhouse gas emission reduction through technological, energetic, and legislative shifts towards sustainability and green energy, entailing more stringent transition risks associated to climate change. It was deemed most suited for the analysis of transition climate risks for a company in the automotive industry due to the granularity of the data on energy source for passenger transport in various time horizons present in the models that were used to build the scenario.*

### **Climate change**

#### **(5.1.1.1) Scenario used**

Physical climate scenarios

☒ RCP 8.5

#### **(5.1.1.2) Scenario used    SSPs used in conjunction with scenario**

Select from:

☒ SSP5

#### **(5.1.1.3) Approach to scenario**

Select from:

☒ Qualitative and quantitative

#### **(5.1.1.4) Scenario coverage**

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

- ☒ Acute physical
- ☒ Chronic physical

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

- ☒ 4.0°C and above

#### (5.1.1.7) Reference year

2005

#### (5.1.1.8) Timeframes covered

*Select all that apply*

- ☒ 2030
- ☒ 2050
- ☒ 2100

#### (5.1.1.9) Driving forces in scenario

Relevant technology and science

- ☒ Granularity of available data (from aggregated to local)

Direct interaction with climate

- ☒ On asset values, on the corporate

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The RCP 8.5 scenario, one of the Representative Concentration Pathways, considers high greenhouse gas emissions due to strong economic growth and a rapid increase in population, assuming little to no climate policy intervention. The scenario makes certain assumptions regarding the following: - Macroeconomic*

trends: the scenario assumes continued dependence on fossil fuels as the primary energy source, with economic growth prioritizing immediate gains over environmental sustainability. Uncertainties include the potential for resource scarcity to drive innovation and the impact of environmental degradation on economic stability. - National- or regional-level variables: the scenario feeds into the CORDEX model used for this assessment, providing regional data with a resolution of up to 12 km. - Developments in technology: assumed to remain focused on fossil fuels rather than on clean energy. The reliance on traditional energy technologies presents uncertainties regarding the long-term availability of fossil fuels and the environmental consequences of their use. Constraints include the potential for lock-in effects due to existing infrastructure and the lag in developing and deploying cleaner alternatives. - Energy usage and mix: assumed to be heavily skewed towards coal, oil, and natural gas while energy demand rises substantially, driven by industrialization and population growth. Uncertainties include the geopolitical implications of energy resource distribution and the potential for market-driven shifts towards cleaner energy sources. Constraints involve the inertia of existing energy systems and the challenges associated with transitioning to a sustainable energy mix on a global scale.

#### (5.1.1.11) Rationale for choice of scenario

The RCP 8.5 scenario has been chosen due to its focus on high greenhouse gas concentrations and, therefore, high physical climate change impacts. Additionally, as RCP scenarios are considered reference scenarios on the international scientific scene, they are extensively studied, and current models can predict the exposure to climate hazards with the highest resolution for RCP scenarios.

### Climate change

#### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 2.6

#### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

☒ SSP1

#### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

#### (5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.6°C - 1.9°C

#### (5.1.1.7) Reference year

2005

#### (5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

☒ 2100

#### (5.1.1.9) Driving forces in scenario

Relevant technology and science

☒ Granularity of available data (from aggregated to local)

Direct interaction with climate

☒ On asset values, on the corporate

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario



*The RCP 2.6 scenario, one of the Representative Concentration Pathways, outlines a trajectory for greenhouse gas concentrations reduction before 2100. It is consistent with a pathway that could limit global warming to 2°C above pre-industrial levels, which is considered a target for avoiding the most severe impacts of climate change. The scenario makes certain assumptions regarding the following: - Macroeconomic trends: the scenario assumes a shift towards reductions in energy intensity and an increase in resource efficiency. Economic growth is assumed to continue, but with a greater emphasis on sustainability. Uncertainties in this scenario include the global economic response to stringent climate policies and the potential for economic disruptions due to rapid changes. - National- or regional-level variables: the scenario feeds into the CORDEX model used for this assessment, providing regional data with a resolution of 12km. -*

*Developments in technology: assumed to be robust, with a rapid deployment of low-carbon and carbon-neutral technologies. This includes advancements in renewable energy, energy efficiency, and carbon capture and storage (CCS). However, there are uncertainties regarding the pace of technological progress and the potential for breakthrough innovations. Constraints may involve the availability of necessary materials for high-tech solutions and the scalability of these technologies to meet global demand. - Energy usage and mix: the scenario assumes a quick decline in fossil fuels use and increase in renewable energy sources. The scenario assumes a significant reduction in global coal use, increased energy efficiency, and a substantial role for CCS in mitigating residual emissions. The uncertainties involve the speed of the energy transition, societal acceptance, and the potential for geopolitical tensions over energy resources. Constraints include the current fossil fuel-dependent infrastructure, the intermittency of renewable energy, and the yet-to-be-proven scalability of CCS technology on a global level.*

#### **(5.1.1.11) Rationale for choice of scenario**

*The RCP 2.6 scenario has been chosen due to its focus on low greenhouse gas concentrations in the long term. Additionally, as RCP scenarios are considered reference scenarios on the international scientific scene, they are extensively studied, and current models can predict the exposure to climate hazards with the highest resolution for RCP scenarios.*

*[Add row]*

### **(5.1.2) Provide details of the outcomes of your organization's scenario analysis.**

#### **Climate change**

##### **(5.1.2.1) Business processes influenced by your analysis of the reported scenarios**

*Select all that apply*

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

##### **(5.1.2.2) Coverage of analysis**

Select from:

☒ Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Two scenarios have been considered in the scenario analysis. On the one hand, the NGFS Net Zero Scenario, which envisions a future where the global economy achieves net-zero greenhouse gas emissions (GHG) by 2050, in line with the Paris Agreement's goal to limit global warming to 1.5°C above pre-industrial levels. It also assumes rapid and transformative changes across all sectors, with a significant increase in investment in renewable energy, widespread electrification, energy efficiency improvements, and the deployment of carbon capture and storage technologies. On the other hand, the RCP 8.5 Scenario represents a pathway with high greenhouse gas emissions due to strong economic growth and a rapid increase in population, assuming little to no climate policy intervention. This scenario assumes that no significant mitigation efforts are implemented, and that global warming is not limited to 2°C or less by 2100. The NGFS Net Zero Scenario has been used to analyze the transition risks that HORSE might be exposed to due to its focus on emission reduction and high technology development. Under this scenario all non-fully electric vehicles are assumed to be banned in the EU by 2035, entailing that by 2030 65% of the total expected vehicle sales would be of electric vehicles. This would entail that sales of ICE vehicles are to drop from 63,8 million units to 37,9 million, a reduction of 40,6% that applied to HORSE's total revenue of 7,229,227,487€ in the reporting year would represent a potential loss of 2,935,066,360€ for the company. Similarly, under this scenario the share of electricity in passenger transportation use is expected to increase 22% by 2050 in the EU. Although part of HORSE's strategy is based on electric vehicle sales, currently representing 18% of the company's sales and expected to increase, most of the company's strategy is based on the use of alternative fuels. Currently, however, the European Union does not contemplate the use of alternative fuels in the future, in line with the uncertainties identified under answer to question 5.1.1 of this questionnaire regarding the speed of policy implementation and existing energy infrastructure's adaptability. This way, current legislation evolution is to impact HORSE's strategy depending on which fuel sources are accepted. As part of its strategy and to adapt to and mitigate said risk HORSE is directly being involved with European Corporate average fuel economy (CAFE) standard target policy makers, as disclosed under answer to question 4.11.1, as a way of encouraging the use of alternative solution towards decarbonization, such as alternative fuels. Similarly, as disclosed under question 4.11.2, HORSE annually funds 50,000 € to the eFuel Alliance, which seeks at potentiate alternative fuels as a decarbonization pathway. The RCP 8.5 Scenario has been used to analyze physical risks due to its focus on emission increase and, therefore, physical risk increase. As an example of the analysis, based on estimates from Regional Climate Models from the Coordinated Regional Climate Downscaling Experiment (CORDEX) average temperature is expected to increase for all HORSE's sites. This is estimated to be associated to increased cooling costs, decreased productivity in the workforce in factories, and increase capital costs of adaptation. Three out of the eight facilities have had past exposure to heatwaves and their activities have not been impacted. Nonetheless, it has been quantified that annually 1 983 M€ of the company's revenue is exposed to said risk, which has been estimated based on the sum of revenue of sites highly exposed (with high magnitude and likelihood of the risk occurring and affecting the site). To mitigate this risk the current protocol covers any impacts related to changing temperatures thanks to which HORSE is believed to be resilient to the risk.

[Fixed row]

## (5.2) Does your organization's strategy include a climate transition plan?

### (5.2.1) Transition plan

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

### (5.2.3) Publicly available climate transition plan

Select from:

☒ No

### (5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☒ No, and we do not plan to add an explicit commitment within the next two years

### (5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

*As the company is part of the transportation sector, heavily dependant on fossil fuels, the company is yet not considering comitting to cease all spending and revenue that contribute to fossil fuel expansion.*

### (5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☒ We do not have a feedback mechanism in place, but we plan to introduce one within the next two years

### (5.2.10) Description of key assumptions and dependencies on which the transition plan relies

*The transition plan has been developed based in certain assumptions, which can be divided between: - Internally reliant: associated to the company's activities, which include the assumption that there will be a growing market demand for sustainable products and that consumers will prefer companies with strong environmental commitments and that continued research and development (R&D) will yield new technologies that reduce the carbon footprint of powertrain systems, as well as that there is an assumption that it is possible to enhance production processes to be more energy-efficient and less carbon-intensive. -Externally reliant: the strategy has been developed assuming that future regulations will favor low-carbon technologies and that there may be incentives for reducing emissions and adopting circular economy practices while investors will support the shift in strategy. Furthermore. success of new, sustainable products depends on consumer acceptance and willingness to adopt or pay a premium for greener options and said circular economy approach depends on the availability of technologies and systems for waste recovery and material recycling. By committing to these principles and targets, HORSE is positioning itself as a leader in sustainability within the*

powertrain manufacturing and transport sector. However, the successful implementation of this strategy will depend on the interplay of these assumptions and dependencies, as well as the company's ability to adapt to changing circumstances and new information.

#### **(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period**

*As it is a relatively new company, HORSE is gradually progressing towards its transition plan, which was developed during the reporting period. During 2024, we achieved SBTi validation of our decarbonisation targets. We also monitored the first year of our targets and achieved higher than expected emission reductions for all scopes.*

#### **(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)**

*HORSE - SBTi Target Validation.pdf*

#### **(5.2.13) Other environmental issues that your climate transition plan considers**

*Select all that apply*

☒ Biodiversity

#### **(5.2.14) Explain how the other environmental issues are considered in your climate transition plan**

*HORSE explicitly commits to mitigating negative impacts on biodiversity and ecosystems, deforestation, and animal welfare both from their direct operations and their value chain.*

*[Fixed row]*

### **(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?**

#### **(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning**

*Select from:*

☒ Yes, both strategy and financial planning

#### **(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy**

*Select all that apply*

☒ Products and services

☒ Upstream/downstream value chain

[Fixed row]

### (5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

#### Products and services

##### (5.3.1.1) Effect type

Select all that apply

☒ Risks

☒ Opportunities

##### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

##### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

1) Influence description: in an attempt at reducing CO2 emissions, different legislative measures are being implemented globally: the European Union is aiming at banning new internal combustion engine (ICE) car sales from 2035 onwards and some emerging economies, such as Cabo Verde, Costa Rica, and Sri Lanka, have announced the full phase-out of ICE sales over the next 10-30 years. As approximately 89% of HORSE's sales are associated to ICE, as identified in question 3.1.1 as Risk 1, changes to international law and bilateral agreements entail a substantial risk for HORSE. Similarly, as described in question 3.6.1 as Opp 1, this situation also entails an opportunity, as continuing to develop new products or services through R&D and innovation. 2) Temporal horizon: medium-term. 3) Case study: Situation: internal combustion engines represent approximately 88% of HORSE's sales, which are subjected to be reduced in the medium term due to the identified Risk 1 in question 3.1.1. Objective: to produce 60% of low carbon products by 2030 as a way of anticipating the decrease in ICE vehicle sales and to guarantee that they are covered in new legislation as suitable substitutes of ICE. Action: to increase investment on R&D of low carbon products to approximately 135.000.000 € annually and as disclosed in answer to questions 4.11.1 and 4.11.2, directly engage with policymakers and trade associations (such as the eFuel Alliance). Result: currently 5% of HORSE's sales come from eFuel engines, which are expected to increase up to [x] % by [x], reducing the company's dependance on ICE sales.

#### Upstream/downstream value chain

##### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

#### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

#### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

1) Influence description: As part of their decarbonization process companies within the automotive sector are increasing the use of green materials. Nonetheless, as their demand increases their availability is not yet guaranteed due to its high production cost, infrastructure availability, investment schedules with the automotive industry's production cycles, and supply chain constraints. Part of HORSE's decarbonization journey is based in the use of green steel, price of which is expected to increase until 2030 and equilibrate by 2050. Regarding green aluminum, its production is yet not as advanced, increasing the uncertainty and risk on its dependance.

2) Temporal horizon: medium-term. 3) Case study: Situation: HORSE is aiming at further developing their low carbon portfolio and, therefore, plan on sourcing more low carbon raw materials and components in the medium-term. It is foreseen that manufacturers will compete for these materials which availability might be limited, and HORSE is looking at securing access to enough green materials. Objective: to guarantee the availability of low carbon materials meeting the necessary environmental quality criteria. Action: HORSE has embedded the need for green materials in the development of their strategy, prioritizing the execution of these strategies. Among others, it includes exploring new partnerships and developing workshops with current suppliers. Result: the company is anticipating potential risks while exploring new opportunities.

[Add row]

#### (5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

##### Row 1

#### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

- ☒ Capital allocation

#### (5.3.2.2) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- ☒ Climate change

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*HORSE maintains active risk and opportunity identification to protect and develop its assets and reputation, achieve targets and objectives, and protect the interests of stakeholders. The results of said identification process are later considered by the Executive Committee during the annual planning process, where capital allocation planning takes place. This year changes in mandates on and regulation of existing products and services (identified Risk 1 in question 3.1.1) has been identified as a high-magnitude risk to HORSE. Furthermore, the development of new low emission products has been identified has a relevant opportunity to the company (identified Opp 1 in question 3.6.1). As a response, HORSE has increased their investment on the R&D of low carbon products to approximately 135.000.000 € annually, which will be revised annually to guarantee it is adapted to the company's needs. Additionally, HORSE has developed a comprehensive business roadmap for 2030 projecting sales across various powertrain and accessory types. This way the company aims at anticipating growth in low-carbon solution sales as a way of adapting to the evolving market demands for environmentally friendly products. As sustainability has been a core aspect in the strategic planning of HORSE, the costs of facing the identified main risk have already been contemplated. Furthermore, the economic losses due to sales decrease associated to changes in mandates on and regulation of existing products and services are expected to be partially compensated by sales from low emission products currently being developed by the company.*

[Add row]

### (5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition
	Select from:

	Identification of spending/revenue that is aligned with your organization's climate transition
	<input checked="" type="checkbox"/> No, but we plan to in the next two years

[Fixed row]

## (5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

### (5.5.1) Investment in low-carbon R&D

Select from:

☒ Yes

### (5.5.2) Comment

The company invests in R&D aiming at reducing emissions associated with the automotive sector. This is done through three main R&D areas: 1. Reduction of emissions associated to combustion engines. 2. Alternative low-carbon fuels, such as biofuels, e-fuels and hydrogen. 3. Development of engines compatible with different low-carbon fuels, named flexifuel engines. Specifically, we work on developing the following specific technologies: • Hybrid and Super Hybrid System - New e-motors - New Power Electronics - New batteries - Dedicated Hybrid Transmissions • Range Extender Technologies • Hydrogen combustion Engine • High Efficiency Combustion Engines • Low Carbon Fuels - Bio Low Carbon Fuel – Ethanol / bioLPG - Synthetic Fuels – E-gasoline/E-diesel

[Fixed row]

## (5.5.8) Provide details of your organization's investments in low-carbon R&D for transport-related activities over the last three years.

Row 1



### (5.5.8.1) Activity

Select all that apply

☒ Light Duty Vehicles (LDV)

### (5.5.8.2) Technology area

Select from:

☒ Other, please specify :Alternative fuels

### (5.5.8.3) Stage of development in the reporting year

Select from:

☒ Large scale commercial deployment

### (5.5.8.4) Average % of total R&D investment over the last 3 years

3.29

### (5.5.8.5) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

13300000

### (5.5.8.6) Average % of total R&D investment planned over the next 5 years

5

### (5.5.8.7) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*HORSE aims at basing their portfolio in low carbon products, which includes fossil fuel-alternative fuels. Through developing engines that can tolerate different type of fuels, including alternative fuels, HORSE aims at reducing GHG emissions associated to the automotive sector.*

**Row 2**

### (5.5.8.1) Activity

Select all that apply

☒ Light Duty Vehicles (LDV)

### (5.5.8.2) Technology area

Select from:

☒ Battery electric vehicle

### (5.5.8.3) Stage of development in the reporting year

Select from:

☒ Large scale commercial deployment

### (5.5.8.4) Average % of total R&D investment over the last 3 years

38

### (5.5.8.5) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

117000000

### (5.5.8.6) Average % of total R&D investment planned over the next 5 years

30

### (5.5.8.7) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*HORSE aims at basing their portfolio in low carbon products, which includes electric vehicle components. Through developing engines that use electricity rather than only fossil fuels, HORSE aims at reducing GHG emissions associated to the automotive sector.*

**Row 3**

### (5.5.8.1) Activity

Select all that apply

☒ Light Duty Vehicles (LDV)

### (5.5.8.2) Technology area

Select from:

☒ Hydrogen fuel cell

### (5.5.8.3) Stage of development in the reporting year

Select from:

☒ Applied research and development

### (5.5.8.4) Average % of total R&D investment over the last 3 years

2.68

### (5.5.8.5) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

10700000

### (5.5.8.6) Average % of total R&D investment planned over the next 5 years

3

### (5.5.8.7) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*HORSE aims at basing their portfolio in low carbon products, which includes fossil fuel-alternative fuels. Through developing engines that can tolerate different type of fuels, including alternative fuels, HORSE aims at reducing GHG emissions associated to the automotive sector.*

*[Add row]*

**(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?**

**(5.9.1) Water-related CAPEX (+/- % change)**

100

**(5.9.2) Anticipated forward trend for CAPEX (+/- % change)**

50

**(5.9.3) Water-related OPEX (+/- % change)**

25

**(5.9.4) Anticipated forward trend for OPEX (+/- % change)**

25

**(5.9.5) Please explain**

*-New Wastewater Treatment Plant in Romania, which has been completed in 2024. -New Wastewater Treatment Plant in Argentina, with currently under execution to be finished in 2025. -Future Wastewater Treatment Plant in Chile currently under study with potential execution in 2026.*

*[Fixed row]*

**(5.10) Does your organization use an internal price on environmental externalities?**

**(5.10.1) Use of internal pricing of environmental externalities**

Select from:

☒ No, but we plan to in the next two years

**(5.10.3) Primary reason for not pricing environmental externalities**

Select from:

☒ Not an immediate strategic priority

#### (5.10.4) Explain why your organization does not price environmental externalities

*Currently, developing an internal price on carbon is not an immediate strategic priority for Horse as other ESG strategic pillars are being developed. However, we are planning to develop in the next two years.*

*[Fixed row]*

### (5.11) Do you engage with your value chain on environmental issues?

#### Suppliers

##### (5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ Yes

##### (5.11.2) Environmental issues covered

Select all that apply

☒ Climate change

#### Customers

##### (5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ Yes

##### (5.11.2) Environmental issues covered

Select all that apply

☒ Climate change

## Investors and shareholders

### (5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ No, but we plan to within the next two years

### (5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☒ Other, please specify :currently an internal subject matter for Horse.

### (5.11.4) Explain why you do not engage with this stakeholder on environmental issues

*Currently, the preliminary status of HORSE's discussions with investors and shareholders is not yet being discussed with them.*

## Other value chain stakeholders

### (5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ No, but we plan to within the next two years

### (5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☒ Not an immediate strategic priority

### (5.11.4) Explain why you do not engage with this stakeholder on environmental issues

*It is currently not a priority for HORSE as it is focusing efforts on suppliers and customers.*

*[Fixed row]*

## **(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?**

### **Climate change**

#### **(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment**

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

#### **(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment**

Select all that apply

☒ Contribution to supplier-related Scope 3 emissions

#### **(5.11.1.3) % Tier 1 suppliers assessed**

Select from:

☒ 76-99%

#### **(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment**

*HORSE considers responsible supply chain management a key pillar of its 2030 ESG strategy. Partners must measure GHG emissions and design a decarbonization plan with actions like energy efficiency, renewable energy use, or low-carbon materials. All must complete an Ecovadis ESG self-assessment scoring >45. Those not signed up or scoring <45 overall or <25 in any area must pass a specific ESG audit.*

#### **(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment**

Select from:

☒ 51-75%

#### **(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment**

## **(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?**

### **Climate change**

#### **(5.11.2.1) Supplier engagement prioritization on this environmental issue**

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

#### **(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue**

Select all that apply

☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

☒ Material sourcing

☒ Procurement spend

☒ Product lifecycle

☒ Regulatory compliance

#### **(5.11.2.4) Please explain**

*In the procurement process, ESG criteria are included, among others, for supplier selection. This prioritizes expenses to suppliers with strong environmental performance. Specifically, the suppliers with whom HORSE is currently working in terms of engagement, are those with a high impact on our Category 1 emissions around aluminum casting, catalysts, and flat steel.*

[Fixed row]

## **(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?**

### **Climate change**



### **(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process**

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### **(5.11.5.2) Policy in place for addressing supplier non-compliance**

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

### **(5.11.5.3) Comment**

*HORSE has established a formal ESG policy for suppliers, which includes specific climate change requirements. Suppliers must measure their greenhouse gas (GHG) emissions across Scopes 1, 2, and relevant Scope 3 categories using recognized standards (e.g., GHG Protocol or ISO 14064). They are required to design and implement a decarbonization plan, including measures such as energy efficiency, renewable energy use, and low-carbon material sourcing. Suppliers must also submit emissions data and are encouraged to set public GHG reduction targets. Additionally, all suppliers must complete an ESG self-assessment via Ecovadis and achieve a minimum score of 45. Those scoring below 45 overall, or below 25 in any dimension, must undergo a specific ESG audit. Compliance with these requirements is mandatory for doing business with HORSE.*

*[Fixed row]*

### **(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.**

#### **Climate change**

#### **(5.11.6.1) Environmental requirement**

Select from:

☒ Adoption of the UN International Labour Organization Principles

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

☒ Grievance mechanism/ Whistleblowing hotline

☒ Supplier scorecard or rating

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

☒ 100%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

☒ 51-75%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

☒ 100%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

☒ 51-75%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

☒ Exclude

#### **(5.11.6.12) Comment**

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

## Climate change

### (5.11.6.1) Environmental requirement

Select from:

☒ Compliance with an environmental certification, please specify :ISO 14001 or European label EMAS

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Certification

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 100%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Exclude

#### (5.11.6.12) Comment

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

☒ Disclosure of GHG emissions to your organization (Scope 1 and 2)

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Supplier scorecard or rating

☒ Supplier self-assessment

#### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 100%

#### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

**(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

☒ 51-75%

**(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

☒ Exclude

**(5.11.6.12) Comment**

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

## **Climate change**

**(5.11.6.1) Environmental requirement**

Select from:

☒ Measuring product-level emissions

**(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

☒ Supplier scorecard or rating

**(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

☒ 100%

#### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

#### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Exclude

#### (5.11.6.12) Comment

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

☒ Total water withdrawal volumes reduction

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

*Select all that apply*

☒ Supplier scorecard or rating

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

☒ 100%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

☒ 51-75%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

*Select from:*

☒ 100%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

*Select from:*

☒ 51-75%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

*Select from:*

☒ Exclude

#### **(5.11.6.12) Comment**

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

## Climate change

### (5.11.6.1) Environmental requirement

Select from:

☒ Implementation of a climate transition plan

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Supplier scorecard or rating

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 100%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 51-75%



#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Exclude

#### (5.11.6.12) Comment

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

☒ Purchasing of low-carbon or renewable energy

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Supplier scorecard or rating

#### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 100%

#### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

☒ 51-75%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

☒ Exclude

#### **(5.11.6.12) Comment**

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

### **Climate change**

#### **(5.11.6.1) Environmental requirement**

Select from:

☒ Waste and resource reduction and material circularity

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

☒ Supplier scorecard or rating

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

☒ 100%

#### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

#### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Exclude

#### (5.11.6.12) Comment

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

☒ Setting and monitoring water pollution-related targets

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Supplier scorecard or rating

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

☒ 100%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

☒ 51-75%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

☒ 100%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

☒ 51-75%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

☒ Exclude

#### **(5.11.6.12) Comment**

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

## Climate change

### (5.11.6.1) Environmental requirement

Select from:

☒ Monitoring and reduction of Product Carbon Footprint (PCF)/ product life-cycle emissions

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Supplier scorecard or rating

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 100%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 51-75%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

☒ Exclude

#### **(5.11.6.12) Comment**

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

### **Climate change**

#### **(5.11.6.1) Environmental requirement**

Select from:

☒ Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

☒ Supplier scorecard or rating

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

☒ 100%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

☒ 51-75%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

☒ 100%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

☒ 51-75%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

☒ Exclude

#### **(5.11.6.12) Comment**

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

### **Climate change**

#### **(5.11.6.1) Environmental requirement**

Select from:

☒ Implementation of emissions reduction initiatives

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

☒ Supplier scorecard or rating

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

☒ 100%

#### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

#### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Exclude

#### (5.11.6.12) Comment

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

☒ Setting a science-based emissions reduction target

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement



*Select all that apply*

☒ Supplier scorecard or rating

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

☒ 100%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

☒ 51-75%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

*Select from:*

☒ 100%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

*Select from:*

☒ 51-75%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

*Select from:*

☒ Exclude

#### **(5.11.6.12) Comment**

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

## Climate change

### (5.11.6.1) Environmental requirement

Select from:

☒ Setting and monitoring withdrawal reduction targets

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Supplier scorecard or rating

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 100%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Exclude

#### (5.11.6.12) Comment

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

☒ Regular environmental risk assessments (at least once annually)

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Supplier scorecard or rating

#### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 100%

#### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

#### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

☒ 51-75%

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

☒ Exclude

#### **(5.11.6.12) Comment**

*An audit check is carried out. Later, an action plan is developed with the supplier to correct for which they have deadlines to comply with.*  
[Add row]

### **(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.**

#### **Climate change**

#### **(5.11.7.2) Action driven by supplier engagement**

Select from:

☒ Circular economy

#### **(5.11.7.3) Type and details of engagement**

Capacity building

☒ Provide training, support and best practices on how to measure GHG emissions

Information collection

☒ Collect GHG emissions data at least annually from suppliers

Innovation and collaboration

- ☒ Collaborate with suppliers on innovations to reduce environmental impacts in products and services
- ☒ Invest jointly with suppliers in R&D of relevant low-carbon technologies

#### (5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers

#### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- ☒ 51-75%

#### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- ☒ 1-25%

#### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*All suppliers must pass an ESG self-assessment at Ecovadis with a score of more than 45 points. Suppliers who have not signed up to the ESG standards or who score less than 45 points/ or less than 25 points in any of the dimensions must pass a specific ESG audit. In the current year 69% of suppliers managed to achieve these minimum requirements.*

#### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

- ☒ Yes, please specify the environmental requirement :Suppliers must comply with the Renault Group CSR Guidelines, including commitments to circular economy practices

#### (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Unknown

## Water

### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ No, this engagement is unrelated to meeting an environmental requirement

## Climate change

### (5.11.7.2) Action driven by supplier engagement

Select from:

☒ Emissions reduction

### (5.11.7.3) Type and details of engagement

Capacity building

☒ Provide training, support and best practices on how to make credible renewable energy usage claims

Information collection

☒ Collect GHG emissions data at least annually from suppliers

Innovation and collaboration

☒ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☒ Invest jointly with suppliers in R&D of relevant low-carbon technologies

### (5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

#### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 51-75%

#### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☒ 1-25%

#### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*All suppliers must pass an ESG self-assessment at Ecovadis with a score of more than 45 points. Suppliers who have not signed up to the ESG standards or who score less than 45 points/ or less than 25 points in any of the dimensions must pass a specific ESG audit. In the current year 69% of suppliers managed to achieve these minimum requirements.*

#### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :Suppliers are required to complete a Carbon Footprint Report (CFR) for top-emitting materials and commit to annual CBAM emissions reporting.

#### (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Unknown

### Climate change

#### (5.11.7.2) Action driven by supplier engagement

Select from:

- ☒ Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities

#### (5.11.7.3) Type and details of engagement

Capacity building

- ☒ Provide training, support and best practices on how to measure GHG emissions

Information collection

- ☒ Collect GHG emissions data at least annually from suppliers

Innovation and collaboration

- ☒ Collaborate with suppliers on innovations to reduce environmental impacts in products and services
- ☒ Invest jointly with suppliers in R&D of relevant low-carbon technologies

#### (5.11.7.4) Upstream value chain coverage

*Select all that apply*

- ☒ Tier 1 suppliers

#### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

- ☒ 51-75%

#### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

*Select from:*

- ☒ 1-25%

#### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*All suppliers must pass an ESG self-assessment at Ecovadis with a score of more than 45 points. Suppliers who have not signed up to the ESG standards or who score less than 45 points/ or less than 25 points in any of the dimensions must pass a specific ESG audit. In the current year 69% of suppliers managed to achieve these minimum requirements.*



#### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :Suppliers must sign the Renault Group Global Framework Agreement, which includes respecting the rights of indigenous peoples and local communities.

#### (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Unknown

[Add row]

**(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.**

### Climate change

#### (5.11.9.1) Type of stakeholder

Select from:

☒ Customers

#### (5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information about your products and relevant certification schemes

#### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

#### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 51-75%

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We believe it is very important to link customers to our strategy and explain to them how essential it is for the resilience of our business to continue improving our environmental impact. It should be noted that the number of sustainable investments approved annually depends on them.*

#### (5.11.9.6) Effect of engagement and measures of success

*There is an alignment with ESG principles and the stakeholder's engagement in terms of targets and risk reduction. It is expected in the future that because of the commitment it will be demonstrated to the client that HORSE is a strategic partner for the decarbonization and circular economy if the vehicle.*

[Add row]

**(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.**

**Row 1**

#### (5.12.1) Requesting member

Select from:

#### (5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

#### (5.12.4) Initiative category and type

Change to supplier operations

☒ Implement energy reduction projects

#### (5.12.5) Details of initiative

*Yearly, we launch an annual energy efficiency campaign across the entire company with the aim of saving energy. The measures are shared with the other plants to obtain common benefits.*

#### (5.12.6) Expected benefits

*Select all that apply*

- ☒ Improved resource use and efficiency
- ☒ Lower price per unit
- ☒ Reduction of own operational emissions (own scope 1 & 2)

#### (5.12.7) Estimated timeframe for realization of benefits

*Select from:*

- ☒ 3-5 years

#### (5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

*Select from:*

- ☒ Yes, lifetime CO2e savings only

#### (5.12.9) Estimated lifetime CO2e savings

6600

#### (5.12.11) Please explain

N/A

#### Row 2

#### (5.12.1) Requesting member

Select from:

#### (5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

#### (5.12.4) Initiative category and type

Change to supplier operations

☒ Increase proportion of renewable energy purchased

#### (5.12.5) Details of initiative

*Renewable sources supplies at all our plants by 2050: Our commitment is to have 100% of our plants supplied by green electricity and by 2050 also by green sources for heating and heat treatments*

#### (5.12.6) Expected benefits

Select all that apply

☒ Reduction of own operational emissions (own scope 1 & 2)

#### (5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ > 5 years

#### (5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ Yes, lifetime CO2e savings only

#### (5.12.9) Estimated lifetime CO2e savings

**(5.12.11) Please explain**

N/A

**Row 3****(5.12.1) Requesting member***Select from:***(5.12.2) Environmental issues the initiative relates to***Select all that apply*☒ Climate change**(5.12.4) Initiative category and type**

Innovation

☒ New product or service that reduces customers' operational emissions**(5.12.5) Details of initiative***SBTi cat. 11 commitment: Our commitment is to reduce by 90% the whole scope 3 by 2050. That means at least 85% reduction by category 11 (use of products).***(5.12.6) Expected benefits***Select all that apply*☒ Reduction of downstream value chain emissions (own scope 3)☒ Other, please specify :Reduction in scope 3 emissions, both own and customer's emissions.**(5.12.7) Estimated timeframe for realization of benefits**

Select from:

☒ > 5 years

#### (5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ Yes, lifetime CO2e savings only

#### (5.12.9) Estimated lifetime CO2e savings

9000000

#### (5.12.11) Please explain

N/A

### Row 4

#### (5.12.1) Requesting member

Select from:

#### (5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

#### (5.12.4) Initiative category and type

Change to supplier operations

☒ Assess life-cycle impact of products or services to identify efficiencies

#### (5.12.5) Details of initiative

SBTi cat 1 commitment: Our commitment is to reduce 100% of emissions due to purchased manufacturing parts by 2050.

#### (5.12.6) Expected benefits

Select all that apply

- ☒ Reduction of downstream value chain emissions (own scope 3)
- ☒ Other, please specify :Reduction in scope 3 emissions, both own and customer's emissions.

#### (5.12.7) Estimated timeframe for realization of benefits

Select from:

- ☒ > 5 years

#### (5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

- ☒ Yes, lifetime CO2e savings only

#### (5.12.9) Estimated lifetime CO2e savings

2129440

#### (5.12.11) Please explain

N/A

### Row 5

#### (5.12.1) Requesting member

Select from:

#### (5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Water

#### (5.12.4) Initiative category and type

Change to provision of goods and services

☒ Reduce water-related impacts

#### (5.12.5) Details of initiative

*Optimization of wastewater treatment processes in facilities shared with Renault, such as Valladolid, Bursa (Turkey), and Mioveni.*

#### (5.12.6) Expected benefits

*Select all that apply*

☒ Improved resource use and efficiency

☒ Improved water quality

☒ Reduction of own operational water withdrawals and/or consumption

☒ Reduction of downstream value chain water withdrawals and/or consumption

☒ Other, please specify :Savings due to external wastewater management

#### (5.12.7) Estimated timeframe for realization of benefits

*Select from:*

☒ 1-3 years

#### (5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

*Select from:*

☒ No

#### (5.12.11) Please explain

N/A

[Add row]



**(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?**

	Environmental initiatives implemented due to CDP Supply Chain member engagement
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(5.13.1) Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.**

Row 1

**(5.13.1.1) Requesting member**

Select from:

**(5.13.1.2) Environmental issues the initiative relates to**

Select all that apply

☒ Climate change

**(5.13.1.4) Initiative ID**

Select from:

☒ Ini1

#### (5.13.1.5) Initiative category and type

Change to supplier operations

☒ Increase proportion of renewable energy purchased

#### (5.13.1.6) Details of initiative

*At plants where we share facilities, we have common energy suppliers. We are working on joint projects related to new renewable energy contracts that can bring environmental benefits to both companies.*

#### (5.13.1.7) Benefits achieved

*Select all that apply*

☒ Reduction of customers' operational emissions (customer scope 1 & 2)

☒ Reduction of own operational emissions (own scope 1 & 2)

#### (5.13.1.8) Are you able to provide figures for emissions savings or water savings in the reporting year?

*Select from:*

☒ Yes, emissions savings only

#### (5.13.1.9) Estimated savings in the reporting year in metric tons of CO<sub>2</sub>e

29004

#### (5.13.1.11) Please explain how success for this initiative is measured

*Purchased electricity at Brazil and Romania Plants, where we have a common electricity supplier with Renault. Calculation of reduction based on location market emissions in both countries.*

#### (5.13.1.12) Would you be happy for CDP Supply Chain members to highlight this work in their external communication?

*Select from:*

☒ Yes

[Add row]

## C6. Environmental Performance - Consolidation Approach

**(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.**

### Climate change

#### (6.1.1) Consolidation approach used

Select from:

☒ Operational control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*The calculation and reporting approach of the GHG footprint is applicable to 100% of HORSE's operations over which it has control. An operational control approach is adopted in the calculation as an organizational limit. For calculation purposes, operational control is taken to be the organizational boundary. In line with this approach, HORSE computes climate change issues over which it has full authority to introduce and implement its operating policies at the operation level.*

### Water

#### (6.1.1) Consolidation approach used

Select from:

☒ Operational control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*The consolidation approach of water issues is, similarly to climate change issues, of an operational control approach and is applicable to 100% of HORSE operations over which it has control. An operational control approach is adopted in the calculation as an organizational limit. For calculation purposes, operational control is taken to be the organizational boundary. In line with this approach, HORSE computes water issues over which it has full authority to introduce and implement its operating policies at the operation level.*

### Plastics

### (6.1.1) Consolidation approach used

Select from:

☒ Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

*The consolidation approach of plastic issues is, similarly to climate change issues, of an operational control approach and is applicable to 100% of HORSE operations over which it has control. An operational control approach is adopted in the calculation as an organizational limit. For calculation purposes, operational control is taken to be the organizational boundary. In line with this approach, HORSE computes plastic issues over which it has full authority to introduce and implement its operating policies at the operation level.*

## Biodiversity

### (6.1.1) Consolidation approach used

Select from:

☒ Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

*The consolidation approach of biodiversity issues is, similarly to climate change issues, of an operational control approach and is applicable to 100% of HORSE operations over which it has control. An operational control approach is adopted in the calculation as an organizational limit. For calculation purposes, operational control is taken to be the organizational boundary. In line with this approach, HORSE computes biodiversity issues over which it has full authority to introduce and implement its operating policies at the operation level.*

*[Fixed row]*

## C7. Environmental performance - Climate Change

### (7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ Yes

### (7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☒ IEA CO2 Emissions from Fuel Combustion

☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☒ The Greenhouse Gas Protocol: Scope 2 Guidance

☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

### (7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	<p>Select from:</p> <p><input checked="" type="checkbox"/> We are reporting a Scope 2, location-based figure</p>	<p>Select from:</p> <p><input checked="" type="checkbox"/> We are reporting a Scope 2, market-based figure</p>	<p>Both approaches Market-based and Location-based, are reported.</p>

[Fixed row]

### (7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☒ No

## (7.5) Provide your base year and base year emissions.

### Scope 1

#### (7.5.1) Base year end

12/30/2023

#### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

47805.63

#### (7.5.3) Methodological details

*The emissions calculated for Scope 1 are the following: Emissions from fuel combustion in stationary installations: For the calculation of these emissions, it is considered the fuel consumption in the different fixed installations existing in the locations where Horse carries out its activities (offices, plants and R&D centers). The emissions have been calculated by multiplying the total of liters or kWh of fuel consumed by the emission factor. The emission factors used come from DEFRA. Emissions from fuel consumption by Horse vehicles: For the calculation of these emissions, Horse-owned fleet vehicles are considered, i.e., those vehicles owned by Horse that are used by employees in the different areas or districts in the performance of their duties. The emission factors used come from DEFRA. Recharges of refrigerant gas of active equipment in addition to any fugitive gas of retired equipment: For leakage associated with equipment in service, the calculation is made based on the gas recharges carried out during the year (gas recharged = gas leaked). In the case of equipment retirement, the difference between the nominal load of the equipment and the gas recovered from it at the end of its useful life would be considered as leakage.*

### Scope 2 (location-based)

#### (7.5.1) Base year end

12/30/2023

#### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

103469

### (7.5.3) Methodological details

*The emissions from Scope 2 location-based are calculated by multiplying the electricity consumption in kWh by the corresponding emission factor. The emission factors used are from the country's energy mix according to the International Energy Agency.*

## Scope 2 (market-based)

### (7.5.1) Base year end

12/30/2023

### (7.5.2) Base year emissions (metric tons CO2e)

29669

### (7.5.3) Methodological details

*The emissions from Scope 2 market-based are calculated by multiplying the electricity consumption in kWh by the corresponding emission factor. The emission factors used for Scope 2 market based come from the energy supply company.*

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

12/30/2023

### (7.5.2) Base year emissions (metric tons CO2e)

2617479

### (7.5.3) Methodological details

*The calculation of Category 1 includes all the emissions related to the purchases of goods and services made by Horse during the reporting year. The calculation has been carried out using a hybrid calculation method and is divided in three areas: 1) Parts/pieces to make products - this is the most representative part; therefore, more comprehensive calculations are performed using primary data and product-specific emission factors. The calculations have been made with specialized software (Gabi, from the publisher Sphera) provided by Renault and are based on very detailed material inventories. From the end of 2025 HORSE will do these*



calculations by itself by using UMBERTO (LCA software) and ECOINVENT database for secondary data. 2) Consumer goods (includes data such as water, paper, cleaning products, and other supply goods) – this is a less material part of the whole calculation of the category which has been calculated with a spend-based method as data of expenditures per factory are available. The calculations have been made using comprehensive Environmental Data Archive (CEDA) 6.0., an economic input-output database (the unit is kgCO<sub>2</sub>e/€). 3) Contracted services (such as IT costs, catering and general administrative services among the highest expenditures) - not very material part compared to the parts of the products and have also been calculated with a spend-based method as data of expenditures per factory are available. The calculations have been made Comprehensive Environmental Data Archive (CEDA) 6.0., an economic input-output database (the unit is kgCO<sub>2</sub>e/€).

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

12/30/2023

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

95270

### (7.5.3) Methodological details

The calculation of Category 2 includes all emissions related to the capital goods made by Horse during the reporting year. The main sources of emissions of CAPEX spent by Horse in 2023 are: 1) Machinery - this includes investments in new industrial machinery that comes from the engineering area of HORSE. 2) Manufacturing - this includes investments made by HORSE in equipment during the reporting period. 3) Other - this includes various types of CAPEX investments for their manufacturing processes such as building & facilities. For this category secondary data from spend data of each factory and work center per expenditure item has been used. Moreover, a mapping of the different purchase groups is performed with the CEDA emission factor of the corresponding year that best fits the denomination of such expenditure. The formula applied for the calculation is the following:  $\Sigma (\text{value of the acquired capital good (€)} \times \text{emission factor of the acquired capital good per unit of economic value (kg CO}_2\text{e/€)})$ .

## Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.5.1) Base year end

12/30/2023

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

42270

### (7.5.3) Methodological details

*The calculation of Category 3 includes all emissions related to the production of stationary and mobile combustion- related fuels consumed by Horse as well as the production of electricity and heat purchased by Horse. The methodology used is the following: -Fuels consumed in fixed installations and mobile installations: For the results to show consistency across the three scopes defined by the GHG Protocol, the "Well-to-Tank" (WTT) emission factors available in the DEFRA database have been used, where the WTT factor corresponding to each fuel is located under the same name used for the calculation of Scope 1. - Electricity: To the electricity consumed (for both with or without Guarantees of Renewable Origin), the upstream emission factor "Well-to-tank" (WTT) is applied, which comprises the addition of the corresponding factors of the WTT of the generation of such electricity, the losses in the distribution of such electricity, and the WTT of this distribution. For both the generation and distribution WTT, IEA provides direct, country-specific emission factors. In addition, a country-specific loss correction factor from the IEA is applied to IEA's country electricity distribution factor. All these factors will be applied to the total electricity consumption of each country.*

### Scope 3 category 4: Upstream transportation and distribution

#### (7.5.1) Base year end

12/30/2023

#### (7.5.2) Base year emissions (metric tons CO2e)

26024

### (7.5.3) Methodological details

*The calculation of Category 4 includes all emissions related to all transport paid by Horse. These emissions are calculated using a Volume x Distance method: By matching volumes transported (m3) and distance travelled (km), we estimate the m3.km transported by truck/train/ship/air transport, including packaging. returns (volume of goods transported X distance travelled). We calculate CO2eq emissions by multiplying the m3.km transported by the appropriate DEFRA emissions factor for each mode. Moreover, the calculation only has breakdown by truck. This does not mean that only lorries are used, but since this means of transport is the vast majority, it has been calculated under the assumption that everything is a lorry.*

### Scope 3 category 5: Waste generated in operations

#### (7.5.1) Base year end

12/30/2023

#### (7.5.2) Base year emissions (metric tons CO2e)

### (7.5.3) Methodological details

*The calculation of Category 5 includes the emissions associated with the management and treatment of waste generated by Horse operations, including the disposal of solid and liquid waste. Waste treatment activities include landfill disposal, recycling, incineration, etc. These emissions were calculated using primary data of waste generated per waste type. DEFRA emission factors have been used to calculate the emissions from the waste generated.*

## Scope 3 category 6: Business travel

### (7.5.1) Base year end

12/30/2023

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

837.15

### (7.5.3) Methodological details

*The calculation of Category 6 includes the "Well to Wheel" emissions from employee business travel in vehicles owned and/or operated by third parties. In the case of Horse, this includes business travel by air, train, and rental car. The travel data has been obtained by the travel agency and so activity specific and distance primary data have been used to calculate these emissions. Moreover, IDAE emission factors have been used to calculate the emissions from business travel. Moreover, travel by car has been estimated based on the percentage of people in each headquarter and the most frequent destination between those headquarters.*

## Scope 3 category 7: Employee commuting

### (7.5.1) Base year end

12/30/2023

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

4920

### (7.5.3) Methodological details

*The calculation of Category 7 includes “Well to Wheel” emissions associated with employee commuting from home. They can be due to: - Travel by car - Travel by bus - Travel by train - Travel by metro - Other (e.g., cycling, walking, tram) These emissions are calculated using estimated distance data (secondary data) by transport mode. Specifically, statistical data of mobility patterns per country have been used to calculate the average distance travelled per year per employee and per mode of transport. As a general assumption, it is assumed that all employees go every day to the office. IDAE emission factors have been used to calculate the emissions from employee commuting. In the case of the transports assigned to car/moto, an emission factor of cars is used in order to be more conservative.*

## **Scope 3 category 8: Upstream leased assets**

### **(7.5.1) Base year end**

12/30/2023

### **(7.5.2) Base year emissions (metric tons CO2e)**

18440

### **(7.5.3) Methodological details**

*The calculation of Category 8 includes emissions from the operation of assets that are leased by Horse (scope 1 and 2) in the reporting year such as warehouses and offices that are leased by Horse and that are not included in the Scope 1 and 2 emissions inventories. Horse in these cases would act as lessee. The emissions have been calculated using primary data (m2 of leased asset) and the PCAF European building emission factor database has been used to identify the emission factors.*

## **Scope 3 category 9: Downstream transportation and distribution**

### **(7.5.1) Base year end**

12/30/2023

### **(7.5.2) Base year emissions (metric tons CO2e)**

15950

### **(7.5.3) Methodological details**

*The calculation of Category 9 includes the emissions from downstream transportation which includes Well-to-Wheel emissions derived from transport not paid by Horse, but by Horse’s client, Renault. For the calculations, distances between different origin and final factories are considered (Renault’s data). In category 9 the transport is the responsibility of the customer, in the case of 2023, Renault, and the data is taken from the LCAs calculated by Renault.*

## Scope 3 category 10: Processing of sold products

### (7.5.1) Base year end

12/30/2023

### (7.5.2) Base year emissions (metric tons CO2e)

510

### (7.5.3) Methodological details

*The calculation of Category 10 includes the emissions derived from engine and gearbox assembly in Renault's factories. Energy data (Scopes 1 and 2) are requested from Renault on an assembly factory. All other plants are assimilated to the sampled plants (Valladolid & Palencia). The assumption is that allocated energy consumptions are considered considering occupied surface (m2) where the process takes place. Moreover, the emission factors used to calculate the category are DEFRA/IEA emissions factors.*

## Scope 3 category 11: Use of sold products

### (7.5.1) Base year end

12/30/2023

### (7.5.2) Base year emissions (metric tons CO2e)

11147110

### (7.5.3) Methodological details

*This category includes: For this category we use Renault's data. For engines 100% of the direct use-phase emissions of vehicles have been reported. This category includes: Tank-to-Wheel: (1) We compile the CO2 emissions of each vehicle (g CO2/km type-approved data or estimated data when not regulated), as well as the worldwide sales of each vehicle. (2) For each vehicle, we multiply its emissions by its annual global sales (result = annual emissions of vehicles sold). (3) We multiply these emissions by 200,000 km (estimated mileage over the full life cycle of the vehicle, 10 years) to obtain the total emissions of the use phase. Well-to-Tank: (1) We compiled the fuel and/or electricity consumption of each vehicle (approved data) and the worldwide sales of each vehicle. (2) For each fuel (diesel, gasoline, liquefied petroleum gas), we used emission factors from UK DEFRA. (3) We multiply these emissions by 200,000 km (estimated mileage over the full life cycle of the vehicle, 10 years) to obtain the total emissions of the use phase.*

## Scope 3 category 12: End of life treatment of sold products

### (7.5.1) Base year end

12/30/2023

### (7.5.2) Base year emissions (metric tons CO2e)

166685

### (7.5.3) Methodological details

*The calculation of Category 12 includes emissions from the disposal/treatment of products sold at the end of their life. The emissions due to final treatment were obtained directly from Renault's LCA files for its engines and gearboxes, except for new products and automatic gearboxes.*

## Scope 3 category 13: Downstream leased assets

### (7.5.1) Base year end

12/30/2023

### (7.5.2) Base year emissions (metric tons CO2e)

129.72

### (7.5.3) Methodological details

*The calculation of Category 13 includes emissions from the operation of assets that are leased by HORSE's clients (scope 1 and 2) in the reporting year such as warehouses and offices that are leased by HORSE's clients and that are not included in the Scope 1 and 2 emissions inventories. Horse in these cases would act as lessor. These emissions were calculated using primary data (m2 of leased asset) and the emission factors used come from the PCAF European building emission factor database.*

## Scope 3 category 14: Franchises

### (7.5.1) Base year end

12/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Emissions from Category 14 have not been calculated as Horse does not have franchises.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Emissions from Category 15 have not been calculated as Horse does not have investments.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

*There are no other upstream emissions calculated which are relevant within Horse's activity.*

### **Scope 3: Other (downstream)**

#### **(7.5.1) Base year end**

12/30/2023

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0

#### **(7.5.3) Methodological details**

*There are no other downstream emissions calculated which are relevant within Horse's activity.*

*[Fixed row]*

### **(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?**

#### **Reporting year**

#### **(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)**

40501

#### **(7.6.3) Methodological details**

*The emissions calculated for Scope 1 are the following: Emissions from fuel combustion in stationary installations: For the calculation of these emissions, it is considered the fuel consumption in the different fixed installations existing in the locations where Horse carries out its activities (offices, plants, and R&D centers). The emissions have been calculated using by multiplying the total of liters or kWh of fuel consumed by the emission factor. The emission factors used come from DEFRA. Emissions from fuel consumption by Horse vehicles: For the calculation of these emissions, Horse-owned fleet vehicles are considered, i.e., those vehicles owned by Horse that are used by employees in the different areas or districts in the performance of their duties. The emission factors used come from DEFRA. Recharges of refrigerant gas of active equipment in addition to any fugitive gas of retired equipment: For leakage associated with equipment in service, the calculation is made based on the gas recharges carried out during the year (gas recharged = gas leaked). In the case of equipment retirement, the difference between the nominal load of the equipment and the gas recovered from it at the end of its useful life would be considered as leakage.*



## Past year 1

### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

47810

### (7.6.2) End date

12/30/2023

### (7.6.3) Methodological details

*The emissions calculated for Scope 1 are the following: Emissions from fuel combustion in stationary installations: For the calculation of these emissions, it is considered the fuel consumption in the different fixed installations existing in the locations where Horse carries out its activities (offices, plants, and R&D centers). The emissions have been calculated using by multiplying the total of liters or kWh of fuel consumed by the emission factor. The emission factors used come from DEFRA. Emissions from fuel consumption by Horse vehicles: For the calculation of these emissions, Horse-owned fleet vehicles are considered, i.e., those vehicles owned by Horse that are used by employees in the different areas or districts in the performance of their duties. The emission factors used come from DEFRA. Recharges of refrigerant gas of active equipment in addition to any fugitive gas of retired equipment: For leakage associated with equipment in service, the calculation is made based on the gas recharges carried out during the year (gas recharged = gas leaked). In the case of equipment retirement, the difference between the nominal load of the equipment and the gas recovered from it at the end of its useful life would be considered as leakage.*

*[Fixed row]*

## (7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

### Reporting year

### (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

82013.69

### (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

26544

### (7.7.4) Methodological details

The emissions from Scope 2 location-based are calculated by multiplying the electricity consumption in kWh by the corresponding emission factor. The emission factors used are from the country's energy mix according to the International Energy Agency. The emissions from Scope 2 market-based are calculated by multiplying the electricity consumption in kWh by the corresponding emission factor. The emission factors used for Scope 1 are very precise and come from the fuel supply company.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

103469.03

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

29699.19

(7.7.3) End date

12/30/2023

(7.7.4) Methodological details

The emissions from Scope 2 location-based are calculated by multiplying the electricity consumption in kWh by the corresponding emission factor. The emission factors used are from the country's energy mix according to the International Energy Agency. The emissions from Scope 2 market-based are calculated by multiplying the electricity consumption in kWh by the corresponding emission factor. The emission factors used for Scope 1 are very precise and come from the fuel supply company.  
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:  
☒ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

2338130

## (7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Hybrid method
- ☒ Spend-based method
- ☒ Asset-specific method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

30

## (7.8.5) Please explain

*For the parts/pieces to make products primary data has been used to carry out the calculation and product-specific emission factors have been applied. The calculations have been made with specialized software (Gabi, from the publisher Sphera) and are based on very detailed material inventories provided by Renault. Moreover, the emissions from consumer goods have been calculated with a spend-based method as data of expenditures per factory are available. The calculations have been made using comprehensive Environmental Data Archive (CEDA) 6.0., an economic input-output database (the unit is kgCO2e/€). Less than 10% of the emissions have been extrapolated to complete the calculation. Lastly, contracted services have been calculated with a spend-based method as data of expenditures per factory are available. The calculations have been made Comprehensive Environmental Data Archive (CEDA) 6.0., an economic input-output database (the unit is kgCO2e/€). Less than 10% of the emissions have been extrapolated to complete the calculation.*

## Capital goods

## (7.8.1) Evaluation status

Select from:

- ☒ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

92053

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*Emissions of capital goods are those of CAPEX spent by HORSE during 2024. To calculate the emissions from this category secondary data from spend data of each factory and work center per expenditure item, a mapping of the different purchase groups is performed with the CEDA emission factor of the corresponding year that best fits the denomination of such expenditure. The main sources of emissions of CAPEX spent by HORSE in 2024 are machinery, manufacturing and other, referring to various types of investments for their manufacturing process such as buildings and facilities. For this category there have been no assumptions of extrapolations made.*

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

37215

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Fuel-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*Emissions related to the production of stationary and mobile combustion - related fuels consumed by HORSE as well as the production of electricity and heat purchased by HORSE. For the fuels consumed in fixed installations and mobile installations "Well-to-Tank" (WTT) emission factors available in the DEFRA database have been used, where the WTT factor corresponding to each fuel is located under the same name used for the calculation of Scope 1. To the electricity consumed (for both with or without Guarantees of Renewable Origin), the upstream emission factor "Well-to-tank" (WTT) has been applied, which comprises the addition of the corresponding factors of the WTT of the generation of such electricity, the losses in the distribution of such electricity, and the WTT of this distribution. For both the generation and distribution WTT, IEA provides direct, country-specific emission factors. In addition, a country-specific loss correction factor from the IEA is applied to IEA's country electricity distribution factor. All these factors will be applied to the total electricity consumption of each country.*

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

28488

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*Includes the emissions by all transport paid by HORSE. These emissions are calculated using a Volume x Distance method: By matching volumes transported (units) and distance travelled (km), we estimate the unit.km transported by truck/train/ship/air transport, including packaging. returns (volume of goods transported X distance travelled). We calculate CO<sub>2</sub>eq emissions by multiplying the unit.km transported by the appropriate emissions factor for each mode. For road transport, the volume transported is converted into a number of kilometers per truck by applying the load factor and multiplied by an average fuel consumption in L/100 km per*

truck. The breakdown is by truck. However, this does not mean that only lorries are used, but since this means of transport is the vast majority, it has been calculated under the assumption that everything is a lorry. An average fuel consumption in L/100 km per truck is assumed. The calculations cover all transport and distribution emissions paid by the company. Additional emissions from refrigeration for the transportation and storage of chilled goods do not apply as Horse does not pay transport of chilled goods.

## Waste generated in operations

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

427

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Waste-type-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*This category includes emissions associated with the management and treatment of waste generated by Horse's operations, including the disposal of solid and liquid waste. Waste treatment activities include landfill disposal, recycling, incineration, etc. These emissions were calculated using primary data of waste generated per waste type and DEFRA emission factors have been used to calculate the emissions of this category. No assumptions have been made in this calculation however, there has been a less than 10% extrapolations made to cover all of the emissions.*

## Business travel

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

871.22

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*This category includes "Well to Wheel" emissions from employee business travel in vehicles owned and/or operated by third parties. In the case of Horse, this includes business travel by air, train, and rental car. The travels data is obtained by the travel agency and in case of travels by car from distances and frequency estimates. Horse does not include emissions from hotel stays. The emission factors used to calculate this category are DEFRA emission factors. No assumptions have been made in the calculation of emissions from business travel.*

## Employee commuting

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

3054.3

### (7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Fuel-based method
- ☒ Distance-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

#### (7.8.5) Please explain

*This category includes the “Well-To-Wheel” emissions associated with employees commuting from home. These emissions are calculated using estimated distance data (secondary data) by transport mode. IDAE (Spanish ministry of energy) emission factors have been used to calculate the emissions, depending on the transport mode used. Specifically, statistical data of mobility patterns per country are used to calculate the average distance travelled per year per employee and per mode of transport. As a general assumption, it is assumed that all employees go to the office every day and in the case of car/moto, an emission factor of cars is used in order to be more conservative. This calculation does not include the emissions from homeworking.*

### Upstream leased assets

#### (7.8.1) Evaluation status

Select from:

- ☒ Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

18658

#### (7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Asset-specific method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0



### (7.8.5) Please explain

*Category 8 includes emissions from the operation of assets that are leased by Horse (scope 1 and 2) in the reporting year such as warehouses and offices that are leased by Horse and that are not included in the Scope 1 and 2 emissions inventories. Horse in these cases would act as lessee. These emissions were calculated using primary data (m2 of leased asset) and the emission factor from PCAF European building emission factor database has been used to calculate the emissions from the category. No assumptions have been made in the calculation of the emissions from category 8.*

## Downstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

11899

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*The emissions from downstream transportation - Category 9 - includes "Well-To-Wheel" emissions derived from transport not paid by Horse, but paid by Horse's client, Renault. For the calculations, distances between different origin and final factories are considered (Renault's data). In cat. 9 the transport is the responsibility of our customer, in the case of 2023, Renault, and the data is taken from the LCAs calculated by Renault.*

## Processing of sold products

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

102

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Site-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*This category includes the emissions derived from engine and gearbox assembly in Renault's factories. Energy data (Scopes 1 and 2) are requested from Renault on two assembly factories. All other plants are assimilated to the sampled plant (Valladolid and Palencia), so there has been a 10%-25% of extrapolation made to complete the calculation. Allocated energy consumptions are considered considering occupied surface (m2) where the process takes place.*

## Use of sold products

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

10794545.15

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Methodology for direct use phase emissions, please specify :CO2 emissions of each vehicle (g CO2/km type-approved data or estimated data when not regulated), as well as the worldwide sales of each vehicle has been compiled

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

#### (7.8.5) Please explain

*For the calculation of category 11 – Use of sold products – client data has been used, allocated to PWT weight. This category includes: 1) “Tank-to-Wheel” (direct use phase emissions) for which CO2 emissions of each most common combination of PWT (engine and gearbox) assembled in a vehicle (g CO2/km from CoP vehicle tests), as well as the worldwide sales of each PWT has been compiled. For each PWT, emissions are multiplied by its annual global sales (result = annual emissions of vehicles sold). Finally, these emissions are multiplied by 200,000 km (which is the estimated mileage over the full life cycle of the vehicle, 10 years) to obtain the total emissions of the use phase. 2) “Well-to-Tank” (indirect use phase emissions) for which fuel and/or electricity consumption of each vehicle in which the most common combination of PWT is assembled (approved data) and the worldwide sales of each PWT has been compiled. For each fuel (diesel, gasoline, liquefied petroleum gas), we collected emission factors from UK DEFRA.*

### End of life treatment of sold products

#### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

141972

#### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Asset-specific method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*For category 12, Horse considers the disposal/treatment of products sold at the end of their life. The final treatment data were obtained directly from customer specific LCA files for its engines and gearboxes, except for new products and automatic gearboxes. No assumptions have been made in the calculation of this category.*

## Downstream leased assets

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

129.72

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Asset-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*Category 13 includes emissions from the operation of assets that are leased by Horse's clients (scope 1 and 2) in the reporting year such as warehouses and offices that are leased by Horse's clients and that are not included in the Scope 1 and 2 emissions inventories. Horse in these cases would act as lessor. The emissions were calculated using primary data (m2 of leased asset) and the PCAF European building emission factor database has been used to calculate emissions. Moreover, no assumptions have been made to calculate the emissions from this category.*

## Franchises

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*Horse does not have franchises.*

## Investments

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*Horse does not have investments.*

## Other (upstream)

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*There are no other upstream emissions identified which must be calculated.*

## Other (downstream)

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

## **(7.8.5) Please explain**

*There are no other downstream emissions identified which must be calculated.*  
*[Fixed row]*

## **(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.**

### **Past year 1**

#### **(7.8.1.1) End date**

12/30/2023

#### **(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)**

2617480

#### **(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)**

95270

#### **(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

42270

#### **(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)**

26020

#### **(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)**

4220

#### **(7.8.1.7) Scope 3: Business travel (metric tons CO2e)**

840

**(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)**

4920

**(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)**

18440

**(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

15950

**(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)**

510

**(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)**

11147110

**(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)**

166680

**(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)**

130

**(7.8.1.15) Scope 3: Franchises (metric tons CO2e)**

0

**(7.8.1.16) Scope 3: Investments (metric tons CO2e)**

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Scope 3 data calculated according to GHG Protocol methodology. Data as of 12/31/2023  
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.



## Row 1

### (7.9.1.1) Verification or assurance cycle in place

Select from:

☒ Annual process

### (7.9.1.2) Status in the current reporting year

Select from:

☒ Complete

### (7.9.1.3) Type of verification or assurance

Select from:

☒ Limited assurance

### (7.9.1.4) Attach the statement

*Horse-Annual-Report-ENG.pdf*

### (7.9.1.5) Page/section reference

*Assurance report on pages 157-158*

### (7.9.1.6) Relevant standard

Select from:

☒ ISAE3000

### (7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

**Row 1**

**(7.9.2.1) Scope 2 approach**

Select from:

☒ Scope 2 market-based

**(7.9.2.2) Verification or assurance cycle in place**

Select from:

☒ Annual process

**(7.9.2.3) Status in the current reporting year**

Select from:

☒ Complete

**(7.9.2.4) Type of verification or assurance**

Select from:

☒ Limited assurance

**(7.9.2.5) Attach the statement**

*Horse-Annual-Report-ENG.pdf*

**(7.9.2.6) Page/ section reference**

*157-158*

**(7.9.2.7) Relevant standard**

Select from:

☒ ISAE3000

### (7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

#### Row 1

### (7.9.3.1) Scope 3 category

Select all that apply

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Scope 3: Capital goods  | <input checked="" type="checkbox"/> Scope 3: Downstream leased assets               |
| <input checked="" type="checkbox"/> Scope 3: Business travel  | <input checked="" type="checkbox"/> Scope 3: Processing of sold products            |
| <input checked="" type="checkbox"/> Scope 3: Employee commuting   | <input checked="" type="checkbox"/> Scope 3: Purchased goods and services           |
| <input checked="" type="checkbox"/> Scope 3: Use of sold products   | <input checked="" type="checkbox"/> Scope 3: Waste generated in operations          |
| <input checked="" type="checkbox"/> Scope 3: Upstream leased assets   | <input checked="" type="checkbox"/> Scope 3: End-of-life treatment of sold products |
| <input checked="" type="checkbox"/> Scope 3: Upstream transportation and distribution                           |   |
| <input checked="" type="checkbox"/> Scope 3: Downstream transportation and distribution                         |   |
| <input checked="" type="checkbox"/> Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) |   |

### (7.9.3.2) Verification or assurance cycle in place

Select from:

☒ Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

#### (7.9.3.4) Type of verification or assurance

Select from:

☒ Limited assurance

#### (7.9.3.5) Attach the statement

*Horse-Annual-Report-ENG.pdf*

#### (7.9.3.6) Page/section reference

*Assurance Report pages 157-158*

#### (7.9.3.7) Relevant standard

Select from:

☒ ISAE3000

#### (7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?**

Select from:

☒ Decreased

**(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

## Change in renewable energy consumption

### (7.10.1.1) Change in emissions (metric tons CO2e)

3156.25

### (7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

### (7.10.1.3) Emissions value (percentage)

10.63

### (7.10.1.4) Please explain calculation

*The consumption of electricity has increased because of increase of activity but in plants with renewable electricity, increasing the renewable ratio.*

## Other emissions reduction activities

### (7.10.1.1) Change in emissions (metric tons CO2e)

7305.77

### (7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

### (7.10.1.3) Emissions value (percentage)

15.28

### (7.10.1.4) Please explain calculation

*Reduction in energy consumption because of energy efficiency actions and improvements in waste treatment in our plants (reduction in residual emissions).*

## **Divestment**

### **(7.10.1.1) Change in emissions (metric tons CO2e)**

0

### **(7.10.1.2) Direction of change in emissions**

*Select from:*

☒ No change

### **(7.10.1.3) Emissions value (percentage)**

0

### **(7.10.1.4) Please explain calculation**

NA

## **Acquisitions**

### **(7.10.1.1) Change in emissions (metric tons CO2e)**

0

### **(7.10.1.2) Direction of change in emissions**

*Select from:*

☒ No change

### **(7.10.1.3) Emissions value (percentage)**

0

#### (7.10.1.4) Please explain calculation

NA

### Mergers

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

NA

### Change in output

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ No change

#### (7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

### Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

### Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change



**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

NA

**Change in physical operating conditions**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

☒ No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

NA

**Unidentified**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

☒ No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

NA

**Other**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

☒ No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

NA

[Fixed row]

**(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

Select from:

☒ Market-based

**(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

Select from:

☒ No

**(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?**

Select from:

☒ Yes

**(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).**

**Row 1**

**(7.15.1.1) Greenhouse gas**

Select from:

☒ N2O

**(7.15.1.2) Scope 1 emissions (metric tons of CO2e)**

28.1

**(7.15.1.3) GWP Reference**

Select from:

☒ Other, please specify :DEFRA

**Row 2**

**(7.15.1.1) Greenhouse gas**

Select from:

☒ CH4

#### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

59.24

#### (7.15.1.3) GWP Reference

Select from:

☒ Other, please specify :DEFRA

### Row 3

#### (7.15.1.1) Greenhouse gas

Select from:

☒ CO2

#### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

37520.8

#### (7.15.1.3) GWP Reference

Select from:

☒ Other, please specify :DEFRA

[Add row]

### (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

#### Argentina

#### (7.16.1) Scope 1 emissions (metric tons CO2e)

1295.19

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

856.55

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

856.55

## **Brazil**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

3241.21

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

2348.41

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

## **Chile**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

995.95

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

2894.42

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

2894.42

## Portugal

### (7.16.1) Scope 1 emissions (metric tons CO2e)

1873.67

### (7.16.2) Scope 2, location-based (metric tons CO2e)

6553.15

### (7.16.3) Scope 2, market-based (metric tons CO2e)

6507.78

## Romania

### (7.16.1) Scope 1 emissions (metric tons CO2e)

14173.68

### (7.16.2) Scope 2, location-based (metric tons CO2e)

26655.88

### (7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Spain

### (7.16.1) Scope 1 emissions (metric tons CO2e)

16250.15

#### (7.16.2) Scope 2, location-based (metric tons CO2e)

26448.08

#### (7.16.3) Scope 2, market-based (metric tons CO2e)

0

### Turkey

#### (7.16.1) Scope 1 emissions (metric tons CO2e)

2254

#### (7.16.2) Scope 2, location-based (metric tons CO2e)

16286

#### (7.16.3) Scope 2, market-based (metric tons CO2e)

16286

[Fixed row]

### (7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By business division

☒ By facility

☒ By activity

#### (7.17.1) Break down your total gross global Scope 1 emissions by business division.

### Row 1

#### (7.17.1.1) Business division

*Madrid (Spain)*

#### (7.17.1.2) Scope 1 emissions (metric ton CO2e)

20.67

### Row 2

#### (7.17.1.1) Business division

*Valladolid (Spain)*

#### (7.17.1.2) Scope 1 emissions (metric ton CO2e)

10464.29

### Row 3

#### (7.17.1.1) Business division

*Valladolid R&D (Spain)*

#### (7.17.1.2) Scope 1 emissions (metric ton CO2e)

1214.29

### Row 4

#### (7.17.1.1) Business division

*Sevilla (Spain)*

#### (7.17.1.2) Scope 1 emissions (metric ton CO2e)



4550.9

## Row 5

(7.17.1.1) Business division

*Aveiro (Portugal)*

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1873.67

## Row 6

(7.17.1.1) Business division

*Pitesti (Romania)*

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

13519.05

## Row 7

(7.17.1.1) Business division

*Titu (R&D Romania)*

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

654.63

## Row 8

(7.17.1.1) Business division

*Bursa (Turkey)*

**(7.17.1.2) Scope 1 emissions (metric ton CO2e)**

2672.25

**Row 9**

**(7.17.1.1) Business division**

*Curitiba (Brazil)*

**(7.17.1.2) Scope 1 emissions (metric ton CO2e)**

3210.28

**Row 10**

**(7.17.1.1) Business division**

*Curitiba R&D (Brazil)*

**(7.17.1.2) Scope 1 emissions (metric ton CO2e)**

30.93

**Row 11**

**(7.17.1.1) Business division**

*Cormecánica (Chile)*

**(7.17.1.2) Scope 1 emissions (metric ton CO2e)**

995.95

Row 12

(7.17.1.1) Business division

Córdoba (Argentina)

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1295.19

[Add row]

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

Madrid (Spain)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

20.67

(7.17.2.3) Latitude

40.4165

(7.17.2.4) Longitude

-3.70256

Row 2

(7.17.2.1) Facility

Valladolid (Spain)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

10464.29

(7.17.2.3) Latitude

41.65518

(7.17.2.4) Longitude

-4.72372

Row 3

(7.17.2.1) Facility

Valladoli R&D (Spain)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1214.29

(7.17.2.3) Latitude

41.65518

(7.17.2.4) Longitude

-4.72372

Row 4

(7.17.2.1) Facility

Sevilla (Spain)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

4550.9

(7.17.2.3) Latitude

37.38283

(7.17.2.4) Longitude

-5.97317

Row 5

(7.17.2.1) Facility

Aveiro (Portugal)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1873.67

(7.17.2.3) Latitude

40.64427

(7.17.2.4) Longitude

-8.64554

Row 6

(7.17.2.1) Facility

Pitesti (Romania)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

13519.05

(7.17.2.3) Latitude

44.8606

(7.17.2.4) Longitude

24.8678

Row 7

(7.17.2.1) Facility

Titu (R&D Romania)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

654.63

(7.17.2.3) Latitude

44.6622

(7.17.2.4) Longitude

25.5736

Row 8

(7.17.2.1) Facility

Bursa (Turkey)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2672.25

(7.17.2.3) Latitude

40.19559

(7.17.2.4) Longitude

29.06013

Row 9

(7.17.2.1) Facility

Curitiba (Brazil)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3210.28

(7.17.2.3) Latitude

-25.42778

(7.17.2.4) Longitude

-49.27306

Row 10

(7.17.2.1) Facility

Curitiba R&D (Brazil)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

30.93

(7.17.2.3) Latitude

-25.42778

(7.17.2.4) Longitude

-49.27306

Row 11

(7.17.2.1) Facility

Cormecánica (Chile)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

995.95

(7.17.2.3) Latitude

-32.82189

(7.17.2.4) Longitude

-70.61313

Row 12

(7.17.2.1) Facility



Córdoba (Argentina)

#### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

1295.19

#### (7.17.2.3) Latitude

-31.4135

#### (7.17.2.4) Longitude

-64.18105

[Add row]

#### (7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Consumption of fuels in the fixed sites in which HORSE develops its activities (offices, plants and R&amp;D centers) – Stationary combustion.</i>	430
Row 2	<i>Emissions of vehicle fleet property of HORSE considering the distance of owned and long-term renting vehicles.</i>	1305
Row 3	<i>Recharges of refrigerant gas of active equipment in addition to any fugitive gas of retired equipment</i>	2908

[Add row]

#### (7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

- ☒ By business division
- ☒ By facility
- ☒ By activity

### **(7.20.1) Break down your total gross global Scope 2 emissions by business division.**

#### **Row 1**

##### **(7.20.1.1) Business division**

*Madrid (Spain)*

##### **(7.20.1.2) Scope 2, location-based (metric tons CO2e)**

16.68

##### **(7.20.1.3) Scope 2, market-based (metric tons CO2e)**

0

#### **Row 2**

##### **(7.20.1.1) Business division**

*Valladolid (Spain)*

##### **(7.20.1.2) Scope 2, location-based (metric tons CO2e)**

18118.15

##### **(7.20.1.3) Scope 2, market-based (metric tons CO2e)**

0

#### **Row 3**

#### (7.20.1.1) Business division

*Valladolid R&D (Spain)*

#### (7.20.1.2) Scope 2, location-based (metric tons CO2e)

1011.51

#### (7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

### Row 4

#### (7.20.1.1) Business division

*Sevilla (Spain)*

#### (7.20.1.2) Scope 2, location-based (metric tons CO2e)

7301.74

#### (7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

### Row 5

#### (7.20.1.1) Business division

*Aveiro (Portugal)*

#### (7.20.1.2) Scope 2, location-based (metric tons CO2e)

6533.15

**(7.20.1.3) Scope 2, market-based (metric tons CO2e)**

6507.78

**Row 6**

**(7.20.1.1) Business division**

*Pitesti (Romania)*

**(7.20.1.2) Scope 2, location-based (metric tons CO2e)**

24749.56

**(7.20.1.3) Scope 2, market-based (metric tons CO2e)**

0

**Row 7**

**(7.20.1.1) Business division**

*Titu (R&D Romania)*

**(7.20.1.2) Scope 2, location-based (metric tons CO2e)**

1906.32

**(7.20.1.3) Scope 2, market-based (metric tons CO2e)**

0

**Row 8**

**(7.20.1.1) Business division**

*Bursa (Turkey)*

**(7.20.1.2) Scope 2, location-based (metric tons CO2e)**

16285.02

**(7.20.1.3) Scope 2, market-based (metric tons CO2e)**

16285.02

**Row 9**

**(7.20.1.1) Business division**

*Curitiba (Brazil)*

**(7.20.1.2) Scope 2, location-based (metric tons CO2e)**

2197.26

**(7.20.1.3) Scope 2, market-based (metric tons CO2e)**

0

**Row 10**

**(7.20.1.1) Business division**

*Curitiba R&D (Brazil)*

**(7.20.1.2) Scope 2, location-based (metric tons CO2e)**

151.15

**(7.20.1.3) Scope 2, market-based (metric tons CO2e)**

Row 11

(7.20.1.1) Business division

Cormecánica (Chile)

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

2894.42

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

2894.42

Row 12

(7.20.1.1) Business division

Córdoba (Argentina)

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

856.55

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

856.55  
[Add row]

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

Row 1

#### (7.20.2.1) Facility

*Madrid (Spain)*

#### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

16.68

#### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### Row 2

#### (7.20.2.1) Facility

*Valladolid (Spain)*

#### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

18118.15

#### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### Row 3

#### (7.20.2.1) Facility

*Valladolid R&D (Spain)*

#### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

1011.51

**(7.20.2.3) Scope 2, market-based (metric tons CO2e)**

0

**Row 4**

**(7.20.2.1) Facility**

*Sevilla (Spain)*

**(7.20.2.2) Scope 2, location-based (metric tons CO2e)**

7301.74

**(7.20.2.3) Scope 2, market-based (metric tons CO2e)**

0

**Row 5**

**(7.20.2.1) Facility**

*Aveiro (Portugal)*

**(7.20.2.2) Scope 2, location-based (metric tons CO2e)**

6533.15

**(7.20.2.3) Scope 2, market-based (metric tons CO2e)**

6507.78

**Row 6**

**(7.20.2.1) Facility**



Pitesti (Romania)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

24749.56

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 7

(7.20.2.1) Facility

Titu (R&D Romania)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1906.32

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 8

(7.20.2.1) Facility

Bursa (Trukey)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

16286.02

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

16286.02

Row 9

(7.20.2.1) Facility

Curitiba (Brasil)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

2197.26

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 10

(7.20.2.1) Facility

Curitiba R&D (Brazil)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

151.15

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 11

(7.20.2.1) Facility

Cormecánica (Chile)

#### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

2894.42

#### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

2894.42

### Row 12

#### (7.20.2.1) Facility

Córdoba (Argentina)

#### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

856.55

#### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

856.55

[Add row]

### (7.20.3) Break down your total gross global Scope 2 emissions by business activity.

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	Emissions from Electricity consumption within Horse's Factories, Business offices and R&D Centers.	82022.51	26544.77

[Add row]

**(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

**Consolidated accounting group**

**(7.22.1) Scope 1 emissions (metric tons CO<sub>2</sub>e)**

40501

**(7.22.2) Scope 2, location-based emissions (metric tons CO<sub>2</sub>e)**

82022

**(7.22.3) Scope 2, market-based emissions (metric tons CO<sub>2</sub>e)**

26544

**(7.22.4) Please explain**

*The emissions calculated for Scope 1 are the following: Emissions from fuel combustion in stationary installations: For the calculation of these emissions, it is considered the fuel consumption in the different fixed installations existing in the locations where Horse carries out its activities (offices, plants, and R&D centers). The emissions have been calculated by multiplying the total of liters or kWh of fuel consumed by the emission factor. The emission factors used come from DEFRA. Emissions from fuel consumption by Horse vehicles: For the calculation of these emissions, Horse-owned fleet vehicles are considered, i.e., those vehicles owned by Horse that are used by employees in the different areas or districts in the performance of their duties. The emission factors used come from DEFRA. Recharges of refrigerant gas of active equipment in addition to any fugitive gas of retired equipment: For leakage associated with equipment in service, the calculation is made based on the gas recharges carried out during the year (gas recharged = gas leaked). In the case of equipment retirement, the difference between the nominal load of the equipment and the gas recovered from it at the end of its useful life would be considered as leakage. The emissions from Scope 2 location-based are calculated by multiplying the electricity consumption in kWh by the corresponding emission factor. The emission factors used are from the country's energy mix according to the International Energy Agency. The emissions from Scope 2 market-based are calculated by multiplying the electricity consumption in kWh by the corresponding emission factor. The emission factors used for Scope 1 are very precise and come from the fuel supply company.*

**All other entities**

**(7.22.1) Scope 1 emissions (metric tons CO<sub>2</sub>e)**

0

#### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

#### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

#### (7.22.4) Please explain

*Does not apply*  
*[Fixed row]*

**(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?**

*Select from:*

☒ Not relevant as we do not have any subsidiaries

**(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.**

#### Row 1

#### (7.26.1) Requesting member

*Select from:*

#### (7.26.2) Scope of emissions

*Select from:*

☒ Scope 1

#### (7.26.4) Allocation level

Select from:

☒ Company wide

#### (7.26.6) Allocation method

Select from:

☒ Allocation based on the number of units purchased

#### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Other unit, please specify :units PWT

#### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

2543130

#### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

40501

#### (7.26.10) Uncertainty (±%)

0

#### (7.26.11) Major sources of emissions

DEFRA emission factors

#### (7.26.12) Allocation verified by a third party?

Select from:

☒ No

**(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

*energy invoices*

**(7.26.14) Where published information has been used, please provide a reference**

*DEFRA emission factors*

**Row 2**

**(7.26.1) Requesting member**

*Select from:*

**(7.26.2) Scope of emissions**

*Select from:*

☒ Scope 2: location-based

**(7.26.4) Allocation level**

*Select from:*

☒ Facility

**(7.26.5) Allocation level detail**

NA

**(7.26.6) Allocation method**

*Select from:*

☒ Allocation based on the number of units purchased

**(7.26.7) Unit for market value or quantity of goods/services supplied**

Select from:

☒ Other unit, please specify :units PWT

**(7.26.8) Market value or quantity of goods/services supplied to the requesting member**

2543130

**(7.26.9) Emissions in metric tonnes of CO2e**

82022

**(7.26.10) Uncertainty (±%)**

0

**(7.26.11) Major sources of emissions**

IEA emission factors

**(7.26.12) Allocation verified by a third party?**

Select from:

☒ No

**(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

energy invoices

**(7.26.14) Where published information has been used, please provide a reference**

IEA emission factors

**Row 3**



### (7.26.1) Requesting member

Select from:

### (7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

### (7.26.4) Allocation level

Select from:

☒ Facility

### (7.26.5) Allocation level detail

NA

### (7.26.6) Allocation method

Select from:

☒ Allocation based on the number of units purchased

### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Other unit, please specify :units PWT

### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

2543130

### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

26544

#### (7.26.10) Uncertainty ( $\pm\%$ )

0

#### (7.26.11) Major sources of emissions

*Based on supplier data*

#### (7.26.12) Allocation verified by a third party?

Select from:

☒ No

#### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*energy invoices*

#### (7.26.14) Where published information has been used, please provide a reference

*Supplier data*

### Row 4

#### (7.26.1) Requesting member

Select from:

#### (7.26.2) Scope of emissions

Select from:

☒ Scope 3

#### (7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 1: Purchased goods and services

☒ Category 11: Use of sold products

#### (7.26.4) Allocation level

Select from:

☒ Commodity

#### (7.26.6) Allocation method

Select from:

☒ Allocation based on the number of units purchased

#### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Other unit, please specify :units PWT

#### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

2543130

#### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

13132675

#### (7.26.10) Uncertainty (±%)

20

#### (7.26.11) Major sources of emissions

*Based on primary and secondary data (ECOINVENT) for cat. 1 and consumptions and emissions during timelife of the powertrains (200.000 km) for cat 11. 20% of increase in consumption and emissions was assumed for security reasons to calculate cat 11 (for considering the influence of the driver behaviour during usa phase)*

### (7.26.12) Allocation verified by a third party?

Select from:

☒ No

### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*logistic and sales data*

### (7.26.14) Where published information has been used, please provide a reference

*Emission and consumption data from vehicle test*  
[Add row]

## (7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

### Row 1

#### (7.27.1) Allocation challenges

Select from:

☒ We face no challenges

#### (7.27.2) Please explain what would help you overcome these challenges

*The CF is calculated both at corporate level and at plant and product level. We could allocate emissions based on sold products to the different clients.*  
[Add row]

## (7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

	Do you plan to develop your capabilities to allocate emissions to your customers in the future?	Describe how you plan to develop your capabilities
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Following the current calculation method we will be able to allocate emissions by products.</i>

[Fixed row]

## (7.29) What percentage of your total operational spend in the reporting year was on energy?

*Select from:*

☒ More than 5% but less than or equal to 10%

## (7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired steam	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired cooling	<i>Select from:</i>

	Indicate whether your organization undertook this energy-related activity in the reporting year
	<input checked="" type="checkbox"/> Yes
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

#### Consumption of fuel (excluding feedstock)

##### (7.30.1.1) Heating value

Select from:

☒ HHV (higher heating value)

##### (7.30.1.2) MWh from renewable sources

597.08

##### (7.30.1.3) MWh from non-renewable sources

203973.37

##### (7.30.1.4) Total (renewable + non-renewable) MWh

204570.45

#### Consumption of purchased or acquired electricity

### (7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

365404.09

### (7.30.1.3) MWh from non-renewable sources

115788

### (7.30.1.4) Total (renewable + non-renewable) MWh

481192.09

## Consumption of purchased or acquired heat

### (7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

0

### (7.30.1.3) MWh from non-renewable sources

0

### (7.30.1.4) Total (renewable + non-renewable) MWh

0.00

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:  
☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

0

(7.30.1.4) Total (renewable + non-renewable) MWh

0.00

Consumption of purchased or acquired cooling

(7.30.1.1) Heating value

Select from:  
☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

0

(7.30.1.4) Total (renewable + non-renewable) MWh



0.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

7300.91

(7.30.1.4) Total (renewable + non-renewable) MWh

7300.91

Total energy consumption

(7.30.1.1) Heating value

Select from:

☒ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

373302.08

(7.30.1.3) MWh from non-renewable sources

319761.37

(7.30.1.4) Total (renewable + non-renewable) MWh

693063.45

[Fixed row]

**(7.30.6) Select the applications of your organization's consumption of fuel.**

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

**(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

**Sustainable biomass**

**(7.30.7.1) Heating value**

Select from:

☒ Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

#### (7.30.7.8) Comment

NA

#### Other biomass

#### (7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.8) Comment

NA

#### Other renewable fuels (e.g. renewable hydrogen)

#### (7.30.7.1) Heating value

Select from:

☒ HHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

597.1

#### (7.30.7.8) Comment

NA

Coal

(7.30.7.1) Heating value

Select from:  
☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

NA

Oil

(7.30.7.1) Heating value

Select from:  
☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

NA

Gas

(7.30.7.1) Heating value

Select from:

☒ HHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

196045

#### (7.30.7.8) Comment

*Natural gas supplied by pipe*

#### Other non-renewable fuels (e.g. non-renewable hydrogen)

#### (7.30.7.1) Heating value

Select from:

☒ HHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

7926

#### (7.30.7.8) Comment

*Fuels different to gas natural, like diesel or petrol are used in car's company and in test benches. Diesel and petrol are used in test benches and car's company (10929 MWh High Heat Value)*

#### Total fuel

#### (7.30.7.1) Heating value

Select from:

☒ HHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

**(7.30.7.8) Comment**

NA

*[Fixed row]*

**(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.**

**Electricity****(7.30.9.1) Total Gross generation (MWh)**

7300

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

7300

**(7.30.9.3) Gross generation from renewable sources (MWh)**

7300

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

7300

**Heat****(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

## **Steam**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

## **Cooling**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

#### (7.30.9.3) Gross generation from renewable sources (MWh)

0

#### (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

#### Row 1

##### (7.30.14.1) Country/area

Select from:

☒ Brazil

##### (7.30.14.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

##### (7.30.14.3) Energy carrier

Select from:

☒ Electricity

##### (7.30.14.4) Low-carbon technology type

Select from:



☒ Solar

**(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

33804

**(7.30.14.6) Tracking instrument used**

Select from:

☒ Contract

**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

☒ Brazil

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

☒ No

**(7.30.14.10) Comment**

NA

**Row 2**

**(7.30.14.1) Country/area**

Select from:

☒ Spain

**(7.30.14.2) Sourcing method**

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

#### (7.30.14.3) Energy carrier

Select from:

☒ Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

☒ Solar

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

203446

#### (7.30.14.6) Tracking instrument used

Select from:

☒ Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ Spain

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

#### (7.30.14.10) Comment

NA

### Row 3

#### (7.30.14.1) Country/area

Select from:

☒ Romania

#### (7.30.14.2) Sourcing method

Select from:

☒ Project-specific contract with an electricity supplier

#### (7.30.14.3) Energy carrier

Select from:

☒ Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

☒ Hydropower (capacity unknown)

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

128153

#### (7.30.14.6) Tracking instrument used

Select from:

☒ Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ Romania

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

☒ No

**(7.30.14.10) Comment**

NA

[Add row]

**(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.**

**Argentina**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

2757.72

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

2757.72

**Brazil**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

33804

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

33804.00

**Chile**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

11568.41

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

11568.41

## Portugal

(7.30.16.1) Consumption of purchased electricity (MWh)

63428.65

(7.30.16.2) Consumption of self-generated electricity (MWh)

7300

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

70728.65

## Romania

(7.30.16.1) Consumption of purchased electricity (MWh)

128153.29

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

128153.29

**Spain**

(7.30.16.1) Consumption of purchased electricity (MWh)

203446.8

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

203446.80

## Turkey

### (7.30.16.1) Consumption of purchased electricity (MWh)

38034

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

38034.00  
[Fixed row]

**(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

## Row 1

### (7.45.1) Intensity figure

0.000009326

### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)



67046

### (7.45.3) Metric denominator

Select from:

☒ unit total revenue

### (7.45.4) Metric denominator: Unit total

7189000000

### (7.45.5) Scope 2 figure used

Select from:

☒ Market-based

### (7.45.6) % change from previous year

0

### (7.45.7) Direction of change

Select from:

☒ No change

### (7.45.8) Reasons for change

Select all that apply

☒ Other, please specify :first reporting year

### (7.45.9) Please explain

As it is the first reporting year we cannot compare this figure. We will work to provide this information next year

[Add row]

## (7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Absolute target

### (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

#### Row 1

##### (7.53.1.1) Target reference number

Select from:

☒ Abs 1

##### (7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

##### (7.53.1.3) Science Based Targets initiative official validation letter

*HORSE - SBTi Target Validation.pdf*

##### (7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

##### (7.53.1.5) Date target was set

*05/14/2024*

##### (7.53.1.6) Target coverage

Select from:

☒ Organization-wide

#### (7.53.1.7) Greenhouse gases covered by target

*Select all that apply*

☒ Carbon dioxide (CO2)

☒ Methane (CH4)

☒ Nitrous oxide (N2O)

☒ Hydrofluorocarbons (HFCs)

#### (7.53.1.8) Scopes

*Select all that apply*

☒ Scope 1

☒ Scope 2

#### (7.53.1.9) Scope 2 accounting method

*Select from:*

☒ Market-based

#### (7.53.1.11) End date of base year

12/30/2023

#### (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

47805.63

#### (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

29699

#### (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

**(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

77504.630

**(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

**(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**(7.53.1.54) End date of target**

12/30/2030

**(7.53.1.55) Targeted reduction from base year (%)**

42

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

44952.685

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

40501

**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

67045.000

**(7.53.1.78) Land-related emissions covered by target**

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.1.79) % of target achieved relative to base year**

32.13

**(7.53.1.80) Target status in reporting year**

Select from:

☒ Achieved**(7.53.1.82) Explain target coverage and identify any exclusions**

*Horse has joined the Business Ambition for 1.5°C in 2024, as well as the RE100 whereby company-wide science-based targets have been validated and approved by the SBTi. The defined targets have been modelled by using the SBTi absolute contraction method and criteria without exclusions nor relevant biogenic emissions. Through this initiative we aim to be aligned with the objective of the United Nations to limit to 1.5°C the increase of global temperature at pre-industrial levels. These science-based targets are aimed at reducing energy consumption corresponding to the different operations developed by the Group, as part of our roadmap towards net zero emissions. Our global aim is to continuously improve our carbon inventory, anticipate legal requirements and strengthen investor confidence.*

**(7.53.1.83) Target objective**

*The objective of setting this target is to align our emissions with compliance obligations and reduce our potential exposure to risks associated with the non-implementation of mitigating measures. By setting this target, we demonstrate our commitment to reducing emissions according to best practices as climate science and maintain a public accountability to our investors and other stakeholders.*

**(7.53.1.85) Target derived using a sectoral decarbonization approach**

Select from:

☒ No

### (7.53.1.86) List the emissions reduction initiatives which contributed most to achieving this target

To achieve the proposed target Horse plans to reduce Scope 1 emission by working in energy efficiency measures implementation at plant level and by studying the substitution of natural gas by biomethane in all its productive and heating processes. Scope 2 emissions are planned to reduce by buying renewable energy with PPAs or EACs depending on countries.

## Row 2

### (7.53.1.1) Target reference number

Select from:

☒ Abs 2

### (7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

*HORSE - SBTi Target Validation.pdf*

### (7.53.1.4) Target ambition

Select from:

☒ Well-below 2°C aligned

### (7.53.1.5) Date target was set

05/24/2024

### (7.53.1.6) Target coverage

Select from:

☒ Organization-wide

#### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO<sub>2</sub>)

☒ Methane (CH<sub>4</sub>)

☒ Nitrous oxide (N<sub>2</sub>O)

☒ Hydrofluorocarbons (HFCs)

#### (7.53.1.8) Scopes

Select all that apply

☒ Scope 3

#### (7.53.1.10) Scope 3 categories

Select all that apply

☒ Scope 3, Category 11 – Use of sold products

#### (7.53.1.11) End date of base year

12/30/2023

#### (7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO<sub>2</sub>e)

104864679

#### (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO<sub>2</sub>e)

104864679.000

#### (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO<sub>2</sub>e)

104864679.000

**(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)**

97.1

**(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

99.99

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

97.1

**(7.53.1.54) End date of target**

12/30/2030

**(7.53.1.55) Targeted reduction from base year (%)**

25

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

78648509.250

**(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)**

100

**(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**



100.000

#### (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

100.000

#### (7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

#### (7.53.1.79) % of target achieved relative to base year

400.00

#### (7.53.1.80) Target status in reporting year

Select from:

☒ Underway

#### (7.53.1.82) Explain target coverage and identify any exclusions

*Horse has joined the Business Ambition for 2° C in 2024, whereby it is currently undertaking the validation of their company-wide science-based targets. The defined targets have been modelled by using the SBTi Sectoral Decarbonization Approach method and criteria without exclusions. Through this initiative we aim to be aligned with the objective of the United Nations to limit to 2°C the increase of global temperature at pre-industrial levels. This science-based targets are aimed at reducing Well-To-Wheel emissions of use of sold products by 25% by 2030 as part of our roadmap towards net zero emissions. Our global aim is to continuously improve our carbon inventory, anticipate legal requirements and strengthen investor confidence*

#### (7.53.1.83) Target objective

*The objective of setting this target is to align our emissions with compliance obligations and reduce our potential exposure to risks associated with the non-implementation of mitigating measures. By setting this target, we demonstrate our commitment to reducing emissions according to best practices as climate science and maintain a public accountability to our investors and other stakeholders.*

#### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

To achieve Scope 3 – Category 11 emission reductions, Horse’s business strategy is based on the commitment of manufacture efficient and low carbon engines that uses low carbon emissions fuels as an alternative for a decarbonization and fair transition mobility (HEV, PHEV, LPG, Bioethanol, e-fuels, etc.)

#### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

#### Row 3

#### (7.53.1.1) Target reference number

Select from:

☒ Abs 3

#### (7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

#### (7.53.1.3) Science Based Targets initiative official validation letter

*HORSE - SBTi Target Validation.pdf*

#### (7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

#### (7.53.1.5) Date target was set

05/24/2024

#### (7.53.1.6) Target coverage

Select from:

- ☒ Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO<sub>2</sub>)
- ☒ Methane (CH<sub>4</sub>)
- ☒ Nitrous oxide (N<sub>2</sub>O)
- ☒ Hydrofluorocarbons (HFCs)

### (7.53.1.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2
- ☒ Scope 3

### (7.53.1.9) Scope 2 accounting method

Select from:

- ☒ Market-based

### (7.53.1.10) Scope 3 categories

Select all that apply

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Scope 3, Category 2 – Capital goods                              | <input checked="" type="checkbox"/> Scope 3, Category 13 – Downstream leased assets               |
| <input checked="" type="checkbox"/> Scope 3, Category 6 – Business travel                            | <input checked="" type="checkbox"/> Scope 3, Category 1 – Purchased goods and services            |
| <input checked="" type="checkbox"/> Scope 3, Category 7 – Employee commuting                         | <input checked="" type="checkbox"/> Scope 3, Category 10 – Processing of sold products            |
| <input checked="" type="checkbox"/> Scope 3, Category 11 – Use of sold products                      | <input checked="" type="checkbox"/> Scope 3, Category 5 – Waste generated in operations           |
| <input checked="" type="checkbox"/> Scope 3, Category 8 – Upstream leased assets                     | <input checked="" type="checkbox"/> Scope 3, Category 12 – End-of-life treatment of sold products |
| <input checked="" type="checkbox"/> Scope 3, Category 4 – Upstream transportation and distribution   |   |
| <input checked="" type="checkbox"/> Scope 3, Category 9 – Downstream transportation and distribution |   |

☒ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

**(7.53.1.11) End date of base year**

12/30/2023

**(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)**

47805.63

**(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)**

29699

**(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)**

2617479

**(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)**

94594

**(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)**

42122.87

**(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)**

26025

**(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)**

4215.38

**(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)**

837.15

**(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)**

2347.82

**(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)**

22449

**(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)**

16518

**(7.53.1.23) Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)**

80.5

**(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)**

104864679

**(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)**

166685

**(7.53.1.26) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)**

129.72

**(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

107858162.440

**(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

107935667.070

**(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

0.044

**(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

0.028

**(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)**

2.425

**(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)**

0.088

**(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

0.039

**(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)**

0.024

**(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)**

0.004

**(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)**

0.001

**(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)**

0.002

**(7.53.1.42) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)**

0.021

**(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)**

0.015

**(7.53.1.44) Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)**

0

**(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)**

97.155

**(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)**

0.154

**(7.53.1.47) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)**

0

**(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

99.69

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

99.663

**(7.53.1.54) End date of target**

12/30/2050

**(7.53.1.55) Targeted reduction from base year (%)**

90

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

10793566.707

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

40501



**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

2654

**(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)**

2338130

**(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)**

92053

**(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)**

37215

**(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

28489

**(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)**

428

**(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)**

871

**(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)**

3054

**(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)**

18658

**(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

11899

**(7.53.1.68) Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)**

102

**(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)**

98912178

**(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)**

141971

**(7.53.1.71) Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)**

130

**(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

101585178.000

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

101628333.000

### (7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

### (7.53.1.79) % of target achieved relative to base year

6.49

### (7.53.1.80) Target status in reporting year

Select from:

☒ Underway

### (7.53.1.82) Explain target coverage and identify any exclusions

*Horse has joined the Business Ambition for 1.5°C in 2024, whereby it is currently undertaking the validation of their company-wide science-based targets. The defined targets have been modelled by using the SBTi absolute contraction approach method and criteria without exclusions. Through this initiative we aim to be aligned with the objective of the United Nations to limit to 1.5°C the increase of global temperature at pre-industrial levels. This science-based targets are aimed at reducing absolute Scope 1, 2 and 3 emissions 95% by 2050 as part of our roadmap towards net zero emissions, as well as global targets. Our global aim is to continuously improve our carbon inventory, anticipate legal requirements and strengthen investor confidence.*

### (7.53.1.83) Target objective

*The objective of setting this target is to align our emissions with compliance obligations and reduce our potential exposure to risks associated with the non-implementation of mitigating measures. By setting this target, we demonstrate our commitment to reducing emissions according to best practices as climate science and maintain a public accountability to our investors and other stakeholders.*

### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*Scope 1 reduction measures: HORSE is working in energy efficiency measures implementation at plant level and is studying the substitution of natural gas by biomethane in all its productive and heating processes. Scope 2 reduction measures: the company will buy renewable energy due to PPAs and EACs in the countries that is not using this energy yet. Scope 3 reduction measures: for category 11 reduction HORSE business strategy is based on the commitment of manufacture efficient and low carbon engines that uses low carbon emissions fuels as an alternative for a decarbonization and fair transition mobility (HEV, PHEV, LPG, Bioethanol, efuels, etc).*

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

[Add row]

### (7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☒ Targets to increase or maintain low-carbon energy consumption or production

☒ Net-zero targets

### (7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

#### Row 1

#### (7.54.1.1) Target reference number

Select from:

☒ Low 1

#### (7.54.1.2) Date target was set

05/14/2024

#### (7.54.1.3) Target coverage

Select from:

☒ Organization-wide

#### (7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

#### (7.54.1.5) Target type: activity

Select from:

☒ Consumption

#### (7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

#### (7.54.1.7) End date of base year

12/30/2023

#### (7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

385069.73

#### (7.54.1.9) % share of low-carbon or renewable energy in base year

71

#### (7.54.1.10) End date of target

12/30/2030

#### (7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

#### (7.54.1.12) % share of low-carbon or renewable energy in reporting year

71

#### (7.54.1.13) % of target achieved relative to base year

**(7.54.1.14) Target status in reporting year***Select from:*☒ Underway**(7.54.1.16) Is this target part of an emissions target?***Yes. It is a part of scope 2 target for 2030***(7.54.1.17) Is this target part of an overarching initiative?***Select all that apply*☒ Science Based Targets initiative**(7.54.1.18) Science Based Targets initiative official validation letter***HORSE - SBTi Target Validation.pdf***(7.54.1.19) Explain target coverage and identify any exclusions**

*Horse has joined the Business Ambition for 1.5°C in 2024, and the RE100 as well. Company-wide Science-based targets have been validated and approved. Through this initiative we aim to be aligned with the objective of the United Nations to limit to 1.5°C the increase of global temperature at pre-industrial levels. These science-based targets are aimed at increasing renewable energy procurement from 71% to 100% corresponding to the different operations developed by the Group by 2030, as part of our roadmap towards net zero emissions. Our global aim is to continuously improve our carbon inventory, anticipate legal requirements and strengthen investor confidence.*

**(7.54.1.20) Target objective**

*The objective of setting this target is to align our emissions with compliance obligations and reduce our potential exposure to risks associated with the non-implementation of mitigating measures. By setting this target, we demonstrate our commitment to reducing emissions according to best practices as climate science and maintain a public accountability to our investors and other stakeholders.*

**(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year**

To achieve this target there are various actions which we have considered viable to implement. The actions are separated into the following: 1. Energy saving and efficiency actions in all plants and a consumption reduction objective. 2. Actions to adapt processes (if necessary) and/or search for clean energy alternatives for thermal uses (Biomethane/Hydrogen). 3. Signing of emission-free electricity supply contracts in different modalities depending on the situation of each country.  
[Add row]

### (7.54.3) Provide details of your net-zero target(s).

#### Row 1

##### (7.54.3.1) Target reference number

Select from:

☒ NZ1

##### (7.54.3.2) Date target was set

05/14/2024

##### (7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

##### (7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Abs1

☒ Abs2

☒ Abs3

##### (7.54.3.5) End date of target for achieving net zero

12/30/2050

### (7.54.3.6) Is this a science-based target?

Select from:

- ☒ Yes, and this target has been approved by the Science Based Targets initiative

### (7.54.3.7) Science Based Targets initiative official validation letter

*HORSE - SBTi Target Validation.pdf*

### (7.54.3.8) Scopes

Select all that apply

- ☒ Scope 1  
☒ Scope 2  
☒ Scope 3

### (7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO<sub>2</sub>)  
☒ Methane (CH<sub>4</sub>)  
☒ Nitrous oxide (N<sub>2</sub>O)  
☒ Hydrofluorocarbons (HFCs)

### (7.54.3.10) Explain target coverage and identify any exclusions

*Horse has joined the Business Ambition for 1.5°C in 2024, whereby it is currently undertaking the validation of their company-wide science-based targets. The defined targets have been modelled by using the SBTi absolute contraction approach method and criteria without exclusions. Through this initiative we aim to be aligned with the objective of the United Nations to limit to 1.5°C the increase of global temperature at pre-industrial levels. This science-based targets are aimed at reducing absolute Scope 1, 2 and 3 emissions 95% by 2050 as part of our roadmap towards net zero emissions, as well as global targets. Our global aim is to continuously improve our carbon inventory, anticipate legal requirements and strengthen investor confidence.*

### (7.54.3.11) Target objective



*The objective of setting this target is to align our emissions with compliance obligations and reduce our potential exposure to risks associated with the non-implementation of mitigating measures. By setting this target, we demonstrate our commitment to reducing emissions according to best practices as climate science and maintain a public accountability to our investors and other stakeholders.*

#### **(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?**

Select from:

☒ Yes

#### **(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?**

Select from:

☒ Yes, and we have already acted on this in the reporting year

#### **(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?**

Select all that apply

☒ Yes, we plan to purchase and cancel carbon credits for beyond value chain mitigation

#### **(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target**

*Horse considers that investing in markets and technologies is needed to accelerate and reach net zero globally. After de validation of our near- and long-term targets by SBTi we will proceed to design and implement a BVCM strategy focusing on offsetting, which will be based in the following key pillars: - Market assessment- firstly we will study the market evolution, and trends as well as peers' position regarding offsetting. - Scenario evaluation: we will study different alternatives and projects portfolio and timeframes. - Goals and pledges: we will setup our project preferences based on our business priorities (location, type of projects and co-benefits) and we will create our own investment portfolio while we obtain preliminary investment cost per year to make economical provisions. - Reporting: we will report annually in our annual report all the activities and investments related to our plan to neutralize unabated emissions.*

#### **(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain**

*Our BVCM actions will for now focus on carbon credits, as an essential mitigation tool that help us reach our global climate targets. We acknowledge the importance of removals to help reach global targets but also our SBT net-zero target. We will as well combine not only high-quality carbon credits but also project investment to minimize investment risk. Our plan is to start investing yearly on BVCM activities, to contribute to near-term mitigation but also help scale up and prepare the market for our net-zero target year with removal projects. This plan demonstrates our commitment to taking full responsibility of our unabated emissions, by not only reducing but also removing beyond our value chain.*

#### **(7.54.3.17) Target status in reporting year**

Select from:

☒ Underway

### (7.54.3.19) Process for reviewing target

*The net zero target we set earlier is currently in progress and is actively being pursued. Since it's an underway target, it means that we're during implementing the strategies and actions needed to reach it. At this stage, the focus is on monitoring our progress and ensuring that we're on track to meet the target. A formal review or reassessment of the target itself isn't scheduled currently because we're still in the execution phase. Our current efforts are centred on achieving the objectives set out in the initial plan.*

[Add row]

**(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Select from:

☒ Yes

**(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	0	`Numeric input
To be implemented	24	3824643
Implementation commenced	0	0
Implemented	2	23877
Not to be implemented	0	`Numeric input

[Fixed row]

**(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.**

**Row 1**

**(7.55.2.1) Initiative category & Initiative type**

Low-carbon energy consumption

☒ Solar PV

**(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)**

33804

**(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur**

*Select all that apply*

☒ Scope 2 (market-based)

**(7.55.2.4) Voluntary/Mandatory**

*Select from:*

☒ Voluntary

**(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)**

0

**(7.55.2.6) Investment required (unit currency – as specified in 1.2)**

0

**(7.55.2.7) Payback period**

*Select from:*

☒ No payback

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

#### (7.55.2.9) Comment

*The electricity consumed in Brazil changed to green electricity during 2024. During 2024 were also launched the negotiation to get certificates for green electricity in some plants. The results will be visible on 2025*

### Row 2

#### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Hydropower (capacity unknown)

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

128153.29

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (market-based)

#### (7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

#### (7.55.2.7) Payback period

Select from:

☒ No payback

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

#### (7.55.2.9) Comment

*In Romania plant it was negotiated a new contract for hydroelectric electricity supply. This contract is negotiated yearly.*  
[Add row]

### (7.55.3) What methods do you use to drive investment in emissions reduction activities?

#### Row 1

#### (7.55.3.1) Method

Select from:

☒ Dedicated budget for energy efficiency

#### (7.55.3.2) Comment

N/A  
[Add row]

### **(7.73) Are you providing product level data for your organization's goods or services?**

Select from:

☒ No, I am not providing data

### **(7.74) Do you classify any of your existing goods and/or services as low-carbon products?**

Select from:

☒ Yes

#### **(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.**

##### **Row 1**

##### **(7.74.1.1) Level of aggregation**

Select from:

☒ Group of products or services

##### **(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon**

Select from:

☒ No taxonomy used to classify product(s) or service(s) as low carbon

##### **(7.74.1.3) Type of product(s) or service(s)**

Power

☒ Other, please specify :Hybrid engines

##### **(7.74.1.4) Description of product(s) or service(s)**

*The European delegated act on sustainable activities for climate change adaptation and mitigation objectives was published in the Official Journal in December 2021. Said act considers that vehicles emitting less than 50 g CO2/km contribute to climate change mitigation. Hybrid engines (LPG and FLEX engines should also be considered), which entail 11.4% of the company's production, are aimed at improving fuel efficiency and reducing CO2 emissions compared to conventional ICE*

vehicles. This way, they combine an internal combustion engine (ICE) with one or more electric motors and a battery pack. Based on the threshold for sustainable activities for climate change mitigation, hybrid engines are considered "low carbon products".

**(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)**

Select from:

☒ No

**(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**

19.8  
[Add row]

**(7.79) Has your organization retired any project-based carbon credits within the reporting year?**

Select from:

☒ No

## C9. Environmental performance - Water security

### (9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ No

### (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

#### Water withdrawals – total volumes

##### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

##### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

##### (9.2.3) Method of measurement

Flowmeter

##### (9.2.4) Please explain

N/A

#### Water withdrawals – volumes by source

##### (9.2.1) % of sites/facilities/operations



Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

Flowmeter

### (9.2.4) Please explain

N/A

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

Flowmeter

### (9.2.4) Please explain

N/A

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

Flowmeter

### (9.2.4) Please explain

N/A

## Water discharges – volumes by destination

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

Flowmeter

#### (9.2.4) Please explain

N/A

### Water discharges – volumes by treatment method

#### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

#### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

#### (9.2.3) Method of measurement

Flowmeter

#### (9.2.4) Please explain

N/A

### Water discharge quality – by standard effluent parameters

#### (9.2.1) % of sites/facilities/operations

Select from:

☒ 51-75

#### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*Own measuring devices (probes)*

### (9.2.4) Please explain

*ph and conductivity*

## Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

### (9.2.1) % of sites/facilities/operations

*Select from:*

☒ 51-75

### (9.2.2) Frequency of measurement

*Select from:*

☒ Monthly

### (9.2.3) Method of measurement

*External lab*

### (9.2.4) Please explain

*oil, fats, tph, dco, dbo5 and suspended solids*

## Water discharge quality – temperature

### (9.2.1) % of sites/facilities/operations

*Select from:*

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*Own measuring devices (probes)*

### (9.2.4) Please explain

N/A

## Water consumption – total volume

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*Flowmeter*

### (9.2.4) Please explain

N/A

## Water recycled/reused

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

Flowmeter

### (9.2.4) Please explain

N/A

**The provision of fully-functioning, safely managed WASH services to all workers**

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

### (9.2.4) Please explain

N/A

[Fixed row]

**(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?**

**Total withdrawals**

#### (9.2.2.1) Volume (megaliters/year)

578.13

#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :First year of measurement

#### (9.2.2.4) Five-year forecast

Select from:

☒ Unknown

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Unknown

#### (9.2.2.6) Please explain

*At HORSE, we withdraw water from three main sources: the public water network, surface water where available, and underground water. The main source is the public network, from which a total of 0.3 megalitres was consumed in 2024, followed by surface water, which is only abstracted at the Valladolid plant, from which 0.18 megalitres was abstracted. Finally, underground water accounted for a total consumption of 0.09 megalitres.*

### Total discharges

#### (9.2.2.1) Volume (megaliters/year)

227.59

#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :First year of measurement

#### (9.2.2.4) Five-year forecast

Select from:

☒ Unknown

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Unknown

#### (9.2.2.6) Please explain

*Discharges are managed rigorously to guarantee that they comply with local regulations and contribute to the protection of the environment. In most of our facilities, sewage receives physical-chemical and biological treatments before being discharged to the municipal system. In certain locations, such as in our plant in Argentina, industrial discharges go through specialised treatment plants, ensuring elimination of pollutants and the safe re-use of water. Depending on the size of the plant, we have purification plants, which can be chemical and/or biological. In certain locations (for example, Portugal), the discharged water goes to a purification plant in the industrial estate before being discharged to the public sewer system, while sewage that cannot be treated in the purification facilities is deposited in containers to be treated by specialised managers. Furthermore, in Chile, industrial effluents are treated at a dedication station before being discharged, complying with strict quality controls and monthly verifications to guarantee environmental compliance.*

### Total consumption

#### (9.2.2.1) Volume (megaliters/year)

578.13



#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :First year of measurement

#### (9.2.2.4) Five-year forecast

Select from:

☒ Unknown

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Unknown

#### (9.2.2.6) Please explain

*At HORSE, we withdraw water from three main sources: the public water network, surface water where available, and underground water. The main source is the public network, from which a total of 0.3 megalitres was consumed in 2024, followed by surface water, which is only abstracted at the Valladolid plant, from which 0.18 megalitres was abstracted. Finally, underground water accounted for a total consumption of 0.09 megalitres.*

*[Fixed row]*

**(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.**

#### (9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ Yes

#### (9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

170.32

#### (9.2.4.3) Comparison with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :First year of measurement

#### (9.2.4.5) Five-year forecast

Select from:

☒ Unknown

#### (9.2.4.6) Primary reason for forecast

Select from:

☒ Unknown

#### (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

29.46

#### (9.2.4.8) Identification tool

Select all that apply

☒ WRI Aqueduct

#### (9.2.4.9) Please explain

*An analysis of the water stress levels at each of our plants and locations has been carried out, with the scope being 100% of operations. For this purpose, the WRI Aqueduct tool was used and the average annual water stress in the area was calculated. For those locations with very high water stress values, they have been considered for the calculation of the consumption of water extracted from these areas, which correspond to the plants in Seville, Portugal and the Madrid office (whose consumption is residual compared to the rest of the locations).*

*[Fixed row]*

#### (9.2.7) Provide total water withdrawal data by source.

**Fresh surface water, including rainwater, water from wetlands, rivers, and lakes**

##### (9.2.7.1) Relevance

Select from:

☒ Relevant

##### (9.2.7.2) Volume (megaliters/year)

180.42

##### (9.2.7.3) Comparison with previous reporting year

Select from:

☒ This is our first year of measurement

##### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Unknown

##### (9.2.7.5) Please explain

N/A

## Brackish surface water/Seawater

### (9.2.7.1) Relevance

Select from:

☒ Not relevant

### (9.2.7.5) Please explain

N/A

## Groundwater – renewable

### (9.2.7.1) Relevance

Select from:

☒ Relevant but volume unknown

### (9.2.7.5) Please explain

N/A

## Groundwater – non-renewable

### (9.2.7.1) Relevance

Select from:

☒ Relevant

### (9.2.7.2) Volume (megaliters/year)

97.37

### (9.2.7.3) Comparison with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Unknown

#### (9.2.7.5) Please explain

N/A

### Produced/Entrained water

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

N/A

### Third party sources

#### (9.2.7.1) Relevance

Select from:

☒ Relevant

#### (9.2.7.2) Volume (megaliters/year)

300.34

#### (9.2.7.3) Comparison with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Unknown

#### (9.2.7.5) Please explain

N/A

[Fixed row]

### (9.2.8) Provide total water discharge data by destination.

#### Fresh surface water

#### (9.2.8.1) Relevance

Select from:

☒ Not relevant

#### (9.2.8.5) Please explain

N/A

#### Brackish surface water/seawater

#### (9.2.8.1) Relevance

Select from:

☒ Not relevant

#### (9.2.8.5) Please explain

N/A

## Groundwater

### (9.2.8.1) Relevance

Select from:

☒ Not relevant

### (9.2.8.5) Please explain

N/A

## Third-party destinations

### (9.2.8.1) Relevance

Select from:

☒ Relevant

### (9.2.8.2) Volume (megaliters/year)

227.59

### (9.2.8.3) Comparison with previous reporting year

Select from:

☒ This is our first year of measurement

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Unknown

### (9.2.8.5) Please explain

N/A  
[Fixed row]

**(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.**

### **Tertiary treatment**

#### **(9.2.9.1) Relevance of treatment level to discharge**

Select from:

☒ Not relevant

#### **(9.2.9.6) Please explain**

*Not necessary because our discharges go to the municipal sewage*

### **Secondary treatment**

#### **(9.2.9.1) Relevance of treatment level to discharge**

Select from:

☒ Relevant

#### **(9.2.9.2) Volume (megaliters/year)**

227.59

#### **(9.2.9.3) Comparison of treated volume with previous reporting year**

Select from:

☒ This is our first year of measurement

#### **(9.2.9.4) Primary reason for comparison with previous reporting year**



Select from:

☒ Unknown

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 81-90

#### (9.2.9.6) Please explain

*Biological treatment*

#### Primary treatment only

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant

#### (9.2.9.2) Volume (megaliters/year)

227.59

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Unknown

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 81-90

#### (9.2.9.6) Please explain

*Filtering, flocculation, coagulation, sedimentation*

### Discharge to the natural environment without treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

#### (9.2.9.6) Please explain

N/A

### Discharge to a third party without treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

#### (9.2.9.6) Please explain

N/A

### Other

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant

#### (9.2.9.2) Volume (megaliters/year)

227.59

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Unknown

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 81-90

#### (9.2.9.6) Please explain

Discharge to municipal sewage

[Fixed row]

**(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.**

#### (9.2.10.1) Emissions to water in the reporting year (metric tons)

0

#### (9.2.10.2) Categories of substances included

*Select all that apply*

- ☒ Nitrates
- ☒ Phosphates
- ☒ Pesticides
- ☒ Priority substances listed under the EU Water Framework Directive

### **(9.2.10.3) List the specific substances included**

*Not significant*

### **(9.2.10.4) Please explain**

*Not significant*  
*[Fixed row]*

**(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?**

### **Direct operations**

#### **(9.3.1) Identification of facilities in the value chain stage**

*Select from:*

- ☒ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

#### **(9.3.2) Total number of facilities identified**

11

#### **(9.3.3) % of facilities in direct operations that this represents**

*Select from:*

- ☒ 100%

#### (9.3.4) Please explain

N/A

### Upstream value chain

#### (9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

#### (9.3.4) Please explain

N/A

[Fixed row]

**(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.**

#### Row 1

##### (9.3.1.1) Facility reference number

Select from:

☒ Facility 1

##### (9.3.1.2) Facility name (optional)

Valladolid

##### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

☒ Impacts

☒ Risks

#### (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Spain

☒ Douro

#### (9.3.1.8) Latitude

41.604941

#### (9.3.1.9) Longitude

-4.720284

#### (9.3.1.10) Located in area with water stress

*Select from:*

☒ No

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

195.03

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

180.42

#### (9.3.1.17) Withdrawals from groundwater - renewable

0

#### (9.3.1.18) Withdrawals from groundwater - non-renewable

6.46

#### (9.3.1.19) Withdrawals from produced/entrained water

0

#### (9.3.1.20) Withdrawals from third party sources

8.15

#### (9.3.1.21) Total water discharges at this facility (megaliters)

104.65

#### (9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.23) Discharges to fresh surface water

0

#### (9.3.1.24) Discharges to brackish surface water/seawater

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

104.65

#### (9.3.1.27) Total water consumption at this facility (megaliters)

195.03

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.29) Please explain

*The water data reported corresponds to an aggregate of industrial facilities, mainly engine and transmission plants. Volumetric figures for withdrawals, consumption, and discharges are primarily based on direct measurements. Main water sources include municipal suppliers and surface water, with rainwater use below 5% of the water balance. No material risks were identified, but water efficiency plans are in place and AWS certification is being evaluated for key sites. Figures align with expected water balance and show no significant uncertainty. Internal ESG consolidation methodology was applied to harmonize data across sites.*

**Row 2**



#### (9.3.1.1) Facility reference number

Select from:

☒ Facility 2

#### (9.3.1.2) Facility name (optional)

Sevilla

#### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Impacts

☒ Risks

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Spain

☒ Guadalquivir

#### (9.3.1.8) Latitude

37.428349

#### (9.3.1.9) Longitude

-5.980943

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

69.52

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

#### (9.3.1.17) Withdrawals from groundwater - renewable

0

#### (9.3.1.18) Withdrawals from groundwater - non-renewable

7.97

#### (9.3.1.19) Withdrawals from produced/entrained water

0

**(9.3.1.20) Withdrawals from third party sources**

61.55

**(9.3.1.21) Total water discharges at this facility (megaliters)**

15

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

☒ This is our first year of measurement

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

15

**(9.3.1.27) Total water consumption at this facility (megaliters)**

69.52

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

☒ This is our first year of measurement

### (9.3.1.29) Please explain

*The water data reported corresponds to an aggregate of industrial facilities, mainly engine and transmission plants. Volumetric figures for withdrawals, consumption, and discharges are primarily based on direct measurements. Main water sources include municipal suppliers and surface water, with rainwater use below 5% of the water balance. No material risks were identified, but water efficiency plans are in place and AWS certification is being evaluated for key sites. Figures align with expected water balance and show no significant uncertainty. Internal ESG consolidation methodology was applied to harmonize data across sites.*

## Row 3

### (9.3.1.1) Facility reference number

Select from:

☒ Facility 3

### (9.3.1.2) Facility name (optional)

*Aveiro (Portugal)*

### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Impacts

☒ Risks

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Portugal

☒ Other, please specify :Ria de Aveiro

#### (9.3.1.8) Latitude

40.667791

#### (9.3.1.9) Longitude

-8.615665

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

86.31

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

69.7

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

16.61

**(9.3.1.21) Total water discharges at this facility (megaliters)**

45.82

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

☒ This is our first year of measurement

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

**(9.3.1.26) Discharges to third party destinations**

45.82

**(9.3.1.27) Total water consumption at this facility (megaliters)**

86.31

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

☒ This is our first year of measurement**(9.3.1.29) Please explain**

*The water data reported corresponds to an aggregate of industrial facilities, mainly engine and transmission plants. Volumetric figures for withdrawals, consumption, and discharges are primarily based on direct measurements. Main water sources include municipal suppliers and surface water, with rainwater use below 5% of the water balance. No material risks were identified, but water efficiency plans are in place and AWS certification is being evaluated for key sites. Figures align with expected water balance and show no significant uncertainty. Internal ESG consolidation methodology was applied to harmonize data across sites.*

**Row 4****(9.3.1.1) Facility reference number**

Select from:

☒ Facility 4**(9.3.1.2) Facility name (optional)**

Romania

**(9.3.1.3) Value chain stage**

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

☒ Impacts

☒ Risks

#### (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Romania

☒ Other, please specify :Râul Doamne and Dâmbovița

#### (9.3.1.8) Latitude

44.943744

#### (9.3.1.9) Longitude

24.933654

#### (9.3.1.10) Located in area with water stress

*Select from:*

☒ No

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

121.04



#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

#### (9.3.1.17) Withdrawals from groundwater - renewable

0

#### (9.3.1.18) Withdrawals from groundwater - non-renewable

5.67

#### (9.3.1.19) Withdrawals from produced/entrained water

0

#### (9.3.1.20) Withdrawals from third party sources

115.37

#### (9.3.1.21) Total water discharges at this facility (megaliters)

0

#### (9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

0

**(9.3.1.27) Total water consumption at this facility (megaliters)**

121.04

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

☒ This is our first year of measurement

**(9.3.1.29) Please explain**

*The water data reported corresponds to an aggregate of industrial facilities, mainly engine and transmission plants. Volumetric figures for withdrawals, consumption, and discharges are primarily based on direct measurements. Main water sources include municipal suppliers and surface water, with rainwater use below 5% of the water balance. No material risks were identified, but water efficiency plans are in place and AWS certification is being evaluated for key sites. Figures align with expected water balance and show no significant uncertainty. Internal ESG consolidation methodology was applied to harmonize data across sites.*

**Row 5**

#### (9.3.1.1) Facility reference number

Select from:

☒ Facility 5

#### (9.3.1.2) Facility name (optional)

Turkey

#### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Impacts

☒ Risks

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Turkey

☒ Unknown

#### (9.3.1.8) Latitude

41.026797

#### (9.3.1.9) Longitude

29.122598

#### (9.3.1.10) Located in area with water stress

Select from:

☒ No

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

63.2

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

#### (9.3.1.17) Withdrawals from groundwater - renewable

0

#### (9.3.1.18) Withdrawals from groundwater - non-renewable

7.56

#### (9.3.1.19) Withdrawals from produced/entrained water

0

#### (9.3.1.20) Withdrawals from third party sources

55.64

#### (9.3.1.21) Total water discharges at this facility (megaliters)

50.68

#### (9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.23) Discharges to fresh surface water

0

#### (9.3.1.24) Discharges to brackish surface water/seawater

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

50.68

#### (9.3.1.27) Total water consumption at this facility (megaliters)

63.2

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

### (9.3.1.29) Please explain

*The water data reported corresponds to an aggregate of industrial facilities, mainly engine and transmission plants. Volumetric figures for withdrawals, consumption, and discharges are primarily based on direct measurements. Main water sources include municipal suppliers and surface water, with rainwater use below 5% of the water balance. No material risks were identified, but water efficiency plans are in place and AWS certification is being evaluated for key sites. Figures align with expected water balance and show no significant uncertainty. Internal ESG consolidation methodology was applied to harmonize data across sites.*

## Row 6

### (9.3.1.1) Facility reference number

Select from:

☒ Facility 6

### (9.3.1.2) Facility name (optional)

*Brazil*

### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Impacts

☒ Risks

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Brazil

☒ Unknown

#### (9.3.1.8) Latitude

-25.521841

#### (9.3.1.9) Longitude

-49.118051

#### (9.3.1.10) Located in area with water stress

Select from:

☒ No

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

22.73

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

22.73

**(9.3.1.21) Total water discharges at this facility (megaliters)**

11.45

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

☒ This is our first year of measurement

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**



**(9.3.1.26) Discharges to third party destinations**

11.45

**(9.3.1.27) Total water consumption at this facility (megaliters)**

22.73

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

☒ This is our first year of measurement**(9.3.1.29) Please explain**

*The water data reported corresponds to an aggregate of industrial facilities, mainly engine and transmission plants. Volumetric figures for withdrawals, consumption, and discharges are primarily based on direct measurements. Main water sources include municipal suppliers and surface water, with rainwater use below 5% of the water balance. No material risks were identified, but water efficiency plans are in place and AWS certification is being evaluated for key sites. Figures align with expected water balance and show no significant uncertainty. Internal ESG consolidation methodology was applied to harmonize data across sites.*

**Row 7****(9.3.1.1) Facility reference number**

Select from:

☒ Facility 7**(9.3.1.2) Facility name (optional)**

Chile

**(9.3.1.3) Value chain stage**

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

☒ Impacts

☒ Risks

#### (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Chile

☒ Unknown

#### (9.3.1.8) Latitude

-32.822788

#### (9.3.1.9) Longitude

-70.615136

#### (9.3.1.10) Located in area with water stress

*Select from:*

☒ Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

14.02

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

#### (9.3.1.17) Withdrawals from groundwater - renewable

0

#### (9.3.1.18) Withdrawals from groundwater - non-renewable

0

#### (9.3.1.19) Withdrawals from produced/entrained water

0

#### (9.3.1.20) Withdrawals from third party sources

14.02

#### (9.3.1.21) Total water discharges at this facility (megaliters)

0

#### (9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.23) Discharges to fresh surface water

0

#### (9.3.1.24) Discharges to brackish surface water/seawater

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

0

#### (9.3.1.27) Total water consumption at this facility (megaliters)

14.02

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.29) Please explain

*The water data reported corresponds to an aggregate of industrial facilities, mainly engine and transmission plants. Volumetric figures for withdrawals, consumption, and discharges are primarily based on direct measurements. Main water sources include municipal suppliers and surface water, with rainwater use below 5% of the water balance. No material risks were identified, but water efficiency plans are in place and AWS certification is being evaluated for key sites. Figures align with expected water balance and show no significant uncertainty. Internal ESG consolidation methodology was applied to harmonize data across sites.*

**Row 8**

#### (9.3.1.1) Facility reference number

Select from:

☒ Facility 8

#### (9.3.1.2) Facility name (optional)

Argentina

#### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Impacts

☒ Risks

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Argentina

☒ Unknown

#### (9.3.1.8) Latitude

-34.586098

#### (9.3.1.9) Longitude

-58.43091

#### (9.3.1.10) Located in area with water stress

Select from:

☒ No

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

5.81

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

#### (9.3.1.17) Withdrawals from groundwater - renewable

0

#### (9.3.1.18) Withdrawals from groundwater - non-renewable

0

#### (9.3.1.19) Withdrawals from produced/entrained water

0

**(9.3.1.20) Withdrawals from third party sources**

5.81

**(9.3.1.21) Total water discharges at this facility (megaliters)**

0

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

☒ This is our first year of measurement

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

0

**(9.3.1.27) Total water consumption at this facility (megaliters)**

5.81

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

☒ This is our first year of measurement

### (9.3.1.29) Please explain

*The water data reported corresponds to an aggregate of industrial facilities, mainly engine and transmission plants. Volumetric figures for withdrawals, consumption, and discharges are primarily based on direct measurements. Main water sources include municipal suppliers and surface water, with rainwater use below 5% of the water balance. No material risks were identified, but water efficiency plans are in place and AWS certification is being evaluated for key sites. Figures align with expected water balance and show no significant uncertainty. Internal ESG consolidation methodology was applied to harmonize data across sites.*

## Row 9

### (9.3.1.1) Facility reference number

Select from:

☒ Facility 9

### (9.3.1.2) Facility name (optional)

*Madrid (Holding)*

### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Impacts

☒ Risks

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:



☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Spain

☒ Unknown

#### (9.3.1.8) Latitude

40.520631

#### (9.3.1.9) Longitude

-3.661089

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

0.46

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0.46

**(9.3.1.21) Total water discharges at this facility (megaliters)**

0

**(9.3.1.22) Comparison of total discharges with previous reporting year**

*Select from:*

☒ This is our first year of measurement

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

#### (9.3.1.26) Discharges to third party destinations

0

#### (9.3.1.27) Total water consumption at this facility (megaliters)

0.46

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.29) Please explain

*The water data reported corresponds to an aggregate of industrial facilities, mainly engine and transmission plants. Volumetric figures for withdrawals, consumption, and discharges are primarily based on direct measurements. Main water sources include municipal suppliers and surface water, with rainwater use below 5% of the water balance. No material risks were identified, but water efficiency plans are in place and AWS certification is being evaluated for key sites. Figures align with expected water balance and show no significant uncertainty. Internal ESG consolidation methodology was applied to harmonize data across sites.*

[Add row]

**(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?**

**Water withdrawals – total volumes**

#### (9.3.2.1) % verified

Select from:

☒ 76-100

#### (9.3.2.2) Verification standard used

## Water withdrawals – volume by source

### (9.3.2.1) % verified

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

ISAE3000

## Water withdrawals – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*We keep a regular measure of this parameter, but we do not report it publicly, so it is out of the verification scope. We will work to report more detailed disclosures in the following years, including them within the verification scope.*

## Water discharges – total volumes

### (9.3.2.1) % verified

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

ISAE3000

## Water discharges – volume by destination

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*We keep a regular measure of this parameter, but we do not report it publicly, so it is out of the verification scope. We will work to report more detailed disclosures in the following years, including them within the verification scope.*

## Water discharges – volume by final treatment level

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*We keep a regular measure of this parameter, but we do not report it publicly, so it is out of the verification scope. We will work to report more detailed disclosures in the following years, including them within the verification scope.*

## Water discharges – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*We keep a regular measure of this parameter, but we do not report it publicly, so it is out of the verification scope. We will work to report more detailed disclosures in the following years, including them within the verification scope.*

## Water consumption – total volume

### (9.3.2.1) % verified

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

ISAE3000

[Fixed row]

## (9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☒ Yes, CDP supply chain members buy goods or services from facilities listed in 9.3.1

## (9.4.1) Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.

### Row 1

#### (9.4.1.1) Facility reference number

Select from:

☒ Facility 1

#### (9.4.1.2) Facility name

Valladolid

#### (9.4.1.3) Requesting member

Select from:

#### (9.4.1.4) Description of potential impact on member

*Damage on wastewater treatment facilities in case of an accidental or non-authorized discharge*

#### (9.4.1.5) Comment

N/A

### Row 2

#### (9.4.1.1) Facility reference number

Select from:

☒ Facility 2

#### (9.4.1.2) Facility name

*Bursa (Turkey)*

#### (9.4.1.3) Requesting member

Select from:

#### (9.4.1.4) Description of potential impact on member

*Damage on wastewater treatment facilities in case of an accidental or non-authorized discharge*

#### (9.4.1.5) Comment

N/A

### Row 3

#### (9.4.1.1) Facility reference number

Select from:

☒ Facility 3

#### (9.4.1.2) Facility name

*Mioveni (Romania)*

#### (9.4.1.3) Requesting member

*Select from:*

#### (9.4.1.4) Description of potential impact on member

*Damage on wastewater treatment facilities in case of an accidental or non-authorized discharge*

#### (9.4.1.5) Comment

*N/A*

*[Add row]*

#### (9.5) Provide a figure for your organization's total water withdrawal efficiency.

	Revenue (currency)	Total water withdrawal efficiency	Anticipated forward trend
	7189131000	12435146.07	<i>We have a target of reducing water consumption by 3% annually across all our facilities.</i>

*[Fixed row]*

#### (9.12) Provide any available water intensity values for your organization's products or services.

Row 1



### (9.12.1) Product name

*Equivalent unit produced*

### (9.12.2) Water intensity value

*0.0025*

### (9.12.3) Numerator: Water aspect

*Select from:*

☒ Water withdrawn

### (9.12.4) Denominator

*Equivalent unit produced*

### (9.12.5) Comment

*Numerator: 578,130 megaliters consumed Denominator: 4,625,751 number of units produced*

*[Add row]*

## (9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

*[Fixed row]*

**(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?**

**Row 1**

**(9.13.1.1) Regulatory classification of hazardous substances**

Select from:

☒ Annex XVII of EU REACH Regulation

**(9.13.1.3) Please explain**

*We do not use these classified substances under this regulation in our industrial processes.*

**Row 2**

**(9.13.1.1) Regulatory classification of hazardous substances**

Select from:

☒ Candidate List of Substances of Very High Concern for Authorisation above 0.1% by weight (EU Regulation)

**(9.13.1.3) Please explain**

*We do not use these classified substances under this regulation in our industrial processes.*

**Row 3**

**(9.13.1.1) Regulatory classification of hazardous substances**

Select from:

☒ EU Persistent Organic Pollutants (POPs) Regulation

**(9.13.1.3) Please explain**

*We do not use these classified substances under this regulation in our industrial processes.*

*[Add row]*

## **(9.14) Do you classify any of your current products and/or services as low water impact?**

### **(9.14.1) Products and/or services classified as low water impact**

*Select from:*

☒ No, and we do not plan to address this within the next two years

### **(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact**

*Select from:*

☒ Important but not an immediate business priority

### **(9.14.4) Please explain**

*In the absence of a common definition and methodology for low water impact products, we cannot classify any product under this definition. However, and in relation to other questions within this module, we are working in water efficiency measures, monitoring and implementing measures to reduce our consumption and impact in water resources.*

*[Fixed row]*

## **(9.15) Do you have any water-related targets?**

*Select from:*

☒ Yes

**(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.**

	Target set in this category	Please explain
Water pollution	Select from: <input checked="" type="checkbox"/> Yes	Rich text input [must be under 1000 characters]
Water withdrawals	Select from: <input checked="" type="checkbox"/> Yes	Rich text input [must be under 1000 characters]
Water, Sanitation, and Hygiene (WASH) services	Select from: <input checked="" type="checkbox"/> No, and we do not plan to within the next two years	Not relevant
Other	Select from: <input checked="" type="checkbox"/> No, and we do not plan to within the next two years	Not relevant

[Fixed row]

## (9.15.2) Provide details of your water-related targets and the progress made.

### Row 1

#### (9.15.2.1) Target reference number

Select from:

☒ Target 1

#### (9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

#### (9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☒ Reduction in withdrawals per unit of production

**(9.15.2.4) Date target was set**

12/30/2024

**(9.15.2.5) End date of base year**

12/30/2024

**(9.15.2.6) Base year figure**

25

**(9.15.2.7) End date of target year**

12/30/2025

**(9.15.2.8) Target year figure**

24.3

**(9.15.2.9) Reporting year figure**

25

**(9.15.2.10) Target status in reporting year**

Select from:

☒ Underway

**(9.15.2.11) % of target achieved relative to base year**

0

#### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

*Select all that apply*

☒ None, alignment not assessed

#### (9.15.2.13) Explain target coverage and identify any exclusions

*The coverage includes 100% of our facilities*

#### (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*Reduction of water leakage, efficiency on industrial processes and wastewater recovery by means of vacuum distillation or wastewater recirculation.*

#### (9.15.2.16) Further details of target

*Real target is calculated in thousands of units (due to CDP platform decimal limit), meaning that the real value would be 0.0025 for base year figure and 0.00243 for target.*

*[Add row]*

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☒ Other, please specify :Biodiversity assessment

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	<div>Select from:</div> <div><input checked="" type="checkbox"/> Yes, we use indicators</div>	<div>Select all that apply</div> <div><input checked="" type="checkbox"/> Other, please specify :Distance from protected areas</div>

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

## Legally protected areas

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

☒ No

**(11.4.2) Comment**

*A biodiversity assessment considering legally protected areas for 8 out of the 8 HORSE's sites has been conducted. For the sites assessed, the assessment concluded that the organization's activities are not located within legally protected areas. The assessment was conducted by an independent environmental consulting firm.*

## UNESCO World Heritage sites

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

☒ No

**(11.4.2) Comment**

*A biodiversity assessment considering UNESCO World Heritage sites for 8 out of the 8 HORSE's sites has been conducted. For the sites assessed, the assessment concluded that the organization's activities are not located within UNESCO World Heritage sites. The assessment was conducted by an independent environmental consulting firm.*

## UNESCO Man and the Biosphere Reserves

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:



☒ No

#### (11.4.2) Comment

*A biodiversity assessment considering UNESCO Man and the Biosphere Reserves for 8 out of the 8 HORSE's sites has been conducted. For the sites assessed, the assessment concluded that the organization's activities are not located within UNESCO Man and the Biosphere Reserves. The assessment was conducted by an independent environmental consulting firm.*

### Ramsar sites

#### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

#### (11.4.2) Comment

*A biodiversity assessment considering Ramsar sites for 8 out of the 8 HORSE's sites has been conducted. For the sites assessed, the assessment concluded that the organization's activities are not located within Ramsar sites. The assessment was conducted by an independent environmental consulting firm.*

### Key Biodiversity Areas

#### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

#### (11.4.2) Comment

*A biodiversity assessment considering Key Biodiversity Areas for 8 out of the 8 HORSE's sites has been conducted. For the sites assessed, the assessment concluded that the organization's activities are not located within Key Biodiversity Areas. The assessment was conducted by an independent environmental consulting firm.*

## Other areas important for biodiversity

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

### (11.4.2) Comment

*A biodiversity assessment considering any type of biodiversity area for 8 out of the 8 HORSE's sites has been conducted. For the sites assessed, the assessment concluded that the organization's activities are not located within any type of biodiversity area. The assessment was conducted by an independent environmental consulting firm.*

*[Fixed row]*

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Consolidation approach

☒ Consolidation approach

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☒ Other climate change verification standard, please specify :GHG Protocol

#### (13.1.1.4) Further details of the third-party verification/assurance process

*The carbon footprint (CF) consolidation approach is verified annually under the GHG Protocol standard together with the GHG calculation methodology verification. It covers all company operations (direct and indirect operations) over which the company has control (operational control approach). No exclusions are identified. This verification has a limited level of assurance.*

#### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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### Row 2

#### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☒ Climate change

#### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Emissions breakdown by country/area

#### (13.1.1.3) Verification/assurance standard

Climate change-related standards

☒ Other climate change verification standard, please specify :GHG Protocol

#### (13.1.1.4) Further details of the third-party verification/assurance process

*The emissions breakdown by country/area is verified annually under the GHG Protocol standard within the CF verification. It covers all company operations (direct and indirect operations) over which the company has control (operational control approach). No exclusions are identified. This verification has a limited level of assurance.*

#### **(13.1.1.5) Attach verification/assurance evidence/report (optional)**

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### **Row 3**

#### **(13.1.1.1) Environmental issue for which data has been verified and/or assured**

*Select all that apply*

☒ Climate change

#### **(13.1.1.2) Disclosure module and data verified and/or assured**

Environmental performance – Climate change

☒ Target-setting methodology

#### **(13.1.1.3) Verification/assurance standard**

Climate change-related standards

☒ Other climate change verification standard, please specify :Science Based Targets Initiative

#### **(13.1.1.4) Further details of the third-party verification/assurance process**

*The target-setting methodology has been validated by the SBTi which acts as a verified for science-based target setting. The targets cover all of the company's Scope 1, 2 and 3 emissions. No exclusions are identified. The verification of these targets is conducted every 5 years, and the level of assurance is limited.*

#### **(13.1.1.5) Attach verification/assurance evidence/report (optional)**

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## Row 4

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Governance

☒ Environmental policies

☒ All data points in module 4

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*Non-financial information, including ESG Policies and corporate governance (ESG) information (Module 4), are verified annually under ISAE 3000. This verification has a limited level of assurance.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 5

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Introduction

☒ All data points in module 1

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*Non-financial information, including context of your business operations, timeframe, and reporting boundary (Module 1) is verified annually under ISAE 3000. This verification has a limited level of assurance.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 6

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☒ Biodiversity

### (13.1.1.2) Disclosure module and data verified and/or assured

Governance

☒ All data points in module 4

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

#### (13.1.1.4) Further details of the third-party verification/assurance process

*Non-financial information, including corporate governance (ESG) information (Module 4) is verified annually under ISAE 3000. This verification has a limited level of assurance*

#### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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### Row 7

#### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☒ Biodiversity

#### (13.1.1.2) Disclosure module and data verified and/or assured

Introduction

☒ All data points in module 1

#### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

#### (13.1.1.4) Further details of the third-party verification/assurance process

*Non-financial information, including context of your business operations, timeframe, and reporting boundary (Module 1) is verified annually under ISAE 3000. This verification has a limited level of assurance.*



### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 8

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☒ Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☒ Volume withdrawn from areas with water stress (megaliters)

☒ Water consumption– total volume

☒ Water discharges– total volumes

☒ Water withdrawals– total volumes

☒ Water withdrawals – volumes by source

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*Water related KPIs in terms of consumption and discharges, along with management measures are annually verified under ISAE 3000. This verification has a limited level of assurance.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 9

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

☒ Identification, assessment, and management processes

☒ All data points in module 2

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*Non-financial information, including identification, assessment, and management of impacts, risks, and opportunities (Module 2), are verified annually under ISAE 3000. This verification has a limited level of assurance.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 10

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

- ☒ Scenario analysis
- ☒ Supplier compliance with environmental requirements
- ☒ Transition plans

### (13.1.1.3) Verification/assurance standard

General standards

- ☒ ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*Non-financial information, including scenario analysis for climate risks and opportunities, along with their related impacts are verified annually under ISAE 3000. The scope of the verification also includes our ESG Plan 2030, along with the decarbonization targets and our supplier evaluation methodology and results. This verification has a limited level of assurance.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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[Add row]

**(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.**

	Additional information
	<i>During 2025, HORSE will certify its corporate and product carbon footprint under ISO 14064 and 14067, respectively.</i>

[Fixed row]

**(13.3) Provide the following information for the person that has signed off (approved) your CDP response.**

#### **(13.3.1) Job title**

*ESG Director*

#### **(13.3.2) Corresponding job category**

*Select from:*

☒ Chief Sustainability Officer (CSO)

[Fixed row]

**(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.**

*Select from:*

☒ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

