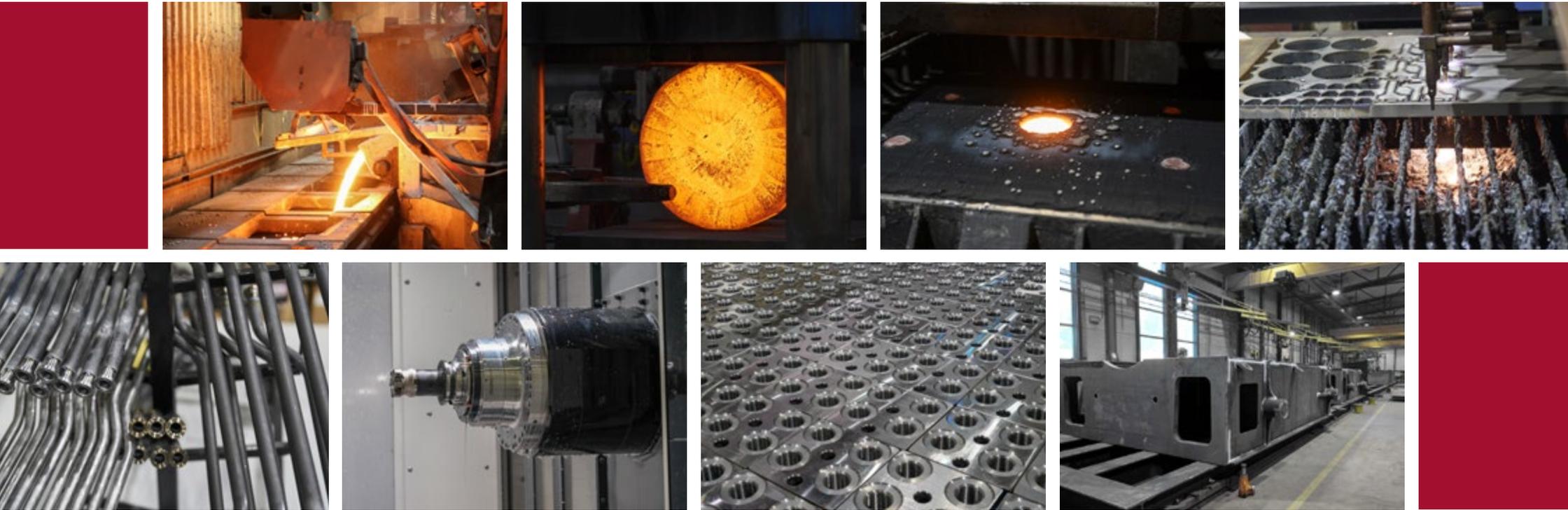


2025

Annual Review



COMPONENTA

Contents

Contents	2	12 Tangible assets	90
Componenta in brief	3	13 Inventories.....	93
Group financial development	4	14 Accounts receivables	94
Componenta's value creation	6	15 Other short-term receivables and accrued income	95
President and CEO's review	7	16 Deferred tax assets and liabilities.....	95
Board of Directors' report 2025	9	17 Share capital, share premium reserve and other reserves.....	98
Sustainability statement 2025.....	16	18 Capital management.....	99
Key figures	71	19 Share-based payment	99
Calculation of key financial ratios	72	20 Pension obligations and other benefit plans	100
Consolidated financial statements	73	21 Provisions.....	100
Consolidated income statement.....	73	22 Financial risks and instruments.....	101
Consolidated statement of comprehensive income.....	74	23 Other non-interest bearing liabilities and accruals.....	104
Consolidated statement of financial position	75	24 Reconciliation of financial liabilities to cash flow statement	105
Condensed consolidated cash flow statement.....	76	25 Lease liabilities	106
Statement of changes in consolidated shareholders' equity.....	77	26 Contingent liabilities	106
Notes to the consolidated financial statement.....	78	27 Related party disclosures.....	107
Accounting principles for the consolidated financial statements.....	78	Parent company financial statements	108
1 Net sales.....	83	Parent company income statement	108
2 Other operating income.....	85	Parent company balance sheet	109
3 Operating expenses	85	Parent company cash flow statement.....	110
4 Personnel expenses.....	86	Notes to the parent company financial statements.....	111
5 Research and development costs	86	Accounting principles for the parent company financial statements.....	111
6 Depreciation, amortization and write-downs.....	86	Signatures for the financial statement and board of directors' report	121
7 Financial income and expenses	87	Auditor's Report	122
8 Income taxes.....	87	Auditor's ESEF assurance report	128
9 Earnings per share.....	88	Assurance report on the sustainability statement	130
10 Intangible assets.....	88	Information for investors	133
11 Goodwill	89	Componenta Corporation Corporate Governance Statement 2025	135

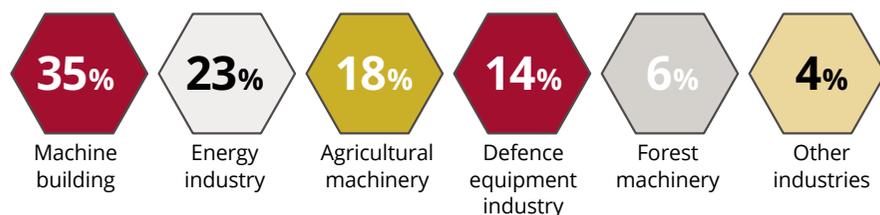
Componenta in brief

Componenta Corporation is an international technology company and Finland's leading contract manufacturer in the machine building industry. Sustainability and customers' needs are at the core of the company's extensive technology portfolio. Componenta produces components for its global customers, which are manufacturers of machinery and equipment. The company's shares are listed on the Nasdaq Helsinki (CTH1V).

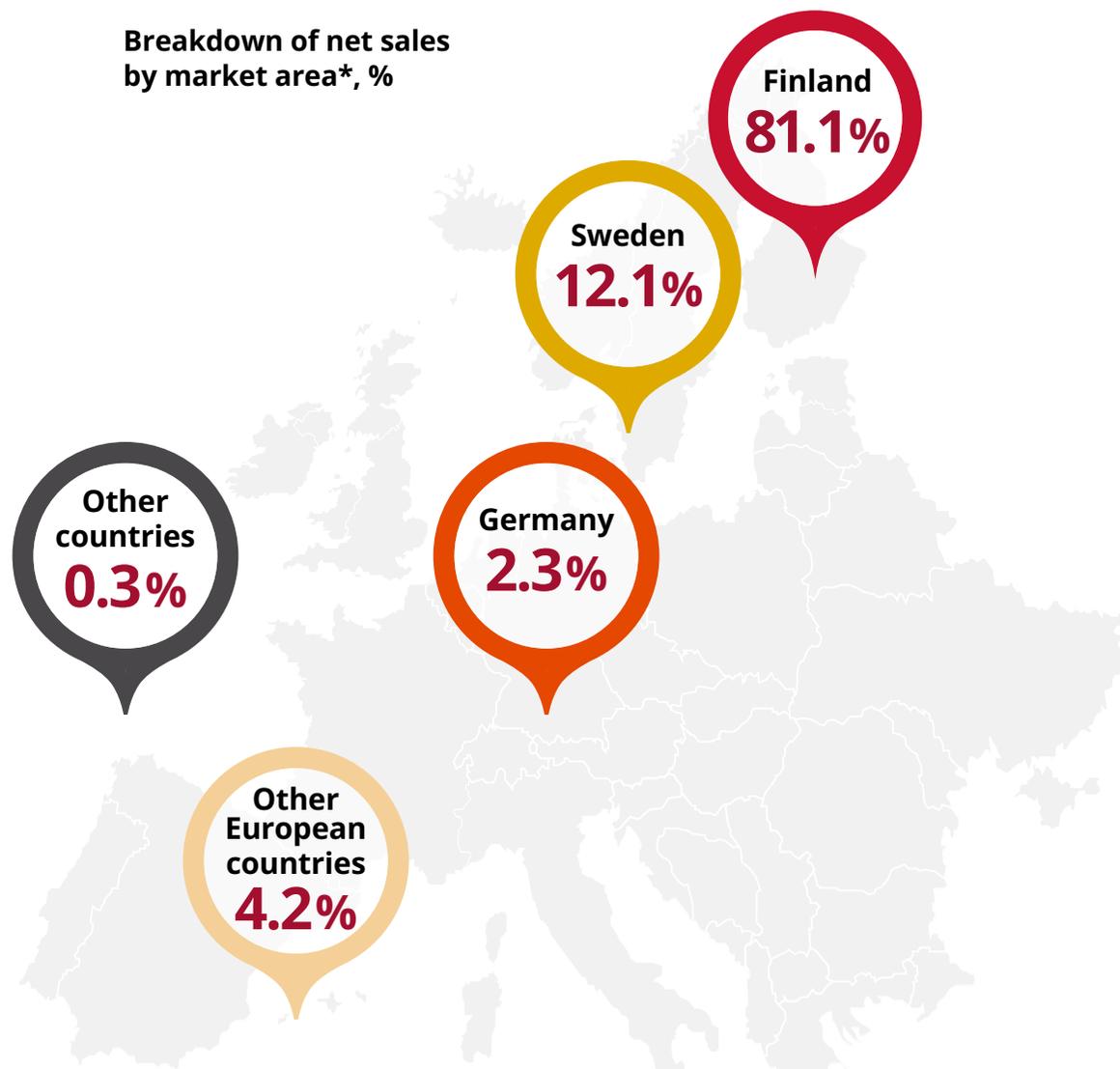
2025:

Net sales, MEUR	115.7
EBITDA, MEUR	9.7
Adjusted EBITDA, MEUR	9.7
Operating result MEUR	4.3
Adjusted operating result, MEUR	4.3
Order book at year-end, MEUR	19.6
Personnel	676

Breakdown of net sales, %



Breakdown of net sales by market area*, %



* Country-specific net sales reflect the destination where goods have been delivered. Our customers are global machinery and equipment manufacturers, so our products are ultimately delivered worldwide.

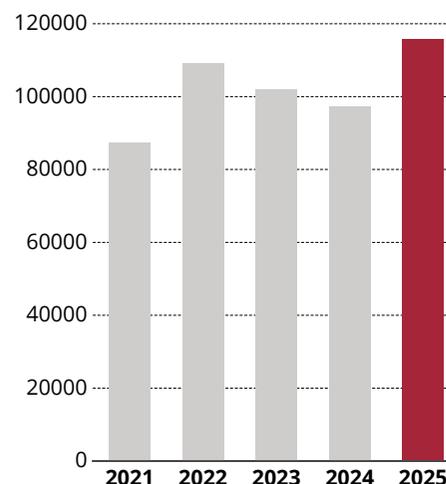
Group financial development

The Group's development is not part of the official financial statements.

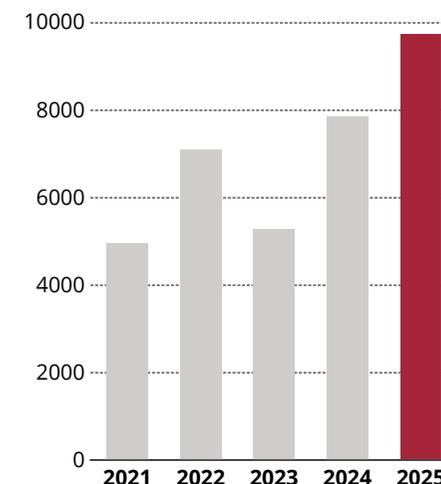
Group development, Jan1-Dec 31

	2025	2024	2023	2022	2021
Net Sales, EUR thousand	115,732	97,145	101,809	109,087	87,254
EBITDA, EUR thousand	9,731	7,854	5,278	7,086	4,959
Operating result, EUR thousand	4,335	2,562	3,762	1,555	13
Operating result margin, %	3.7	2.6	3.7	1.4	0
Financial income and expenses, EUR thousand	-1,969	-2,358	-2,193	-1,662	-418
Result after financial items, EUR thousand	2,366	204	1,568	-106	-405
Result for the period, EUR thousand	8,039	204	1,547	52	-405
Order book at period end, EUR thousand	19,587	16,682	14,532	18,481	13,954
Change in net sales, %	19.1	-4.6	-6.7	25.0	24.6
Share of export and foreign activities in net sales, %	19.0	16.5	18.6	19.9	20.1

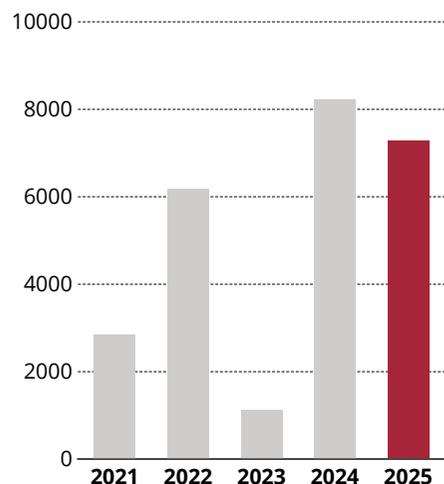
Net Sales, EUR thousand



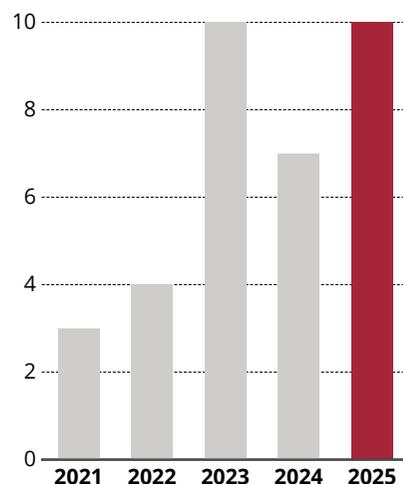
EBITDA, EUR thousand*



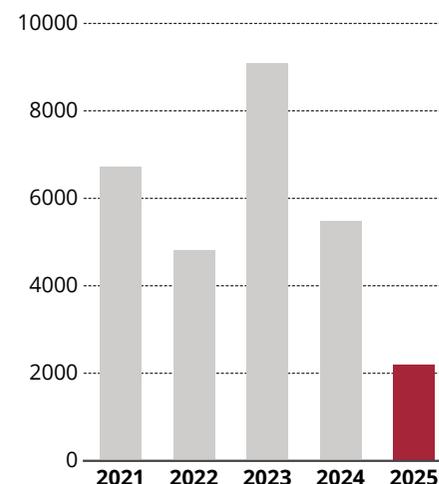
Cash flow from operating activities, EUR thousand



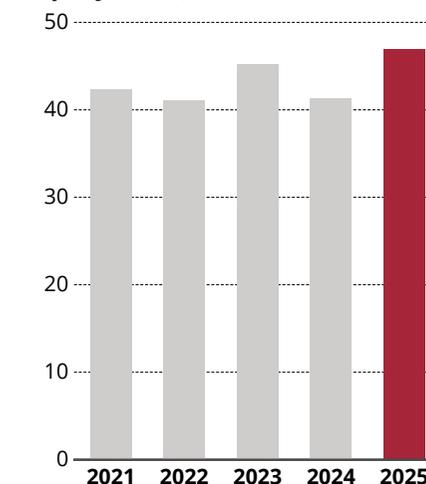
Return on investment, %



Net interest bearing debt, EUR thousand



Equity ratio, %



* The EBITDA and operating result for the comparison period include a non-recurring gain of EUR 2.9 million recognised in non-operating activities during the last quarter of 2024 from the purchase of the business operations of the Kalajoki plant and the Sepänkylä machining and service centre.

Summary of key events

On 16 April 2025, Componenta announced that the company had agreed on the extension of its credit facility and an increase of EUR 1 million, and on a new EUR 2 million investment loan. Componenta signed an agreement with Avida Finans Ab, filial i Finland ("Avida"), to increase its existing EUR 4 million credit facility by EUR 1 million to a total of EUR 5 million. In connection with this, the validity of the credit facility agreement was extended by two years until September 2027. Componenta also agreed with Avida on a new EUR 2 million investment loan. The maturity of the investment loan is four years. The drawdown period for the loan is twelve months from the signing date, followed by a repayment period of 36 months, with standard terms and conditions. The investment loan is intended primarily for ordinary machinery and equipment investments required by the business operations. The investment loan remained undrawn at the end of the financial year.

On 25 August 2025, Componenta announced a EUR 10.4 million purchase by the Finnish Defence Forces, including an option of around EUR 4.4 million.

On 1 October 2025, Componenta Manufacturing Oy paid Fortaco Oy the final purchase price, as previously agreed, for the properties used by the Kalajoki and Sepänkylä operations. The transaction concerning these operations was completed on 1 October 2024, and they became part of Componenta as of the closing data.

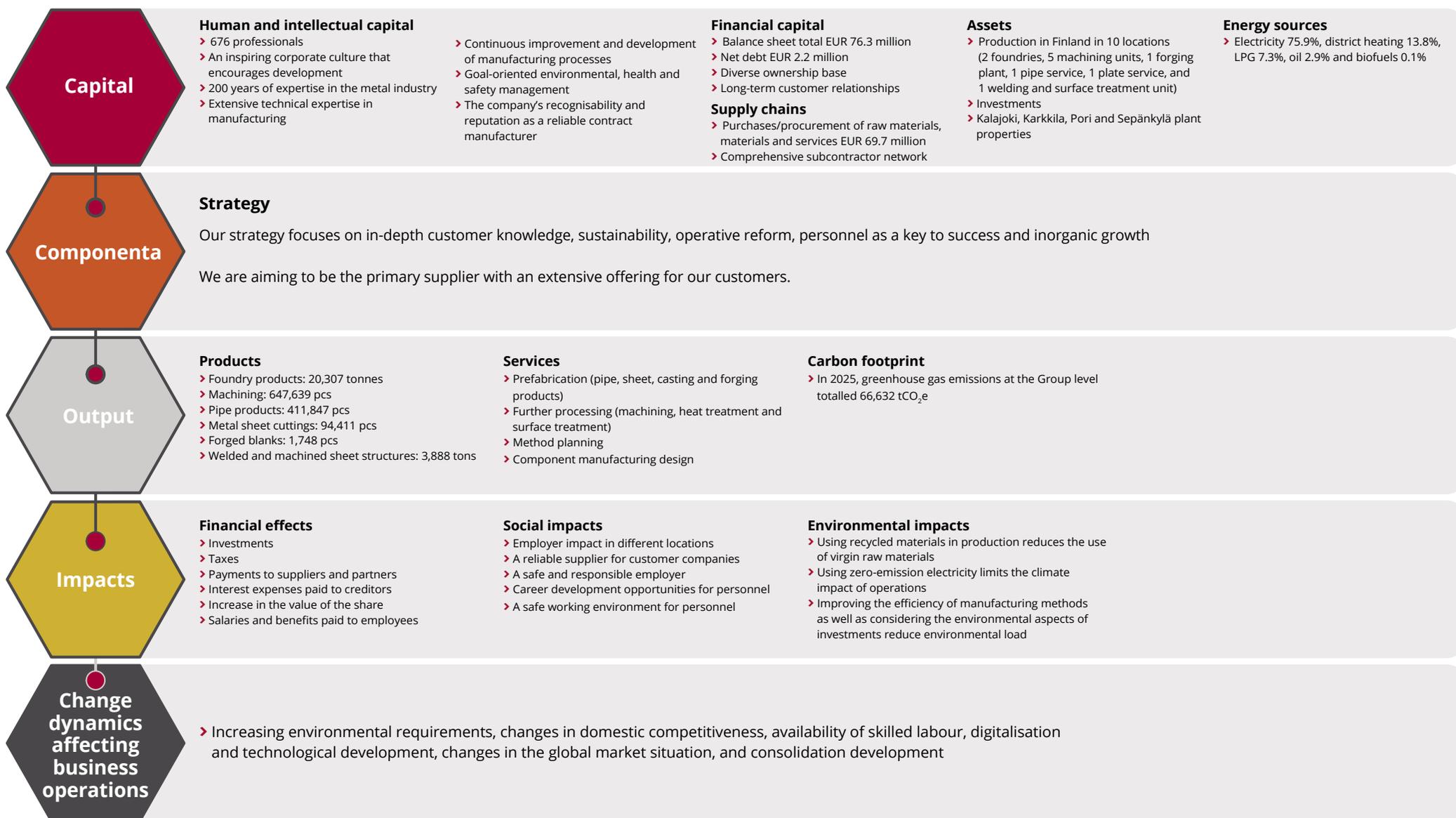
In December 2025, Componenta drew down a new loan totalling EUR 3 million from LocalTapiola and Elo Mutual Pension Insurance Company. The loan will be used for working capital and to finance investments. The loan period is five years, with standard terms and conditions.

Key figures

	2025	2024	Change, %
Net sales, EUR thousand	115,732	97,145	19.1
EBITDA, EUR thousand	9,731	7,854*	23.9
Adjusted EBITDA, EUR thousand	9,731	4,930	97.4
Operating result, EUR thousand	4,335	2,562*	69.2
Operating result, %	3.7	2.6*	42.0
Adjusted operating result, EUR thousand	4,335	-362	1,297.5
Result after financial items, EUR thousand	2,366	204	1,060.5
Net result, EUR thousand	8,039	204	3,842.9
Basic earnings per share, EUR	0.83	0.02	3,834.9
Diluted earnings per share, EUR	0.79	0.02	3,735.9
Cash flow from operating activities, EUR thousand	7,280	8,232	-11.6
Interest-bearing net debt, EUR thousand	2,186	5,472	-60.0
Net gearing, %	6.4	21.2	-70.0
Return on equity, %	26.7	0.8	3,260.1
Return on investment, %	9.8	6.6	47.6
Equity ratio, %	46.5	41.3	12.5
Capital expenditure incl. lease liabilities, EUR thousand	3,808	6,732	-43.4
Number of personnel at the end of the period, incl. leased workers	676	689	-1.9
Average number of personnel during the period, incl. leased workers	675	639	5.5
Order book at the end of the period, EUR thousand	19,587	16,682	17.4

* The EBITDA and operating result for the financial year include a non-recurring gain of EUR 2.9 million recognised in non-operating activities during the last quarter of 2024 from the purchase of the business operations of the Kalajoki plant and the Sepänkylä machining and service centre.

Componenta's value creation



President and CEO's review

Net sales and profitability improved clearly in 2025

Componenta performed well in 2025, and we are pleased with our performance. We continued our systematic development work and succeeded in improving both our quality performance and our productivity. Together with the active adjustment of costs, our profitability increased to a good level, taking into account the circumstances.

Although the overall market recovery has been weaker than our expectations, as a whole our order book continued to grow throughout 2025 and our customers' expectations and general indicators have developed in a positive direction. In addition, our new sales were realised in accordance with the targets we have set, which supports the achievement of our future growth targets.

Our net sales and order book development reflect the strong momentum in the energy and defence equipment industries. The machine building industry also developed favourably over the last year, which provides a good starting point for 2026.

Demand for agricultural machinery and equipment remained mostly at a low level throughout Europe, and the sector's recovery expectations have shifted to the second half of this year, although there are already signs of a turnaround. The low level of market order volumes was highlighted in our foundry operations as a low-capacity utilisation rate, which is why we continued the adjustment measures in our units in 2025.

The Group's service capability remained at a high-level last year, and our liquidity remained good throughout 2025. Inflation stabilised at a moderate level, and the availability of raw materials, electrical energy, other materials and components is currently normal. We are actively monitoring market developments, preparing for the positive development of our order book, and working to ensure the continued reliability of our supply chains and in growing volumes.

Investments and development measures

We continued to invest in our production capacity and efficiency, preparing in particular for growth in demand, capacity needs, and order books in the defence equipment and energy sectors. This growth will be further supported by our successful new sales across different industries. The measures taken are expected to further improve our profitability. During 2025, we also agreed on financing arrangements that help to secure the implementation of Componenta's growth projects.

Market sentiment remains cautious

Market uncertainty arising from the geopolitical situation and tariff decisions has kept our customers' decision-making time from receiving to accepting the offer long, and has delayed end customers' investment decisions.

However, the situation is currently stable from Componenta's perspective, and we are monitoring developments closely. The direct impact on Componenta of trade policy decisions and continuous changes has thus far been limited.

The definitive regime of the EU-level carbon border adjustment mechanism (CBAM) entered into force at the beginning of 2026. The mechanism was created as an EU instrument to prevent the relocation and concentration of emission-intensive production outside the EU. The implementation of the Carbon Border Adjustment Mechanism may lead to price increases and availability disruptions in the European single market. Componenta primarily manages the cost risk related to raw materials with indexed price agreements, as well as the availability risk with a minimum of two supplier strategies for critical production materials. In terms of labour market disturbances, the pay settlement reached at the beginning of 2025 has, for its part, given industrial peace that is likely to continue until 2027.

Long-term financial targets

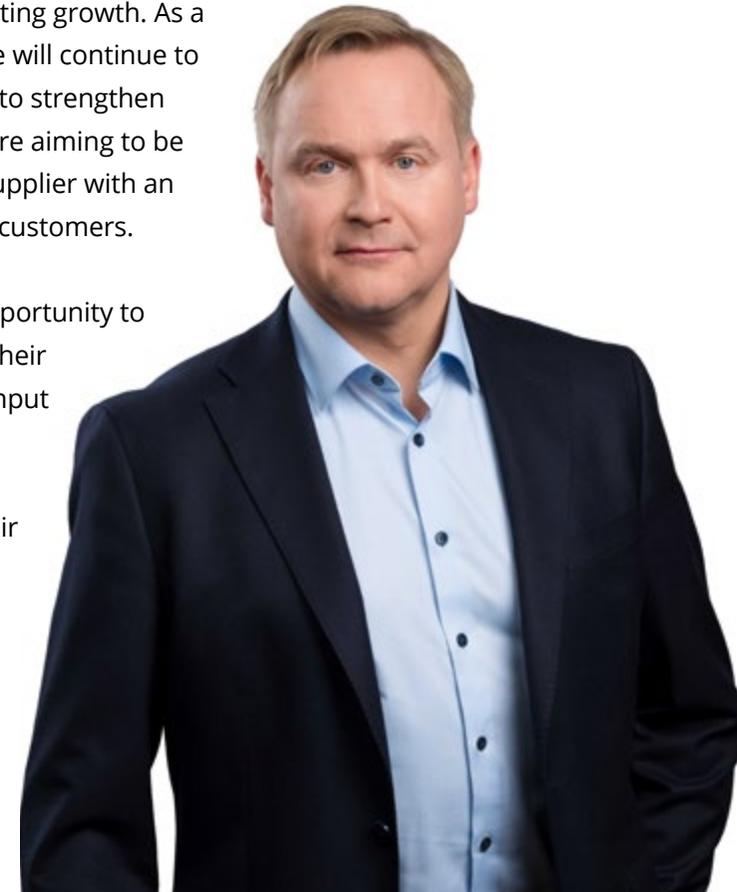
We announced the company's long-term financial targets for 2025–2027 in a stock exchange release. In line with our targets, we aim to accelerate Componenta's growth and improve our profitability also through acquisitions, and to achieve more than EUR 150 million in net sales organically by 2027, with an EBIT margin of more than 5%, as a result of our systematic work and successful new sales. The company has capital expenditures and development projects planned and in progress as part of the Group's growth strategy, which is why retaining the 2025 profit within the company best supports the execution of the strategy and long-term value creation for shareholders.

Growth is expected to continue in 2026

Despite the slow market recovery, however, constant investment debt in machinery and equipment arises simultaneously in various sectors of industry, which is why our expectations for the development of our order book in the near future are positive. Inflation and interest rates have also remained at a moderate level, creating preconditions for accelerating growth. As a contract manufacturer, we will continue to actively pursue measures to strengthen our market position and are aiming to be the sustainable primary supplier with an extensive offering for our customers.

I would like to take this opportunity to thank our employees for their commitment and strong input during the year, and our customers, suppliers and other stakeholders for their valued cooperation and trust. We are off to a good start in 2026.

Sami Sivuranta
President and CEO



Board of Directors' report 2025

Business model

Componenta Corporation is an international technology company and Finland's leading contract manufacturer in the machine building industry. The company and its predecessors have more than 200 years' experience in metal processing, procedure design, product development cooperation and various manufacturing technologies and their development. The company's operational functions are located in Finland. Componenta has an extensive technology portfolio. The company manufactures cast and machined metal components, forged blanks, pipe products and metal sheet cuttings. Componenta's business model is built on long-term customer relationships. The company's customers are global machine and equipment manufacturers. Componenta's production is focused on serving customers flexibly, especially in short and medium-sized production runs. The wide range of production units covers sizes ranging from hundreds of grams to thousands of kilograms, volumes from individual units to series of tens of thousands, and a wide variety of material options.

In Componenta's value chain, value is mainly created during the use of the end products when Componenta's customers can produce long-term end products. Componenta's raw material and supply chains are global.

Summary of key events

On 16 April 2025, Componenta announced that the company had agreed on the extension of its credit facility and an increase of EUR 1 million, and on a new EUR 2 million investment loan. Componenta signed an agreement with Avida Finans Ab, filial i Finland ("Avida"), to increase its existing EUR 4 million credit facility by EUR 1 million to a total of EUR 5 million. In connection with this, the validity of the credit facility agreement was extended by two years until September 2027. Componenta also agreed with Avida on a new EUR 2 million investment loan. The maturity of the investment loan is four years. The drawdown period for the loan is twelve months from the signing date, followed by a repayment period of 36 months, with standard terms and conditions. The investment loan is intended primarily for ordinary machinery and equipment investments required by the business operations. The investment loan remained undrawn at the end of the financial year.

On 25 August 2025, Componenta announced a EUR 10.4 million purchase by the Finnish Defence Forces, including an option of around EUR 4.4 million.

On 1 October 2025, Componenta Manufacturing Oy paid Fortaco Oy the final purchase price, as previously agreed, for the properties used by the Kalajoki and Sepänkylä operations. The transaction concerning these operations was completed on 1 October 2024, and they became part of Componenta as of the closing data.

In December 2025, Componenta drew down a new loan totalling EUR 3 million from LocalTapiola and Elo Mutual Pension Insurance Company. The loan will be used for working capital and to finance investments. The loan period is five years, with standard terms and conditions.

Net sales

Net sales by market area

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Finland	93,828	81,090
Sweden	14,017	10,517
Germany	2,644	1,496
Other European countries	4,902	3,649
Other countries	398	417
Internal items/eliminations	-57	-24
Total	115,732	97,145

Net sales increased by 19.1% year-on-year to EUR 115.7 million (EUR 97.1 million). The increase in net sales was largely attributable to the new business operations acquired in October 2024, and to a modest recovery in the market. In addition, net sales were slightly boosted by the pricing adjustment introduced in 2024, which was based on lower order books and utilisation rates. From the second quarter of the financial year onwards, net sales were also supported by price increases implemented to offset cost rises of wage and salary increases in the industrial sector.

Componenta's net sales were divided between customer industries as follows: machine building 35% (39%), the energy industry 23% (14%), agricultural machinery 18% (20%), the defence equipment industry 14% (15%), forest machinery 6% (7%) and other industries 4% (5%).

Order book

EUR thousand	Dec 31, 2025	Dec 31, 2024
Order book	19,587	16,682

Componenta's order book at the end of 2025 stood at EUR 19.6 million (EUR 16.7 million). The order book increased by EUR 1.4 million from the end of the previous quarter. The order book contains the orders confirmed with customers for the next two months. The increase in the order book from the previous year was driven by new sales secured by Componenta and a slight recovery in the market.

Result	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Operating result, EUR thousand	4,335	2,562**
Operating result, %	3.7	2.6**
Result after financial items, EUR thousand	2,366	204
Net result, EUR thousand	8,039*	204
Basic earnings per share, EUR	0.83	0.02
Diluted earnings per share, EUR	0.79	0.02

* The net result for the financial period includes a deferred tax asset of EUR 5.7 million arising from confirmed tax losses and other temporary differences.

** The operating result for the financial period includes a non-recurring gain of EUR 2.9 million from non-operating activities recorded in the last quarter of 2024 from the purchase of the businesses of Kalajoki factory and Sepänkylä machining and service center.

The Group's EBITDA increased year-on-year, amounting to EUR 9.7 million (EUR 7.9 million). Its adjusted EBITDA was EUR 9.7 million (EUR 4.9 million). There were no items to be adjusted during the financial year, but the comparison period's EBITDA included a one-off non-operational gain of EUR 2.9 million arising from the transaction concerning the Kalajoki and Sepänkylä operations. In the financial year, the improvement in the EBITDA was driven by stronger production quality and productivity factors compared with the previous year, the acquired business operations, and the temporary pricing adjustments introduced during last year. The EBITDA for the comparison period was burdened by lower sales volumes than in the previous year and temporarily lower productivity and internal quality challenges caused by volume products that went into serial production, as well as the index development of electricity and main raw materials. In addition, the EBITDA for both the financial year and the comparison period was burdened by industrial action that took place at the beginning of the year.

The Group's operating result increased from the previous year, amounting to EUR 4.3 million (EUR 2.6 million). The adjusted operating result was EUR 4.3 million (EUR -0.4 million). The operating result for the comparison period included the nonrecurring gain from the transaction mentioned in the previous paragraph.

The Group's net financial items totalled EUR -2.0 million (EUR -2.4 million). Net financial items decreased slightly from the previous year as a result

of lower interest rates, although the volumes of factoring financing increased. The Group's result after financial items was EUR 2.4 million (EUR 0.2 million). Taxes totalled EUR 5.7 million (0.0 million) for the financial year. The taxes for the financial year arose from deferred tax assets recognised on the basis of an analysis conducted in accordance with the IFRS. The Group's profit for the financial year was EUR 8.0 million (EUR 0.2 million). Basic earnings per share were EUR 0.83 (EUR 0.02) for the financial year. Diluted earnings per share were EUR 0.79 (EUR 0.02) for the financial year.

Purchases by the Defence Forces

On 25 August 2025, Componenta announced that the Finnish Defence Forces would purchase products from the company for a total value of EUR 10.4 million. The total value of the transaction includes an option of around EUR 4.4 million, which must be exercised by 31 December 2026. The deliveries are scheduled for 2025–2028. In May 2024, a purchase of EUR 50 million was announced, with deliveries similarly scheduled for 2025–2028.

The acquisition of the Kalajoki plant and the Sepänkylä machining and service centre

On 1 October 2024, Componenta acquired from Fortaco Group the business operations of the Kalajoki plant and the Sepänkylä machining and service centre for a purchase price of around EUR 2.8 million. The acquired business operations were

consolidated into Componenta from the date of completion of the transaction, and the transaction was financed through income financing and the company's available credit facilities. Componenta recognised a non-recurring non-operational gain of EUR 2.9 million from the transaction for the 2024 financial year, and this is presented under other operating income. The acquired operations employed around 60 people and strengthened Componenta's service offering for machinery and equipment manufacturers. On 1 October 2025, Componenta paid the properties of Kalajoki and Sepänkylä business operations to Fortaco Oy as previously agreed.

Balance sheet, financing and cash flow

Cash flow and balance sheet	2025	2024
Cash flow from operating activities, EUR thousand	7,280	8,232
Net interest bearing debt, EUR thousand	2,186	5,472
Net gearing, %	6.4	21.2
Equity ratio, %	46.5	41.3
Return on equity, %	26.7	0.8
Return on investment, %	9.8	6.6

At the end of the financial year, the company's invested capital stood at EUR 49.9 million (EUR 40.0 million), and the return on capital employed was 9.8% (6.6%). The return on equity was 26.7% (0.8%). The Group's equity ratio stood at 46.5% (41.3%) at the end of the financial year. The improvement was mainly driven by favourable

earnings performance and the deferred tax assets recognised for the financial year. The Group's equity was EUR 34.4 million (EUR 25.8 million). Its interest-bearing net debt totalled EUR 2.2 million (EUR 5.5 million) at the end of the financial year. Its net gearing stood at 6.4% (21.2%) at the end of the financial year. The change in net interest-bearing debt and net gearing was driven by a better cash position than in the comparison period.

Componenta Group's total liabilities on 31 December 2025 stood at EUR 41.8 million (EUR 37.6 million). Long-term liabilities amounted to EUR 12.8 million (EUR 11.7 million), and short-term liabilities totalled EUR 29.0 million (EUR 25.9 million). The Group's liabilities included EUR 5.9 million (EUR 4.1 million) in loans from financial institutions. The Group's other debt items included EUR 11.6 million (EUR 10.5 million) in working capital, EUR 9.6 million (EUR 10.1 million) in lease liabilities related to facilities, machinery and equipment, and EUR 14.7 million (EUR 12.9 million) in other liabilities.

At the end of the financial year, the Group's cash in hand and at bank totalled EUR 13.3 million (EUR 8.7 million). The Group's liquidity has remained at a good level since the end of the financial year. During the financial year, Componenta agreed to extend its credit facilities and increase them by EUR 1 million, resulting in binding and undrawn credit commitments of EUR 5.0 million (4.0 million) at the end of the financial year, valid until September 2027. In April, Componenta agreed with Avida on a new EUR 2.0 million capital

expenditure loan, which remained fully undrawn at the end of the financial year. In December, Componenta drew down a new loan totalling EUR 3.0 million from LocalTapiola and Elo Mutual Pension Insurance Company. The loan period is five years, with standard terms and conditions. In addition, Componenta has a convertible bond arrangement of up to USD 3.0 million with MPL, a US investor, until 31 December 2027. The arrangement remains fully undrawn, and may be used at the sole discretion of the company.

The Group's cash flow from operating activities in the financial year was EUR 7.3 million (EUR 8.2 million). At the end of the financial year, the Group's working capital (including inventories and trade receivables, less trade payables) was EUR 7.4 million (EUR 5.2 million). Year-on-year, cash flow weakened and capital tied up in working capital increased, mainly due to higher inventory levels.

Personnel

	2025	2024
Personnel expenses, EUR thousand	-38,299	-31,494
Average number of personnel during the period	666	614
Average number of personnel during the period, incl. leased personnel	675	639
Number of personnel at period end	663	681
Number of personnel at period end, incl. leased personnel	676	689

At the end of reporting period, the number of Group employees was 663 (681).

Capital expenditure

EUR thousand	2025	2024
Non-current assets	2 507	5 567
Leases	1 276	1 165
Total	3 783	6 732

The Group's capital expenditure for the 2025 financial year totalled EUR 3.8 million (6.7 million). The capital expenditure mainly consisted of various production machinery and equipment acquisitions. The capital expenditure for the comparison period also included the business acquisition carried out during that period. The Group's net cash flow from investing activities was EUR -2.4 million (EUR -3.2 million), which includes the Group's cash flow from capital expenditure in tangible and intangible assets.

Research and development activities

There were no research and development costs, as Componenta engages in contract manufacturing operations.

Share capital and shares

The shares of Componenta Corporation are listed on the Nasdaq Helsinki. The average share price during the financial year was EUR 4.12 (EUR 2.75). The lowest price was EUR 2.63 (EUR 2.12), and the highest was EUR 5.68 (EUR 3.55). The quoted price at the end of the financial year was EUR 4.40 (EUR 2.76). At the end of the financial year, the market value of the company's shares was EUR 43.3 million (EUR 26.8 million), and the volume of shares traded during the financial year was 46.2% (21.9%) of the entire

share capital. Componenta Corporation's share capital was EUR 1.0 million (EUR 1.0 million) at the end of the financial year. At the end of the financial year, the total number of the company's shares was 9,843,481 (9,712,757). The company had 7,964 (7,005) shareholders at the end of the financial year.

Shareholders on 31 Dec 2025

Shareholder	Shares	%
1 Joensuun kauppa ja Kone Oy	1,235,740	12.55
2 Etra Capital Oy	970,000	9.85
3 Nordea Life Assurance Finland Limited	530,600	5.39
4 Elo Mutual Pension Insurance Company	275,000	2.79
5 Harri Yrjö Oy	182,889	1.86
6 Varma Mutual Pension Insurance Company	143,696	1.46
7 Noveco Oy	140,000	1.42
8 Nikula Jukka-Pekka	115,976	1.18
9 Celltronix Oy	70,000	0.71
10 Lago Kapital Oy	67,000	0.68
Nominee-registered shares and foreign ownership	594,042	6.03
Other shareholders	5,518,538	56.06
Total	9,843,481	100.00

Breakdown of share ownership on 31 Dec 2025

Number of shares	Shareholders	%	Shares	%
1-100	4,218	52.96	135,071	1.37
101-500	2,188	27.47	572,306	5.81
501-1 000	690	8.66	540,711	5.49
1 001-5 000	661	8.30	1,421,087	14.44
5 001-10 000	106	1.33	745,679	7.58
10 001-50 000	83	1.04	1,762,631	17.91
50 001-100 000	9	0.11	544,001	5.53
100 001-500 000	5	0.06	857,561	8.71
500 001-999 999 999	4	0.05	3,264,434	33.16
Total=total issued	7,964	100.00	9,843,481	100.00

Shareholders by sector on 31 Dec 2025

	%
Households	48.01
Finnish companies	35.34
Financial institutions and insurance companies	6.25
General government bodies	4.25
Nominee-registered shares and other foreign shareholders	6.09
Non-profit institutions	0.06
	100.00

Resolutions of the Annual General Meeting

Componenta Corporation's Annual General Meeting (AGM) was held in Vantaa on 23 April 2025. The AGM adopted the financial statements and consolidated financial statements for 2024 and discharged the members of the Board of Directors and the CEO from liability for the 2024 financial year (1 January to 31 December 2024). In accordance with the Board of Directors' proposal, the AGM decided that no dividend be paid based on the balance sheet confirmed for the financial year that ended on 31 December 2024.

The AGM decided that the Board of Directors consists of four (4) members. The AGM re-elected Tomas Hedenborg, Anne Koutonen, Harri Suutari and Lars Wrebo as members of the Board. The AGM decided that the annual remuneration payable to the Chair of the Board of Directors would be EUR 50,000, and that the annual remuneration payable to other members of the Board would be EUR 30,000, in accordance with the proposal of the Shareholders' Nomination Board. The members of any committees of the Board of Directors will

be paid an annual remuneration of EUR 5,000. In addition, Board members who live outside Finland and travel to Finland for a meeting will be paid a fee of EUR 1,000 per meeting.

At its inaugural meeting after the AGM, the Board of Directors elected Harri Suutari as Chair of the Board and Anne Koutonen as Vice Chair of the Board. The AGM elected the audit firm PricewaterhouseCoopers Oy as the company's auditor, with Ylva Eriksson, Authorised Public Accountant, as the principal auditor. The AGM selected BDO Oy, an authorized sustainability audit firm, as the company's sustainability auditor, with Laura Castrén, APA, Authorised Sustainability Auditor, as the principal sustainability auditor.

In accordance with the Board's proposal, the AGM authorised the Board of Directors to decide on share issues in one or several instalments as follows:

- Share issues can be executed by offering new shares or transferring treasury shares held by the company.
- The total number of shares to be issued or transferred under the authorisation may not exceed 961,563 shares, which correspond to around 9.9% of all the shares in the company.
- The new shares may be issued and the treasury shares held by the company may be transferred for consideration or without consideration.

The Board of Directors will decide on all the terms and conditions of the issue of new shares and the transfer of the company's own shares. Based on the authorisation, the Board of Directors may also decide on a share issue in deviation from the pre-emptive subscription right of the shareholders (directed issue) subject to conditions mentioned in the Finnish Limited Liability Companies Act. The authorisation also includes the right to decide on the issue of new shares to the company itself without consideration. For example, the Board of Directors may use the authorization as compensation in acquisitions, to develop capital structure, to broaden the ownership base, to acquire assets related to the company's business operations or to finance or carry out other business transactions, or for other purposes decided by the Board of Directors. However, the authorisation may not be used for the implementation of incentive programmes for the company's management or key personnel.

The authorisation is valid until the end of the next Annual General Meeting, but no longer than until 30 June 2026. For the sake of clarity, it is stated that the authorisation does not revoke the authorization granted to the Board of Directors at the Annual General Meeting on 13 April 2023 to decide on the issue of shares and special rights entitling their holders to shares for incentive schemes, under which a maximum of 400,000 shares may be issued. However, the authorisation revokes other previous unused authorisations to issue shares.

In accordance with the proposal of the Board of Directors, the Annual General Meeting decided to

make technical amendments to sections 8 and 11 of the Articles of Association. The amendments were made in preparation for the planned easing of sustainability reporting regulations, enabling the appointment of a sustainability auditor when deemed necessary.

Stock options

On 31 December 2025, the company had three active stock option plans for incentivising and retaining key personnel. The target group of all the stock option plans consists of around 15 key people, including the members of the Group Corporate Executive Team. A maximum of around 400,000 Componenta shares may be subscribed for under the stock option plans. The key terms of the stock option plans are presented in the financial statements.

During the financial year, in November 2025, stock option plan 2018C expired, and a total of 130,724 shares were subscribed for under the plan. The subscription price of the stock options, totalling EUR 395,440, was recognised in full in the reserve for invested unrestricted equity.

In addition, at the end of the review period, Componenta had three previously approved stock option plans: 2023A, 2023B and 2023C.

There were a total of 133,348 stock options under the 2023A plan, of which 4,168 were held by the company. The share subscription price under the 2023A plan is EUR 3.00, and each stock option

entitles its holder to subscribe for one Componenta share. The subscription period for shares under the 2023A plan runs from 1 June 2026 to 31 May 2028.

There were a total of 133,326 stock options under the 2023B plan, of which 4,168 were held by the company. The share subscription price under the 2023B plan is EUR 2.35, and each stock option entitles its holder to subscribe for one Componenta share. The subscription period for shares under the 2023B plan runs from 1 June 2027 to 31 May 2029.

There were a total of 133,326 stock options under the 2023C plan, of which 3,703 were held by the company. The share subscription price is EUR 3.97, and each stock option entitles its holder to subscribe for one Componenta share. The subscription period for shares to be subscribed for using 2023C stock options will run from 1 June 2028 to 31 May 2030.

Board of Directors and management

Until 23 April 2025, Componenta's Board of Directors consisted of Harri Suutari (Chair), Anne Koutonen (Vice Chair), Tomas Hedenborg, Petteri Wallden and Lars Wrebo. Since 23 April 2025, Componenta's Board of Directors has consisted of Harri Suutari (Chair), Anne Koutonen (Vice Chair), Tomas Hedenborg and Lars Wrebo. The Board members' term of office ends at the close of the next AGM. Throughout the financial year, the Group's Corporate Executive Team consisted of the following members: Sami Sivuranta, President and CEO; Marko Karppinen, CFO; Pasi Mäkinen, COO; and Hanna Seppänen, General Counsel.

Risks and business-related uncertainties

The most significant risks associated with Componenta's business operations are related to the business environment, operations and financing. Risks related to the business environment include competitive and pricing risks, commodity risks and environmental risks. Risks related to business operations include, for example, the following: customer and supplier dependencies; productivity, production and process risks; labour-market disruptions; contractual and product liability risks; and risks related to personnel, information security and cybersecurity. Financing risks are related to liquidity and the availability of financing, as well as to counterparty, currency, interest rate and credit risks.

The availability of certain raw materials such as recycled steel, pig iron, structural steel, aluminium and energy at competitive prices, as well as the uninterrupted supply of energy, is essential for the Group's business operations. In the review period, the market prices for electricity remained at a reasonable level on average, although the price variation was significant on a daily and hourly basis. Higher geopolitical tensions may increase uncertainty regarding the availability of raw materials and other materials, even within Componenta's own operational activities. In addition, global challenges with the availability of certain components for customers may lead to production disruptions for end-customers and thereby affect Componenta's sales volumes in the short term. However, from Componenta's point of view, the situation is stable at the moment.

To ensure the availability of raw materials and other materials, Componenta actively engages in dialogue with its suppliers, continuously updates its needs forecasts, optimises its inventory levels to meet longer-term demand and closely monitors the situation of its suppliers and market developments.

Componenta has no significant or immediate risk concentrations related to Russia, Ukraine or the Middle East among its customers or suppliers of goods, and the company has no operations in these regions. The Russian war of aggression has had an impact on the general price development and availability of raw materials such as structural steel and pig iron, and on the development of energy prices. The war has had an indirect impact on the supply chains of manufacturers of steel materials and wholesalers through the price development and availability of iron ore and coal, for example. Going forward, a deterioration in the geopolitical situation may affect the financial market, sales volumes, the availability and price development of raw materials and energy, and the availability of foreign labour, which increases forecasting uncertainty. Any increases in import duties may have a direct impact on Componenta's business operations through purchases of raw materials and other materials, and an indirect impact through customers. However, Componenta delivers hardly any components directly to the United States.

The cost risk associated with raw materials is mainly managed through index-based price agreements, based on which the sales prices of products are

updated in response to changes in the prices of raw materials for the next quarter. An increase in raw material prices may tie up more working capital than expected. In terms of commercial risks, future volumes may be weakened by customers switching to cheaper alternatives due to price competition.

Componenta's business operations depend on the reliability of production plants, procurement and supply chains and the related processes and systems. The company is also closely monitoring developments in the labour market. Due to the central role of information technology, the quality, accuracy and availability of information are essential in Componenta's operations. If materialised, IT and cybersecurity risks may cause operational disruptions, loss or distortion of data and interruptions to operations, which may affect product availability. Componenta pays particular attention to cybersecurity, and also monitors the situation of its suppliers and customers.

Componenta continuously monitors the liquidity and counterparty risk. The financing of the company is based on income financing, factoring arrangements, committed loans from financial institutions, credit facilities in force until September 2027 and the convertible bond arrangement established in May 2024. However, the termination or non-renewal of these arrangements could create uncertainty regarding the Group's liquidity. It is the company's view that the Group will continue to have access to debt financing from the market if necessary. The Group's liquidity was at a good level at the end of the review period.

During the financial year, Componenta agreed to extend its credit facilities and increase them by EUR 1 million, resulting in binding and undrawn credit commitments of EUR 5.0 million (4.0 million) at the end of the financial year. In addition, the company agreed on a new EUR 2.0 million capital expenditure loan, which had not been drawn down at the end of the financial year. In December 2025, the company drew down a loan totalling EUR 3.0 million. Componenta also has a convertible bond arrangement of up to USD 3.0 million with MPL, a US investor, until 31 December 2027. The arrangement remains fully undrawn, and may be used at the sole discretion of the company.

Componenta's credit facilities and working capital loans include the following financial covenants: net interest-bearing debt / rolling 12-month EBITDA no higher than 3.0, and an equity ratio of at least 25%. The covenants are reviewed twice a year, on 30 June and 31 December. On 31 December 2025, Componenta's financial situation fulfilled all the covenants included in the loan agreements. However, unfavourable EBITDA development over a rolling 12-month period can cause a covenant breach.

Profit guidance for 2026

Componenta expects the Group's net sales and adjusted operating result to improve from previous year. The Group's net sales in 2025 were EUR 115.7 million, and its adjusted operating result was EUR 4.3 million.

Dividend proposal

The Group's profit for the financial year was EUR 8.0 million (EUR 0.2 million). On 31 December 2025, the parent company's distributable funds totalled EUR 22.8 million (EUR 18.4 million).

Profit for the financial year was improved by a one-off recognition of a deferred tax asset of EUR 5.7 million, which had no cash flow impact.

The company has capital expenditures and development projects planned and in progress as part of the Group's growth strategy. The Board therefore deems that retaining the profit within the Company best supports the implementation of the strategy and long-term value creation for shareholders. The Board proposes to the Annual General Meeting that, based on the balance sheet to be adopted for the financial year that ended on 31 December 2025, no dividend be distributed, and that the profit for the financial year be retained in unrestricted equity.

Annual General Meeting

Componenta Corporation's Annual General Meeting will be held on Tuesday 14 April 2026 in Vantaa, Finland. The notice of the meeting will be published as a separate stock exchange release.

Sustainability statement 2025

General information

General basis for preparation of the sustainability statement

This Sustainability Statement was prepared as a consolidated sustainability statement in accordance with the Corporate Sustainability Reporting Directive (CSRD) and covers the Componenta Group as a whole to the same extent as the consolidated financial statements. The numerical data provided in the sustainability statement are consolidated figures and cover the whole of the Componenta Group, unless otherwise specifically stated. This sustainability statement addresses Componenta's upstream and downstream value chain to the extent necessary to describe Componenta's material impacts, risks and opportunities associated with its value chain.

Legislative amendments made in the EU and pending in Finland concerning sustainability reporting will likely eliminate the company's statutory sustainability reporting obligation.

The option to exclude information related to intellectual property, know-how or the results of innovation has not been applied in the preparation

of this sustainability statement. In addition, information about impending developments or matters in the course of negotiation has not been omitted from the report.

In terms of material topics, only the metrics identified as material to Componenta are reported in the topical sections of this sustainability statement. If a metric is not considered material for Componenta based on the results of the double materiality assessment, the metric is not reported.

Governance

The role of the administrative, management and supervisory bodies

Componenta's Board of Directors serves as an administrative and supervisory body in terms of sustainability matters. The Annual General Meeting elects the Board of Directors of Componenta every year. According to the Company's Articles of Association, the Board of Directors has three to seven members. At the end of 2025, the Board of Directors had four members, of whom 25% were women and 75% were men. The members of the Board of Directors do not participate in the company's operational management. There is no employee representation on the Board of Directors.

The members of the Board of Directors possess wide-ranging expertise in the business operations of companies with international operations and the development of these, are experienced in the company's field of operation, and complement each other's knowledge of the company's different business areas. All (100%) members of the Board of Directors were independent of both the company and its significant shareholders. The independence of the Board of Directors is assessed in accordance with recommendation 10 of the 2020 Corporate Governance Code for listed companies maintained by the Securities Market Association. The Board of Directors has not established committees to address sustainability matters.

The Board of Directors' rules of procedure take into account the Board of Directors' responsibilities in terms of the impacts, risks and opportunities related to sustainability matters. In terms of sustainability, the Board of Directors' duties include:

- Monitoring and control of the sustainability reporting process
- Approval of the sustainability reporting assurance plan

- Approval of the budget for sustainability reporting assurance, as well as new assignments that exceed preset limits
- If necessary, meetings with the sustainability auditor and review of all key reports provided by the sustainability auditor
- Monitoring and assessment of the sustainability reporting system
- Assessment of the independence of the sustainability auditor
- Monitoring the company's sustainability reporting assurance process, if necessary
- Preparation of the selection of the sustainability auditor, if necessary

Depending on the matter, the Board of Directors or the Corporate Executive Team approves the company's long-term and top-level targets related to sustainability issues. The Corporate Executive Team sets the short-term Group-level targets and specified targets. Both the Board of Directors and the Corporate Executive Team regularly monitor the achievement of sustainability-related targets.

In 2025, Componenta's Corporate Executive Team consisted of four people, of whom 25% were women and 75% were men. The President and CEO is Chair of the company's Corporate Executive Team. In addition to the President and CEO, the Corporate Executive Team includes the CFO, the COO and the Director responsible for legal affairs and sustainability. The company's Corporate Executive Team assists the President and CEO in the management and development of

the company. There is no employee representation in the Corporate Executive Team. The members of the Corporate Executive Team have a diverse range of expertise in the activities of internationally operating companies, experience in the company's line of business, and complement each other's knowledge of the company's different business areas.

The company's President and CEO is responsible for ensuring that the company's sustainability matters and sustainability reporting are organised in a lawful and reliable manner. Responsibility for sustainability matters, including sustainability reporting, lies with the Director responsible for legal affairs and sustainability, who reports to the President and CEO. The President and CEO reports on sustainability matters to the Board of Directors. The Corporate Executive Team does not have written rules of procedure. Sustainability matters are discussed in the Corporate Executive Team in accordance with the annual action plans. The management of sustainability-related impacts, risks and opportunities is part of the company's standard business operations.

The President and CEO is responsible for ensuring that the company's sustainability reporting is legally compliant and reliably organised, which includes ensuring the availability of appropriate competence and expertise. Sustainability matters, including sustainability reporting, have been assigned to the Director responsible for legal affairs and sustainability within the Corporate Executive

Team and at the Group level. The company has a sustainability expert, who reports to the Director responsible for legal affairs and sustainability. The sustainability expert has expertise in the company's material impacts, risks and opportunities, environmental sustainability matters in particular, and complements the company's other expertise in sustainability matters. The company has also trained its personnel and used external experts in sustainability matters to increase understanding of sustainability matters in the organisation. The Board of Directors and the Corporate Executive Team have access to the sustainability expertise they need through Componenta's internal and/or external specialists.

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

The Corporate Executive Team discusses material impacts, risks and opportunities related to sustainability matters at least in the context of the review of the results of the annual double materiality assessment. As a rule, the Director responsible for legal affairs and sustainability presents sustainability related matters in the Corporate Executive Team. The Corporate Executive Team also receives information about sustainability matters from persons in charge of and experts in different subject areas in relation to individual impacts, risks and opportunities. The Corporate Executive Team approves the short-term Group-level targets and specified targets related to

sustainability matters. The Corporate Executive Team monitors the achievement of sustainability-related targets regularly. As a rule, the President and CEO or the Director responsible for legal affairs and sustainability presents sustainability related matters to the Board of Directors. However, in relation to individual impacts, risks and opportunities, persons in charge of or experts in different subject areas may present the matter to the Board of Directors. During the reporting period, the Corporate Executive Team addressed all impacts, risks and opportunities identified as material in Componenta's double materiality assessment. During the reporting period, the Board of Directors addressed the following topics identified as material for Componenta: energy consumption, climate change mitigation, resource inflows, occupational health and safety, corporate culture, cybersecurity, and increasing environmental legislation.

The impacts, risks and opportunities related to sustainability matters are incorporated into Componenta's strategy in connection with strategy updates in the strategy process. The Board of Directors and the Corporate Executive Team take sustainability matters into account in their decision-making. When making decisions, options are weighed in terms of various factors.

Integration of sustainability-related performance in incentive schemes

The company does not have incentive schemes related to the remuneration of the Board of

Directors. In the company, the remuneration of the Corporate Executive Team is not linked to sustainability matters. Sustainability matters were taken into account in the remuneration policy of the governing bodies adopted at the 2024 Annual General Meeting in terms of the President and CEO's short-term and long-term incentive schemes so that remuneration can also be based on sustainability matters in the future. Similarly, sustainability matters can also be taken into account in the short- and long-term incentive schemes of the other members of the Corporate Executive Team. Climate considerations are currently not taken into account in the short- and long-term incentive schemes for the Corporate Executive Team. The Board of Directors decides on the terms and conditions of the company's short- and long-term incentive schemes.

Risk management and internal controls over sustainability reporting

Componenta's risk management model for the sustainability reporting process consists of identifying the most significant risks related to the reporting process and defining and implementing appropriate internal control methods (controls). The risks related to the sustainability reporting process were identified through discussions in a working group consisting of sustainability, legal and financial management experts. A specific risk prioritisation method was not used, but the risk assessment focused on the risks deemed to be qualitatively the most significant.

The most significant risk identified in terms of Componenta's sustainability reporting process includes errors in the collection and reporting of numerical data. Componenta has determined internal controls to mitigate this risk. Internal controls consist of, for example, review-type controls, in which the correctness of the collected data is always assessed in at least two different phases of the reporting process, and the four-eye principle, which is used to ensure the correctness of computational data. Componenta seeks to use as much data collected directly from the systems as possible in reporting, which contributes to reducing the risk of reporting incorrect information. In addition, the resources and expertise required for the sustainability reporting process and its monitoring are ensured internally, and Componenta uses external specialists as necessary. Any findings made in connection with internal control that materially affect the reporting process are reported to the Corporate Executive Team and the Board of Directors at least once a year.

Strategy

Strategy, business model and value chain

Componenta is a contract manufacturer with a broad offering. The company does not have its own products, but the products manufactured by Componenta are manufactured in accordance with customers' specifications. Componenta's business model as well as Componenta's most significant product categories and market areas in terms of net sales are presented in Note 1 to the consolidated

financial statements. The number of employees is presented on page 63.

Componenta's most significant production inputs are personnel, financial capital and assets, raw materials and the subcontracting network, and energy. Componenta's HR and QEHS functions, financial management and procurement develop the production inputs described above and secure their availability in accordance with their own operating principles. Componenta's raw material and supply chains are global, but the majority of Componenta's tier 1 suppliers are Finnish and European companies. Componenta's key suppliers are suppliers of raw materials and energy, and a large part of Componenta's customers are globally operating machinery and equipment manufacturers with significant assembly operations in Finland. Transportation companies that transport raw materials to Componenta and the components manufactured by Componenta to customers are also a significant part of Componenta's value chain. In Componenta's value chain, value is mainly generated in Componenta's customers' production processes, when customers use the components manufactured by Componenta in their own products. Componenta's ambition is to develop long-lasting and interactive relationships with customers and suppliers. The range of end users of equipment containing components manufactured by Componenta is diverse due to Componenta's several customer industries. The benefits offered by

Componenta to its customers, investors and other stakeholders are described on page 20.

For Componenta's strategy period 2024–2026, five focus areas were selected: in-depth customer knowledge, sustainability, operative reform, personnel and inorganic growth. Of the focus areas of Componenta's strategy, sustainability and personnel are directly related to Componenta's material sustainability topics. The other focus areas of the strategy indirectly affect Componenta's material sustainability topics through an increasing number of personnel and the development of production processes, for example. Componenta is looking at automation and robotics, among other fields, for a solution for the development of competitiveness and the growing labour shortage in its sector as part of its strategy. At the end of 2025 Componenta did not have such targets for product and service groups, customer categories, geographical areas or relationships with stakeholders that would be directly related to sustainability.

Interests and views of stakeholders

Componenta's key stakeholders consist of personnel, customers, suppliers (including contractors and subcontractors), shareholders, financiers, the authorities and local communities related to production units. Componenta carries out regular discussions with all its key stakeholders as part of its standard business

operations. Operationally significant matters that emerge in stakeholder interaction are brought to the attention of the Corporate Executive Team, and matters that are material to the Board of Directors' work are brought to the attention of the Board of Directors. In addition, matters raised in stakeholder interaction are discussed as part of daily operational management.

Stakeholder views collected through stakeholder interaction are discussed as part of the strategy process and are taken into account in strategy reforms. Sustainability was defined as a new focus area for the 2024–2026 strategy period. This focus area includes, for example, setting long-term climate targets and reducing greenhouse gas emissions. In addition, the company continuously develops occupational safety, well-being at work and employees' competence, as well as diversity, non-discrimination and equality. In addition to the above, in its current strategy period, Componenta aims to increase operational reliability and service capability, to offer even higher-quality products to its customers, and to generate value growth for its investors, among other things. Actions related to the implementation of the strategy are not considered to change Componenta's relationships with its stakeholders, but have been developed to meet stakeholders' needs and views. Componenta's engagement with stakeholders is summarised in the following table.

Stakeholder	Examples of means of stakeholder engagement	Examples of targets for stakeholder engagement	Examples of the benefits Componenta provides or seeks to provide to its stakeholders
Personnel	<ul style="list-style-type: none"> • Daily management • Annual employee surveys • Annual performance reviews • Occupational health and safety committees • Dialogue with shop stewards • Occupational safety observations made by personnel • Regular reviews by the President and CEO • Monthly unit reviews • Whistleblowing channel maintained by a third party 	<ul style="list-style-type: none"> • Developing a healthy and safe working environment and occupational safety • Consultation and inclusion of personnel • Increasing the competence and awareness of personnel • Transparent and reciprocal communication • Defining responsibilities and roles • Quality management 	<ul style="list-style-type: none"> • Stable employment • Fair and competitive pay • Career development opportunities • Personal competence development • Employee benefits • Equal and diverse workplace community
Customers	<ul style="list-style-type: none"> • Daily interactions • Factory visits • Product development cooperation • Trade fairs, seminars, etc. 	<ul style="list-style-type: none"> • Understanding customers' needs and expectations and developing the company's own operations • Ensuring customers' competitiveness • Ensuring the profitability of Componenta's operations • Customer satisfaction • Transparent and reciprocal communication 	<ul style="list-style-type: none"> • Wide range of services in accordance with customer specifications • A distraction-free supply chain and the ability to react quickly and flexibly • Easy and seamless collaboration • Rapid productisation of new components • Technical support and consultation in manufacturing
Suppliers (including contractors and subcontractors)	<ul style="list-style-type: none"> • Daily interactions • Cooperation meetings • Supplier audits • Seminars • Development projects 	<ul style="list-style-type: none"> • Assessment of the security of supply and informed decision-making in supplier selection • Assessment of suppliers' operations and performance • Definition and documentation of contracts • Promoting customer requirements and their implementation, including sustainability aspects • Commitment of suppliers to comply with Componenta's relevant policies, including sustainability requirements • Risk assessment and safety review 	<ul style="list-style-type: none"> • Business revenue for suppliers • Serving as a customer reference, especially for small and medium-sized suppliers • Development of suppliers' own sustainability work
Shareholders	<ul style="list-style-type: none"> • Annual General Meeting • Interim and annual reviews • Stock exchange releases • Investor section on the website • Investor meetings 	<ul style="list-style-type: none"> • Understanding shareholders' needs and expectations • Open and interactive communication • Sharing up-to-date and reliable information 	<ul style="list-style-type: none"> • Dividends • Increasing the value of the company
Financiers	<ul style="list-style-type: none"> • ESG and credit ratings • Interim and annual reviews • Financial negotiations • Regular interactions 	<ul style="list-style-type: none"> • Understanding financiers' needs and expectations • Availability of funding • Open and transparent communication 	<ul style="list-style-type: none"> • Revenue for financiers
The authorities	<ul style="list-style-type: none"> • Communication related to permits • Statutory inspections • Statutory notifications to the authorities • Meetings with the authorities 	<ul style="list-style-type: none"> • Ensuring that the necessary permits and other documentation are up to date • Applying for new permits and submitting notifications • Provision of information to be reported in accordance with environmental permits • Preparing for unexpected situations • Fulfilment of the employer's official obligations 	<ul style="list-style-type: none"> • Reliable information for the operations of the authorities
Local communities related to production units	<ul style="list-style-type: none"> • Direct contact details of the units on the website • Whistleblowing channel maintained by a third party • Information for the public in the event of a major accident (Karkkila foundry) • Consultations in the context of permit matters 	<ul style="list-style-type: none"> • Hearing and responding to community concerns and feedback • Communication with communities in connection with permit processes, for example 	<ul style="list-style-type: none"> • Tax revenue • Locally important employer • Business revenue for local suppliers • Cooperation with educational institutions

Impact, risk and opportunity management

Description of the process to identify and assess material impacts, risks and opportunities

Componenta's first double materiality assessment was carried out in accordance with the Corporate Sustainability Reporting Directive (CSRD) as part of the preparation for 2024 sustainability reporting. The double materiality assessment was reviewed in the first half of 2025 and its results form the basis for Componenta's sustainability statement. The need to update the double materiality assessment is reviewed annually.

Method of implementation of the double materiality assessment

The review of the double materiality assessment was carried out by first assessing, at a general level, the potential impacts of changes in Componenta's operations during 2024–2025 on the environmental, social and governance aspects that were assessed in the initial sustainability assessment. For certain sustainability aspects, new topics were identified and analysed separately. After this, a more detailed analysis was conducted on the material topics identified in the initial double materiality assessment, as well as those topics that had previously fallen only slightly below the materiality thresholds.

In the double materiality assessment, the materiality of the topics was determined through

discussion and the scores given to them. Each topic under review was scored separately, unless the topic was deemed clearly not material for Componenta. The assessment work was conducted in workshops, where topics were discussed and participants presented their views and justifications for the scoring of the topics. All scores were given on a scale of 1 to 5, with 1 representing the lowest level and 5 the highest level (most likely, broadest, most severe, etc.). Actual impacts were always given the highest possible likelihood score (5), in order to enable direct comparison of actual and potential impacts. Scoring and the assessment of materiality were conducted in accordance with the same principles as in the initial double materiality assessment.

Internal control of the decision-making related to the review of the double materiality assessment was based primarily on discussions with the Corporate Executive Team about the analysis process and reviewing the results within the Corporate Executive Team. The topics identified as material were presented to and approved by the company's Board of Directors.

Impact assessment

The materiality of the negative impacts was assessed based on their severity and likelihood, with severity determined by the sum of three components. The components of severity were scale, scope and irremediable character. The scores for scale, scope and irremediable character of the impact each corresponded to one-third (factor 0.33)

of the overall severity score, and the overall severity score was obtained by adding these together.

The materiality of the positive impacts was assessed based on the scale and scope of the impacts (together: significance) as well as the likelihood. Similarly to the negative impacts, in terms of the positive impacts, the scale and scope scores each corresponded to half (factor 0.5) of the total score for significance.

The total score of the impacts was determined as the sum of the scores of severity or significance and likelihood (maximum score 10).

Assessment of risks and opportunities

For risks and opportunities, the overall score was simply defined as the sum of the financial impact magnitude and likelihood scores without weightings. In scoring the magnitude of the financial impact, Componenta's existing financial risk management thresholds were applied on a five-degree scale (1–5), for which specific euro-denominated thresholds have been designated to support the assessment. In the double materiality assessment, the assessment of risks and opportunities was carried out after the impact assessment, which allowed the identified impacts and dependencies to be taken into account in the assessment of risks and opportunities.

Sustainability-related risks are classified in one of four categories in the company's risk model defined in the company's risk management policy, and thus

are also taken into account in the assessment of individual risks and opportunities in the company's overall risk assessment. All four categories of the risk model are treated in the same way, and the identified risks are reacted to in the same way regardless of the category. Sustainability matters are considered, for example, in the environmental risks and strategic risks classes in the risk assessment tool used by the company.

The review of the double materiality assessment was carried out in parallel with the company's general annual risk assessment. Applicable risks and opportunities preliminarily identified in the general risk assessment were evaluated in the double materiality assessment, and, in turn, the risks and opportunities addressed in the double materiality assessment were used to inform the general risk assessment. The general risk assessment also includes opportunity assessment. The results of the double materiality assessment are discussed with the Corporate Executive Team and approved by the Board of Directors, which makes the process of identifying, assessing and managing opportunities an integral part of the company's management processes.

Materiality thresholds

The topics material for Componenta were defined based on the scores obtained by the assessed topics. All assessed positive and negative impacts, risks and opportunities were ranked in their respective categories in the order of importance determined by the scores, allowing their materiality

to be compared within the category and identifying the most material impacts, risks and opportunities. Any impact (positive and negative) with a severity or significance score of 3 or above and a sum of severity/significance and likelihood exceeding 5 was defined as a material impact for Componenta. All risks and opportunities with a financial impact magnitude score above 2 and an overall magnitude and likelihood score above 4 were defined as material risks or opportunities for Componenta.

Consultation with stakeholders

In connection with Componenta's double materiality assessment, no separate stakeholder analysis or stakeholder survey was carried out, but the materiality assessment was based on existing information about Componenta's stakeholders; discussions with stakeholders are part of Componenta's standard business operations. The double materiality assessment took into account the views of stakeholders, where applicable, depending on the topic to be analysed. In connection with the assessment work, no statements were requested from external experts.

Coverage and assumptions of the double materiality assessment

The double materiality assessment covered the entire value chain of Componenta. Due to the extensive value chain, the assessment focused especially on the most significant tier 1 suppliers in terms of the upstream value chain. Since Componenta is a contract manufacturer and the components manufactured by Componenta for its

customers are used for a wide variety of purposes depending on the customer, it is not possible to fully assess Componenta's downstream value chain in connection with the double materiality assessment. Therefore, the double materiality assessment considered Componenta's downstream value chain at a general level. Due to Componenta's own operations and the geographical locations of the tier 1 suppliers and customer companies, impacts, risks and opportunities were assessed mainly in Finland and Europe (excluding global climate impacts).

No new information was collected for the double materiality assessment to support the work, but the assessment of impacts, risks and opportunities was based on existing information that Componenta collects as part of its standard business operations. The most significant assumptions in the assessment work were related to the environmental impacts of the units. The local environmental impacts of Componenta Manufacturing Oy's units were assumed to be low due to the production methods used, and to the extent that certain impacts have only been monitored at one of the foundries, the environmental impacts of the two foundries were assumed to be similar.

Material sustainability topics identified through the double materiality assessment and topics below the materiality threshold

The double materiality assessment identified sub-topics related to climate change (ESRS E1),

pollution (pollution of air, ESRS E2), resource use and circular economy (ESRS E5), own workforce (ESRS S1) and business conduct (ESRS G1) as well as entity-specific topics cybersecurity and increasing environmental legislation as material topics for Componenta. A more detailed description of the materiality assessment process for climate change, pollution, resource use and the circular economy and business conduct is provided on pages 42, 49, 52 and 65, respectively. Impacts, risks and opportunities related to water and marine resources (ESRS E3), biodiversity and ecosystems (ESRS E4), workers in the value chain (ESRS S2), affected communities (ESRS S3) and consumers and end-users (ESRS S4) remained below the materiality threshold. The following sections describe how the materiality of water and marine resources, as well as biodiversity and ecosystems, for Componenta was assessed as part of the double materiality assessment.

Due to the extensive nature of Componenta's value chain, the assessment of impacts, risks and opportunities related to biodiversity and ecosystems focused particularly on Componenta's own operations and the upstream and downstream value chain was assessed at a general level. The assessment used data on emissions from production units and Componenta's existing data on the upstream and downstream value chain. Potential impacts were assumed to be local and limited to the immediate surroundings of the production units.

The double materiality assessment did not identify dependencies on biodiversity and ecosystems related to Componenta's core operations, nor were dependencies identified for Componenta's tier 1 suppliers. Componenta uses mainly wood-based materials for the packaging of the components it manufactures. In terms of the availability of these materials, Componenta is dependent on ecosystem services. However, Componenta mainly uses recycled, and to a lesser extent new, wooden pallets and collars as packaging materials; therefore, its dependence on the availability of timber is not significant. In Componenta's downstream value chain, there are local dependencies on ecosystems (agricultural and forest machinery acquired and used by Componenta's customers' customers). Componenta does not have visibility into where and under what conditions its customers' products are used, so it was not possible to examine individual ecosystems and the related ecosystem services in connection with the double materiality assessment. Since the components manufactured for agricultural and forest machinery represent only part of Componenta's net sales, the dependencies in the downstream value chain are not estimated to be material for Componenta's business operations. Transition risks, physical risks and opportunities, or systemic risks related to biodiversity and ecosystems were not specifically assessed in the context of the double materiality assessment, as these were not assessed as material for Componenta due to minor dependencies and impacts.

Componenta does not have production units in biodiversity-sensitive areas. The property of the Karkkila foundry is bordered to the east by the Karkki forest conservation area (protected in 2023), and the Pumminpuisto conservation area is located at a distance of around 250 metres from the boundary of the property. In addition, a conservation area is located around 20 metres from the Karperöntie site in Sepänkylä (part of the Kalajoki unit). A total of four conservation areas are located at a distance of 170–250 metres from the Yritystie production unit in Jyväskylä, the Ampumaradantie production unit in Leppävesi, the Satamatie production unit in Kalajoki and the closed landfill in Karhunpäänsuo in Karkkila. At the end of 2025, there were no registered protected areas in the vicinity of Componenta's other production units.

Componenta participates in air quality monitoring using bioindicators in Uusimaa. The Karkki forest conservation area is located, at its closest point, slightly more than 100 metres from the production buildings of the Karkkila foundry. However, so far, the Karkki forest conservation area does not have any bioindicator monitoring observation areas. In general, the objective of protecting the Karkki forest is to preserve biodiversity and the beauty of nature, and the objective of the Pumminpuisto conservation area is to preserve biodiversity. The operations of the Karkkila foundry have not been found to have negative impacts on the achievement of the conservation objectives. Both the Karkki forest conservation area and the Pumminpuisto

conservation area are bordered by the Karjaanjoki river. Componenta regularly monitors the impact of the cooling (closed loop) and storm waters of the Karkkila foundry on the Karjaanjoki river in accordance with the monitoring obligations related to the environmental permit, and the waters discharged from the foundry property have not been found to have a significant impact on the temperature or quality of the water in the river.

Due to the nature of the operations and the fuels used, the emissions into the environment of the production units located in Jyväskylä on Yritystie, in Kalajoki on Satamatie, in Sepänkylä on Karperöntie and in Leppävesi on Ampumaradantie are low, and the operations of the units do not cause significant noise. The effluent from the closed

Karkkila Karhunpäänsuo landfill is discharged to the opposite side of the landfill in relation to the conservation area. Componenta's production units have not been found to have negative impacts on nearby conservation areas, and it has not been found that Componenta needs to take mitigating measures related to biodiversity in its production units.

The assessment of impacts, risks and opportunities related to water and marine resources focused in particular on Componenta's own operations, and the upstream and downstream value chain was assessed at a general level. The assessment was carried out and any assumptions were made based on the existing information Componenta had about its suppliers and the water consumption in its own

processes. At Componenta, water consumption is highest at the foundries. According to the Aqueduct map service, neither of Componenta's foundries is located in an area of high water stress. Marine resources are not, as a rule, used in Componenta's own operations or in other parts of the value chain.

Material impacts, risks and opportunities and their interaction with strategy and business model

Componenta has identified material impacts and risks related to climate change, pollution (pollution of air), resource use and circular economy, own workforce and business conduct, as well as to entity-specific topics cybersecurity and increasing environmental legislation. The material impacts and risks are briefly described in the following tables.

Climate Change (ESRS E1)

Material topic	Impact / risk / opportunity	Location in the value chain	Description
Energy consumption	Actual negative impact	Own operations and upstream value chain	In particular, foundry and forge operations are energy-intensive due to the high temperatures required by the production processes. Similarly, the production of metal raw materials used by Componenta also requires a great deal of energy.
Climate change mitigation	Actual negative impact	Own operations and upstream value chain	Componenta's own operations and in particular its upstream value chain use a great deal of energy, which causes direct and indirect greenhouse gas emissions and contributes to accelerating climate change.

A description of the interaction of the material impacts related to climate change with the company's strategy and business model, as well as a description of Componenta's resilience analysis, is presented on page 42.

Pollution (ESRS E2)

Material topic	Impact / risk / opportunity	Location in the value chain	Description
Air pollution	Actual negative impact	Own operations	Of Componenta's production units, it is mainly foundries that have emissions into the air, which have impacts on, for example, the air quality in the area.

A description of the interaction of the material impact related to pollution with the company's strategy and business model is provided on page 49.

Resource use and circular economy (ESRS E5)

Material topic	Impact / risk / opportunity	Location in the value chain	Description
Resource inflows	Actual negative impact	Own operations	Componenta's production and manufacturing processes are raw material-intensive. The sourcing and production of raw materials involve negative environmental impacts.
Waste	Actual positive impact	Own operations	Componenta uses significant amounts of recycled metal in its production, in addition to which the majority of the waste generated in the processes is recycled or otherwise recovered. Reusing waste in the company's own operations and recycling reduce the impacts of waste on the environment and the consumption of raw materials in own operations.
Resource outflows related to products and services	Actual positive impact	Own operations	The return scrap iron generated in the production processes of Componenta's foundries is reused in the process, which reduces the generation of waste and thereby the environmental impacts of the operations. In addition, virtually all products/components manufactured by Componenta can be recycled as metal. The recyclability of products and their recycling at the end of their lifecycle reduces the need for virgin raw materials in industry.

A description of the interaction of material impacts and opportunities related to resource use and circular economy with the company's strategy and business model is presented on page 52.

Own workforce (ESRS S1)

Material topic	Impact / risk / opportunity	Location in the value chain	Description
Gender equality and equal pay for work of equal value	Actual positive impact	Own operations	Componenta pays all its employees the same salary for work of equal value, which has a positive impact on the livelihood of female employees in particular and on Componenta's employer image.
Training and skills development	Actual positive impact	Own operations	Componenta provides its personnel with training and advancement opportunities through internal and external training and education. Training and regular performance reviews offer employees the opportunity for professional development and multi-skilling while providing a skilled workforce for Componenta.
Health and safety	Actual negative impact	Own operations	Production work is associated with a relatively higher risk of occupational accidents compared with, for example, office work. Negative impacts on employees in the event of an accident at work can be significant. Most of Componenta's personnel work in production.

A description of the interaction of the material impacts related to own workforce with the company's strategy and business model is presented on page 57.

Business conduct (ESRS G1)

Material topic	Impact / risk / opportunity	Location in the value chain	Description
Corporate culture	Potential positive impact	Own operations	Componenta continuously seeks to improve and assess its corporate culture to provide its personnel with safe working conditions and develop well-being at work. The impacts are positive not only for employees, but also for Componenta through good employer image.

A description of the interaction of the material impact related to business conduct with the company's strategy and business model is provided on page 65.

Entity-specific topics

Material topic	Impact / risk / opportunity	Location in the value chain	Description
Cybersecurity	Financial risk	Own operations and upstream and downstream value chain	A cyberattack on industrial control systems may result in financial losses, as the attack may cause significant damage to the business operations of Componenta or its customers.
Increasing environmental legislation	Financial risk	Own operations	EU and national legislation imposes new requirements on Componenta. Failure to comply may result in penalties and other financial losses.

A description of the interaction of entity-specific risks with the company's strategy and business model is provided on pages 68 (cybersecurity) and 70 (increasing environmental legislation).

During the review of the double materiality assessment, the following topics were excluded from the list of material topics for Componenta: positive impact related to social dialogue including collective bargaining (own workforce), financial opportunity regarding resource outflows related to products and services (resource use and circular economy), and financial risk regarding the availability and price of raw materials and components (entity-specific topic).

List of Disclosure Requirements complied with

Standard	Disclosure requirement	Description	Page
ESRS 2	BP-1	General basis for preparation of sustainability statements	16
	BP-2	Disclosures in relation to specific circumstances	29, 47, 48, 51, 54
	GOV-1	The role of the administrative, management and supervisory bodies	16
	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	17
	GOV-3	Integration of sustainability-related performance in incentive schemes	18
	GOV-4	Statement on due diligence	29
	GOV-5	Risk management and internal controls over sustainability reporting	18
	SBM-1	Strategy, business model and value chain	18
	SBM-2	Interests and views of stakeholders	19
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	24
	IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	21
	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	27
E1	ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	18
	E1-1	Transition plan for climate change mitigation	44
	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	42
	ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	42
	E1-2	Policies related to climate change mitigation and adaptation	44
	E1-3	Actions and resources in relation to climate change policies	44
	E1-4	Targets related to climate change mitigation and adaptation	44
	E1-5	Energy consumption and mix	46
E2	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	47
	ESRS 2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	49
	E2-1	Policies related to pollution	49
	E2-2	Actions and resources related to pollution	50
	E2-3	Targets related to pollution	50
E3	E2-4	Pollution of air, water and soil	50
	ESRS 2 IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	24
E4	ESRS 2 IRO-1	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks, dependencies and opportunities	23

Standard	Disclosure requirement	Description	Page
E5	ESRS 2 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	52
	E5-1	Policies related to resource use and circular economy	52
	E5-2	Actions and resources related to resource use and circular economy	52
	E5-3	Targets related to resource use and circular economy	53
	E5-4	Resource inflows	53
	E5-5	Resource outflows	55
S1	ESRS 2 SBM-2	Interests and views of stakeholders	19
	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	57
	S1-1	Policies related to own workforce	58
	S1-2	Processes for engaging with own workforce and workers' representatives about impact	59
	S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	60
	S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	60
	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	62
	S1-6	Characteristics of the undertaking's employees	63
	S1-7	Characteristics of non-employees in the undertaking's own workforce	63
	S1-13	Training and skills development metrics	Not reported under Phase-In provisions
	S1-14	Health and safety metrics	64
	S1-16	Remuneration metrics (pay gap and total remuneration)	Not reported under Phase-In provisions
G1	ESRS 2 GOV-1	The role of the administrative, supervisory and management bodies	16
	ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	65
	G1-1	Business conduct policies and corporate culture	65

List of required datapoints incorporated by reference to information outside of the sustainability statement

Datapoint	Description	Reference
ESRS 2 SBM-1 / 40 a i	Significant product groups	Note 1 to the consolidated financial statements – Group's net sales by business area
ESRS 2 SBM-1 / 40 a ii	Market areas	Note 1 to the consolidated financial statements – Group's net sales by market area
ESRS 2 SBM-1 / 42	Business model	Note 1 to the consolidated financial statements
G1 ESRS 2 IRO-1 / 6	Business model	Note 1 to the consolidated financial statements

Statement on due diligence

Core elements of due diligence	Description on page
a) Embedding due diligence in governance, strategy and business model	17, 58, 59, 65
b) Engaging with affected stakeholders in all key steps of the due diligence process	19, 20, 59
c) Identifying and assessing adverse impacts	21, 42, 49, 52, 57
d) Taking actions to address those adverse impacts	44, 50, 52, 60
e) Tracking the effectiveness of these efforts and communication	44, 50, 53, 61, 62

List of datapoints derived from other EU legislation

Disclosure requirement	Datapoint	Description	Page	SFDR reference, (EU) 2019/2088	Pillar 3 reference, (EU) No 575/2013	Benchmark regulation reference, (EU) 2016/1011	EU Climate Law reference, (EU) 2021/1119
ESRS 2 GOV-1	21d	Board's gender diversity	16	x		x	
ESRS 2 GOV-1	21e	Percentage of board members who are independent	16			x	
ESRS 2 GOV-4	30	Statement on due diligence	29	x			
ESRS 2 SBM-1	40 d i	Involvement in activities related to fossil fuel activities	Not material	x			
ESRS 2 SBM-1	40 d ii	Involvement in activities related to chemical production	Not material	x	x	x	
ESRS 2 SBM-1	40 d iii	Involvement in activities related to controversial weapons	Not material	x		x	
ESRS 2 SBM-1	40 d iv	Involvement in activities related to cultivation and production of tobacco	Not material			x	
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050	44				x
ESRS E1-1	16g	Undertakings excluded from Paris-aligned Benchmarks	44		x	x	
ESRS E1-4	34	GHG emission reduction targets	44	x	x	x	
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	46	x			
ESRS E1-5	37	Energy consumption and mix	46	x			
ESRS E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	46	x			
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	47	x	x	x	
ESRS E1-6	53-55	Gross GHG emissions intensity	48	x	x	x	
ESRS E1-7	56	GHG removals and carbon credits	Not material				x
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks	Not material			x	
ESRS E1-9	66a	Disaggregation of monetary amounts by acute and chronic physical risk	Not material		x		
ESRS E1-9	66c	Location of significant assets at material physical risk	Not material		x		

Disclosure requirement	Datapoint	Description	Page	SFDR reference, (EU) 2019/2088	Pillar 3 reference, (EU) No 575/2013	Benchmark regulation reference, (EU) 2016/1011	EU Climate Law reference, (EU) 2021/1119
ESRS E1-9	67c	Breakdown of the carrying value of its real estate assets by energy-efficiency classes	Not material		x		
ESRS E1-9	69	Degree of exposure of the portfolio to climate- related opportunities	Not material			x	
ESRS E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	50	x			
ESRS E3-1	9	Water and marine resources	Not material	x			
ESRS E3-1	13	Dedicated policy	Not material	x			
ESRS E3-1	14	Sustainable oceans and seas	Not material	x			
ESRS E3-4	28c	Total water recycled and reused	Not material	x			
ESRS E3-4	29	Total water consumption in m3 per net revenue on own operations	Not material	x			
ESRS 2 – IRO-1 – E4	16 a i	Activities negatively affecting biodiversity sensitive areas	Not material	x			
ESRS 2 – IRO-1 – E4	16 b	Material negative impacts with regards to land degradation, desertification or soil sealing	Not material	x			
ESRS 2 – IRO-1 – E4	16 c	Impacts on threatened species	Not material	x			
ESRS E4-2	24 b	Sustainable land / agriculture practices or policies	Not material	x			
ESRS E4-2	24 c	Sustainable oceans / seas practices or policies	Not material	x			
ESRS E4-2	24 d	Policies to address deforestation	Not material	x			
ESRS E5-5	37 d	Non-recycled waste	55	x			
ESRS E5-5	39	Hazardous waste and radioactive waste	55	x			
ESRS 2 – SBM-3 – S1	14 f	Risk of incidents of forced labour	57	x			
ESRS 2 – SBM-3 – S1	14 g	Risk of incidents of child labour	57	x			
ESRS S1-1	20	Human rights policy commitments	66	x			
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8	66			x	

Disclosure requirement	Datapoint	Description	Page	SFDR reference, (EU) 2019/2088	Pillar 3 reference, (EU) No 575/2013	Benchmark regulation reference, (EU) 2016/1011	EU Climate Law reference, (EU) 2021/1119
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	58	x			
ESRS S1-1	23	Workplace accident prevention policy or management system	58	x			
ESRS S1-3	32 c	Grievance/complaints handling mechanisms	60	x			
ESRS S1-14	88 b & c	Number of fatalities and number and rate of work-related accidents	64	x		x	
ESRS S1-14	88 e	Number of days lost to injuries, accidents, fatalities or illness	64	x			
ESRS S1-16	97 a	Unadjusted gender pay gap	Not reported under Phase-In provisions	x		x	
ESRS S1-16	97 b	Excessive CEO pay ratio	Not reported under Phase-In provisions	x			
ESRS S1-17	103 a	Incidents of discrimination	Not material	x			
ESRS S1-17	104 a	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	Not material	x		x	
ESRS 2 – SBM-3 – S2	11 b	Significant risk of child labour or forced labour in the value	Not material	x			
ESRS S2-1	17	Human rights policy commitments	Not material	x			
ESRS S2-1	18	Policies related to value chain workers	Not material	x			
ESRS S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	Not material	x		x	
ESRS S2-1	19	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8	Not material			x	
ESRS S2-4	36	Human rights issues and incidents connected to its upstream and downstream value	Not material	x			
ESRS S3-1	16	Human rights policy commitments	Not material	x			
ESRS S3-1	17	Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines	Not material	x		x	

Disclosure requirement	Datapoint	Description	Page	SFDR reference, (EU) 2019/2088	Pillar 3 reference, (EU) No 575/2013	Benchmark regulation reference, (EU) 2016/1011	EU Climate Law reference, (EU) 2021/1119
ESRS S3-4	36	Human rights issues and incidents	Not material	x			
ESRS S4-1	16	Policies related to consumers and end-users	Not material	x			
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	Not material	x		x	
ESRS S4-4	35	Human rights issues and incidents	Not material	x			
ESRS G1-1	10 b	United Nations Convention against Corruption	66	x			
ESRS G1-1	10 d	Protection of whistle-blowers	66	x			
ESRS G1-4	24 a	Fines for violation of anti-corruption and anti-bribery laws	Not material	x		x	
ESRS G1-4	24 b	Standards of anti-corruption and anti-bribery	Not material	x			

Environmental information

EU Taxonomy

Regulation (EU) 2020/852 of the European Parliament and of the Council (Taxonomy Regulation) was issued on 18 June 2020 as a consistent classification system for sustainable economic activities. Its purpose is to support the European Green Deal strategy for a climate neutral European Union by 2050 and to support economic growth by maximising the efficiency and sustainability of the use of natural resources. The goal is also to increase sustainable investment and steer capital flows to sustainable technologies and business operations. The EU taxonomy specifies six environmental goals:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to the circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

In accordance with the Taxonomy Regulation and Commission Delegated Regulation (EU) 2023/2486, during the 2025 reporting year, companies are required to report the taxonomy-eligible and

non-taxonomy-eligible proportions as well as the taxonomy-aligned and non-taxonomy-aligned proportions of the group's turnover, capital expenditure (later also referred to as "investments") and operating expenses, specified in accordance with economic activities, concerning the six environmental objectives.

Alignment with the taxonomy requires that taxonomy-eligible economic activities meet the technical screening criteria, cause no significant harm to other environmental objectives and meet the minimum social safeguards.

In terms of its own operating activities, Componenta has identified economic activity 3.9. 'Manufacture of iron and steel'. In its calculation, Componenta has taken turnover, capital expenditure and operating expenditure into account only once. Componenta supports the transition to more sustainable solutions regarding energy efficiency and emissions.

Taxonomy-eligible and taxonomy-aligned turnover
Componenta is a contract manufacturer that produces cast and machined metal components as well as forged blanks, welded structures, pipe products and metal sheet cuttings for its customers.

Componenta does not develop products of its own. Componenta's turnover is presented in accordance with the figures reported by Componenta Group. Componenta's accounting principles for turnover are presented in Note 1 to the consolidated financial statements. According to Componenta's analysis, its turnover from foundry operations (Componenta Castings Oy) falls within economic activity 3.9. 'Manufacture of iron and steel' and is taxonomy-eligible regarding climate change mitigation. In other respects, Componenta estimates that its turnover is not taxonomy-eligible regarding the aforementioned environmental objectives. In terms of the activity 3.9. 'Manufacture of iron and steel', the technical screening criteria are not met with regard to the manufacturing methods used by Componenta. For this reason, the company has no taxonomy-aligned turnover. If the technical screening criteria were met, taxonomy alignment would also require, in this order, compliance with the DNSH (Do No Significant Harm) criteria and the minimum social safeguards. For the reason stated above, these criteria and requirements are not relevant in terms of Componenta's taxonomy-alignment analysis.

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

Financial year 2025	2025		Substantial contribution criteria							DNSH criteria ('Does Not Significantly Harm')									
Economic Activities	Code	Turnover	Proportion of Turnover, year 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) turnover, year 2024	Category enabling activity	Category transitional activity
		M€	%	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	F	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)																			
Of which enabling																			
Of which transitional																			

Y: Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
 N: No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
 N/EL: Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.
 EL: Taxonomy-eligible activity for the relevant objective
 N/EL: Taxonomy-non-eligible activity for the relevant objective.

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

Financial year 2025	2025			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities	Code	Turnover	Proportion of Turnover, year 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) turnover, year 2024	Category enabling activity	Category transitional activity
		M€	%	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	F	T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL										
Manufacture of iron and steel	C 24.5.1	53.7	46%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								50%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		53.7	46%	100%	0%	0%	0%	0%	0%								50%		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		53.7	46%	100%	0%	0%	0%	0%	0%								50%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non eligible activities		62.0	54%																
TOTAL		115.7	100%																

- Y: Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
- N: No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
- N/EL: Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.
- EL: Taxonomy-eligible activity for the relevant objective
- N/EL: Taxonomy-non-eligible activity for the relevant objective.

Taxonomy-eligible and taxonomy-aligned capital expenditure and operating expenditure

Componenta has identified that its taxonomy-eligible capital expenditure in 2025 includes capital expenditure directly related to generating taxonomy-eligible turnover. Componenta doesn't have other material taxonomy-eligible investments. The taxonomy-eligible proportion of capital expenditure was calculated by dividing the taxonomy-eligible proportion of capital expenditure by the Group's total capital expenditure during the 2025 financial year. Capital expenditure is

presented in accordance with the figures reported by Componenta Group. Componenta's accounting principles for capital expenditure are presented in Notes 10 and 12 to the consolidated financial statements. Componenta has no taxonomy-aligned capital expenditure.

In terms of operating expenditure, Componenta has identified maintenance and environmental monitoring costs directly related to the maintenance of production factors necessary for generating taxonomy-eligible turnover. In

accordance with the taxonomy requirements, Componenta has excluded direct production costs from taxonomy-eligible operating expenditure. The numerator in the calculation formula for operating expenditure includes the proportion related to maintenance and upkeep of the following costs: purchased maintenance work, tools, spare parts, external services, other variable costs, and variable and fixed salaries. The denominator includes the total of the costs mentioned above. Componenta has no taxonomy-aligned operating expenditure.

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

Financial year 2025	2025		Substantial contribution criteria							DNSH criteria ('Does Not Significantly Harm')										
Economic Activitie	Code	CapEx	Proportion of CapEx, year 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) CapEx, year 2024	Category enabling activity	Category transitional activity	
		M€	%	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)																				
Of which enabling																				
Of which transitional																				

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

Financial year 2025	2025			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities	Code	CapEx	Proportion of CapEx, year 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy- aligned (A.1) or -eligible (A.2) CapEx, year 2024	Category enabling activity	Category transitional activity
		M€	%	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	F	T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL										
Manufacture of iron and steel	C 24.5.1	2.0	53%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								14% ¹		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		2.0	53%	100%	0%	0%	0%	0%	0%								14% ¹		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		2.0	53%	100%	0%	0%	0%	0%	0%								14% ¹		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		1.8	47%																
TOTAL		3.8	100%																

¹ During the comparison period, capital expenditure related to Componenta Castings Oy accounted for a smaller share of the Group's total capital expenditures than in a typical year. This was due to the business acquisition completed during the comparison period, which increased the capital expenditure of Componenta Manufacturing Oy compared to a standard operating year.

- Y: Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
- N: No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
- N/EL: Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.
- EL: Taxonomy-eligible activity for the relevant objective
- N/EL: Taxonomy-non-eligible activity for the relevant objective.

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

Financial year 2025	2025			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities	Code	OpEx	Proportion of OpEx, year 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) OpEx, year 2024	Category enabling activity	Category transitional activity
		M€	%	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	F	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)																			
Of which enabling																			
Of which transitional																			

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

Financial year 2025	2025			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities	Code	OpEx	Proportion of OpEx, year 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) OpEx, year 2024	Category enabling activity	Category transitional activity
		M€	%	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y; N; N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	F	T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL										
Manufacture of iron and steel	C 24.5.1	5.6	14%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								15%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		5.6	14%	100%	0%	0%	0%	0%	0%								15%		
OpEx of Taxonomy eligible activities (A.1+A.2)		5.6	14%	100%	0%	0%	0%	0%	0%								15%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		34.8	86%																
TOTAL		40.4	100%																

Y: Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
 N: No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
 N/EL: Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.
 EL: Taxonomy-eligible activity for the relevant objective
 N/EL: Taxonomy-non-eligible activity for the relevant objective.

Nuclear and fossil gas related activities

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Based on Componenta's analysis, the company's taxonomy-alignment percentages may change in the future if the company's contract manufacturing operations are taken into account in the further specified regulation.

Climate Change

Description of the processes to identify and assess material climate-related impacts, risks and opportunities, and the material impacts, risks and opportunities and their interaction with strategy and business model

In connection with the double materiality assessment, two material climate change-related topics were identified, on which Componenta's operations and especially the upstream value chain have a negative impact: energy consumption and climate change mitigation. No material risks or opportunities were identified related to climate change. In particular, foundry and forge operations are energy-intensive due to the high temperatures required by production processes. In Componenta's upstream value chain, there are also large energy consumers related to the production of metal raw materials. Energy consumption in the company's own operations and in the value chain causes direct and indirect greenhouse gas emissions, which contribute to climate change. Componenta continuously seeks to improve the efficiency of its production processes, as a result of which energy consumption and, as a rule, greenhouse gas emissions are reduced in proportion to the production volume. Componenta has specified sustainability as one of the focus areas of its current strategy period, and has set emissions reduction targets as part of the implementation of the

strategy. Pursuing emission reductions may require changes in Componenta's value chain so that low-emission companies are favoured in supplier selection, for example. Componenta's emissions are directly related to the company's business operations, but the reduction of emissions does not require changes to the business model.

When assessing Componenta's impacts on climate change, Componenta's own and the value chain's greenhouse gas emissions were taken into account. In terms of Componenta's own operations, the double materiality assessment specifically looked at processes that involve the greatest energy consumption and emissions. Componenta's total emissions in 2024 were used for the assessment of the impacts of Componenta's greenhouse gas emissions.

Resilience analysis

Componenta carried out a climate resilience analysis of its business operations in 2024. The analysis was updated in 2026 to include the company's largest business areas in 2025. The resilience analysis used the IPCC science-based climate scenarios SSP1-2.6 (SSP1), SSP2-4.5 (SSP2) and SSP5-8.5 (SSP5). The analysis looked at the impacts of the different scenarios on Componenta's operations in the medium term (2025–2030) and

long term (2030–2050). The time frames selected for the analysis correspond to the implementation schedule of the EU's climate targets, can be examined within the framework of the selected climate scenarios, and provide realistic time horizons for the review of Componenta's current locations, business operations and strategy development. The impacts of different scenarios in the short term (2024–2025) were not considered in the resilience analysis, as these impacts were not considered to significantly differ from the medium term impacts. In terms of physical risks, Componenta's resilience analysis covers its own operations as a whole, and more narrowly, metal production in the upstream value chain and the company's largest business areas in the downstream value chain. The impacts of transition events were examined especially in terms of own operations. In terms of the upstream and downstream value chain, transition events were examined insofar as the events affecting the value chain are expected to have a direct impact on Componenta. In connection with the resilience analysis, the chronic and acute physical hazards related to climate as defined in the EU taxonomy, as well as transition events related to politics and legislation, technology, markets and reputation were assessed. All hazards and events identified as potentially material in the pre-analysis of physical

hazards and transition events were taken into account in the actual resilience analysis.

Three alternative shared socio-economic pathways (SSP) were selected as bases for climate scenarios in the resilience analysis, which are considered to represent predictable extremes in the development of climate change and economic policies (SSP1 and SSP5), as well as the consequences of climate change in a situation where the social and economic policy environment remains relatively unchanged (SSP2). SSP1 illustrates the trajectory of low greenhouse gas emissions (global warming of just over 1.5°C). In SSP1, international and national policies focus on sustainable development, and economic growth as well as resource and energy consumption is moderate. SSP2 illustrates the current trend in terms of economic growth, resource use and greenhouse gas emissions. SSP5 describes intensively accelerating climate change and international and national policies that support a free economic market, leading to strong economic growth and high consumption of resources and energy. The impacts of the different scenarios on climate were examined in terms of the expected rainfall and temperature changes using the World Bank's Climate Change Knowledge Portal, and flood risk was assessed using open data produced by the Finnish Environment Institute. In other respects, the analysis used general information available from public sources on the impacts of

climate change on, for example, the economy in Finland and internationally. In the context of the resilience analysis, the impact of each physical hazard and transition event on Componenta's business was assessed in each climate scenario and both time horizons. In assessing the magnitude of the physical impacts, the geographical location of the site under assessment was taken into account at the national level and, where applicable, the site level for the company's own sites, and at the country or continent level for the upstream and downstream value chain. The impact was defined as minor, moderate or major. A minor impact means that the hazard or event is not considered to have a practical impact on Componenta's business. A medium impact is considered to have an impact on Componenta's business, but Componenta is able to react to the hazard or event with the means available to the company and, if necessary, adjust its operations so that the business is not jeopardised. A major impact is considered to have significant consequences on Componenta's operations, and the hazard or event is considered to possibly jeopardise the company's business.

In connection with the resilience analysis, no chronic or acute hazards or transition events were identified that would have a major impact on Componenta's business through its own operations or other parts of the value chain. A moderate impact associated with floods was identified over the long term in all

climate scenarios in the company's own operations and in the upstream value chain. A moderate impact associated with heatwaves, heavy precipitation and landslides was identified when looking at the climate scenario SSP5, mainly in the long term. In the climate scenarios SSP1 and SSP2, a moderate impact was identified in the medium to long term in terms of the regulation of current production processes and the cost of the transition to lower-emission technologies. Moderate impact over the long term was associated with the substitution of existing products with lower-emission alternatives when considering climate scenarios SSP1 and SSP2. Componenta is able to adapt to the physical hazards and transition events described above by, for example, renewing technology and equipment, as well as through its extensive supplier portfolio. For example, it is possible to replace the LPG used by the company in cutting plates and as a heat source in production processes with other types of technology. Business operations that are considered to involve climate-related impacts through physical hazards or transition events, as well as potentially affected assets, are taken into account as a natural part of Componenta's strategy, investment decisions and business management. According to the resilience analysis, Componenta is able to carry out climate change mitigation and adaptation measures necessary for its business and strategy in the medium and long term, in order to secure business operations and, for example, access to financing.

Componenta does not consider it necessary to change its business model to respond to climate change impacts, physical hazards or transition events. The resilience analysis is based on forward-looking climate scenarios and Componenta's own views on the development of its business and the business environment in light of these models. The current geopolitical developments increase the uncertainty related to the results of the resilience analysis.

Policies related to climate change mitigation and adaptation, including transition plan for climate change mitigation

Componenta's QEHS policy guides the company's operations to promote climate change mitigation and improve energy efficiency in its own operations. In accordance with its QEHS policy, Componenta aims to reduce its greenhouse gas emissions by, for example, developing its production processes and the energy efficiency of the production units, and by increasing the share of fossil-free energy in its energy procurement. Componenta's Code of Conduct for suppliers and subcontractors deals with the energy efficiency of suppliers' and subcontractors' operations and, consequently, climate change mitigation. Suppliers and subcontractors must limit their energy consumption as much as possible. Componenta's QEHS policy is described in more detail on page 50, and the Code of Conduct for suppliers and subcontractors on page 66. The policies do not

specifically address climate change adaptation or the adoption of renewable energy. The topics have not been separately defined as material for the company.

Componenta is not planning to prepare a transition plan for its business regarding climate change mitigation in the near future.

Actions and resources in relation to climate change policies

Componenta continuously seeks to improve energy efficiency and reduce energy use. Efforts are made to improve the efficiency of energy use by, for example, developing and improving quality and investing in energy-efficient machinery and equipment, and by means of method design and energy audits. In iron foundries, production volumes, load stability and the optimisation of quality have a major impact on relative energy consumption and energy efficiency, as the amount of energy needed to maintain production readiness, such as keeping hot metal melted, is not directly reduced by a possible reduction in production volumes.

During 2025, Componenta implemented measures to improve the energy efficiency of buildings at certain production units, such as renewing lighting and enhancing building insulation. In addition, as part of the electrification of operations, several production

units replaced combustion engine forklifts with electric forklifts. The most significant individual measure affecting Componenta's own absolute emissions was the acquisition of certified nuclear electricity (guarantees of origin), which covered 58 % of the company's electricity consumption. The emission reduction impact of procuring zero-emission electricity in 2025 was 10,953 tCO₂eq. The individual measures described above did not involve significant operating or capital expenditures.

Targets related to climate change mitigation and adaptation

Componenta is committed to reducing its absolute market-based Scope 1 & 2 emissions by 50% (7,289 tCO₂eq) by 2030 from the 2024 baseline. In 2024, market-based Scope 1 & 2 emissions totalled 14,577 tCO₂eq, of which Scope 2 accounted for 85%. In 2025, Componenta's Scope 1 & 2 emissions were 9,534 tCO₂eq, i.e., 34.6% lower than in the 2024 base year.

The emission reduction target is aligned with Componenta's QEHS policy and forms part of the implementation of the company's 2024–2026 strategy period's sustainability focus area. The target covers 100% of Componenta's own emissions (Scope 1 & 2) to the same extent as described in the section Gross scopes 1, 2 and 3 and total GHG emissions.

The decarbonization levers through which Componenta aims to achieve its emission reduction target consist primarily of electrifying machinery, improving the energy efficiency of buildings and production, and transitioning to zero-emission electricity. In addition, lower-emission technology will be adopted where possible in connection with equipment investments. The single largest factor affecting Componenta's own emissions (Scope 1 & 2) is electricity consumption, and consequently, the greatest absolute emission reduction potential relates to the transition to zero-emission electricity. The impacts of other future emission reduction measures on the total emissions cannot be assessed precisely prior to detailed investment planning.

Componenta's emission reduction target (Scope 1 & 2) is compatible with limiting global warming to 1.5°C. Scope 1 & 2 emissions accounted for 19% of Componenta's market-based greenhouse gas emissions in the base year (2024). In defining the science-based target, Componenta used the publicly available calculation tool developed by the Science Based Targets initiative (SBTi) and the cross-sector decarbonization pathway (Absolute Contraction Approach). For Componenta's target to be compatible with limiting global warming to 1.5°C, current knowledge indicates the company

must reduce its annual Scope 1 & 2 emissions by at least 6,122 tCO₂eq (42%) by 2030 (SBTi), which is 1,167 tCO₂eq less than Componenta's target. The emission reduction target was set in 2025 and was developed in cooperation with Componenta's production units and the Corporate Executive Team. Componenta's Board of Directors has approved the emission reduction target. The target has not been assured by a third party.

In line with its financial objectives, Componenta aims to achieve net sales of over MEUR 150 in 2027 through organic growth. The company's absolute greenhouse gas emissions are likely to increase alongside growth unless emission reduction measures are implemented. In Componenta's view, however, the Scope 1 & 2 emission reduction target is achievable even with strong organic growth. Target-setting has also taken into account possible future findings in climate science that could necessitate pursuing minimum emission reductions stricter than currently defined in order to limit global warming to 1.5°C. Energy consumption in Componenta's own operations has not varied significantly in recent years and, therefore, energy consumption in 2024 is considered to represent a normal operating year and is suitable as the baseline for the emission reduction target.

Energy consumption and mix

Energy consumption and mix	2025	2024
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	8,146	7,007
Fuel consumption from natural gas (MWh)	0	0
Fuel consumption from other fossil sources (MWh)	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	17,045	45,231
Total fossil energy consumption (MWh)	25,191	52,238
Share of fossil sources in total energy consumption (%)	31.7	67.7
Consumption from nuclear sources (MWh)	48,965	24,855
Share of consumption from nuclear sources in total energy consumption (%)	61.6	32.2
Fuel consumption from renewable sources, including biomass (MWh)	66	55
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	5,313	24
Consumption of self-generated non-fuel renewable energy (MWh)	0	0
Total renewable energy consumption (MWh)	5,379	80
Share of renewable sources in total energy consumption (%)	6.7	0.1
Total energy consumption (MWh)	79,535	77,173

Energy intensity per net revenue	2025	2024
Total energy consumption in relation to the Group's net sales (MWh/tEUR) ¹	0.69	0.79

¹ Componenta's operations as a whole fall under NACE code C – Manufacturing, which is defined as one of the sectors with a significant climate impact. Componenta Group's net sales in 2025 are presented in Note 1 to the consolidated financial statements.

Information about calculation methods

Componenta uses light fuel oil, wood pellets, LPG as well as small amounts of diesel oil and gasoline as fuels in its own operations. Purchased and acquired energy consists of electricity and district heating. The energy consumption data presented above include all Componenta's fuel, electricity and district heat consumption, as well as the electricity and district heat consumption of sub-tenants to the extent that this cannot be separated from Componenta's own consumption, and is based on actual consumption data. In the calculation of energy consumption, calorific values and coefficients in accordance with Statistics Finland's fuel classification were used. In 2025, with the exception of the Vantaa office and the Karkkila foundry (the entire site), no electricity or district heat was used at Componenta that would have been certified as renewable through guarantees of origin or otherwise. Thus, in accordance with the conservative approach, all district heat consumed by Componenta, with the exception of the Vantaa office and the Karkkila foundry, is reported as originating from fossil sources, although, according to district heat producers, a large part of the district heat used by Componenta is produced from renewable sources. In 2025, the Vantaa office used electricity produced from renewable energy sources, verified with guarantees of origin. Componenta acquired guarantees of origin for nuclear-based electricity to cover part of the electricity consumption of production operations in 2025. In addition to the guarantees of origin, electricity origin data reported by Componenta's electricity suppliers and electricity origin in accordance with the residual mix were used in the calculation of the origin mix of the electricity used by Componenta. The share of certified renewable and nuclear-based electricity was deducted from the origin data reported by electricity suppliers to the extent the information was available. From the remaining origin mix (including the residual mix), the share of other renewable energy was further deducted, which was added to the share of electricity from fossil origin. The origin mix thus determined was used to calculate the origins of the electricity used by Componenta and not covered by guarantees of origin or other certificates.

Gross scopes 1, 2 and 3 and total GHG emissions

Componenta Group's greenhouse gas (GHG) emissions	2025	Base year 2024 ¹⁵	Change, %
Scope 1 GHG emissions			
Gross Scope GHG emissions (tCO ₂ eq) ¹	2,011	2,204	-8.7
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%) ²	0	0	0
Scope 2 GHG emissions			
Gross location-based Scope 2 GHG emissions (tCO ₂ eq) ³	5,577	6,895	-19.1
Gross market-based Scope 2 GHG emissions (tCO ₂ eq) ⁴	7,523	12,374	-39.2
Significant scope 3 GHG emissions			
Total gross indirect (Scope 3) GHG emissions (tCO ₂ eq)	57,098	63,622	-10.3
1 Purchased goods and services ⁵	43,510	46,902	-7.2
2 Capital goods ⁶	407	381	6.7
3 Fuel- and energy-related activities (not included in Scope1 or Scope 2) ⁷	1,434	2,354	-39.1
4 Upstream transportation and distribution ⁸	3,429	2,854	20.1
5 Waste generated in operations ⁹	651	1,886	-65.5
6 Business traveling ¹⁰	92	66	40.0
7 Employee commuting ¹¹	947	974	-2.8
9 Downstream transportation ¹²	620	830	-25.3
12 End-of-life treatment of sold products ¹³	5,331	6,710	-20.6
13 Downstream leased assets ¹⁴	678	665	1.9
Total GHG emissions			
Total GHG emissions (location-based) (tCO ₂ eq)	64,686	72,721	-11.0
Total GHG emissions (market-based) (tCO ₂ eq)	66,632	78,199	-14.8

¹ Includes greenhouse gas emissions (excluding biogenic CO₂ emissions) from the Componenta Group's stationary combustion, mobile combustion, process emissions and fugitive emissions. The calculation is based on actual consumption and emission factors from public sources.

² Componenta does not have operations covered by emissions trading schemes.

³ Includes the electricity and district heat consumed by the Componenta Group. The calculation is based on actual electricity and district heat consumption data, and on national average emission factors.

⁴ The calculation is based on electricity and district heat consumption data, producer-specific and residual mix electricity emission factors and guarantees of origin. In 2025, Componenta's Vantaa office used certified zero-emission district heat and electricity, and the Karkkila foundry used certified zero-emission district heat. In addition, Componenta acquired separately guarantees of origin for nuclear-based electricity for 2025. Certified zero-emission energy covered 56.7% (29.6%) of all electricity and district heat used by Componenta.

⁵ Includes purchases of the Componenta Group. Emission factors collected primarily from raw material and material suppliers and, secondarily, mass-based emission factors from public sources were used in the calculation. For purchases for which weight could not be determined, emissions were calculated using cost-based emission factors from public sources. In terms of the foundries, the weights used in the calculation represent largely actual used amounts instead of

purchased amounts. It was assumed that annual purchased amounts correspond to the actual used amounts.

⁶ Includes capital goods acquired by the Componenta Group during the reporting period, excluding capital goods acquired under leases. Cost-based emission factors from public sources were used in the calculation.

⁷ The calculation is based on consumption data in accordance with Scope 1 and Scope 2 calculations and emission factors from public sources. In addition, the category includes the emissions from the production of heat sold to third parties by Componenta.

⁸ Emissions and/or fuel consumption data collected from the transport companies most used by Componenta were used in the calculation. The emissions of other freight paid for by Componenta were calculated using cost-based emission factors collected from public sources. A sample of Componenta's suppliers and their most common terms of delivery, as well as the ratio of the cost of incoming and outgoing freight paid for by Componenta, was used to calculate the emissions of inbound freight paid for by Componenta's customers.

⁹ Includes waste generated in the Componenta Group (the methods used to calculate the amount of waste are described on page 56). Emissions data reported by Componenta's waste management operators was used in the calculation where available, and, for the remaining waste, emissions were calculated on a mass basis using emission factors from public sources.

¹⁰ The calculation includes trips (excluding hotel stays) during the reporting period. The calculation is based on data collected from Componenta's electronic systems, as well as emission factors from public sources.

¹¹ The calculation is based on a commute survey of Componenta's staff carried out at the beginning of 2025 and emission factors from public sources.

¹² The calculation is based on the share of Componenta's outbound freight paid by customers in all outbound freight. Category 4 emissions data for outbound freight paid by Componenta was used in the calculation.

¹³ The calculation is based on the volume of products sold insofar as the data is available at Componenta. In other respects, the calculation is based on the difference between the amount of metals acquired and the amount of metal waste generated, as well as the weight of the materials used in assembly. Mass-based emission factors from public sources were used as emission factors.

¹⁴ Componenta leases out premises it owns at the Karkkila foundry that are not used in its own operations. Category 13 takes into account the electricity and heat consumption of the tenants insofar as it was possible to reliably separate it from Componenta's own consumption. The remaining part of the tenants' heat and electricity consumption is included in Componenta's Scope 2 emissions. Producer-specific emission factors were used in the calculation.

¹⁵ Including emissions from the acquired business for the full year 2024.

Biogenic CO ₂ emissions	2025	2024 ¹
Scope 1, tCO ₂	23	20
Scope 2, tCO ₂	3,877	3,033
Scope 3, tCO ₂	82	32
Total biogenic CO₂ emissions, tCO₂	3,982	3,085

¹ Including emissions from the acquired business as of 1.10.2024.

GHG intensity per net revenue	2025	2024 ²
Total GHG emissions (location-based) per the Group's net sales (tCO ₂ eq/tEUR) ¹	0.56	0.66
Total GHG emissions (market-based) per the Group's net sales (tCO ₂ eq/tEUR) ¹	0.58	0.71

¹ Does not include biogenic emissions. The Componenta Group's net sales for the year 2025 are presented in Note 1 to the consolidated financial statements.

² Including emissions from the acquired business as of 1.10.2024.

Information about calculation methods

The Componenta Group's greenhouse gas emissions were calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and Corporate Value Chain (Scope 3) Accounting and Reporting Standard using a calculation tool tailored to Componenta. Emissions include the emissions of all Componenta's production units and the Vantaa office in accordance with the operational control approach. The emission factors used are emission factors collected from Componenta's suppliers, as well as emission factors obtained from public sources (e.g. Statistics Finland, the Energy Authority, Finnish Energy, IPCC, DEFRA and US EPA). The emission factors used were primarily the latest available factors suitable for the calculation. The calculation includes the emissions of carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and fluorinated greenhouse gases (F-gases) to the extent that they are included in the emission factors used.

The greatest uncertainties in the calculation are related to cost-based emission factors and the calculations that use them, especially in Scope 3 categories 1 (Purchased goods and services; only a small part is calculated using cost-based emission factors) and 2 (Capital goods; the whole category is calculated using cost-based emission factors), and to transport emissions in categories 4 (Upstream transportation and distribution) and 9 (Downstream transportation and distribution), where the calculation is partly or entirely based on estimates. Category 4 calculation is mainly based on emissions and/or fuel consumption data from the suppliers, but emissions of incoming freight paid for by suppliers were estimated. In addition, when calculating incoming freight paid for by suppliers, it was assumed that the sample of suppliers and their most commonly used delivery terms can be extended to cover all Componenta's suppliers in the same ratio. Category 9 calculation is based on Componenta's estimate of the proportion of the outbound freight paid for by customers.

Scope 3 category 10 (Processing of sold products) was excluded from the calculation, as it was not realistically possible for Componenta to collect, or even to assess at an acceptable level, the emissions related to the further processing of the

components it manufactures due to the very broad product portfolio and the numerous possible further processing methods. In 2025, Componenta did not have activities that would result in greenhouse gas emissions falling under Scope 3 categories 8 (Upstream leased assets), 11 (Use of sold products; Componenta's products are not used as such, but are always a component of a larger whole), 14 (Franchises) and 15 (Investments). The CO₂ emissions generated through the potential oxidation of coke and graphite used as additives in the foundries' production processes are excluded from Scope 1 emissions as their amount is not considered to be material.

For Scope 2 emissions, biogenic carbon dioxide emissions were calculated only for district heating, as for electricity, there was no reasonably available information about how much of the renewable electricity sold by the producers was produced from biomass and could be allocated to Componenta without guarantees of origin. Biogenic carbon dioxide emissions for district heating were calculated based on the publicly reported production distributions of Componenta's district heat producers (Componenta does not have guarantees of origin for district heating, except for the Vantaa office and the Karkkila foundry). The producer-specific emission factors for district heating and electricity, or the average emission factors for electricity and district heating used in the calculation of location-based emissions do not include greenhouse gases other than carbon dioxide. In the calculation, it was assumed that the producer-specific emission factors used do not include the share of biogenic carbon dioxide.

Componenta's largest material suppliers, waste management operators, as well as transport companies were approached for the collection of data for the calculation of Scope 3 emissions. 25% (24%) of Scope 3 emissions were calculated using these emission factors collected from suppliers or emission calculations or fuel consumption data provided by suppliers. For Scope 3 emissions, biogenic carbon dioxide emissions were calculated to the extent reasonably possible for category 3 (Fuel- and energy-related activities; biogenic carbon dioxide emissions of sold district heat).

Pollution

Description of the processes to identify and assess material pollution-related impacts, risks and opportunities, and the material impacts, risks and opportunities and their interaction with strategy and business model

The emissions of foundries into the air and their impact on regional air quality have been identified as a material actual impact related to own operations in the context of Componenta's double materiality assessment. In the double materiality assessment, Componenta assessed pollution-related impacts, risks and opportunities in its own operations, as well as impacts in the upstream and downstream value chain. The pollution-related impacts of the upstream and downstream value chain were assessed at a general level. The impacts, risks and opportunities related to the company's own operations were assessed for Componenta's operational production units. No new data was collected for the assessment, but the assessment was based on data existing at Componenta. The assessment used the results of the emissions measurements (emissions into the air) and groundwater and storm water monitoring conducted in accordance with the environmental permit requirements of the foundries, the results of the measurements of emissions into the air conducted in accordance with the environmental permit requirements of the forge and information about the chemicals used by Componenta, as well as data collected in connection with the day-to-day operations of the production units on potential

sources of environmental pollution. Componenta Manufacturing Oy's production units are not considered to have material emissions into air, water or soil in normal operation due to the nature of the fuels and production processes used. For Componenta Castings Oy, no material emissions into water or soil were identified. No material financial risks or opportunities were identified to be related to the topic.

In connection with the double materiality assessment, the neighbours of the different production units were not separately consulted. The emissions into the air of units subject to environmental permits and the emission limit values set for them, as well as the sources of potential emissions into water and soil, are described in the units' environmental permit applications and environmental permits. Neighbours have been consulted in connection with the application for environmental permits, and neighbours, as well as, for example, nature conservation organisations, have had the opportunity to file an objection or give their opinion on the environmental permit applications. In addition, these parties have the opportunity to express any concerns about Componenta's operations not only directly to Componenta, but also to the environmental authorities, who will inform Componenta of the matter.

The emissions into the air generated in Componenta's operations consist mainly of particulate matter and volatile organic compounds

and are directly related to the company's foundry business. Foundries have effective filtration equipment, which significantly reduces the emissions into the air of foundries and thereby limits the associated impacts. However, it is not possible to completely remove impurities from the off-gases of the foundry production processes. The emissions of the foundries contribute negatively to air quality in the areas immediately surrounding the foundries. The local air quality is also particularly affected by road traffic exhaust gases and household wood burning in the area, as well as any other industrial activities in the area. The emissions into the air related to the foundry business and the associated impacts are continuous by nature, and their monitoring and management are an integral part of the daily operations of the foundry business. Componenta has not made and is not planning to make changes to its business model or strategy regarding emissions into the air due to their moderate impacts, and the impacts do not have a direct impact on Componenta's value chain. When making decisions related to investments in production technology, environmental factors, and consequently the impacts of the investments on emissions into the air, are taken into account.

Policies related to pollution

The Componenta Group's QEHS policy provides a framework for managing the emissions into the air from foundries and limiting their impacts. In addition, both foundries have monitoring plans approved by the authorities related to environmental permits, the primary purpose

of which is to establish operating principles for monitoring emissions into the air and to help limit the formation of higher-than-normal emissions in operations as a result of equipment failures, for example. Componenta has no policies related to water and soil pollution or substances of concern or very high concern. The topics have not been defined as material for the company.

The objective of Componenta's QEHS policy is to define Componenta's commitment to quality, the environment and occupational health and safety in all the company's operations. In accordance with the QEHS policy, Componenta undertakes to minimise its pollution-related environmental impacts especially through the management of emissions. The policy applies to all companies in the Componenta Group, and each person at Componenta is responsible for complying with and promoting the principles described in the QEHS policy in accordance with their job description. In its QEHS policy, Componenta commits to maintaining third-party certified quality (ISO 9001), environmental (ISO 14001) and occupational safety systems (ISO 45001) in all its production units. The policy is available electronically to all personnel. Componenta's President and CEO has approved the QEHS policy, and the Group's Corporate Executive Team, as the highest body, is responsible for the practical implementation of the policy and for monitoring the need for changes.

Both foundries have monitoring plans related to their environmental permits, the aim of which

is to determine how the monitoring of the units' emissions is carried out. Monitoring plans determine, among other aspects, the measurement points for emissions into the air, the parties responsible for the inspection of measuring devices, the schedule for third-party emissions measurements, the substances to be measured (particles and metals) and emission limits, as well as the emissions into the air that are determined through calculations. Continuous particulate measurement systems installed in filter plants serve as a basis for the continuous monitoring of emissions into the air from foundries. Emission levels potentially exceeding the emission limit value are detected through continuous measurement quickly, and corrective measures can be taken immediately. In accordance with the plans, the filter plants are checked at least weekly, and are covered by preventive maintenance. Business Unit Managers and the COO are responsible for the practical implementation of the monitoring plans and for monitoring the need for updates.

Actions and resources related to pollution

The management of emissions into the air is part of the continuous operation of the foundries in accordance with their environmental permits, which includes, for example, filter plants' inspections, preventive maintenance, emissions measurements or calculation and reporting to the environmental authorities, as well as the continuous monitoring of operations and responding to any deviations. In 2025, a filter plant was overhauled at the Karkkila foundry. The

new filter plant reduces the particulate emissions of the foundry and thus positively affects the air quality in the area. The investment amounted to approximately MEUR 0.3 and was financed through operating cash flow. This investment was recorded in 2025 as an addition to the machinery and equipment category in Componenta Group's balance sheet.

In addition to the above, both foundries carried out air emission measurements in accordance with their environmental permits in 2025. Regular air emission measurements help ensure the proper functioning of the filtration equipment and that the foundries' emissions do not exceed the emission limit values specified in the permits.

Targets related to pollution

At the end of 2025, Componenta did not have long-term targets related to pollution, but the general objective is to comply with the emission limit values set in the environmental permits for foundries. The effectiveness of measures and policies related to the mitigation of emissions into the air is monitored by means of regular emission measurements. Data about emissions into the air is reported annually to the environmental authorities. In addition to monitoring the emissions, the operation of the filtration equipment is regularly monitored as part of normal production operations.

Pollution of air, water and soil

Componenta generates material emissions into the air only in its foundry operations. For foundries, the

main emissions are related to particulate matter and volatile organic compounds, but the reporting thresholds established in the E-PRTR (European Pollutant Release and Transfer Register) Regulation are not exceeded for any pollutant (consistent with 2024). Emissions of particulate matter and metals from the foundries are reported annually to the environmental authorities as part of annual reporting. In its normal operations, Componenta has no material emissions into water or soil, and there were no exceptional situations during 2025 that would have resulted in material emissions into water or soil.

Information about calculation methods

Of the substances listed in the E-PRTR Regulation, those defined as potentially present in the off-gases from Componenta's foundries are particulate matter, arsenic, cadmium, chromium, copper, nickel, lead, zinc, carbon monoxide (CO), non-methane volatile organic compounds (NMVOCs), nitrogen oxides (NO_x/NO₂), sulphur oxides (SO_x/SO₂), dioxins and furans (PCDD/F), benzene, anthracene, naphthalene, polycyclic aromatic hydrocarbons (PAHs), and chlorine and fluorine and their inorganic compounds (as HCl and HF). In 2025, air emissions measurements required by the environmental permits were carried out at both foundries. In connection with these measurements, additional measurements related to the new BAT conclusions (2024, Best Available Techniques) for foundries and smitheries were also performed. In Pori, additional BAT-related measurements were conducted in 2022 as well. All measurements were performed by an accredited third party. The above-listed substances were measured at Componenta's foundries by direct measurements in 2025 and/or 2022, except for benzene, volatile organic compounds, chlorine and fluorine and their inorganic compounds (HCl and HF), which were measured in Pori, as well as sulphur oxides. Annual emissions were calculated based on the concentrations and volumetric flow rates of off-gases from the most recent applicable measurements and the realized production hours in 2025. The calculation method is not considered to involve significant uncertainty.

Sulphur oxide emissions were calculated from 2025 fuel consumption (low-sulphur light fuel oil and liquefied petroleum gas) and the sulphur content of the fuel, assuming that all sulphur in the fuel is oxidized to sulphur dioxide during combustion. The calculation method is not considered to involve significant uncertainty.

The Karkkila and Pori foundries use essentially the same production methods and largely the same raw materials, and it was assumed for the calculation that the specific emissions of the Pori foundry sufficiently represent those of the Karkkila foundry. For the Pori foundry, HCl and HF emissions were calculated using hourly emissions from 2022 and the realized production hours in 2025. For the Karkkila foundry, the emissions of these compounds as well as those of benzene and volatile organic compounds were calculated using the specific emissions of the Pori foundry and the Karkkila foundry's realized production volume in 2025. The calculation method is estimated to involve a relatively high level of uncertainty.

Air emissions for 2024 were calculated based on measurements performed in 2022, because Componenta did not carry out direct measurements in the 2024 reporting year. In 2025, direct measurements were conducted at both foundries, and the emissions data is more accurate than emissions data obtained through calculations. The E-PRTR reporting thresholds are not exceeded when recalculating the 2024 emissions using the 2025 measurement results (no change to the reporting for 2024).

Resource use and circular economy

Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities, and the material impacts, risks and opportunities and their interaction with strategy and business model

Componenta's production and manufacturing processes are raw material-intensive, and in connection with the double materiality assessment, a material negative actual impact related to the use of raw materials and other inflows was identified for Componenta. Componenta continuously seeks to improve its production processes to reduce the consumption of materials and minimise the number of faulty components, which also reduces the relative consumption of raw materials. However, the procurement and production of raw materials and other inflows have an impact on the environment through energy consumption and the related greenhouse gas emissions, for example. In connection with the double materiality assessment, material positive actual impacts were also identified in relation to products (resource outflows) and waste. The return scrap iron generated as a by-product in the production processes of Componenta's foundries, as well as a large part of the foundry sand, is reused in the foundries' own processes, which reduces the amount of generated waste. Componenta also uses significant amounts of steel scrap in its foundry operations. The majority of the waste generated in Componenta's production

units is recycled or otherwise recovered. In addition, components manufactured by Componenta can be recycled as metal. Reusing by-products and waste in the company's own operations as well as recycling reduce the impacts of waste on the environment and the consumption of virgin raw materials. No material risks or opportunities were identified in relation to resource use and circular economy.

The materiality of resource use and the circular economy was assessed especially with regard to Componenta's own operations, and its upstream and downstream value chain were assessed at a general level. No new information was collected separately for the assessment, but the assessment was based on existing information about Componenta's own operations, as well as suppliers and other parts of the value chain in general. The assessment of impacts, risks and opportunities was supported by, for example, data on Componenta's procurement and the amount of recycled raw material used in its processes, as well as the recovery rate of the waste generated in the operations. No separate consultations were organised with stakeholders or potentially affected communities in connection with the 2025 double materiality assessment.

The impacts described above are related to Componenta's own operations in all its production units and are materially linked to Componenta's business operations and strategy. Componenta has specified sustainability as one of the focus areas for

its current strategy period 2024–2026, which also covers resource use and the circular economy. The efficient use of materials and the quality of products have material impacts on Componenta's business, and these topics are carefully taken into account in decision-making. The material impacts related to resource use and circular economy have no impact on Componenta's business model.

Policies related to resource use and circular economy

In accordance with its QEHS policy, Componenta seeks to minimise its environmental impacts through, for example, the continuous development of high-quality operations and the management of recyclable side streams. In addition, in accordance with its Code of Conduct, Componenta seeks to increase the environmental friendliness of its production methods and processes, and to minimise the environmental impacts of its products throughout their life cycle. Componenta's QEHS policy is described in more detail on page 50, and the Code of Conduct is described in more detail on page 66. The policies do not specifically address transitioning away from the use of virgin resources or sustainable sourcing and use of renewable resources.

Actions and resources related to resource use and circular economy

In its daily operations, Componenta seeks to optimise the use of raw materials, and products are designed to be manufactured in such a way that

the materials are used as efficiently as possible. Simulation is used in the casting design of all new products. The main raw material used in the cast components manufactured by Componenta is largely steel scrap, which is a recycled material. The foundries also use the return scrap iron generated in the process as a raw material, and most of the sand used in production is recycled back into the process. The reuse of materials is a significant part of the casting process. Waste recovery is promoted in all production units as part of daily operations by sorting waste. For example metals, slag, sand and dust generated in the production processes are suitable for recovery. Componenta is constantly trying to find new reuses for waste, and is exploring opportunities to reuse moulding sand. In addition to the daily operations described above, Componenta always aims at the lowest possible amount of rejects in all its operations. The better Componenta succeeds in quality management, the fewer rejects are created, and the less raw materials, energy and resources are consumed. In 2025, Componenta enhanced the reuse of used machining tools in own operations. As a result of the improvement, sharpened tools are returned to service more efficiently, reducing both the need to purchase new tools and the number of used tools ending up as waste.

Targets related to resource use and circular economy

At the end of 2025, Componenta did not have long-term targets related to the management of impacts

related to resource use and circular economy. The effectiveness of measures and policies related to the use of raw materials and other inflows, as well as products and waste, is assessed, for example, through quantitative indicators, by monitoring for example the share of recycled metal in the main raw materials of the foundries and the share of generated production waste that is recovered. Componenta aims to improve its relative performance year over year.

Resource inflows

Componenta's production processes are raw material-intensive, and in all production units, different metals form the largest single raw material category used in production. The main raw material metals used in foundries are steel scrap and virgin pig iron. In addition, material raw materials and other inflows used in the foundries consist of sand, additives for sand preparation and core making, inoculants, alloying elements and auxiliary materials, steel granules, nitrogen and paint, as well as lining materials. The machining and materials service units mainly process various steels and cast iron, and to a lesser extent aluminium, copper and other non-ferrous metals. Other material inflows used in production consist of various gases, components used in assembly operations, metal fittings, machining fluids and steel granules. In addition, Componenta's production units use mainly wooden pallets, pallet collars and boxes as packaging materials, as well as smaller quantities of wood-based panels

and covers, plastic film and other packaging materials such as plastic and metal strap and small amounts of cardboard boxes. The majority of wooden packaging materials are purchased used. Water is also used in production in, for example, foundry processes, and in machining units in cutting emulsion and washing machines. In the units, the products are manufactured using production equipment that is suitable for the production needs, such as machining centres and foundry and forge furnaces, in addition to which various filtration equipment is used, for example. Equipment is replaced, and major improvements are made as necessary.

Of the raw materials included in the EU list of critical raw materials, Componenta uses copper (listed as a strategic raw material), silicon, magnesium, manganese and phosphorus, as well as small amounts of bismuth, strontium and the rare earths cerium and lanthanum in its production processes. In addition, other critical raw materials may be present in the main raw material metals.

Material inflows	2025	2024
Main raw material metals and machined metals, t ¹	29,905	25,550
Other material production raw materials and inflows (excluding packaging materials), t	15,161	15,102
Packaging materials, t	2,499	2,166
Total material inflows, t	47,565	42,818

¹Excludes return scrap iron from the foundries' own production operations.

Recycled materials in material inflows	2025	2024
Steel scrap, t ¹	12,465	12,013
Copper, t	80	72
Recycled packaging materials, t	1,587	1,613
Total recycled materials, t	14,132	13,698
Proportion of recycled materials of all material inflows, %	30	32

¹Excludes return scrap iron from the foundries' own production operations.

Biological materials are not used in the manufacture of Componenta products, but biological materials are used only as packaging materials. The proportion of sustainably sourced materials of all material inflows was 1% (1%) in 2025. Componenta has defined sustainably sourced materials as packaging materials made from wood that is obtained from responsibly managed and certified forests. In 2025, the wood used to manufacture sustainably sourced wood-based packaging materials used by Componenta was FSC or PEFC certified. The sustainably sourced packaging materials consist of reusable pallets, collars and

plates, as well as custom-made boxes, which are reused in accordance with the cascading principle where possible.

Information about calculation methods

Only the raw material and other inflow categories directly used in production processes that represent more than 0.1 mass-% of the total weight of the materials used in production processes are included in the information presented for material inflows; these raw material and other inflow categories are classified as material inflows for Componenta. Material raw material and other inflow categories exceeding the 0.1 mass-% limit were calculated separately for Componenta Castings Oy and Componenta Manufacturing Oy from the total weight of the company's material inflows.

For Componenta Castings Oy, the data has mainly been collected directly from the ERP system in masses, and reflect the amounts used. For the materials tracked through the number of used pieces, the average weight of the pieces was determined, from which the total weight of the pieces used was calculated. For materials whose usage volumes are not recorded in the ERP system, the data was collected from purchase invoices or weighed, and the data reflects the volumes acquired. The calculation assumed that the amount of material purchased during the year corresponds to the amount of use of that material during that year. The calculation is not considered to involve significant uncertainty.

For Componenta Manufacturing Oy, the data is mainly based on procurement volumes that were obtained from suppliers and purchase invoices or estimated. Some of the materials were weighed. Componenta Manufacturing Oy has numerous suppliers, and it was sought to find out the weights of the purchases made from the largest suppliers. From the data received, the weight of the entire material category was calculated proportionally. The calculation assumed that the amount purchased during the year corresponds to the amount of use of that material during that year. The calculations

based on information obtained from suppliers as well as the used estimates are considered to be subject to relatively high uncertainty. The amounts collected from purchase invoices and weighed are not considered to be subject to significant uncertainty.

The reporting of reused and recycled materials takes into account the steel scrap used as the main raw material in the foundries, copper used in the foundries, as well as the second-hand pallets and pallet collars used as packaging materials in all the Group's units. The calculation of the usage volume of second-hand packaging materials is based on the information received from the companies supplying Componenta with pallets, pallet collars, plates, covers and wooden boxes about the amount of wood-based packaging materials delivered as new. The quantities of all pallets, pallet collars, plates, covers and wooden boxes used for packaging were collected from the ERP system or directly from the units and, depending on the unit, are based on the monitoring or estimation of the used amount. The amount of second-hand packaging materials used in the operations was calculated by deducting the amount of wood-based packaging materials purchased as new from the amount of all wood-based packaging materials used for packaging. In the calculation, it was assumed that all the materials acquired as new during the year would be used during the same year. Cardboard boxes are not taken into account in the calculation. The calculation method is considered to involve relatively high uncertainty.

The calculation of the share of sustainably sourced biological materials is based on the information received from the companies supplying Componenta with pallets, pallet collars, plates, covers and wooden boxes about the materials delivered as new and the certificates of the timber used in their manufacture. Only new pallets, pallet collars, plates, covers and wooden boxes were taken into account in the calculation, and if the supplier could not indicate whether certified timber had been used in the manufacture, the packaging material was not considered to be sustainably sourced. The calculation method is considered to involve some degree of uncertainty.

Resource outflows

Products

Componenta is a contract manufacturer with a broad offering. It does not have its own products, but the products manufactured by Componenta are manufactured in accordance with customers' specifications. Componenta manufactures cast and machined metal components as well as forged blanks, welded structures, pipe products and metal sheet cuttings for its customers. The characteristics of the components manufactured by Componenta depend on the customer's needs and requirements and on the intended use of the product, and Componenta cannot affect their reusability or reparability, for example. As components manufactured by Componenta are made from metal, they are, in principle, recyclable and durable. However, the durability of the components manufactured by Componenta depends on the requirements set by the customers for the products. Componenta seeks to optimise the use of raw materials in its own production, and the most efficient use of materials is taken into account in the design of components.

Componenta manufactures components from recyclable metals. Some of the components supplied to customers have undergone an assembly phase at Componenta's production unit, in connection with which, for example, seals and filters can be added to the component. However, the weight of these added components is small compared to the total weight of the product. Most of the packaging materials used

by Componenta are recyclable. The proportion of recyclable content in Componenta's products is 100% (100%), and the proportion of recyclable content in the packaging materials used by Componenta is 99% (99%).

Waste

The most significant waste streams generated in Componenta's operations consist of metal waste (generally a non-hazardous waste fraction), sand generated at the foundries (non-hazardous waste), filter dust (hazardous and non-hazardous waste, contains metals) and furnace slag (non-hazardous waste, contains metals), as well as spent cutting emulsion generated in machining units and the water used in washing machines (hazardous waste fractions). The metal and sand by-products generated in the foundries are largely used in own production processes as raw materials and the metal waste generated in the machining and materials service units is mainly sold for use as raw material in industry. According to waste analyses, the waste fractions containing metals contain small amounts of some of the substances on the EU list of critical raw materials; mainly magnesium and manganese, as well as copper, which is listed as a strategic raw material.

¹ In 2025, approximately 3,200 tonnes of waste sand were generated at the Karkkila foundry. The sand is stored on-site while suitable recovery options are being explored. The amount of stored sand is included in the reported total amount of waste ("Total waste, t"). The amounts of recovered waste, waste delivered for disposal, and non-recycled waste do not include the stored sand, as its final treatment method has not yet been determined. The denominator used to calculate the share of non-recycled waste includes only the waste that Componenta has delivered for recovery or disposal, and does not include the stored waste.

² Includes energy recovery.

Waste	2025	2024
Total waste, t	16,269¹	16,464
Total waste recovered, t	10,467¹	13,660
Of which non-hazardous waste		
Preparation for reuse, t	0	0
Recycling, t	7,213	9,934
Other recovery operations, t ²	2,954	3,386
Of which hazardous waste		
Preparation for reuse, t	0	0
Recycling, t	279	9
Other recovery operations, t ²	20	331
Total waste delivered for disposal, t	2,602¹	2,804
Of which non-hazardous waste		
Incineration without energy recovery, t	0	0
Landfill, t	1,577	2,098
Other disposal operations, t	0	0
Of which hazardous waste		
Incineration without energy recovery, t	7	1
Landfill, t	907	601
Other disposal operations, t	111	104
Total non-recycled waste, t	5,577¹	6,520
Share of non-recycled waste, %	43¹	40
Radioactive waste, t	0	0

Information about calculation methods

The waste generated in Componenta's operations is handed over for recovery or disposal. Information about the amount of generated waste as well as the recovery and disposal methods used were collected directly from the waste management companies used by Componenta and estimated for the Vantaa office. For a large part of the waste, the data could be collected directly in a format that supports reporting in accordance with the Corporate Sustainability Reporting Directive. For the remaining waste fractions, the data were submitted in accordance with the recovery and disposal methods defined in the Waste Decree (978/2021), based on which they were further divided into waste recovery and disposal methods in accordance with the requirements of sustainability reporting. In the division, a conservative approach was followed; that is, the worst applicable option in the waste hierarchy was chosen if the final method of recovery or disposal of the waste fraction could not be determined with sufficient certainty from the information received. For metal waste delivered for recycling from the foundries, it was assumed that all of the metal would be recycled. Non-recycled waste includes waste directed for incineration (including energy recovery) and backfilling operations as well as landfill or other disposal. The calculation method is not considered to involve significant uncertainty.

The proportion of recyclable content in components manufactured by Componenta and packaging materials used by Componenta was calculated from the total weight of manufactured components and used packaging materials. For cast products, the weights of the products can be collected directly from the production systems. For other products, the weight was calculated by deducting the amount of metal waste generated in the manufacture of these products from the amount of metal purchased. The total weight of the products takes into account the weight of the parts added to the component in the assembly. All metal parts of finished products are considered to be recyclable. For the calculation of the share of recyclable packaging materials, recyclable materials are defined as wood-based pallets, collars, plates, covers and boxes, plastic film and kraft paper, as well as plastic and metal containers that are meant to be reused. In the 2025 reporting, a greater share of packaging materials were classified as recyclable than in 2024, as data on materials used was available at a more granular level in 2025. The change in the set of materials included in the calculation does not materially affect the figure reported for 2024 for the share of recyclable content in packaging materials.

Social information

Own workforce

Material impacts, risks and opportunities and their interaction with strategy and business model

Componenta's own workforce ("personnel") consists of employees, agency-hired labour and self-employed contractors (the latter two are "non-employees"). The information about Componenta's personnel presented in this sustainability statement covers all of Componenta's personnel, including agency-hired labour and self-employed contractors, unless otherwise specifically stated.

In connection with the double materiality assessment, two material positive actual impacts and one material negative actual impact related to personnel were identified. Material risks or opportunities related to own workforce were not identified. The positive impacts of Componenta are related to gender equality (employees) and staff training and skills development. The negative impact concerns the relatively higher risk of occupational accidents related to production work compared with office work, for example. In connection with the double materiality assessment work, all employees and non-employees performing production work have been defined as workforce subject to material negative impacts. The data used as the basis for the double materiality assessment was based on the data collected through daily dialogue and operational management at Componenta.

Componenta pays all its employees the same salary for work of equal value. Promoting gender pay equality has a positive impact on the livelihood of female employees in particular and on Componenta's employer image. Where possible, Componenta provides its personnel with training and advancement opportunities. The personnel are offered both external training and internal training provided directly by Componenta. Development aspirations and career plans and goals, as well as how to achieve them, are discussed as part of performance reviews. The training provides the personnel with an opportunity for professional development and multi-skilling, and contributes to enabling a skilled workforce for Componenta.

The positive impacts described above affect all of Componenta's personnel, regardless of whether the employees are in a salaried position or work in production. Negative occupational health and safety impacts particularly affect the workforce in production (employees and non-employees). All impacts related to Componenta's workforce are actual impacts. In terms of positive impacts, the materialisation of the impacts is considered to be continuous. Severe negative occupational health and safety impacts are isolated cases and occur in potential accident and injury situations. In terms of negative impacts, the aim is to avoid

any impacts at all. Componenta does not have any operations involving a risk of forced labour or child labour.

All impacts related to Componenta's personnel are related to the company's strategy and Componenta's own operations. One of the focus areas of Componenta's strategy period 2024–2026 is personnel. Componenta's personnel play a key role in the company's value creation, smooth production and the production of high-quality products. Personnel are involved in the planning and development of business operations and strategy through strategy workshops, for example. Continuous performance management, active dialogue and regular performance reviews, among other measures, play a key role in ensuring the implementation of the strategy. The occupational health and safety impacts are directly related to Componenta's business model as an industrial manufacturer, where the importance of occupational health and safety aspects is emphasised. Componenta is not expected to make any changes to its business model or value chain on the basis of the material impacts related to its workforce identified in the context of the double materiality assessment. If necessary, impacts on personnel and especially on occupational health and safety aspects are taken into account in decision-making.

Policies related to own workforce

Componenta's Code of Conduct, among others, describes the operating principles used by Componenta in relation to working life and human rights. The Code of Conduct states that Componenta undertakes to comply with local labour law, collective agreements and legislation on human rights and equality in all its operations. In accordance with Componenta's values and management principles, all decisions regarding recruitment, remuneration and career development are based solely on the competence and achievements of each employee. In accordance with its Code of Conduct, Componenta does not tolerate discrimination in its operations. Componenta has own operations only in Finland, where the legislation unambiguously prohibits discrimination based on gender, gender identity, age, origin, nationality, language, religion, belief, opinion, political activity, trade union activity, family relations, health, disability, sexual orientation or other personal reason. Componenta's policies related to own workforce are broadly in line with the universal declarations and conventions on human rights, including the UN Guiding Principles on Business and Human Rights. The Code of Conduct and the universal declarations and agreements that Componenta is committed to supporting and respecting are described in more detail on page 66. Componenta's Code of Conduct does not specifically deal with human trafficking, forced labour or the use of child labour, but

Componenta has own operations only in Finland, where human trafficking, forced labour and the use of child labour are prohibited by law. Componenta has no specific policy commitments regarding inclusion or positive action in favour of persons belonging to particularly vulnerable groups. The principles presented in the Code of Conduct are not implemented using methods different from the implementation of other Componenta's policies.

In addition to the Code of Conduct, Componenta has drawn up a human resources (HR) policy that applies to the whole of the Componenta Group and its workforce. The objective of the HR policy is to ensure that the workforce is competent and committed to Componenta's financial performance and the targets determined by the company. The HR policy is available electronically to all of Componenta's personnel. The President and CEO of Componenta has approved the HR policy, and the members of Componenta's management are responsible for the implementation of the principles described in the HR policy in their respective areas of responsibility. The policy sets out Componenta's general principles regarding human resource management, resource allocation, competence development, salaries and incentives, and well-being. In its HR policy, Componenta undertakes to treat everyone equally and in accordance with the principles of equality, to provide employees with a fair salary system, to ensure the expertise and development of the workforce through training

and by other means, to respect the freedom of association of employees, labour law and collective agreements, to engage in a continuous dialogue with employee representatives, and to provide a working environment where occupational safety and well-being is developed proactively. In addition, through its QEHS policy, Componenta undertakes to ensure a safe working environment through training and guidance, for example, to develop safe working conditions in accordance with the Zero Accidents principle, and to use risk observation, identification and minimisation processes in the continuous improvement of operations. Componenta's QEHS policy is described in more detail on page 50.

In addition to the policies described above, Componenta has a number of methods in place to monitor that the company respects the rights of personnel in its operations and engages in dialogue with them. The most important mechanism is daily management practices, as well as the responsibility of supervisors in ensuring the realisation of the rights of personnel and, if necessary, in taking concerns forward. In addition, Componenta has a third-party certified occupational health and safety management system (ISO 45001) that applies to all Componenta's production units and guides the day-to-day operations of these units. Componenta also provides its personnel with a whistleblowing channel for reporting for example any human rights violations. The mechanisms for dialogue with the personnel are described in the section Processes

for engaging with own workers and workers' representatives about impacts. Componenta has not drawn up specific guidelines for correcting potential negative human rights impacts, as the risk of human rights violations related to its personnel is considered to be very low.

Componenta has drawn up a guideline in case of harassment or inappropriate behaviour in the workplace. The purpose of the guideline is to increase the personnel's awareness of harassment, prevent its occurrence and provide instructions for situations in which harassment and inappropriate behaviour may have occurred. The guideline prohibits all harassment and inappropriate behaviour in the workplace and in work tasks, provides examples of harassment and, on the other hand, describes what harassment is not. The guideline applies to all Componenta Group workforce. The guideline is available electronically to all Componenta workforce and is included in induction training for new employees and non-employees. The guideline has been approved by Componenta's President and CEO and OHS manager. The OHS manager is responsible for the practical implementation of the guideline.

Processes for engaging with own workers and workers' representatives about impacts

Componenta engages in continuous dialogue with its personnel and their representatives

through a number of channels. Examples of communication channels and processes include daily management, annual personnel surveys and performance reviews, as well as the implementation of development measures determined in accordance with them, dialogue with shop stewards at least quarterly, and regularly organised reviews by the President and CEO and the heads of unit. In addition, Componenta has a whistleblowing channel and an occupational safety observations reporting channel, through which all personnel can submit reports. Stakeholder representatives visiting production units are also encouraged to report any observations via the occupational safety observations reporting channel. Componenta also provides its personnel with information through its internal website and info TV system in production facilities, as well as newsletters. The objectives of the interaction are described on page 20.

Based on the results of the personnel survey carried out annually at the end of the year, the personnel of each site or function will jointly consider what aspects they would like to develop in the site or function. Based on the aspects to be developed, a development plan is drawn up for the year following the personnel survey. A person in charge is assigned for each measure to be carried out in accordance with the development plan, and a time frame is determined within which each measure should be implemented. Each production unit has an occupational health and safety group, which is part

of the Componenta Group's occupational health and safety committee. The committee meets quarterly to discuss topics such as the need for safety training and other issues related to occupational health and safety, and to agree on matters to be brought to the attention of the senior management to be discussed or resolved. In the occupational health and safety committee, the personnel are represented by occupational health and safety representatives.

Issues affecting the personnel are discussed with shop stewards, and, where possible, the views of the shop stewards are taken into account in decision-making. Componenta is bound by collective agreements by Technology Industries of Finland concerning workers, salaried employees and senior salaried employees, as well as the Cooperation Act, within the framework of which dialogue with shop stewards takes place. Personnel views and expectations that have come to the attention of the management through other channels and continuous due diligence work, such as daily management, occupational safety observations made by the personnel, and monthly reviews at the units, are taken into account in the company's decision-making as far as possible. Ultimately, the President and CEO has the operational responsibility to ensure that interaction with the personnel is carried out, and that the information collected through this interaction is taken into account in Componenta's operating methods.

Processes to remediate negative impacts and channels for own workers to raise concerns

Componenta's personnel can bring potential shortcomings and related concerns encountered at work directly to any supervisor, who either intervenes in the reported concern or takes the matter forward for discussion. Any grievance or concern can also be raised through Componenta's occupational health and safety observation and accident and near-miss reporting platform, or through an anonymous whistleblowing channel maintained by a third party. The reports brought to Componenta's attention through these channels are processed in accordance with the company's operating procedure that is best suited to the situation. Separate procedures have been created for reports submitted through the whistleblowing reporting channel, for processing occupational health and safety observations and reported accidents and near misses, and for processing reports related to harassment and inappropriate behaviour. The reported cases are investigated in accordance with these procedures, and any necessary corrective measures are taken as soon as possible. The effectiveness of the measures taken is assessed, as needed, by reviewing the matter a certain amount of time after the implementation of the measure. The aforementioned channels cover the whole of the Componenta Group in the same format, and are available to all Componenta

personnel via internal and/or external websites. The protection of persons who have submitted reports through the whistleblowing channel is described on page 66.

New employees and non-employees are familiarised with the reporting practices at the beginning of their employment relationship/work tasks, and the use of the whistleblowing channel is part of the annual Code of Conduct training, which is organised for all employees and, where applicable, for non-employees. Based on this, Componenta estimates that its personnel are aware of different ways of submitting reports and the related processes, and that these practices serve them effectively when needed.

Taking action on material impacts and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions and approaches

The most significant measures taken by Componenta during the reporting period, in addition to everyday measures, related to occupational health and safety and well-being at work are presented in the following table. In addition, as part of day-to-day operations, Componenta develops measures to minimise negative impacts based on information gathered

through occupational accident and near-miss reports, personnel initiatives, safety observations, hazard identification and risk mapping, and safety walks in accordance with separately defined processes. The different steps of these processes include the definition of the necessary measures, their implementation and the monitoring of the effectiveness/efficiency of the measure carried out. In determining appropriate measures, Componenta uses, among other means, the information obtained in connection with workplace surveys carried out by the occupational health care provider and inspections carried out by occupational health and safety authorities, as well as information obtained directly from the workforce through various channels.

Action	Expected outcomes	Scope of application	Time horizon	Tracking and assessing effectiveness
Measures to prevent and mitigate material negative impacts				
Visualisation and conversion of safety training, induction and work guidance materials into an e-learning format and implementation of online training	The purpose of the project is to promote safety culture and ensure that the personnel understand safety materials regardless of their background, and further reduce the number of occupational accidents.	Own operations, particularly production	2024–2026	The effectiveness of the measure is assessed through the number of accidents occurring in production operations. A decrease in injury frequency has been observed following the introduction of visual safety materials especially in units with a multinational workforce.
Development of a model for continuous improvement in occupational health and safety activities. In 2025, an HSE alert mechanism was introduced to facilitate learning from accidents and near miss situations so that similar situations can be prevented in the future across all units. Accidents and near miss situations are communicated internally via HSE alerts.	The purpose of the project is to combine the strengths of different areas of the organisation to improve occupational safety, and to involve and engage the whole organisation in the development of occupational safety.	Own operations, particularly production	Continuous	The effectiveness of the measure is assessed by monitoring the number of proactive safety observations as well as the number of processed observations in relation to the number of observations pending processing
Actions to create positive impacts				
Provision of personnel benefits for sports, culture and/or well-being	The personnel benefits related to sports, culture and well-being support the personnel's recovery in their free time and contribute to the personnel's earnings.	Own operations, the Componenta Group as a whole	Continuous	The effectiveness of the measure is indirectly monitored through statistics on the use of the benefits.
Provision of extended occupational health care to the employees in accordance with the occupational health care action plan	Extended occupational health care speeds up the patient's access to examinations and the start of treatment.	Own operations, the Componenta Group as a whole	Continuous	The effectiveness of the measure is monitored, for example, by means of the number and duration of sickness absences.

In addition to the measures described above, Componenta has taken corrective measures during 2025 in connection with occupational accidents and occupational health and safety observations. The required measures are identified as part of

the investigation, after which they are assigned the necessary resources and an implementation schedule within which the measure must be implemented.

Occupational health and safety are of primary importance to Componenta. Production work is associated with a relatively higher risk of occupational accidents compared with, for example, office work. Componenta seeks to minimise the risk

of occupational accidents and the impacts related to the possible materialisation of the risk through, among other means, comprehensive induction to work tasks and working conditions, regular risk assessments and continuously taking measures in accordance with the action plans related to occupational safety. At Componenta, supervisors constantly monitor the working environment, the state of the work community and the safety of work practices, as well as the safety and health of the workforce, so that everyone can do their work safely. Occupational hazard identification and risk assessment are carried out on a regular basis to identify hazards arising from work, working hours, work facilities and other working environment and working conditions. The main objective is to eliminate hazards and adverse factors altogether or, if this is not possible, to replace the methods causing the hazard or adverse factor with less hazardous or less harmful methods. The personnel are trained and familiarised with the work, working conditions, work and production methods, work equipment and its correct use, as well as safe working practices, especially before starting a new job or task, or when work tasks change, and before introducing new work equipment and working or production methods. In addition, the personnel are encouraged to make preventive observations to identify in advance any adverse conditions or unsafe working practices before they cause accidents.

Componenta has a QHS manager appointed as the person responsible for occupational health and safety at the Group level. In addition, certain units

have been assigned occupational health and safety officers to support the QHS manager. Business Unit Managers and supervisors are responsible for the implementation of occupational health and safety in everyday operations. Componenta has an HR function, for which the HR manager is responsible at the Group level, and that promotes the development of personnel well-being and competence.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Target	Target year	2025 performance
Lost time injury frequency (LTIF) below industry average (23.2 in 2024) ¹	2030	35
Coverage of performance reviews 100 % ²	2030, after which continuous	72%

¹ All personnel. Includes work-related accidents resulting in an absence of at least one day in addition to the day of the accident.

² Employees only.

Componenta's aspiration is that no accidents occur. The company has set a target to reduce the lost time injury frequency below the industry average by 2030. Componenta monitors occupational accidents using lost time injury frequency (LTIF). The targeted reduction in injury frequency is closely linked to the development of safe working conditions and the continuous improvement of occupational safety, to which Componenta commits in its QEHS policy. LTIF is calculated as *the number of lost-time*

injuries × 1,000,000 / hours worked. The numbers of injuries and hours worked are tracked via the digital systems of the occupational health and safety and HR functions. Injury frequency data for Finnish industry are published annually for the previous calendar year. Componenta compares its actual injury frequency with the most recent available national industrial injury frequency. No significant assumptions or uncertainty are involved in the calculation.

Through its HR policy, Componenta seeks to ensure that personnel are competent and committed, and understand their objectives. Performance reviews play an essential role not only in the employees' professional development but also in ensuring their competence. The number and coverage of completed performance reviews are monitored via digital systems of the HR function. Employees hired late in the year are generally not scheduled for separate performance reviews during their year of hire. No significant assumptions or uncertainty are involved in the calculation.

The targets outlined above were formulated in cooperation with Componenta's OHS and HR functions. In addition, they were discussed with Componenta's production units and the Corporate Executive Team during the target setting process. No other stakeholders were separately consulted as part of the target setting. The targets were set in 2025.

In addition to the targets described above, Componenta monitors the effectiveness of measures related to occupational health and safety through,

among others, the number of proactive safety observations (quantitative indicator), and the effectiveness of the measures related to work ability and well-being through, among others, sickness absences (quantitative indicator) and the number of enquiries and visits to occupational health care (qualitative and quantitative indicators).

Characteristics of the undertaking's employees

Componenta's personnel consist mainly of employees under an employment contract, and the forms of employment used by Componenta are permanent, fixed-term ("temporary"), full-time and part-time. Permanent full-time employment relationships are prioritised. Fixed-term employment relationships are used when necessary, when there are clear grounds for fixed-term employment (e.g. family leave or student thesis work). In exceptional cases (e.g. family leave and retirement), part-time employment relationships are used, if necessary. During 2025, 72 (43) employees left the Componenta Group, and the average employee turnover rate was 11% (7%). In 2025, Componenta had employees only in Finland.

	2025			2024		
	Female	Male	Total	Female	Male	Total
Number of employees ¹	87	576	663	90	591	681
Number of permanent employees	86	563	649	89	577	666
Number of temporary employees	1	13	14	1	14	15
Number of non-guaranteed hours employees	1	21	22	4	13	17

¹ Employees under an employment contract only. The total number of employees in 2025 is presented also in Note 4 to the consolidated financial statements.

Information about calculation methods

All figures in this section correspond to the number of employees (head count) on the last day of the reporting period. The employee turnover rate takes into account those who have resigned, been dismissed or have retired during the reporting period in relation to the number of employees at the end of the year (31 December 2025). The information presented above was collected from the digital systems of the HR function. The data collection methods are not considered to be subject to significant limitations, and no significant assumptions were made in the data collection.

Characteristics of non-employee workers in the undertaking's own workforce

Componenta uses agency-hired labour when necessary. The use of agency-hired labour is justified in situations in which additional workforce is needed for a short period of time or urgently, and in situations in which the predictability of the continuation of work is poor due to seasonal fluctuations in customer needs, for example. Labour

agencies are also used as a recruitment channel. In addition to Componenta's own employees and agency-hired labour, the workforce includes self-employed contractors. Agency-hired labour work mainly on production tasks. On 31 December 2025, 15 (10, head count) agency-hired labour / self-employed contractors worked at Componenta. The number of agency-hired workers varies during the year depending on the workload.

Information about calculation methods

The number of agency-hired workers / self-employed contractors includes employees supplied by third-party companies engaged in employment activities (agency-hired labour) as well as self-employed contractors working for Componenta. The number of agency-hired workers and self-employed contractors is collected directly from the digital systems of the HR function. No significant limitations are considered to be associated with the data collection methods, and no significant assumptions were made in the data collection.

Health and safety metrics

Componenta has a third-party certified occupational health and safety management system (ISO 45001) that covers all the activities of Componenta Castings Oy and Componenta Manufacturing Oy and their entire personnel. Componenta Corporation's operations and personnel are not covered by an occupational health and safety management system. 97% (97%) of Componenta's personnel (calculated based on the head count on 31 December 2025) are covered by a certified occupational health and safety management system. The following table presents the key figures for occupational health and safety for the reporting period.

Metric	2025	2024
Number of recordable work-related accidents ¹	35	32
Lost time injury frequency (LTIF) ¹	35	34
Number of cases of recordable work-related ill health ²	0	0
Number of days lost to work-related injuries and fatalities ²	376	226
Number of work-related fatalities ³	0	0

¹ All personnel. Includes work-related accidents resulting in an absence of at least one day in addition to the day of the accident. The figures do not include work-related accidents that may have occurred to external performers of work on Componenta's sites; the number of such accidents is monitored separately.

² Employees only. The number of days lost to work-related injuries includes the days from the first full day of absence to the last day of absence (including weekends and bank holidays).

³ All personnel and subcontractors.

Information about calculation methods

According to Finnish legislation, work-related accidents also include accidents occurring during commuting. Such accidents, if any, are included in the number of lost days, but not in the number or frequency of work-related accidents. The lost time injury frequency was calculated with the formula *Number of lost time injuries x 1,000,000 / Total hours worked during the reporting period*. The data used as the basis for the above figures and in the calculation was mainly collected from the digital systems of the occupational health and safety and HR functions. The number of cases of recordable work-related ill health is based on reports submitted by employees to Componenta, as a result of which the reported number cannot be guaranteed to include all cases in the category. Otherwise, the data collection methods in this section are not considered to be subject to significant limitations or assumptions.

Governance information

Business conduct

Description of the processes to identify and assess material impacts, risks and opportunities

In connection with the double materiality assessment, corporate culture was identified as a governance-related material positive potential impact for Componenta. In addition, governance-related material entity-specific financial risks related to cybersecurity and increasing environmental legislation were identified. The assessment of governance-related impacts, risks and opportunities was mainly based on Componenta's business model, the geographical locations of its own operations and those of tier one suppliers and customers as well as the most significant operators in the upstream and downstream value chain.

Componenta is a contract manufacturer with a broad offering. It does not have its own products, but the products manufactured by Componenta are manufactured in accordance with customers' specifications. Componenta's business model is described in more detail in Note 1 to the consolidated financial statements, and Componenta's strategy and value chain on page 19 of the annual review. All Componenta's production units are located in Finland. The majority of Componenta's direct suppliers are European, and the majority of its customers are companies operating globally.

Componenta continuously seeks to improve and assess its corporate culture to provide its workforce with meaningful and safe working conditions and develop well-being at work in its own operations. Componenta's business is labour-intensive, and the workforce plays a key role in Componenta's value creation, production flow and manufacture of high-quality products. A good corporate culture has a positive impact on Componenta's employer image and facilitates the availability of workforce. In addition, a good corporate culture has a positive impact on business efficiency and, as a result, indirectly on the benefits that Componenta can offer its employees. The personnel is one of Componenta's focus areas for the 2024–2026 strategy period. By investing in its employees, Componenta seeks to contribute to the materialisation of the positive impacts related to corporate culture. Whenever possible, impacts on corporate culture are taken into account in decision-making. The development of corporate culture does not have a direct impact on Componenta's business model or upstream and downstream value chain.

Business conduct policies and corporate culture

In line with its vision, Componenta aims to be the preferred overall supplier of a wide range of products to its customers. The values defined by the company lay the foundation for its corporate culture and guide all its operations and decision-making. The company's values are openness, honesty and respect. Openness means that the company and its personnel are open to new things,

development and change – and therefore to the continuous improvement of operating methods. Honesty means that the company and its personnel are honest to themselves and others and keep their promises. Respect means that cooperation with colleagues, supervisors, employees, customers and other partners is based on trust and mutual respect. To identify, assess, manage and/or remediate material impacts, risks and opportunities, Componenta has a Code of Conduct, a Code of Conduct for suppliers and subcontractors, and a risk management policy. Training on the Code of Conduct is provided annually for all employees, covering all aspects of the guidelines.

The Code of Conduct contains the company's operating principles related to corruption and bribery, for example. The procurement and sales organisations in particular, as well as the management of the units and the company play a significant role in the fight against corruption and bribery, and they are also considered to be in the most vulnerable position to face bribery and corruption. In Componenta's view, however, even such operations do not involve a significant risk of corruption and bribery, as the company's business operations are mainly focused in Finland.

Componenta conducts an annual personnel survey as an important part of its corporate culture assessment. Based on the results of the survey, the sites select their own development areas to improve the employees' ability to cope and thrive at work, and to develop and promote the company's

corporate culture. Dialogue between the Group's management and employees' representatives is also an important channel for developing and promoting corporate culture. In addition, there is continuous dialogue between the management and the personnel at the sites.

Componenta has a whistleblowing channel maintained by a third party for reporting risks related to the company's operations that may affect people, the company, society or the environment. The channel is available on the company's external website. It is therefore also possible for stakeholders other than the personnel of the company to report anonymously any grievances and potential misconduct related to the company's operations. The company has drawn up instructions, or whistleblowing guidelines, for processing reports. The guidelines describe when and how reports should be submitted, and how the investigation should be conducted. In accordance with the whistleblowing guidelines, anyone reporting genuine suspicion will not be at risk of losing their job and will not suffer any consequences or personal harm as a result of the report. The whistleblowing guidelines are based on the EU General Data Protection Regulation (EU 679/2016), the EU Whistleblower Directive (EU 2019/1937) and national whistleblowing legislation.

The annual Code of Conduct training for Componenta's employees includes instructions on submitting reports. It is always possible to

submit a report anonymously, and all persons submitting reports are protected in accordance with the company's whistleblowing guidelines. All reports to the whistleblowing channel are reviewed promptly and impartially by the person(s) responsible for Componenta's legal and/or HR matters and independent of the reported issue. Each person processing reports is provided with the training necessary for their task. Apart from the whistleblowing guidelines, Componenta has not drawn up separate procedures for investigating corruption, bribery or other disruptions related to business conduct, but all such cases are investigated in accordance with the whistleblowing guidelines.

Policies

Componenta's Code of Conduct aims to describe the company's operating methods and generally accepted practices, as well as the company's commitment to compliance with laws and regulations. The Code of Conduct applies to all employees of the Componenta Group, regardless of their position or duties, and everyone is responsible for promoting the principles defined in the Code. The Code of Conduct applies throughout the Group and relates to all material impacts, risks and opportunities of the company. The Code of Conduct is openly available on the company's external website. The Code of Conduct covers the following topics: compliance with laws, other regulations and guidelines; working life and human rights; corruption, bribery, conflicts of interest and political activities; the environment; the exchange of

information between competitors; the processing of confidential information, insider information and communications; the company's assets; the company's suppliers and subcontractors; and whistleblowing. Through its Code of Conduct, Componenta undertakes to support and respect the UN Universal Declaration of Human Rights, the UN Guiding Principles, the OECD Guidelines for Multinational Enterprises, the ILO core conventions, the UN Declaration on the Rights of the Child, and the UN Convention against Corruption. Componenta's Board of Directors has approved the Code of Conduct, and the Corporate Executive Team, as the highest body, is responsible for the practical implementation of the guidelines and for monitoring the need for changes.

In addition to the Code of Conduct, Componenta has drawn up a Code of Conduct for suppliers and subcontractors, and requires all its suppliers and subcontractors to comply with the Code. Key aspects of the Code include legal compliance, employees' rights and human rights, environmental responsibility and responsible business practices, and reporting violations. Componenta requires its suppliers and subcontractors to support and defend internationally accepted rules, such as the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the UN Convention on the Rights of the Child, the ILO core conventions, and the UN Convention against Corruption. The Code of Conduct for suppliers and subcontractors is openly

available on the company's external website for all stakeholders. As a rule, the Code of Conduct is submitted to suppliers and subcontractors for signing in connection with the contract process. Componenta's President and CEO has approved the Code of Conduct for suppliers and subcontractors, and the Corporate Executive Team, as the highest body, is responsible for the practical implementation of the guidelines and monitoring the need for changes.

Componenta has drawn up a risk management policy to be followed throughout the Group, the purpose of which is to identify the material risks and uncertainties concerning the company in all its operations. The risk management policy is based on the Enterprise Risk Management (ERM) – Integrated Framework (2004 and 2017) published by COSO (Committee of Sponsoring Organizations of the Treadway Commission). The risk management policy determines the company's risk management organisation, objectives and framework, the ERM process, and the company's risk model and risk assessment process. In accordance with the Group's risk management policy, risks are divided into four main categories: operational risks, financial risks, strategic risks and accident risks. The Board of Directors has approved the risk management policy, and the Corporate Executive Team, as the highest operative body, is responsible for the practical implementation of the policy and for monitoring the need for changes.

Targets and metrics

Target	Target year	2025 performance
100 % of employees participate in annual Code of Conduct training ¹	Continuous target	90%
Work vibe 4 or higher (scale 1–5)	2030	3.7
100 % of TOP100 suppliers have signed Componenta's Supplier Code of Conduct or supplier has own, similar ethical guidance	2028, after which continuous	96%

¹ The target covers employees only.

Componenta aims for full annual coverage of Code of Conduct training among its employees. The training ensures that the personnel understand the company's operating principles and know how to act in accordance with them. Adhering to the operating principles defined by Componenta also strengthens employee well-being, which in turn supports the realisation of positive impacts related to corporate culture. The number of employees having participated in the Code of Conduct training is collected from the HR function's digital systems. The participation rate is calculated as the number of employees who completed the training during the year relative to the headcount on the last day of the year. The reported participation rate is subject to uncertainty due to employee turnover and potential long-term absences. However, this uncertainty is considered minor.

The work vibe serves as a key indicator of the state of employee well-being and corporate culture. Componenta monitors the work vibe as part of its annual employee survey and implements actions based on the survey results. In addition to improving employee well-being, these actions also promote Componenta's corporate culture. Targeted improvement of the work vibe supports the HR policy objective of a committed workforce. The representativeness of the survey results depends on the response rate. No significant assumptions are involved in the calculation.

By having suppliers and subcontractors sign Componenta's Code of Conduct for suppliers and subcontractors, or by confirming that a supplier has an equivalent code of its own, Componenta seeks to ensure that its suppliers adhere to the same ethical and legal principles as those followed by Componenta. Ethical business practices and compliance with legislation across the supply chain limit potential adverse impacts on people and the environment associated with Componenta's suppliers' operations. In addition, adherence to these operating principles and to the law reduces the risk of misconduct within the supplier base, which in turn limits the risk of potential supply-chain-related reputational harm to Componenta. The proportion of suppliers who have signed the Code of Conduct for suppliers and subcontractors is calculated from the one hundred largest suppliers by annual procurement value. No significant assumptions are involved in the calculation.

The targets outlined above were formulated in cooperation with Componenta's legal affairs, procurement, and HR functions. In addition, they were discussed with Componenta's production units and the Corporate Executive Team during the target setting process. The targets were set in 2025.

Cybersecurity

At Componenta, information security covers all aspects of the organisation and is an integral part of everyday business operations, corporate security and risk management. Information security helps to ensure the continuity of business, delivery reliability, solidity, quality, competitiveness and the company image. In connection with the double materiality assessment, cybersecurity was identified as a material financial risk for Componenta. A cyberattack on industrial control systems can result in financial losses due to the harm caused to the business by the attack. When targeted at production ERP systems, an attack may lead to interruptions in production and thereby delays in customer deliveries and reputational damage. In addition, production interruptions may cause financial damage if invoicing is interrupted. Attacks on financial systems can also cause significant damage to business. Severe cyberattacks on Componenta's raw material suppliers may at worst lead to a temporary interruption of production at Componenta. Componenta ensures the implementation of comprehensive information security in its operations, especially through training and technical solutions. In addition, Componenta has specified sustainability as one of the focus areas

for the 2024–2026 strategy period, which includes information security matters. Componenta does not consider it necessary to make changes to its business model on the basis of information security risks. Suppliers' information security capabilities are taken into account in decision-making related to the selection of suppliers. During the reporting period, there were no individual or specific material events related to cybersecurity that had a material impact on Componenta's financial position, financial performance or cash flows. Furthermore, no significant risk was identified that a material adjustment would be made to the carrying amounts of assets and liabilities reported in the related financial statements during the next financial year.

Policies

Componenta has drawn up an information security policy, as well as operating principles that support the policy, to address risks related to cybersecurity, among other aspects. The purpose of the information security policy is to establish the principles of the implementation of information security by setting objectives and guidelines for the development of information security, and by determining the minimum procedures and work instructions required in ensuring and maintaining information security. In addition, the information security policy contributes to creating a framework for responsible operation that brings added value to the company and strengthens the confidence of stakeholders (customers, shareholders, employees, investors, suppliers, etc.). The information security policy sets out general objectives and guidelines

for improving and maintaining information security and describes information security risk management, the information security organisation and its general responsibilities, as well as information security training. The information security policy applies to the whole of the Componenta Group and to all personnel. The information security policy is available electronically to Componenta's personnel and will be provided to other stakeholders if necessary. The information security policy is one of the aspects covered by the induction training for new employees.

Guidelines have been drawn up to supplement the information security policy in terms of the information security of personnel and relevant stakeholders (information security guidelines for users). The aim of the guidelines is to provide more detailed instructions than those presented in the information security policy and to determine practical procedures for Componenta's personnel. The guidelines cover the general responsibility of personnel, data security classifications and access rights, data processing and data security, the correct use of computers, the procedures to be followed at the end of employment, and emergencies and errors from a data security perspective. The information security guidelines for users apply to all companies belonging to the Componenta Group and to the entire Group personnel. The guidelines are available electronically to Componenta's personnel, and are included in the induction training for new

employees. Componenta's Chief Financial Officer is responsible for information security matters at the Group level, and is responsible for the implementation of the information security policy and the information security guidelines for users. Persons specifically responsible for information security, such as information security managers, regularly monitor the implementation of the information security policy and the information security guidelines for users, and the circumstances and practices related to information security and their development.

Componenta has drawn up a separate data protection policy to determine the practices, responsibilities and organisation of data protection within the Group. The data protection policy also serves as a basis for more detailed instructions and operating principles related to data protection matters. The data protection policy describes the data protection principles and the management of personal data at Componenta, how data protection is ensured in the processing of personal data, the requirements for conducting a data protection impact assessment (DPIA), the procedure in the event of data protection being compromised, and the data protection responsibilities and data protection organisation. The data protection policy applies to all companies belonging to the Componenta Group and all its personnel, and to all personal data processed by the Componenta Group. The policy is available electronically to all Componenta personnel and is provided to

other stakeholders as necessary. The Director responsible for legal affairs and sustainability at Componenta is responsible for the implementation of the data protection principles and data protection policy at the Group level and monitors compliance with data protection legislation.

Actions

Componenta's information security management model is based, where applicable, on the NIST Cybersecurity Framework, which consists of five mutually supportive phases. As part of the implementation of the framework, Componenta identifies and implements measures to improve the Group's cybersecurity. Componenta's most material measure to improve cybersecurity during the reporting period was the systematic development and testing of the security of the operational network through a dedicated project. The project runs from 2024 to 2029. In 2025, as part of the project, regular cybersecurity training for personnel using end-user devices was launched. The objective of the project is to achieve more robust protection against external cyber threats in Componenta's operations.

Targets and metrics

Componenta targets full (100%) annual information security training coverage among its employees (those under employment contracts) starting in 2026. Annual information security training will be launched in 2026. The

annual training is intended to ensure that the personnel are familiar with up-to-date practices and risks and know how to operate securely within Componenta's IT environment. The target supports the implementation of Componenta's information security policy and Information security guidelines for users, which emphasise the continuous improvement of information security, risk management, and appropriate training of personnel.

The number of employees having participated in the information security training is collected from the HR function's digital systems. The participation rate is calculated as the number of employees who completed the training during the year relative to the headcount on the last day of the year. The reported participation rate is subject to uncertainty due to employee turnover and potential long-term absences. However, this uncertainty is considered minor. The target was developed together with the parties responsible for Componenta's finance and information security matters. In addition, it was discussed with Componenta's production units and the Corporate Executive Team as part of target setting.

In addition to the coverage of information security training, the monitoring of the effectiveness of measures and policies to manage cybersecurity risks takes place through, for example, the analysis of potential security incidents (qualitative indicator), the monitoring of the proportion of MFA users (quantitative indicator) and the monitoring of the results of regular phishing simulation (quantitative and

qualitative indicator). Information security matters are also regularly discussed by Componenta's Corporate Executive Team and Board of Directors.

Increasing environmental legislation

Increasingly stringent EU and national environmental legislation impose new and stricter requirements on Componenta, especially for foundry operations. Failure to comply may result in sanctions against Componenta, other financial losses and/or reputational damage. Any strict limit values for emissions into the air arising from legislation and the major investments in process equipment required to meet them can lead to increased costs and potentially reduced profitability. The impact of declined profitability of the foundry business could be significant for Componenta's business and foundry personnel as well as customers. While preparing its current strategy, Componenta identified the increase in sustainability requirements as one of the drivers of change affecting its operations. Consequently, sustainability, including increasing environmental legislation, was chosen as one of the focus areas for the 2024–2026 strategy period. Changes to sustainability legislation in the EU partially ease the company's obligations, but stricter environmental legislation continues to have a material impact on Componenta. Componenta's expert resources ensure timely and proportionate responses to new and changing legislation. Additionally, Componenta is proactively involved in the development of legislation and application guidelines with sectoral organisations and authorities as part of the implementation of its

strategy. The increasing environmental legislation has no direct impact on Componenta's business model or the upstream or downstream value chain. During the reporting period, there were no individual or specific material events related to increasing environmental legislation that had a material impact on Componenta's financial position, financial performance or cash flows. Furthermore, no significant risk was identified that a material adjustment would be made to the carrying amounts of assets and liabilities reported in the related financial statements during the next financial year.

Policies

At the Group level, Componenta has determined responsibilities for monitoring legislation in relation to its own operations. The Group's environmental and sustainability manager and the Director responsible for legal affairs and sustainability are responsible for monitoring new and developing environmental legislation. The Director responsible for legal affairs and sustainability is responsible for ensuring that the monitoring of legislative changes is organised to the appropriate extent at the Componenta Group. The objective of monitoring legislation is to ensure a timely and proportionate response to legislative changes and new legislation. No specific process has been determined for monitoring the implementation of the related policy.

Actions

Componenta's normal operations include monitoring environmental legislation to ensure timely and proportionate responses to legislative changes.

During the reporting period, Componenta prepared for the review of the foundries' existing environmental permits triggered by the publication of the new BAT (Best Available Techniques) conclusions (2024) for foundries and smitheries. The aim of preparing comprehensively in advance for the forthcoming permitting processes is to facilitate prompt processing of the applications by the authorities. Quick processing is intended to ensure sufficient time for planning any investments that may be required and for managing the associated financial impacts.

Targets and metrics

Componenta has not set targets or established metrics related to the risk related to increasing environmental legislation, as Componenta has not yet identified metrics that would be suitable for monitoring the risk and useful for the operations. At the executive level, the state of changing environmental legislation and Componenta's readiness to respond to it is regularly monitored. As a rule, the Director responsible for legal affairs and sustainability or the COO presents matters related to changing environmental legislation to the Corporate Executive Team. No target level or quantitative or qualitative indicators have been determined for monitoring the effectiveness of policies and actions related to the increasing environmental legislation.

Key figures

Alternative key financial ratios used for financial reporting

Componenta publishes certain commonly used key financial ratios that can be derived from the IFRS financial statements. The purpose of them is to reflect the Group's operational profitability without non-recurring items and improve comparability between reporting periods. Componenta has published adjusted EBITDA as an alternative key financial ratio since 2024.

In the 2025 financial statements, Componenta introduces the adjusted operating result as a new alternative performance measure to be used as the basis for profit guidance and financial targets.

A reconciliation of the alternative financial ratios is presented below.

EUR Thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
EBITDA	9,731	7,854
Income and expenses related to corporate and structural arrangements	0	-2,924
Adjusted EBITDA	9,731	4,930
Operating result	4,335	2,562
Income and expenses related to corporate and structural arrangements	0	-2,924
Adjusted operating result	4,335	-362

Dec 31	2025	2024	2023	2022	2021
Total statement of financial position, EUR thousand	76,251	63,412	57,290	58,848	55,479
Net interest bearing debt, EUR thousand	2,186	5,472	9,097	4,818	6,714
Invested capital, EUR thousand	49,863	40,006	39,924	37,544	35,402
Return on investment, %	9.8	6.6	9.8	4.3	3.2
Return on equity, %	26.7	0.8	6.2	0.2	-1.7
Equity ratio, %	46.5	41.3	45.0	41.1	42.30
Net gearing, %	6.4	21.2	35.6	20.0	28.60
Investments in non-current assets, EUR thousand	3,808	6,732	4,066	3,617	1,183
Number of personnel at period end	663	681	584	592	570
Average number of personnel	666	614	589	588	562

Per share data	2025	2024
Basic earnings per share (EPS), EUR	0.83	0.02
Diluted earnings per share (EPS), EUR	0.79	0.02
Cash flow per share (EPS), EUR	0.75	0.85
Equity per share (EPS), EUR	3.50	2.66
P/E ratio	5.32	131.40
Share price at year end, EUR	4.40	2.76
Average trading price, EUR	4.12	2.75
Lowest trading price, EUR	2.63	2.12
Highest trading price, EUR	5.68	3.55
Market capitalization at year-end, EUR thousand	43,311	26,807
Trading volume, 1,000 shares	2,123	2,123
Trading volume, %	46.2	21.9
Weighted average of number of shares, 1,000 shares	9,727	9,713
Number of shares at year-end, 1,000 shares	9,843	9,713

Calculation of key financial ratios

Effective dividend yield, %	= $\frac{\text{Dividend per share} \times 100}{\text{Market share price at period end}}$	Market capitalization, EUR	= Number of shares x market share price at period end
P/E multiple	= $\frac{\text{Market share price at period end}}{\text{Basic earnings per share}}$	Average trading price, EUR	= $\frac{\text{Trading volume}}{\text{Number of shares traded during the financial period}}$
Net interest bearing debt, EUR	= Interest bearing liabilities + preferred capital notes - cash and bank accounts	Dividend per share, EUR	= $\frac{\text{Dividend}}{\text{Number of shares at period end}}$
EBITDA, EUR	= Operating result + Depreciation, amortization and write-downs +/- Share of the associated companies' result	Payout ratio, %	= $\frac{\text{Dividend} \times 100}{\text{Earnings (as in Basic earnings per share)}}$
Net gearing, %	= $\frac{\text{Net interest bearing liabilities} \times 100}{\text{Shareholders' equity, preferred capital notes excluded} + \text{non-controlling interest}}$	Cash flow per share, EUR (CEPS)	= $\frac{\text{Net cash flow from operating activities}}{\text{Average number of shares during the financial period}}$
Adjusted EBITDA, EUR	= Operating result + Depreciation, amortization and write-downs +/- Share of the associated companies' result +/- items affecting comparability	Return on investment, % (ROI)	= $\frac{\text{Profit (Group) after financial items} + \text{interest and other financial expenses} \times 100}{\text{Shareholders' equity} + \text{interest bearing liabilities (starting \& closing balance average)}}$
Adjusted operating result, EUR	= Operating result +/- items affecting comparability	Basic earnings per share, EUR (EPS)	= $\frac{\text{Profit after financial items} - \text{income taxes} +/- \text{non-controlling interest}}{\text{Average number of shares during the financial period}}$
Return on equity, % (ROE)	= $\frac{\text{Profit (Group) after financial items} - \text{income taxes} \times 100}{\text{Shareholders' equity without preferred capital notes} + \text{non-controlling interest (starting \& closing balance average)}}$	Earnings per share with dilution, EUR	= As above, the number of shares has been increased with the possible warrants outstanding. When calculating the dilution effect of warrants, the number of shares has been adjusted with the number of own shares which the company could have acquired, if it would have used the funds generated from the warrants to buy back of own shares at market price (= average trading price). After tax interest expense of the possible convertible loan has been added to the profit of the period. Number of shares that can be subscribed by the loan has been added to the number of total shares.
Equity per share, EUR	= $\frac{\text{Shareholders' equity, preferred capital notes excluded}}{\text{Number of shares at period end}}$		
Equity ratio, %	= $\frac{\text{Shareholders' equity, preferred capital notes excluded} + \text{non-controlling interest} \times 100}{\text{Balance sheet total} - \text{advances received}}$		

Consolidated financial statements

Consolidated income statement

EUR thousand	Note	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Net sales	1	115,732	97,145
Other operating income	2	523	3,486*
Operating expenses	3,4,5	-106,524	-92,777
Depreciation, amortization and write-downs	6	-5,396	-5,292
OPERATING RESULT		4,335	2,562*
Financial income	7	55	84
Financial expense	7	-2,024	-2,442
Total financial income and expenses		-1,969	-2,358
RESULT AFTER FINANCIAL ITEMS		2,366	204
Income taxes	8	5,673	0
RESULT FOR THE FINANCIAL PERIOD		8,039	204
Allocation of result for the period:			
To equity holders of the parent		8,039	204
Earnings per share calculated on result attributable to the shareholders of the parent company			
Basic earnings per share, EUR	9	0.83	0.02
Diluted earnings per share, EUR	9	0.79	0.02

* The operating result for 2024 includes a non-recurring non-operational gain of EUR 2.9 million from the purchase of the business operations of the Kalajoki plant and the Sepänkylä machining and service centre.

Consolidated statement of comprehensive income

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Net result	8,039	204
Comprehensive income total	8,039	204
Allocation of the comprehensive income		
To equity holders of the parent	8,039	204

Consolidated statement of financial position

EUR thousand	Note	Dec 31, 2025	Dec 31, 2024
ASSETS			
NON-CURRENT ASSETS			
Intangible assets	10	1,426	1,574
Goodwill	11	3,225	3,225
Tangible assets	12	32,295	32,973
Receivables	22	360	360
Deferred tax assets	16	5,673	0
Total non-current assets		42,978	38,132
CURRENT ASSETS			
Inventories	13	16,754	13,994
Trade and other receivables	14,15	3,268	2,584
Cash and cash equivalents	22	13,250	8,703
Total non-current assets		33,272	25,281
TOTAL ASSETS		76,251	63,412

EUR thousand	Note	Dec 31, 2025	Dec 31, 2024
SHAREHOLDERS' EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY			
Share capital		1,000	1,000
Unrestricted equity reserve		17,368	17,010
Other reserves		2,507	2,507
Retained earnings		5,512	5,110
Result for the period		8,039	204
Equity attributable to equity holders of the parent company	17	34,426	25,831
Shareholders' equity		34,426	25,831
LIABILITIES			
Non-current liabilities			
Interest-bearing liabilities	22	11,138	10,697
Interest free liabilities and capital loans	23, 24	1,632	946
Provisions	21	14	14
Total non-current liabilities		12,785	11,657
Current liabilities			
Interest-bearing liabilities	22	4,298	3,478
Interest free liabilities and capital loans	23, 24	24,319	22,088
Provisions	21	422	358
Total curent liabilities		29,039	25,924
Total liabilities		41,824	37,581
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		76,251	63,412

Condensed consolidated cash flow statement

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Cash flow from operating activities		
Result after financial items	2,366	204
Depreciation, amortization and write-downs	5,396	5,292
Net financial income and expenses	1,969	2,358
Other income and expenses, adjustments to cash flow*	794	-2,573
Change in net working capital		
Inventories	-2,760	894
Current non-interest bearing receivables	-685	292
Current non-interest bearing liabilities	2,231	4,007
Interest paid and other financial expenses	-2,030	-2,242
Net cash flow from operating activities	7,280	8,232
Cash flow from investing activities		
Capital expenditure in tangible and intangible assets	-2,532	-3,187
Sale of tangible and intangible assets	87	18
Other disposal proceeds and repayments of loan receivables	8	0
Net cash flow from investing activities	-2,437	-3,168

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Cash flow from financing activities		
Issuance of convertible bond	0	-97
Repayment of lease liabilities	-2,491	-2,090
Repayment of current loans	-1,200	-1,450
Share issue	395	0
Draw-down of non-current loans	3,000	2,000
Net cash flow from financing activities	-296	-1,637
Change in liquid assets	4,547	3,426
Cash and cash equivalents in the beginning of the period	8,703	5,277
Cash and cash equivalents at the period end	13,250	8,703

* The most significant items during the financial period relate to prepayments received (EUR 708 thousand) and accruals of share-based payments in accordance with IFRS 2 (EUR 159 thousand) that have been recognized in equity.

Statement of changes in consolidated shareholders' equity

EUR thousand	Share capital	Unrestricted equity reserve	Other reserves	Retained earnings	Shareholders' equity total
Shareholders' equity Jan 1, 2025	1,000	17,010	2,507	5,314	25,831
Net result				8,039	8,039
Total comprehensive income	0	0	0	8,039	8,039
Transaction with owners:					
Option and share-based compensation		395		159	555
Other		-38		39	1
Transactions with owners, total	0	357	0	198	556
Shareholders' equity Dec 31, 2025	1,000	17,368	2,507	13,552	34,426

EUR thousand	Share capital	Unrestricted equity reserve	Other reserves	Retained earnings	Shareholders' equity total
Shareholders' equity Jan 1, 2024	1,000	17,010	2,507	5,033	25,550
Net result				204	204
Total comprehensive income	0	0	0	204	204
Transaction with owners:					
Option and share-based compensation				77	77
Transactions with owners, total	0	0	0	77	77
Shareholders' equity Dec 31, 2024	1,000	17,010	2,507	5,314	25,831

Notes to the consolidated financial statement

Accounting principles for the consolidated financial statements

Basic information about the Group

Componenta Corporation is an international technology group and Finland's leading contract manufacturer in the engineering industry. Componenta and its predecessors have more than 200 years of history in metal processing, method design and various manufacturing methods, as well as their development. Componenta's technology portfolio is extensive. The Group manufactures both cast and machined metal components as well as forgings, pipe products and plate sections. The Group's customers are global machine building, agricultural and forestry machinery, energy industry, defence equipment industry and other industry manufacturers. The Group's operational functions are located in Finland.

The Group's parent company is Componenta Corporation (business ID 1635451-6), whose shares are quoted on the NASDAQ Helsinki stock exchange (Nasdaq Helsinki Ltd). The parent company is domiciled in Helsinki. The registered street address is Teknobulevardi 3-5, FI-01530 Vantaa, Finland.

A copy of the consolidated financial statements can be obtained on the internet at www.componenta.com or from the head office of the Group's parent company at Teknobulevardi 3-5, 01530 Vantaa, Finland.

The financial year for all Group companies is the calendar year.

The Board of Directors of Componenta Corporation has approved, at its meeting on March 19, 2026, the submission of these financial statements to the Annual General Meeting for approval.

Basis of preparation of the consolidated financial statements

Componenta Corporation is a Finnish public limited company domiciled in Helsinki. Componenta Group ("Componenta" or "the Group") is composed of Componenta Corporation and its subsidiaries. Componenta's consolidated financial statements have been prepared in accordance with IFRS Accounting Standards, applying the IAS and IFRS standards

and SIC and IFRIC interpretations in force on 31 December 2025. IFRS standards refers to standards and interpretations as adopted by the EU in accordance with the procedure established in EU regulation (EC) 1606/2002 as required by the Finnish Accounting Act and related provisions. The notes to the consolidated financial statements also conform to Finnish accounting and corporate legislation.

Subsidiaries acquired by Componenta are included in the consolidated financial statements from the moment that the Group gains control and divested subsidiaries up to the time the control ends. Intra-group shareholdings are eliminated using the acquisition method. The acquisition consideration, including deferred and contingent consideration, as well as the identifiable assets acquired and liabilities assumed, is measured at the acquisition date fair values. The acquisition-related costs are accounted as expenses for the period in which they are incurred. All intra-group transactions, receivables, liabilities and unrealized profits, as well as the distribution of profits within the Group are eliminated in the consolidated financial statements.

Business acquisitions and divestments

Componenta did not have acquisitions or divestments in 2025.

On 22 July 2024, Componenta announced that it had signed an agreement on the acquisition of the business operations of the Kalajoki plant and the Sepänkylä machining and service centre, including their inventories, fixed assets and real estate, from Fortaco Group for around EUR 2.8 million. The transaction was completed on 1 October 2024. The business operations became part of Componenta on the closing date of the transaction. Componenta acquired the properties used by the Kalajoki and Sepänkylä businesses from Fortaco on 1 October 2025. Until then, Componenta paid rent to Fortaco for the properties in Kalajoki and Sepänkylä. The paid rent was deducted from the purchase price of the real estate (EUR 1 million). Componenta financed the transactions with its internal financing and the financing limits at its disposal.

Segment information

Componenta provides its customers with services throughout the supply chain, including procedure design, casting, machining, metal sheet cutting, pipe products, forged blanks, surface treatments and logistics services, thus creating value-added total solutions for customers. Componenta's main products for sale are cast and machined metal components, as well as welded structures, forged blanks, pipe products and metal sheet cuttings. The

company's subcontracting network further expands its offering.

Componenta's high-quality metal components are used in machine building, agricultural and forestry machinery and the energy industry. Componenta's customers are global machine and equipment manufacturers, with whom Componenta has long-term customer relationships. Sales revenue that is minor from the Group's perspective is received from the leasing of office space and industrial premises.

The Chief Operating Decision Maker at Componenta is its President and CEO. The Group's Corporate Executive Team and other management assist and support the President and CEO in its duties.

Componenta has identified several operating segments and analysed the financial characteristics, long-term sales margins and sales growth trends of the operating segments. The operating segments consist of two foundries, four machining units and four material service units owned by the Group. Based on the analysis, the above aspects are similar and consistent, as a result of which Componenta has only one reportable segment. Componenta's business operations are therefore presented as a single whole.

When comparing the economic characteristics of its operating segments, the company has analysed the nature of products and services, the nature of production processes, the types and groups of customers for products and services, distribution

channels and the regulatory environment. Componenta also reports the distribution of its net sales between geographical areas and relative amount of net sales from customers who account for more than 10% of the Group's net sales.

Accounting principles requiring the management's judgement

When preparing the financial statements in accordance with the International Financial Reporting Standards, the management needs to make estimates and assumptions concerning the future. The estimates and assumptions that involve a significant risk of material changes in the carrying amounts of assets and liabilities during the next 12 months are presented below.

Componenta's financial statements for the financial year 2025 have been prepared based on the principle of going concern. When evaluating the going concern, Componenta has analyzed the liquidity risk and the adequacy of funding. When evaluating the adequacy of the financing, Componenta's management has taken into account, among other things, the points described in the next paragraph.

Componenta's sales volumes are at a reasonably good level despite the risks posed by the Russian war of aggression and increased geopolitical tensions. The temporarily weaker short-term order books have been addressed by means of timely and adequate adjustment measures. There have been

no disruptions or restrictions in the availability of electricity, and fluctuations in the price of electricity are transferred to customer prices based on indices in three months on average. At the end of the financial year, the Group's cash in hand and at bank totalled EUR 13.2 million (EUR 8.7 million). The Group's liquidity was at a good level. Componenta also had EUR 5.0 million (EUR 4.0 million) in unused committed credit facilities. In December 2025, Componenta agreed on and drew down a new EUR 3.0 million working investment loan. In addition, Componenta has a convertible bond arrangement of up to USD 3.0 million with MPL, a US investor, until 31 December 2027. The arrangement remains fully undrawn and may be used at the sole discretion of the company. Componenta's net debt stood at EUR 2.2 million (EUR 5.5 million). It is the company's view that the Group also has access to debt financing from the market if necessary. The management has analysed the companies' cash flow forecasts for the next 12 months.

The management has also made other estimates and assumptions in determining the valuation of assets such as goodwill, tangible and intangible assets and inventories, as well as the applicability of deferred tax assets, and contingent liabilities, for the financial statements. The management has also assessed the impact of high inflation and market interest rate levels on the preparation of the financial statements and the valuation of the assets mentioned above. In addition, the management has assessed the value of accounts receivable. The management has assessed the situation in terms

of both the company's own industry and the overall economic situation. The assessment did not have a material impact on the credit loss provision in the financial statements. Componenta regularly updates its credit loss provision. Componenta continuously assesses the impacts of the Russian war of aggression and the increased geopolitical tensions on financial reporting. Componenta closely monitors market developments and its customers' situation and adjusts its operations accordingly.

The management has assessed any indications of impairment of assets and reversals of impairment. These estimates and assumptions involve risks and uncertainty, and it is therefore possible that these forecasts will change when the circumstances change, which may affect the recoverable amount of assets. More information about annual impairment testing is provided in the notes to the 2025 financial statements.

In addition, the management's judgement has been applied to determining the balance sheet values of equipment acquired by Componenta Manufacturing Oy and the related liabilities. The valuation of the assets and the financial liabilities has been affected by an estimate of the operating hours of the equipment over the next 10 years, and by the effective interest method.

Valuation of land areas and buildings

Componenta applies the cost model in accordance with IAS 16 to land, buildings and structures.

Land areas are measured at original acquisition cost less any impairment losses. Buildings and structures are measured at cost less accumulated depreciation and any impairment losses.

Impairment and reversal of impairments regarding fixed assets

According to the Group's accounting policies, the carrying amounts of tangible and intangible assets are re-examined for potential impairment whenever circumstances indicate a potential impairment. Componenta has tested the tangible and intangible assets for impairment by comparing the carrying amount of an asset and its recoverable amount. Measuring the recoverable amount of the tangible and intangible assets, the management is required to make estimates and assumptions about the tangible and intangible asset Groups' future sales cash flows, production costs, discount rates and future capital expenditure required to maintain the assets in their current condition. When making these estimates and assumptions, the management considers the impact of the corporate restructuring proceedings on the cash flows and forecasts. These estimates and assumptions involve risks and uncertainty, and therefore it is possible that as conditions change, these forecasts change, which may affect the assets' recoverable amount.

At the end of each reporting period, Componenta assesses whether there is any indication that the impairment loss recorded for the asset - other than goodwill - in previous periods may no longer exist

or that it may have decreased. If any indication exists, Componenta estimates the recoverable amount of that asset. When evaluating indications of a decrease in impairment losses, Componenta evaluates external and internal sources of information. If there has been a change in the estimates that have been used to determine the recoverable amount of the asset when recording the impairment loss, the reversal of the impairment loss is recorded with effect on profit. However, the increased book value due to the reversal of the impairment loss will never exceed the book value that the asset would have had without the impairment loss entry made at the time. Possible impairment losses on goodwill are never reversed.

Inventory measurement

The net realizable value of inventory is assessed on each reporting date. Net realizable value refers to the estimated selling price in the ordinary course of business less variable selling expenses. Determination of the net realizable value includes the management's estimates on the selling price of inventories.

Recoverable amount of goodwill

The recoverable amounts of goodwill are measured with value-in-use calculations for all cash flow generating units annually or more often, if there are indications of impairment. The used value-in-use calculation are based on assumptions made

by management regarding market development, that is growth and profitability, and other material factors. The most significant affecting factors, which are the basis of the assumptions, are sales growth, operating result, economic life of assets, future investments and discount rate. Changes in these assumptions can significantly affect the cash flows generated in the future.

Ability to utilize deferred tax assets

Discretion is required when evaluating the recognition of deferred tax assets and certain deferred tax liabilities on the balance sheet. Deferred tax assets are recognized only if it is considered likely that they are recoverable, which will depend on the existence of sufficient future taxable income. Assumptions of future taxable income are based on the management's estimates of future cash flows. These estimates of future cash flows are, in turn, dependent on the management's estimates, inter alia, of the future volume of sales, operating expenses and financing costs. The company's ability to accumulate taxable income also depends on general economic, financial, competitive and regulatory factors that are not under its own control. Estimates and assumptions involve risks and uncertainties, and thus it is possible that expectations change as circumstances change. This may affect the amount of deferred tax assets and liabilities on the balance sheet and the amount of temporary differences.

Foreign currency -denominated items

The result and financial position of the Group's units are measured in currencies that are the main currencies of their respective operating environments. The consolidated financial statements are presented in euro, which is the operating and reporting currency of Componenta Corporation.

Foreign currency -denominated transactions are recorded in the operating currency using the exchange rate of the transaction date. Receivables and liabilities were converted into euros at the exchange rate of the balance sheet date.

The translation differences created by business-related receivables and debts and their associated hedging items are included in the operating result. The translation differences of financial assets and liabilities and the result of their associated hedging instruments are presented under financial items in the income statement.

The applied new standards

Componenta has applied standard changes and interpretations relevant to Componenta that came into force during the financial period. The IFRS accounting standards that entered into force in 2025 and their changes did not have a significant impact on the consolidated financial statements.

Upcoming new and amended standards and interpretations not yet effective in 2025

The International Accounting Standards Board (IASB) issues new standards, amendments and interpretations as well as improvements to previously issued standards on a regular basis. The Group assesses the impact of these publications on the Group's financial statements.

The IASB has issued IFRS 18 Presentation and Disclosure in Financial Statements, which replaces IAS 1 Presentation of Financial Statements. The standard is effective for financial years beginning on or after 1 January 2027. IFRS 18 introduces new

requirements particularly regarding the structure of the income statement, the grouping of items and the presentation of management-defined performance measures in the financial statements. The Group is currently assessing the impact of adopting the standard on the consolidated financial statements. The standard is expected to primarily affect the presentation of the primary financial statements and the structure and presentation of the notes. At this stage, the standard is not expected to have a significant impact on the Group's financial position or results.

Notes to the consolidated income statement

Figures are in thousands of euros unless otherwise stated.

1 Net sales

Componenta Corporation is an international technology group and Finland's leading contract manufacturer in the engineering industry. Componenta and its predecessors have more than 200 years of experience in metal processing, method design, product development co-operation and various manufacturing methods, as well as their development. The Group's operational functions are located in Finland. Componenta's technology portfolio is extensive. The Group manufactures both cast and machined metal components as well as welded structures, forgings, pipe products and metal sheet cuttings. Componenta's business model is built on long-term customer relationships. The Group's customers are global machine and equipment manufacturers. Componenta's production is focused on serving the customer flexibly, especially in short and medium-sized production series. The wide range of production units covers sizes ranging from hundreds of grams to thousands of kilograms, volumes available from pieces to tens of thousands of series, and many different material options.

Group's net sales by market area

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Finland	93,828	81,090
Sweden	14,017	10,517
Germany	2,644	1,496
Other European countries	4,902	3,649
Other countries	398	417
Internal items/eliminations	-57	-24
Total	115,732	97,145

Country-specific net sales reflect the destination where goods have been delivered.

Group's net sales by business area

%	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Machine building	35	39
Energy industry	23	14
Agricultural machinery	18	20
Defence equipment industry	14	15
Forestry machinery	6	7
Other industries	4	5
Total	100	100

Group's net sales by customer

Componenta has three major customers, each of which account for more than 10% of the Group's net sales. These customers' combined net sales was EUR 54.8 million (EUR 33.2 million) which accounts for 47.3% (34.2%) of the Group's net sales.

Accounting principles

Revenue recognition

The Group's revenue flows relate to sales of products and services. The main selling products are non-machined, machined and painted iron cast components. Additionally the company produces machining services for its clients own products. Sales revenue that is insignificant from the Group's perspective is received from the leasing of office space and industrial premises.

Revenue from sold products and services to customers is recognised at the time of transfer, that is when control has been transferred to the customer. Control is transferred to the customer when the goods have been delivered to the location of the customer's choosing in accordance with the terms of delivery and when the service has been performed. After the transfer of control, the customer may decide the use of the goods and receive a material part of the existing use of the goods. In practice, the customers use Componenta's products to produce their own products, adding value to their own products. Part of the revenue from machining services is recognized over time and the degree of fulfillment is based on the proportion of actual and estimated total costs. Componenta recognizes rental income on a straight-line basis monthly by transferring the leased premises to customers.

Sales revenue is only entered according to the agreed amount, or transaction price, taking into account potential discounts. The customers will agree to the transaction prices based on offers and changes in indexes by paying the invoices delivered. The company utilizes the practical expedient when the difference between transfer and payment of products

and services is less than one year. In practise this means that the transaction price is not adjusted for the effects of a significant financing component. The Group does not have any long-term contracts in which the period of time from the moment the company hands over the promised goods to the customer to when the customer pays for the goods is longer than one year. As a result, no material transaction price changes occur in the Group for performance obligations. The Group companies offer compensation for faulty products within normal warranty periods, by replacing faulty products with new ones. The claim reservation recorded by Componenta from the previously mentioned is based on historical and customer-specific reports.

Componenta net sales include revenue from contracts with customers net of indirect tax. Componenta recognizes revenue when it has fulfilled its performance obligation by handing over the agreed goods to the customers or by completing the services. Componenta satisfies the performance obligation at a point in time or over time. All performance obligations for the accounting period and the comparison period were fulfilled at a point in time.

The majority of Componenta's customers are major, financially stable, global companies. The amount of expected credit losses from these customers is low. The credit loss allocation is based on historical and customer-specific reports.

2 Other operating income

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Rental income	364	342
Profit from sale of non-current assets	95	18
Other income*	64	3,125
Total	523	3,486

* Other income in 2025 includes e.g. a refund from the pension insurance company Ilmarinen related to a terminated TyEL pension insurance policy, parking income from charging stations, received training reimbursements, and income from the sale of small items.

Accounting principles

Revenues that are not part of actual net sales are recognized under other income from operations.

3 Operating expenses

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Change in inventory of finished goods and work in progress	1,354	-497
Production for own use	168	50
Materials, supplies and products	-44,837	-36,751
External services	-5,715	-6,740
Personnel expenses	-38,299	-31,494
Rents	-485	-334
Waste, property and maintenance costs	-4,390	-3,926
Energy	-4,634	-4,443
Sales and marketing	-60	-34
Computer software	-2,214	-2,207
Tools for production	-2,956	-2,118
Freights	-386	-316
Other operating expenses	-4,069	-3,967
Total operating expenses	-106,524	-92,777
Audit fees	-179	-184
Other fees *	-15	-10
Total fees paid to auditors	-194	-194
Sustainability audit fees	-40	-40
Total fees paid to sustainability auditors	-40	-40

* PricewaterhouseCoopers Oy has provided non-audit services (including ESEF assurance) to the entities of Componenta Group in total of EUR 15.2 thousand (EUR 10.0 thousand) during the financial year 2025.

4 Personnel expenses

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Personnel expenses		
Salaries and fees	-31,027	-25,765
Pension costs	-5,219	-4,543
Other personnel costs	-2,053	-1,186
	-38,299	-31,494

Average number of personnel, excluding leased personnel

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Group total	666	614

Number of personnel at period end, excluding leased personnel

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Group total	663	681

Personnel expenses include costs related to share-based payment EUR -0.2 million (EUR -0.1 million).

5 Research and development costs

EUR thousand	2025	2024
The following amounts have been recognized in the income statement under research and development costs	-	-

There were no research and development costs in 2025 and 2024 due to the fact that Componenta practises contract manufacturing.

Accounting principles

Research costs are recognised in the income statement as an expense. Expenditure on development activities relating to new products is capitalised and recognised as an expense under depreciation over their useful economic lives. The planned depreciation period for these costs is 5 years. In other respects, the Group's minor research and development costs are recorded as expenses as incurred.

6 Depreciation, amortization and write-downs

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Depreciation and amortization		
Intangible assets		
Computer software	-332	-356
Other capitalized expenditure	-5	-150
	-337	-506
Tangible assets		
Buildings and structures	-2,085	-1,995
Machinery and equipment *	-2,967	-2,785
Other tangible assets	-7	-6
	-5,059	-4,786
Revaluations of tangible assets	0	0
Total depreciation, amortization and revaluations	-5,396	-5,292

* The units-of-production depreciation method is used for production machinery and equipment. Group's planned depreciation based on normal utilized capacity for production machinery and equipment was EUR -2.6 million (EUR -2.2 million) and capacity utilization correction was EUR -0.4 million (EUR -0.6 million).

Accounting principles

Planned depreciation, except for production machinery and equipment, is calculated on a straight-line basis on the original acquisition cost, based on the estimated useful economic life. On 1 January 2009, the Group started to use the units-of-production depreciation method for production machinery and equipment, in which the amount of depreciation is based on the actual output of production machinery and equipment. The units-of-production method gives a more precise picture of the actual economic wear on production machinery and equipment than the straight-line method, especially when capacity utilisation rates change quickly. Estimated useful economic lives by asset group are as follows:

intangible rights	3–10 years
other intangible assets	3–20 years
buildings and constructions	25–40 years
computing equipment and capitalized development costs	3–5 years
other machinery and equipment	5–25 years
other tangible assets	3–10 years.

7 Financial income and expenses

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Other interest income	19	26
Other financial income	36	58
Effective interest expenses for financial liabilities recognized at amortized cost	-369	-494
Interest expense from lease liabilities	-467	-531
Other charges on financial liabilities valued at amortized cost	-137	-177
Interest expenses and commissions for sold trade receivables	-1,050	-1,240
Financial income and expenses, total	-1,969	-2,358

8 Income taxes

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Income taxes		
Change in deferred taxes (see note 16)	5,673	0
Income taxes, total	5,673	0

Income tax reconciliation between tax expense of continued operations computed at statutory rates in Finland of 20.0 % and income tax expense provided on earnings

EUR thousand	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Profit before tax	2,366	204
Income tax using Finnish tax rate	-473	-41
Tax exempt income	0	87
Non-deductible expenses	-264	-319
Recognition of tax loss carryforwards	1,227	-14
Previously unrecognised deferred tax assets	5,673	0
Other	-490	288
Taxes total	5,673	0

Accounting principles

Consolidated direct taxes include direct taxes based on the taxable profit of Group companies, calculated according to tax legislation in each company's domicile. Deferred tax liabilities are recognised on the balance sheet in full and deferred tax assets to the extent that it is probable that future taxable profit will be available against which the asset can be utilised. Deferred tax liabilities and assets are calculated from all the temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes, using the tax rate in force on the balance sheet date. Future changes in tax rates are taken into account when they have become, in practice, certain. More information about deferred tax assets and liabilities can be found in note 16 to the consolidated financial statements.

9 Earnings per share

Group	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
Profit for the period attributable to the shareholders of the parent company, 1,000 EUR	8,039	204
Weighted average number of outstanding shares during the financial year, 1,000 shares	9,727	9,713
Basic earnings per share, EUR	0.83	0.02
Dilution effect of share options and share-based incentive plans, 1,000 shares	388	133
Weighted average number of outstanding shares during the financial year, 1,000 shares	10,115	9,846
Diluted earnings per share, EUR	0.79	0.02

Accounting principles

Basic earnings per share is calculated by dividing the result for the period attributable to shareholders of the parent company by the weighted average number of outstanding shares during the financial year. Diluted earnings per share is calculated by adjusting the weighted average number of shares by the effect of potential diluting shares due to share options and share-based incentive plan in the Group.

Notes to the consolidated statement of financial position

10 Intangible assets

EUR thousand	2025	2024
Intangible rights		
Acquisition cost at 1 Jan	1,859	1,859
Acquisition cost 31 Dec	1,859	1,859
Accumulated amortization at 1 Jan	-1,591	-1,591
Accumulated amortization at 31 Dec	-1,591	-1,591
Book value at 31 Dec	268	268

EUR thousand	2025	2024
Computer software		
Acquisition cost at 1 Jan	5,984	5,909
Additions	4	16
Re-classifications	0	59
Acquisition cost at 31 Dec	5,988	5,984
Accumulated amortization at 1 Jan	-5,575	-5,416
Amortization during the period	-85	-159
Accumulated amortization at 31 Dec	-5,660	-5,575
Book value at 31 Dec	328	409

EUR thousand	2025	2024
Other capitalized expenditure		
Acquisition cost at 1 Jan	13,916	13,913
Additions	17	1
Re-classifications	137	3
Acquisition cost at 31 Dec	14,070	13,916
Accumulated amortization at 1 Jan	-13,032	-12,685
Amortization during the period	-225	-347
Accumulated amortization at 31 Dec	-13,257	-13,032
Book value at 31 Dec	813	884

EUR thousand	2025	2024
Advance payments for intangible assets		
Acquisition cost at 1 Jan	13	6
Additions	3	52
Re-classifications	0	-45
Acquisition cost at 31 Dec	16	13
Book value at 31 Dec	16	13
Total intangible assets	1,426	1,574

Capital expenditure on intangible assets during the financial period totalled EUR 0.0 million (EUR 0.1 million).

Accounting principles

For intangible assets that have a limited useful economic life, straight-line depreciation is entered as an expense in the income statement over their useful economic lives. The Group has no intangible assets that have an unlimited useful economic life.

11 Goodwill

EUR thousand	Dec 31, 2025	Dec 31, 2024
Acquisition cost on Jan 1	3,225	3,225
Book value on Dec 31	3,225	3,225

Allocation of goodwill

Goodwill is allocated on cash-generating units (CGU). For the impairment testing goodwill is allocated on those groups of cash-generating units, which are expected to gain from combined businesses, from which the goodwill has formed. Goodwill has been allocated on one cash-generating unit, which carry 100% of the whole goodwill.

Impairment testing

The significant assumptions used in Componenta's impairment testing are sales growth, operating result, capital expenditure and discount rate. The growth and profitability assumptions are based on the increased net sales in the nearest years as well as on the

control of cost structure. Management bases the increase of net sales in the nearest years on the strategy and budget, approved by the Board of Directors and external sources, i.e. upon agreed deals with existing clients. Cash flow estimates for five years are used in the calculations. After this the estimated cash flows are extrapolated by using a 0.0% growth rate.

The parameters for defining the discount rate, risk-free interest rate, risk factors (beta coefficient) and market risk premium, are based on information available in the financial market.

Based on the sensitivity analysis an increase of 5.8% in discount rate will cause the carrying amount of the CGU to exceed its recoverable amount.

The impairment testing was performed on 30 September 2025 using value in use (VIU) method.

Key assumptions

2025	5-year average	Terminal value
Used discount rate	11.5%	11.5%
Long-term growth forecast on net sales	-	0.0%
Operating result	8.0%	9.2%
Capital expenditure, EUR thousand	3,590	3,600
Sales growth assumption	9.0%	0.0%
2024	5-year average	Terminal value
Used discount rate	11.0%	11.0%
Long-term growth forecast on net sales	-	0.0%
Operating result	7.5%	7.2%
Capital expenditure, EUR thousand	3,240	3,500
Sales growth assumption	10.0%	0.0%

The values assigned to each of the above key assumptions are determined as follows:

Assumption	Approach used to determine values
Discount rates	Reflect specific risks relating to the relevant operated market.
Long-term growth forecast on net sales	This is the weighted average growth rate used to extrapolate cash flows beyond the budget period. Growth rate has been determined in accordance with the principle of prudence.
Operating result	Based on past performance and management's expectations for the future, and on the coststructure in the group.
Capital expenditure	Based on the historical experience of management, and the planned maintenance expenditure. No incremental revenue or cost savings are assumed in the value-in-use model as a result of this expenditure.
Sales growth assumption	Average annual growth rate over the five-year forecast period, which is based on current industry trends and discussions with clients as well as contracts. Long-term inflation forecasts are also included.

Accounting principles

Acquisitions are accounted for, by using the acquisition method. Goodwill represents the excess of acquisition cost over the fair values of identified acquired assets and liabilities of acquired companies at the acquisition date. Goodwill arises mainly in connection with acquisitions and it represents the value of acquired market share, business knowledge and the value of obtained synergies. Goodwill is not depreciated, but tested annually for impairment.

The book value of goodwill in the Group is assessed annually or more often if there are any indications of impairment. Goodwill is allocated on the cash generating unit (CGU), which is recognized in the Group. The recoverable amount of a CGU is determined by value-in-use calculations, where the cash flow based value-in-use is determined by calculating the estimated future cash flows discounted to their present value. The discount rate is the weighted average cost of capital (WACC). WACC reflects the market assessment of the time value of money and the risks specific in Componenta's business. Impairment loss of goodwill is recognized as an expense and is not subsequently reversed. Estimates used in the testing are based on assumptions made by management. These estimates and assumptions involve risks and uncertainties and, as a result, if circumstances change management's estimates and projections change, which may affect the recoverable amount of the assets.

12 Tangible assets

EUR thousand	2025	2024
Land and water areas		
Acquisition cost at 1 Jan	1,239	805
Additions	0	434
Book value at 31 Dec	1,239	1,239

EUR thousand	2025	2024
Buildings and structures		
Acquisition cost at 1 Jan	28,569	25,986
Additions	108	2,527
Disposals and re-classifications	-27	56
Acquisition cost at 31 Dec	28,650	28,569
Accumulated depreciation at 1 Jan	-22,014	-21,578
Depreciation and write-downs during the period	-493	-436
Accumulated depreciation at 31 Dec.	-22,507	-22,014
Book value at 31 Dec	6,143	6,555

EUR thousand	2025	2024
Buildings and structures, leases		
Acquisition cost at 1 Jan	15,315	15,035
Additions	0	59
Disposals and re-classifications	658	220
Acquisition cost at 31 Dec	15,973	15,315
Accumulated depreciation at 1 Jan	-8,675	-7,132
Depreciation during the period	-1,511	-1,543
Accumulated depreciation at 31 Dec	-10,186	-8,675
Book value at 31 Dec	5,787	6,639

EUR thousand	2025	2024
Machinery and equipment		
Acquisition cost at 1 Jan	92,211	90,384
Additions	695	1,207
Disposals and re-classifications	497	620
Acquisition cost at 31 Dec	93,403	92,211
Accumulated depreciation at 1 Jan	-77,749	-75,766
Depreciation and write-downs during the period	-2,011	-1,983
Accumulated depreciation at 31 Dec	-79,761	-77,749
Book value at 31 Dec	13,643	14,462

EUR thousand	2025	2024
Machinery and equipment, leases		
Acquisition cost at 1 Jan	9,635	8,528
Additions	1,276	1,106
Disposals and re-classifications	-14	1
Acquisition cost at 31 Dec	10,897	9,635
Accumulated depreciation at 1 Jan	-7,047	-6,368
Depreciation during the period	-939	-679
Accumulated depreciation at 31 Dec	-7,986	-7,047
Book value at 31 Dec	2,911	2,588

EUR thousand	2025	2024
Other tangible assets		
Acquisition cost at 1 Jan	573	587
Additions	0	7
Disposals and re-classifications	0	-21
Acquisition cost at 31 Dec	573	573
Accumulated depreciation at 1 Jan	-102	-96
Depreciation during the period	-7	-6
Accumulated depreciation at 31 Dec	-109	-102
Book value at 31 Dec	464	471

EUR thousand	2025	2024
Advance payments and fixed assets under construction		
Acquisition cost at 1 Jan	1,019	590
Additions	1,704	1,324
Disposals and re-classifications	-615	-895
Book value at 31 Dec	2,108	1,019
TOTAL TANGIBLE ASSETS	32,295	32,973

Re-classifications within machinery and equipment include a net effect of EUR -568 thousand (EUR -345 thousand) regarding a financing arrangement of particular machinery of Componenta Manufacturing Oy. In addition, the net effect included in long-term liabilities is EUR -568 thousand (EUR -345 thousand). The arrangement expanded during 2025 to include another machine. The acquisition cost of the machinery has been adjusted by the discounted effect regarding the payments of the loan. Interest used is 4,8% and loan term for the first arrangement is 11 years and 10 years for the second arrangement.

Capital expenditure of tangible assets during the financial period totaled EUR 3.8 million (EUR 6.7 million). Investments for the 2024 financial period include the businesses acquired in Kalajoki and Sepänkylä.

Changes in right-of-use assets

EUR thousand	2025	2024
Carrying amount, Jan 1	9,228	10,063
Additions	1,276	1,165
Disposals and re-classifications	644	221
Depreciation	-2,450	-2,222
Carrying amount, Dec 31	8,698	9,228

Componenta's most material right-of-use assets capitalized consist of production machinery, production and office premises. Some of these leases contain renewal and extension options that are considered in the lease term if it is reasonably certain to exercise the option. The leases for production and office premises are mainly leases valid until further notice. The Group has estimated that its leases valid until further notice will run for an average duration of 6 years. The estimate is based on previous experience on the duration of similar leases and on the Group strategy.

Group as lessor

The Group has leased out a few business facilities to a third parties, which annual revenue is immaterial from the Group's point of view. The Group treats these leases as operational leases. The gains and risks that are essentially associated with the leased facilities do not grant the lessees.

Lease receivables scheduled for leases

EUR thousand	Dec 31, 2025	Dec 31, 2024
Not later than one year	290	335
Later than one year but not later than five years	1,160	1,340
Total	1,450	1,675

Accounting principles

Property, plant and equipment is recorded on the balance sheet at original acquisition cost less planned depreciation and write-downs. The acquisition cost includes all costs directly incurred by the purchase of the asset. The received tangible assets from a new acquired company are recognised at fair value.

Since 2023, Componenta has used the acquisition cost model permitted by the IAS 16 standard for land, buildings and structures, where properties and land are recorded in the balance sheet at the initial acquisition cost, less depreciation and depreciation according to the plan. The previously used revaluation model has been abandoned because the acquisition cost model is estimated to provide more reliable and relevant information about the effects of transactions, other events or circumstances on the entity's financial position, financial result and cash flows. The company only owns production plants that are in its own use and therefore the acquisition cost model is a more conventional way of valuing fixed assets on the balance sheet in a group engaged in industrial manufacturing activities.

Maintenance and repair costs are usually recognised in the income statement as an expense as incurred. Major refurbishment costs are capitalised and depreciated over their estimated useful life if these costs are likely to increase the future economic benefits embodied in the specific asset to which they relate. Spare parts for production machinery, stand-by equipment and servicing equipment are presented as tangible assets when they comply with the definition of property, plant and equipment. Otherwise these assets are classified as inventory. As a rule, the depreciation period after installation is 3 years.

"Planned depreciation, except for production machinery and equipment, is calculated on a straight-line basis on the original acquisition cost, based on the estimated useful economic life. The Group uses the units-of-production depreciation method for production machinery and equipment, in which the amount of depreciation is based on the actual output of production machinery and equipment. The units-of-production method gives a more precise picture of the actual economic wear on production machinery and equipment than the straight-line method, especially when capacity utilisation rates change quickly. Estimated useful economic lives by asset group are as follows:

buildings and constructions	25–40 years
computing equipment	3–5 years
other machinery and equipment	5–25 years
other tangible assets	3–10 years.

Impairment of assets and reversal of impairments

The carrying amounts of the Group's assets are reviewed on each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised for the amount by which the balance sheet value of the asset exceeds the recoverable amount for the asset. The recoverable amount of an asset is the greater of its net selling price and value in use. As a rule, value in use is based on the estimated discounted future net cash flows obtainable through the asset. The assets are tested for impairment either by using future cash flows or sales prices of the assets.

Also as part of the assessment of impacts regarding Russian war of aggression and the intensified geopolitical situation, management has assessed if there are any indications of impairment on the carrying amounts of Group's assets and estimated the recoverable amounts of these assets and assumed that there are no indications and that there is no need for impairment of the carrying amounts of Group's assets. These estimates and assumptions involve risks and uncertainty, and therefore it is possible that as conditions change, these forecasts will change, which may affect the assets recoverable amounts.

According to the Group's accounting policies, the carrying amounts of tangible and intangible assets are re-examined for potential impairment whenever circumstances indicate a potential impairment. Componenta has tested the tangible and intangible assets for impairment by comparing the carrying amount of an asset and its recoverable amount. Measuring the recoverable amount of the tangible and intangible assets, the management is required to make estimates and assumptions about the tangible and intangible asset groups' future sales cash flows, production costs, discount rates and future capital expenditure required to maintain the assets in their current condition. These estimates and assumptions involve risks and uncertainty, and therefore it is possible that as conditions change, these forecasts change, which may affect the assets' recoverable amount.

At the end of each reporting period, Componenta assesses whether there is any indication that the impairment loss recorded for the asset - other than goodwill - in previous periods may no longer exist or that it may have decreased. If any indication exists, Componenta estimates the recoverable amount of that asset. When evaluating indications of a decrease in impairment losses, Componenta evaluates external and internal sources of information. If there has been a change in the estimates that have been used to determine the recoverable

amount of the asset when recording the impairment loss, the reversal of the impairment loss is recorded with effect on profit. However, the increased book value due to the reversal of the impairment loss will never exceed the book value that the asset would have had without the impairment loss entry made at the time. Possible impairment losses on goodwill are never reversed.

Right-of-use assets

Componenta adopted the new IFRS 16 standard as of 1 January 2019. According to the new standard, an asset (right-of-use asset) and a financial liability regarding rental payments are recognized on the balance sheet (see note 22). At inception of a contract, Componenta assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract entitles the right to control the use of an identified asset for a period of time in exchange for consideration. The right-of-use assets of the lease agreement are capitalized on the commencement date of the lease. The right-of-use assets are measured at cost, which comprises the initial amount of the lease liability adjusted for lease payments made at or before the commencement date. The right-of-use assets are subsequently depreciated using the straight line method from the commencement date, either according the end of the lease term or the end of the useful life of the right-of-use asset, based on which one is earlier. In addition, the right-of-use assets are adjusted for certain remeasurements of the lease liability. Right-of-use assets are tested for impairment in accordance with IAS 36.

Componenta has decided to utilize the practical expedient permitted by the standard and does not apply the standard on leases of low value assets, but instead recognizing the rents as an expense over the lease term. Leases of low value assets mainly include IT and office equipment. Additionally the Group recognizes leases that have a lease term of 12 months or less as leases of low value assets and apply a single discount rate to a portfolio of leases with reasonably similar characteristics.

13 Inventories

EUR thousand	Dec 31, 2025	Dec 31, 2024
Raw materials and consumables	5,677	4,454
Work in progress	4,735	3,984
Finished products and goods	3,133	2,468
Other inventories	3,149	3,023
Advance payments	60	66
Total inventories	16,754	13,994

Other inventories include mainly patterns, fixtures, tools and spare parts.

Accounting principles

Inventories are stated at the lower of acquisition cost and net realisable value. The acquisition cost is based on the moving average price principle. The acquisition cost of manufactured products and work in progress includes the cost of raw materials, direct labour costs, other direct costs as well as a proportion of variable and fixed production overheads. Also, those spare-parts which are not recorded, by definition, under property, plant and equipment, are recorded under inventories. The management has made estimates and assumptions in determining the valuation of inventories.

The net realisable value of inventory is assessed on each reporting date. Net realisable value refers to the estimated selling price in the ordinary course of business less variable selling expenses. Determination of the net realisable value includes the management's estimates on the selling price of inventories.

14 Accounts receivables

EUR thousand	Dec 31, 2025	Dec 31, 2024
Accounts receivables	2,280	1,707
Total	2,280	1,707

Changes in contract assets are specified in note 1.

Accounts receivables by currency

%	Dec 31, 2025	Dec 31, 2024
EUR	100	100
Total	100	100

Aging of accounts receivables

EUR thousand	Dec 31, 2025		Dec 31, 2024	
	Accounts receivables	Loss allowance	Accounts receivables	Loss allowance
Not due	1,816		1,136	
Overdue				
less than 1 month	359		476	
1-3 months	40		87	
3-6 months	-9		7	
more than 6 months	100	100	130	130
Total	2,307	100	1,836	130

Credit risk

Componenta's credit risk is related to receivables that are trade receivables from delivered products. Group companies are primarily responsible for the risks related to customer receivables. The Group Treasury sets guidelines and monitors credit risk management and evaluates the creditworthiness and ability of customers to fulfill their payment obligations, and follows the changes in customers' credit information. The Group reduces its credit risk exposure by selling its trade receivables to financing companies without recourse. Sold

trade receivables at the end of the financial period was EUR 13.1 million (EUR 13.0 million). The collection of customer receivables is carried out in accordance with the Group's debt collection policy. Componenta applies the expected credit loss model of the IFRS 9 standard when evaluating uncertain receivables. The credit loss provision for trade receivables is estimated on the basis of the quality and aging of the receivables by adjusting the customer receivables based on the customer's previous 12-month payment behaviour to the receivable open at the time of the financial statements. The effect of the IFRS 9 standard at Componenta is evident in the value adjustment of the estimated uncertain receivables formed by the application of the expected credit loss model.

Many customers are financially sound and solid companies, but in individual cases and with new unknown customers credit rating companies' reports on payment behaviour and solvency are used to support the credit decisions.

Credit losses and the provision for credit losses during the reporting period totalled EUR -0.0 million (EUR -0.1 million). Componenta Castings Ltd booked credit losses of EUR 0.0 million (EUR 0.1 million) related to doubtful receivable over one year old which consist of old customer reclamations. The Group's credit loss risk was EUR 2.6 million (EUR 2.1 million). The risk has increased due to increased sales volumes.

Accounting principles

Accounts receivables are receivables that result from selling goods or delivering services to customers in the ordinary course of business. Other receivables are contract assets, other accrued income and financial assets with fixed or determinable payments that are not quoted in an active market. Accounts receivables and other receivables are classified as current assets if customer payment is expected to be received within one year. Otherwise, they are presented as non-current assets. The expected credit losses are assessed and entered in accordance with the accounts receivable age analysis on the basis of the classification. The history information and knowledge of the customers' payment behaviour are also taken into account. Changes in impairment loss for doubtful accounts receivable are recognized as expenses in the consolidated statement of income.

Componenta mainly does not receive advance payments. The order book includes the confirmed customer orders for the following two months.

15 Other short-term receivables and accrued income

EUR thousand	Dec 31, 2025	Dec 31, 2024
Loan receivables	0	3
Prepayments and accrued income	688	634
Other receivables	308	247
Total	996	885

Prepayments and accrued income include mainly prepaid accrued expenses.

Prepayments and other accrued income

EUR thousand	Dec 31, 2025	Dec 31, 2024
Energy tax	31	30
Personnel	192	155
Insurance	25	60
Other accrued income	440	389
Total	688	634

16 Deferred tax assets and liabilities

Componenta recognized a deferred tax asset of approximately EUR 5.7 million in the financial statements for the financial year 2025 related to confirmed tax losses and other temporary differences. The recognition is presented on the income statement under income taxes and has a non-recurring positive impact on the result for the financial year. The recognition has no impact on adjusted EBITDA or cash flow, but it improves the Group's reported result and thus affects earnings per share, the equity ratio, net gearing, and the return on equity and return on invested capital. The recognition is based on the requirements of IFRS and the company's assessment of future taxable profits. Of the deferred tax asset recognised in respect of confirmed tax losses, tax losses amounting to EUR 12.9 million will expire in 2026, EUR 7.0 million in 2028, EUR 0.3 million in 2029, and EUR 2.5 million in 2034.

Changes in deferred taxes during the financial year 2025

EUR thousand	Jan 1, 2025	Recognized in income statement	Recognized in equity	Dec 31, 2025
Deferred tax assets				
Unused tax losses	534	4,568		5,102
Other temporary differences*		1,142		1,142
Total	534	5,710		6,244
Offset against deferred tax liabilities	-534	-37		-571
Total	0	5,673		5,673

* Other temporary differences mainly consist of deferred depreciations and other temporary differences

EUR thousand	Jan 1, 2025	Recognized in income statement	Recognized in equity	Dec 31, 2025
Deferred tax liabilities				
Measurement of tangible assets at fair value in a business combination	144	-24		120
Accelerated depreciation	55			55
Revaluation of buildings and land areas	109			109
Finance leases	-178	1		-177
Other differences*	404	60		464
Total	534	37		571
Offset against deferred tax assets	-534	-37		-571
Total	0	0		0

Changes in deferred taxes during the financial year 2024

EUR thousand	Jan 1, 2024	Recognized in income statement	Recognized in equity	Dec 31, 2024
Deferred tax assets				
Other differences*	2,328	-1,794		534
Total	2,328	-1,794		534
Offset against deferred tax liabilities	-2,328	1,794		-534
Total	0	0		0

EUR thousand	Jan 1, 2024	Recognized in income statement	Recognized in equity	Dec 31, 2024
Deferred tax liabilities				
Measurement of tangible assets at fair value in a business combination	228	-84		144
Accelerated depreciation	55			55
Revaluation of buildings and land areas	109			109
Finance leases	-154	-24		-178
Other differences*	2,090	-1,686		404
Total	2,328	-1,794		534
Offset against deferred tax assets	-2,328	1,794		-534
Total	0	0		0

Deferred tax assets amounted to EUR 5.7 million after offsetting (EUR 0.0 million). The amount of deferred tax liabilities before offsetting was EUR 0.6 million (EUR 0.5 million).

* Other differences comprise temporary differences arising from differences in tax bases and carrying amounts.

Unrecognized deferred tax assets

EUR	Tax loss carryforwards	Deferred tax	Expiration
Tax loss 2015	6,001,246.17	1,200,249.23	2025
Tax loss 2016	12,043,356.91	2,408,671.38	2026
Tax loss 2018	410,235.30	82,047.06	2028
Tax loss 2019	138,879.39	27,775.88	2029
Total	18,593,717.77	3,718,743.55	

EUR	Other temporary differences*	Deferred tax
Unused tax depreciations	33,704,343.27	6,740,868.65
Interest carryforwards	4,065,674.42	813,134.88
Total	37,770,017.69	7,554,003.53

* Unused tax depreciation and interest carryforwards have no expiry date

Accounting principles

Deferred tax assets for confirmed losses or for losses for the financial period have only been recognised to the extent to which it is probable that future profits will be generated that can be offset with the temporary differences. If a Group company has in the recent past made a loss, a deferred tax asset is only recorded to the extent that the company has sufficient taxable temporary differences or some other convincing proof of its ability to make use of the tax loss. Deferred tax assets are recognised only if it is considered likely that they are recoverable, which will depend on the existence of sufficient future taxable income. Assumptions of future taxable income are based on the management's estimates of future cash flows. These estimates of future cash flows are, in turn, dependent on the management's estimates, inter alia, of the future volume of sales, operating expenses and financing costs. The company's ability to accumulate taxable income also depends on general economic, financial, competitive and regulatory factors that are not under its own control. Estimates and assumptions involve risks and uncertainties, and thus it is possible that expectations change as circumstances change. This may affect the amount of deferred tax assets and liabilities on the balance sheet and the amount of temporary differences.

A deferred tax liability is recognised for the retained earnings of subsidiaries only if it can be considered that the tax payment will take place in the foreseeable future. Deferred tax liabilities have been calculated by using effective tax rates.

17 Share capital, share premium reserve and other reserves

	Number of shares, (1,000)	Share capital, EUR thousand	Unrestricted equity reserve, EUR thousand	Other reserves, EUR thousand
Jan 1, 2025	9,713	1,000	17,010	2,507
Sale of shares			-38	
Option-based compensation	131		395	
Dec 31, 2025	9,843	1,000	17,368	2,507

	Number of shares, (1,000)	Share capital, EUR thousand	Unrestricted equity reserve, EUR thousand	Other reserves, EUR thousand
Jan 1, 2024	9,713	1,000	17,010	2,507
Dec 31, 2024	9,713	1,000	17,010	2,507

Componenta transferred the shares of Pietarsaaren Vanha Valimo to the City of Pietarsaari through a share trade in August 2025. EUR 1 thousand was recorded from the share trade of which EUR -38 thousand was recorded as a reduction in the unrestricted equity reserve and EUR 39 thousand was recorded in retained earnings. Other reserves include the conversion option component of the convertible capital notes EUR 2.5 million (EUR 2.5 million).

18 Capital management

Componenta Group's objective for capital management is to ensure the Group's viability to operate in all circumstances. The sector in which Group operates is by nature relatively capital intensive and thus requires active measures to optimize the capital structure.

The Board of Directors and Corporate Executive Team regularly monitor the capital structure of the Group. The equity ratio improved from previous year and stood at 46.5% (41.3%). The improvement was mainly due to positive development in earnings and the deferred tax assets recorded in the accounting period. The net gearing decreased from previous year and stood at 6.4% (21.2%). The improvement in the net gearing ratio was mainly influenced by stronger liquidity at the end of the year compared to previous year.

The key indicators for capital structure

%	Dec 31, 2025	Dec 31, 2024
Equity ratio	46.5	41.3
Net gearing	6.4	21.2

19 Share-based payment

Share-based incentive scheme

Componenta Corporation has one long-term share-based incentive scheme: a Stock Option Plan.

Stock options encourage key personnel to work long-term in the company in order to increase shareholder value. The goal of stock options is to bind key personnel to the company. The option rights are based on the key persons' valid employment or business relationships, and if the key person's employment ends before the subscription period for the shares, the person loses his or hers option rights immediately. The target group of the option program includes a maximum of 20 key personnel, including members of the group's Corporate Executive Team.

In the fiscal year 2025, a total of 133,326 option rights 2023C were allocated to personnel. The allocation was based on the decision of Componenta Corporation's board of directors in 2023 regarding the 2023 option program aimed at key employees, based on the authorization given by the company's annual general meeting on April 13, 2023.

At the end of the fiscal year 2025, Componenta had two previously concluded option programs in addition to the above-mentioned option program 2023C: 2023B and 2023A. In addition, the option program 2018C ended in the fiscal year 2025.

During the financial period, a total of 65,362 stock options 2018C were used to subscribe in total of 130,724 Componenta shares.

During the financial period, the company regained possession of 4,168 option rights 2023A, 4,168 option rights 2023B and 3,703 option rights 2023C.

Stock Option Plans valid during the financial period

	2018C	2023A	2023B	2023C
Subscription price, EUR	3.03*	3.00**	2.35***	3.97****
Duration (years)	4.4	4.9	4.9	5.0
Expected volatility, %	43.1	48.9	46.9	48.1
Risk-free interest rate, %	0.00	2.77	2.89	2.12
Fair value of option at the date of issue, EUR	2.79	1.38	1.05	1.58
Number of plan participants	16	15	14	14
Option rights granted to personnel based on option programs	65,362	129,180	129,158	129,623
Option rights held by the company	11,100	4,168	4,168	3,703
The number of shares that one option right entitles to subscribe	2	1	1	1
Share subscription period	Dec 1, 2023– Nov 30, 2025	Jun 1, 2026– May 31, 2028	Jun 1, 2027– May 31, 2029	Jun 1, 2028– May 31, 2030

Possible dividends are taken into account in the calculations.

* Trade-weighted average share price on Nasdaq Helsinki Ltd 12 October–6 November 2020

** Trade-weighted average share price on Nasdaq Helsinki Ltd 21 April–22 May 2023

*** Trade-weighted average share price on Nasdaq Helsinki Ltd 22 April–21 May 2024

**** Trade-weighted average share price on Nasdaq Helsinki Ltd 17 April–19 May 2025

Option rights 2018C have expired on 30 November 2025.

Share-based payments

Share-based payments recognized as an expense

EUR thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
To be paid in shares	159	77
Total	159	77

Accounting principles

The fair value of granted options from option programs has been determined at the grant date and will be recognised as an expense over the vesting period. The fair value is calculated by using the Black-Scholes option price model. At each consolidated statement of financial position date, the Group revises its estimates of the number of options that are expected to become exercisable and recognise the impact of the revision of original estimates as an expense in the statement of income. When options are exercised, the impacts of changes in the share capital which exceed the accounting par value of the shares are included in the paid-up unrestricted equity reserve.

20 Pension obligations and other benefit plans

Pension obligations

Most of the Group's pension plans are defined contribution plans.

Other benefit plans

The Group operates one defined benefit plan, which provides a reward for years of service. This plan applies to all companies within the Group. The net defined benefit obligation recognised in the balance sheet at year-end 2025 was EUR 97.4 thousand (EUR 118.5 thousand). The defined benefit plan is unfunded and therefore no plan assets are held. There were no actuarial gains or losses recognised in 2025 or 2024. The principal actuarial assumptions used in measuring the defined benefit obligation were a discount rate of 3.7% and an average future salary increase of 2.5%. The weighted average duration of the defined benefit obligation is estimated at 7.3 years.

Sensitivity analysis

Effect of a change in assumption used	Change in assumption	Defined Benefit Obligation	
		Increase	Decrease
Discount rate	0.5%	-3.4%	3.6%
Future salary increase	0.5%	3.6%	-3.5%

21 Provisions

Current

EUR thousand	Reorganisation provisions	Environmental provisions	Other provisions*	Total
Jan 1, 2025	0	0	358	358
Additions to provisions	-	-	64	64
Dec 31, 2025	0	0	422	422

EUR thousand	Reorganisation provisions	Environmental provisions	Other provisions*	Total
Jan 1, 2024	0	0	334	334
Additions to provisions	-	-	24	24
Dec 31, 2024	0	0	358	358

EUR thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Change in provisions recognised as operating expenses in income statement, increase of expense (-), decrease of expense (+)	-64	-24

The Group management is not aware of any significant lawsuits or claims against the Group at the end of the reporting period that would cause recognition of provisions.

* Other provisions mainly consist of the provision for the restoration of business premises.

Accounting principles

A provision is recognised on the balance sheet when the Group has a present legal or constructive obligation as a result of a past event, it is probable that the obligation will have to be settled, and the amount of the obligation can be reliably estimated. If it is possible to obtain compensation for some of the obligation from a third party, the compensation is recognised as a separate asset item, but only when it is, in practice, certain that the compensation will be obtained.

A provision for restructuring is recognised when the Group has drawn up a detailed restructuring plan and restructuring has either commenced or the plan has been announced publicly.

22 Financial risks and instruments

The target of management of financial risks related to business operations of Componenta Group is to hedge the profit and the balance sheet of the Group. In the long-term the Group is always exposed to economic risks. Therefore, the amount of financial risks is aimed to be limited to acceptable level by using financial instruments commonly used in the financial markets. The administration of the financial risks is centralized to Group Treasury.

Values of financial assets and liabilities

Dec 31, 2025, EUR thousand	Financial assets and liabilities measured at fair value through profit and loss	Financial assets and liabilities measured at amortised cost	Financial assets and liabilities measured at fair value through other comprehensive income	Lease liabilities	Total
Non-current assets					
Other receivables		90			90
Current assets					
Cash and cash equivalents		13,250			13,250
Accounts receivables		2,280			2,280
Total financial assets		15,621			15,621
Non-current liabilities					
Loans from financial institutions		4,089			4,089
Lease liabilities				7,050	7,050
Trade payables and advances received		98			98
Current liabilities					
Loans from financial institutions		1,792			1,792
Lease liabilities				2,503	2,503
Other loans		2			2
Trade payables and advances received		12,364			12,364
Total financial liabilities		18,345		9,553	27,898

Dec 31, 2024, EUR thousand	Financial assets and liabilities measured at fair value through profit and loss	Financial assets and liabilities measured at amortised cost	Financial assets and liabilities measured at fair value through other comprehensive income	Lease liabilities	Total
Non-current assets					
Other receivables		90			90
Current assets					
Cash and cash equivalents		8,703			8,703
Accounts receivables		1,707			1,707
Total financial assets		10,500			10,500
Non-current liabilities					
Loans from financial institutions		2,874			2,874
Lease liabilities				7,821	7,821
Other loans		2			2
Trade payables and advances received		119			119
Current liabilities					
Loans from financial institutions		1,189			1,189
Lease liabilities				2,285	2,285
Other loans		3			3
Trade payables and advances received		10,613			10,613
Total financial liabilities		14,801		10,106	24,907

The fair values of financial assets and liabilities are materially similar to their carrying amounts.

Financing and liquidity risks

The financing of the Group business operations is based on business income financing, committed and drawn loans from financial institutions, revolving credit facilities which are valid until September 2027, and factoring financing of trade receivables. Revolving credit facility agreements must be renewed before expiring. Factoring financing arrangements are in force indefinitely. Revolving credit facilities and factoring financing agreements contain terms on the basis of which they can also be terminated during the agreement period. In the Group's view, these terms are normal and are not likely to be breached. The termination of factoring arrangements or revolving credit facilities or non-renewal of revolving credit facilities could create uncertainties and risks to Componenta's liquidity, but the uncertainties and risks are mitigable. The Group's good level of liquidity at the end of 2025 is an essential factor in managing liquidity risks. The company has analyzed cash flow forecasts for the 12-month period after the financial statement date. In addition to income financing, the most important assumptions in the forecasts relate to the working capital loan agreed with LocalTapiola and Elo, the continuity of factoring financing, and the level of use of revolving credit facilities and the convertible debenture arrangement with MPL. Componenta estimates that the Group's liquidity will be sufficient for the next 12 months.

At the end of the financial period, Componenta's cash and cash equivalents totalled EUR 13.3 million (8.7 million). Additionally at the end of the financial period, the Group had EUR 5.0 million (4.0 million) of undrawn committed credit facilities.

The draw-down period of the loan available under the convertible debenture arrangement agreed with MPL in 2024 has been amended so that the draw-down period is valid from 1 July 2025 to 31 December 2027. At the end of the financial period, the loan has not been drawn down.

On 16 April 2025, Componenta signed an agreement with Avida Finans Ab, filial i Finland ("Avida") to increase the current revolving credit facility of EUR 4 million by EUR 1 million to a total of EUR 5 million. At the same time, the validity period of the revolving credit facility in question was extended by two years, i.e. until September 2027. In addition, Componenta agreed on a new capex loan totalling EUR 2 million with Avida. From the moment of signing, the loan draw-down period is the first 12 months, and the repayment period is the following 36 months after that. At the end of the financial period, the loan has not been drawn down.

On 11 November 2025, Componenta agreed on a working capital loan totalling EUR 3 million with LocalTapiola Group and Elo Mutual Pension Insurance Company. The draw down was made during the last quarter of 2025. The loan period is five years.

Installments and interest payments on financial liabilities 2025

EUR thousand	2026	2027	2028	2029	2030	2031+ Yhteensä	
Loans from financial institutions	-1,792	-1,789	-1,000	-700	-600	-	-5,881
Lease liabilities *	-2,514	-2,123	-1,892	-1,784	-1,159	-81	-9,553
Trade payables	-12,364	-98	-	-	-	-	-12,462
Interest expenses on loans	-714	-495	-310	-171	-61	0	-1,753
Other debts **	-2	-	-	-	-	-	-2
Total	-17,387	-4,504	-3,203	-2,655	-1,821	-81	-29,651

Installments and interest payments on financial liabilities 2024

EUR thousand	2025	2026	2027	2028	2029	2030 + Yhteensä	
Loans from financial institutions	-1,189	-1,174	-1,200	-400	-100	-	-4,064
Lease liabilities *	-2,304	-2,047	-1,660	-1,478	-1,456	-1,162	-10,106
Trade payables	-10,613	-119	-	-	-	-	-10,732
Interest expenses on loans	-729	-533	-346	-204	-109	-40	-1,962
Other debts **	-3	-2	-	-	-	-	-5
Total	-14,839	-3,875	-3,207	-2,082	-1,665	-1,202	-26,869

* For leases, repayments of the lease liability and interest expenses are used as a sufficient approximation of actual rents paid. Only changes in interest rates cause a small difference in the actual cash flow. The interest to be paid has been calculated with prevailing nominal interest rates. The actual interest payments on variable interest contracts will, therefore, probably differ slightly from the figures presented in the table.

** Other debts are hire purchase agreements.

The figures have not been discounted to correspond to their present values. The figures are valid only on the closing date and the amount of interest on floating rate contracts may vary from actual cash flows. The repayment table for financial liabilities is not meant to portray the Group's expected total cash flow.

Interest-bearing financial liabilities

EUR thousand	Dec 31, 2025	Dec 31, 2024
Non-current interest-bearing financial liabilities		
Loans from financial institutions	4,089	2,874
Lease liabilities	7,050	7,821
Other debts *	0	2
Total	11,138	10,697
Current interest-bearing financial liabilities		
Loans from financial institutions	1,792	1,189
Finance lease liabilities	2,503	2,285
Other debts *	2	3
Total	4,298	3,478
Total interest-bearing liabilities	15,436	14,175

* Other debts are hire purchase agreements.

Currency breakdown of interest-bearing financial liabilities

%		2025	2024
Non-current	EUR	100.0	100.0
Total		100.0	100.0
Current	EUR	100.0	100.0
Total		100.0	100.0

Cash flows are settled in the nominal currency of each liability agreement.

Cash flows are settled in the nominal currency of each liability agreement

%	2025 Nominal interest rates	2025 Effective interest rates	2024 Nominal interest rates	2024 Effective interest rates
Loans from financial institutions	5.4-8.1	5.6-8.6	7.1-8.6	7.3-9.0
Lease liabilities	2.5-7.0	2.5-7.0	2.5-11.6	2.5-11.6
Other debts *	8.0-8.0	8.0-8.0	8.0-8.0	8.0-8.0

* Other debts are hire purchase agreements.

Foreign exchange risk

The Group's foreign exchange risk is divided into transaction risk, which arises from income and expenses denominated in foreign currencies, and translation risk, which arises from equity investments and related profit or loss denominated in foreign currencies. The transaction position is calculated from the foreign currency denominated trade receivables and trade payables in the balance sheet and initial exposures derived from the highly probable forecasted foreign currency cash flows. The highly probable period is defined normally within 1-6 months but the highly probable period can be extended up to 12 months. These form the part of the transaction position in which changes affect 'Operating result'. The other part of transaction exposure includes items where the impact of changes in exchange rates are recorded in the income statement in 'Financial income and expenses' such as foreign currency cash in hand and at bank and the Group's internal and external foreign currency loans and loan receivables.

The translation position is determined from the shareholders' equity and retained earnings of those foreign subsidiary and associated companies of the Group whose business currency is not the euro. At the end of the financial period, the Group does not have the translation risk as the business currency of all Group companies is euro.

To hedge against changes in exchange rates, the Group uses foreign currency loans and deposits and other natural hedging relationships. In addition, common derivative instruments can be used such as foreign currency forward contracts and options, for which pricing on the market is reliable. Foreign currency derivatives mature in less than one year.

At the end of the reporting period, the Group does not have open currency position.

Interest rate risk

The interest rate risk to which the cash flow is exposed arises mainly from the Group's loan portfolio and leases. The interest rate risk arises as changes in market interest rates and in interest rate margins affect financial expenses and income. The interest rate risk is managed by spreading the loan portfolio between fixed and floating interest rate loans and investments. In addition, interest rate derivatives can be used.

Income statement - financial expenses

EUR thousand	Dec 31, 2025 for 2026 Sensitivity interest rate curve +100bp	Dec 31, 2024 for 2025 Sensitivity interest rate curve +100bp
Interest-bearing financial liabilities	-36.2	-25.2

The sensitivity analysis estimates the parallel rise in the interest rate curve at 1.0 percentage points. A positive change indicates a decrease and a negative change an increase in interest expenses.

The assumption in the calculation is that loans that mature are refinanced with comparable instruments. It is also assumed that no repayments are made, thus the calculations only take into account the interest rate renewal risk regarding interest-bearing loans and their nominal interest rates. Leasing agreements are not included in the calculation. As the interest rate risk on the asset side of the balance sheet is not significant it has not been included to the interest rate risk sensitivity analysis.

Commodity risk

Group's commodity risk arises mainly from the price risk of electricity and raw materials. The Group procures electricity at market price. The electricity procurement agreement enables fixed price for electricity for a maximum period of 24 months. The management regularly estimates the desired amount and length of price-fixings in line with the Group's electricity price risk management policy. Currently around 30-50% of the purchased electricity price is fixed for a period of approximately 12-15 months. The amount of price-fixings is based on consumption estimates that are monitored on a monthly basis in order to reduce the price risk.

Price-fixings are always carried out as physical delivery of electricity, and as the procured electricity is used withing the Group's own operations, the price-fixings are not treated as financial instruments. The Group does not use separate derivatives to protect electricity prices.

For the Group's business operations it is imperative that it can source certain raw materials, such as recycled metal, pig iron, structural steel and aluminium at competitive prices. The cost risk associated with raw materials is primarily managed by pricing agreements, with which the sales prices of products are adjusted according to the prices of raw materials. The Group also has several supplier options for raw materials as a means of managing the availability risk of raw materials.

Accounting principles

The Group's financial assets are initially classified in the following categories: assets measured at amortised cost, at fair value through profit and loss or at fair value through other comprehensive income. When assessing the expected impairment for financial assets measured at amortised cost, the expected credit losses are measured and recognised based on aging classification. Financial liabilities are classified in the following categories: financial liabilities at fair value through profit and loss, lease liabilities and financial liabilities at amortised cost.

Componenta has also assessed the impact of the situation in Ukraine as well as the tightened geopolitical situation on the most significant financial risks. From Componenta's point of view, the greatest impact has been on the funding and liquidity risk.

Loans are initially recognised at fair value and valued thereafter at amortised cost using the effective interest rate method. Substantial transaction costs are taken into account when calculating the acquisition cost.

Cash and cash equivalents include cash in hand and cash in bank accounts as well as short-term bank deposits.

The Group does not have derivative financial instruments on which hedge accounting would be applied.

23 Other non-interest bearing liabilities and accruals

Non-current non-interest bearing liabilities

EUR thousand	Dec 31, 2025	Dec 31, 2024
Other liabilities	1,632	946
Total	1,632	946

Non-current non-interest bearing other liabilities mainly include liabilities related to financing arrangements for certain equipment purchases by Componenta Manufacturing Oy.

Current non-interest bearing liabilities

EUR thousand	Dec 31, 2025	Dec 31, 2024
Trade payable	11,646	10,503
Accruals	8,406	7,315
VAT liabilities	1,792	1,497
Other liabilities	2,475	2,773
Total	24,319	22,088

Current non-interest bearing other liabilities consist mainly withholding tax liabilities related to salaries of personnel.

Accrued expenses and deferred income

EUR thousand	Dec 31, 2025	Dec 31, 2024
Personnel expenses	6,645	6,440
Other accruals	1,761	875
Total	8,406	7,315

24 Reconciliation of financial liabilities to cash flow statement

EUR thousand	Long-term interest-bearing liabilities	Short-term interest-bearing liabilities	Total	Unrestricted equity reserve (SVOP)
Jan 1, 2025	10,697	3,478	14,175	17,010
Drawdowns*	3,000	6,000	9,000	
Repayments on interest bearing debt		-7,200	-7,200	
Repayments on leasing debt		-2,491	-2,491	
Directed share issue (share subscriptions)				395
Other changes:				
Change in liabilities which does not include cash flow:	-2,558	4,511	1,953	-38
Dec 31, 2025	11,138	4,298	15,437	17,368

* In November 2025, Componenta agreed on a new working capital loan of three (3.0) million euros with LocalTapiola and Elo Mutual Pension Insurance Company. The loan was fully drawn down in December 2025. The loan term is five years. Other loan conditions are usual. Componenta agreed on the previous financing of two (2.0) million euros with LocalTapiola and Elo Mutual Pension Insurance Company in April 2024. The loan was fully drawn down in April 2024, and at the end of the financial period, EUR 1.3 million (EUR 1.7 million) remained on the loan. The loan term is five years. Other loan conditions are usual. From the loan agreement signed in December 2022 with LocalTapiola and Elo Mutual Pension Insurance Company, EUR 1.6 million (EUR 2.4 million) remained on the loan at the end of the financial period. In total, Componenta repaid working capital loans to Elo and LähiTapiola by EUR 1.2 million (EUR 1.1 million) in 2025. Componenta has factoring and revolving credit limit agreements with Avida Finans Ab, filial i Finland, signed in 2023. In connection with the renewal of the credit limit agreement in April 2025, the company agreed to increase the limit from EUR 4.0 million to EUR 5.0 million, and simultaneously agreed on a new investment loan limit in the amount of EUR 2.0 million. The EUR 5.0 million limit of the revolving credit limit agreement was fully available at the end of the financial year 2025. A total of EUR 6.0 million was drawn from the revolving credit limit agreements during 2025 and the same amount was repaid during the financial year 2025. The drawdown period of the investment loan agreement is valid until April 2026. The loan has not been drawn by the end of the financial year.

EUR thousand	Long-term interest-bearing liabilities	Short-term interest-bearing liabilities	Total	Unrestricted equity reserve (SVOP)
Jan 1, 2024	11,294	3,080	14,374	17,010
Drawdowns*	2,000	4,000	6,000	
Repayments on interest bearing debt	-1,450	-4,000	-5,450	
Repayments on leasing debt		-2,090	-2,090	
Directed share issue				-
Other changes:				-
Change in liabilities which does not include cash flow:	-1,147	2,489	1,341	
Dec 31, 2024	10,697	3,478	14,175	17,010

* In April 2024, Componenta agreed on a new working capital loan of two (2) million euros with LähiTapiola and Elo Mutual Pension Insurance Company. The loan was drawn down in full in April 2024, and at the end of the financial year, EUR 1.7 million remained on the loan. The term of the loan is five years. Other loan conditions are usual. Componenta agreed on the previous working capital loan with LähiTapiola and Elo Mutual Pension Insurance Company in December 2022. At the end of the financial year, EUR 2.4 million remained on this loan. In total, Componenta repaid working capital loans to Elo and LähiTapiola by EUR 1.1 million (EUR 0.8 million) in 2024. Componenta has factoring and revolving credit limit agreements with Avida Finans Ab, filial i Finland, signed in 2023. The agreements replace the previous similar agreements with Norra Finans Oy, which the company terminated in the fall of 2023. The EUR 4.0 million revolving credit limit with Avida Finans Ab, filial i Finland was fully available at the end of the financial year 2024. EUR 4.0 million was drawn down from the credit limit agreements during 2024 and the same amount was repaid during the financial year 2024.

25 Lease liabilities

EUR thousand	2025	2024
Carrying amount Jan 1	10,106	10,861
Additions to lease liabilities	1,960	1,352
Disposals to lease liabilities	-22	-17
Lease payments	-2,491	-2,090
Carrying amount Dec 31	9,553	10,106

The representation of current and non-current lease liabilities is presented in note 22. The weighted average of the Group's incremental borrowing rate, which was applied on lease liabilities was 2.5%.

Items arising from leases in the consolidated income statement

EUR thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Depreciation from right-of use assets	-2,484	-2,238
Interest expense from lease liabilities	-467	-531
Expense from leases of low value assets and short-term leases	-485	-334
Lease income from third parties	364	342
Total	-3,072	-2,761

Accounting principles

Componenta assesses at inception of a contract whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The lease liabilities are recognized on the commence date of the lease. The liabilities are measured on the commence date at the present value of the remaining lease payments, discounted by using the lessee's incremental borrowing rate. Lease term is the period during which the lease cannot be cancelled, extended with the period covered by an extension option, if it is reasonably certain to exercise the extension option and period covered by a termination option, if it is reasonably certain to exercise the termination option. Management estimates the lease term of leases valid until further notice at inception and the measures of right-of-use assets and lease liabilities are recognized based on these estimates.

Lease payments are allocated between finance cost and decrease of liability. Lease liabilities are remeasured if future lease payments change due to an index or a rate change or when the Group's estimate of exercising a possible extension option has changed. If the lease liability is remeasured, the right-of-use asset is recovered assumingly.

Componenta has decided to utilize the practical expedient permitted by the standard and does not apply the standard on leases of low value assets, but instead recognizing the rents as an expense over the lease term. Leases of low value assets mainly include IT and office equipment. Additionally the Group recognizes leases that have a lease term of 12 months or less as leases of low value assets and applies a single discount rate to a portfolio of leases with reasonably similar characteristics.

26 Contingent liabilities

EUR thousand	Dec 31, 2025	Dec 31, 2024
Real-estate mortgages		
For own debts	2,000	0
Business mortgages		
For own debts	15,100	11,500
Other leases	284	347
Other commitments	68	68
Total	17,452	11,915

Liabilities secured with real estate, pledges for other business guarantees

EUR thousand	Dec 31, 2025	Dec 31, 2024
Liabilities secured with real estate or business mortgages		
Loans from financial institutions	5,859	4,064
Total	5,859	4,064

27 Related party disclosures

Group companies (control) December 31, 2022

Company	Domicile	Group share of holding, %	Parent company share of holding, %
Componenta Castings Oy	Karkkila, Finland	100	100
Componenta Manufacturing Oy	Jyväskylä, Finland	100	100
Karkkilan Valimokiinteistö Oy	Karkkila, Finland	100	-
Oy Högfors-Ruukki Ab	Karkkila, Finland	100	100

Fees, salaries and other benefits of the Board of Directors, President and CEO and other members of the Corporate Executive Team (CET)

Jan 1-Dec 31, 2025, EUR	Salaries, fees & fringe benefits	Short-term incentives	Long-term incentives	Total
Board of Directors	148,000	-	-	148,000
President and CEO Sami Sivuranta	306,258	-	14,243	320,501
Other members of CET	603,800	-	46,487	650,287
Total	1,058,058	-	60,730	1,118,788

Jan 1-Dec 31, 2024, EUR	Salaries, fees & fringe benefits	Short-term incentives	Long-term incentives	Total
Board of Directors	176,000	-	-	176,000
President and CEO Sami Sivuranta	277,083	-	-	277,083
Other members of CET	553,706	-	-	553,706
Total	1,006,789	-	-	1,006,789

Remuneration of the Board of Directors and executive management

Remuneration and fees, 1,000 EUR	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
President and CEO Sami Sivuranta	321	277
Members of Board of Directors		
Harri Suutari	50	50
Petteri Walldén	-	30
Anne Koutonen	30	30
Tomas Hedenborg	30	30
Lars Wrebo*	38	36
Total, Board of Directors	148	176

* Includes 8,000 euros in meeting-specific fees. A board member who lives outside of Finland and travels to Finland for a meeting is paid a per-meeting fee of 1,000 euros.

The retirement age of the President and CEO is 68 years.

Other related party disclosures

During 2025 and 2024 Componenta has not had any related party events deviating from normal commercial conditions. Componenta did not have any loan receivables from related parties in 2025 or 2024.

Parent company financial statements

Parent company income statement, balance sheet and cash flow statement (according to Finnish Accounting Standards)

Parent company income statement

EUR Thousand	Note	Jan 1–Dec 31, 2025	Jan 1–Dec 31, 2024
NET SALES	1	4,749.2	4,018.3
Other operating income	2	19.8	1.0
Operating expenses	3, 5, 6	-4,700.4	-3,928.0
Depreciation, amortization and write-down of non-current assets	4	-51.9	-55.9
OPERATING RESULT		16.7	35.4
Financial income and expenses in total	7	915.3	1,008.6
RESULT AFTER FINANCIAL ITEMS		931.9	1,044.0
Appropriations	8	3,427.2	300.0
RESULT AFTER APPROPRIATIONS		4,359.2	1,344.0
RESULT FOR THE FINANCIAL PERIOD		4,359.2	1,344.0

Parent company balance sheet

EUR Thousand	Note	Dec 31, 20252	Dec 31, 2024
ASSETS			
NON-CURRENT ASSETS			
Intangible assets	9	68.5	105.6
Tangible assets	10	25.2	28.2
Investments	11	24,744.1	24,744.1
Non-current assets, total		24,837.8	24,877.8
CURRENT ASSETS			
Non-current receivables	12	9,457.5	10,482.5
Current receivables	12	8,613.8	5,524.3
Cash and bank accounts		7,263.3	2,033.5
Current assets, total		25,334.6	18,040.3
TOTAL ASSETS		50,172.4	42,918.1

EUR Thousand	Note	Dec 31, 20252	Dec 31, 2024
LIABILITIES AND SHAREHOLDERS' EQUITY			
SHAREHOLDERS' EQUITY			
	13		
Share capital		1,000.0	1,000.0
Unrestricted equity reserve		18,549.3	18,153.9
Retained earnings		18,424.0	17,080.0
Result for the financial period		4,359.2	1,344.0
Shareholders' equity		42,332.5	37,577.8
LIABILITIES			
	14, 15		
Non-current liabilities		4,100.0	2,900.0
Current liabilities		3,739.9	2,440.3
Liabilities		7,839.9	5,340.3
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		50,172.4	42,918.1

Parent company cash flow statement

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
CASH FLOW FROM OPERATIONS		
Result after financial items	4,359	1,344
Depreciations according to plan	52	56
Other income and expenses, non-cash items	164	-5
Financial income and expenses	-915	-1,009
Cash flow before changes in working capital	3,660	387
Changes in working capital		
Non-interest bearing receivables increase (-)/decrease (+)	-2,842	-248
Non-interest bearing liabilities increase (+)/decrease (-)	700	-97
Cash flow from operating activities before financial items and taxes	1,517	42
Interest and payments paid from other financial expenses of operations	-282	-390
Interest received from operations	1,036	1,194
CASH FLOW FROM OPERATING ACTIVITIES (A)	2,272	846

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure in tangible and intangible assets	-12	-52
Loans receivables, decrease	4,280	3,330
Loans receivables, increase	-3,505	-5,000
CASH FLOW FROM INVESTING ACTIVITIES (B)	763	-1,722
CASH FLOW FROM FINANCING ACTIVITIES		
Share issue	395	-
Share issue costs	-	-97
Repayments of current loans	-1,200	-1,100
Draw-downs of non-current loans	3,000	2,000
CASH FLOW FROM FINANCING ACTIVITIES (C)	2,195	803
CHANGE IN LIQUID ASSETS (A + B + C)		
increase (+)/decrease (-)	5,230	-73
Cash and bank accounts at the beginning of the period	2,034	2,107
Cash and bank accounts at period end	7,263	2,034
Change during the period	5,230	-73

Componenta Corporation

Notes to the parent company financial statements

Accounting principles for the financial statements

The financial statements for Componenta Corporation have been prepared in accordance with laws and regulations governing the preparation of the financial statements in Finland. The financial statements cover the financial year from January 1 and December 31, 2025.

Accounting policies requiring management's judgement

The financial statements for the financial year 2025 have been prepared on a going concern basis. In assessing the appropriateness of applying the going concern principle, the management of Componenta Oyj has considered the following factors:

Despite the risks arising from Russia's war of aggression, the tightened geopolitical situation, and trade policy tensions, the sales volumes of Componenta Oyj's subsidiaries have remained at a reasonable level. The order book increased compared to the reference period, driven by

business acquisitions completed in late 2024, new sales won by Componenta, and a slight recovery in the markets. In the third quarter of the financial year, Componenta entered into a delivery contract with the Finnish Defence Forces amounting to EUR 10.4 million, including an option of approximately EUR 4.4 million exercisable until 31 December 2026. Deliveries under the contract are scheduled for the years 2025–2028.

Short-term temporary declines in order books have been addressed through timely and adequate adjustment measures. There have been no disruptions or constraints in the availability of electricity, and fluctuations in electricity prices are, based on index clauses, passed on to customer prices on average within three months, supporting the profitability and liquidity of the subsidiaries. The above-mentioned factors are material to the going concern of Componenta Oyj, as the Company's income generation is primarily based on trademark and management service fees charged

to its subsidiaries and is therefore dependent on the subsidiaries' ability to meet their payment obligations.

At the end of the financial year, the Company's liquidity was at a good level. In December 2025, Componenta Oyj agreed on and drew down a new EUR 3.0 million investment loan. In addition, the Company has agreed with the U.S. investor MPL on a convertible loan arrangement of up to USD 3.0 million, which is at the sole discretion of the Company, valid until 31 December 2027 and entirely undrawn at the end of the financial year. In the Company's view, debt financing is also available from the market if needed. At the end of the financial year, the Company's wholly owned subsidiaries had binding and undrawn credit commitments totaling EUR 5.0 million (EUR 4.0 million), as well as a fully undrawn EUR 2.0 million investment credit facility. Management has analyzed the cash flow forecast for the 12-month period following the balance sheet date.

Componenta Oyj continuously assesses the impacts of Russia's war of aggression and the tightened geopolitical situation on financial reporting. These factors did not have a material impact on the Company's operations during the financial year 2025, and from Componenta's perspective the situation was considered stable at the balance sheet date. The Company monitors market developments and the situation of its subsidiaries' customers and adjusts its operations accordingly.

Foreign currency transactions

Business transactions in foreign currencies are recognized at the exchange rate on the date of the transaction. Receivables and liabilities in foreign currency are translated into euros at the European Central Bank's average exchange rate on the balance sheet date. Exchange differences arising from translation are recognized in profit or loss under adjustments to sales or purchases or under financial items, depending on their nature.

Derivatives

The fair value of forward rate agreements is the profit or loss calculated at market prices on the closing date that would result from terminating the agreements. The fair value of interest rate options is estimated using commonly used option pricing models. The fair value of interest rate swaps is calculated by estimating and discounting future cash flows at market interest rates on the

closing date. Forward foreign exchange contracts and foreign exchange swaps are valued at quoted forward exchange rates on the closing date and are divided into the fair value of the exchange rate difference and the fair value of the interest rate difference.

Positive and negative fair values for exchange rate differences for foreign exchange derivatives are recognized on the closing date in the income statement. The fair values of foreign exchange derivatives presented in the notes also include the fair values of interest rate differences. Due to the missing limits the company had no open derivative contracts at the end of the reporting period.

Revenue recognition

The main sources of income for Componenta Corporations are Trademark License Fee- and Service Fee- charges from its subsidiaries. Sales of services are recognized as sales when the services have been rendered or when the work is being carried out.

Pensions

Statutory pension contributions for personnel are administered by external pension insurance companies and there are no uncovered pension liabilities. Pension insurance payments are allocated so that they correspond to the performance-based pay stated in the financial statements.

Leases

Leasing payments are treated as rental expenses. Liabilities falling due for payment in the future are presented under contingent liabilities in the notes to the balance sheet.

Income taxes

Taxes include accrual-based taxes calculated for the financial year as well as taxes payable or refundable relating to previous financial years that differ from the taxes calculated. No deferred tax asset has been recognised in the parent company financial statements.

Non-current assets and depreciation

Intangible and tangible assets are recognized in the balance sheet at their historical cost less planned depreciation. Planned depreciation is calculated on a straight-line basis on the historical cost based on the probable useful life.

Intangible rights	3–10 years
Other long-term expenditure	3–10 years
IT equipment	3–10 years
Other machinery and equipment	10–25 years
Other tangible assets	5–10 years

Capital expenditure of non-current assets are measured at cost, or fair value in case the fair value is less than cost. Capital expenditure of non-current assets include shares in subsidiaries and other shares and investments. Further information on the principles of impairment testing is presented in the notes to the consolidated financial statements.

Valuation principles for investments in subsidiaries and receivables from subsidiaries

The Finnish subsidiary Componenta Castings Oy filed for corporate restructuring in accordance with local restructuring proceedings in 2016. Significant uncertainty relates to the cash generating ability of the subsidiary of Componenta Corporation and to its ability to pay their debts and, in accordance with the prudence concept, a reduction in value as prescribed in article 13 of chapter 5 of the Finnish Accounting Act has been applied to investments in this company and to receivables from it. The corporate restructuring of Componenta Castings Oy has been completed in the financial year 2021. Although the restructuring program has ended, according to the precautionary principle, no reversal of impairment has been made to the value of the shares.

The key terms of loan receivables from subsidiaries and company-specific credit limits are defined in the Treasury policy approved by the parent

company's Board of Directors. The loans are granted and interest is determined on normal market terms. Market terms are based on the arm's length principle: the interest rate is linked to the cost of the parent company's external financing and an up-to-date margin. Loan receivables from subsidiaries are classified as non-current and current receivables based on the maturity dates and repayment schedules specified in the loan agreements. Investments in subsidiaries and receivables from subsidiaries are measured at historical cost or, if lower, at the recoverable amount, the assessment of which is based, among other things, on cash flow forecasts for future years.

Cash and cash equivalents

Cash and cash equivalents include cash in-hand and bank account balances.

Option rights

On 31 December 2025, the company had three active stock option plans for incentivising and retaining key personnel.

Option right 2023C

The total number of 2023C option rights was 133,326, of which 3,703 were held by the Company. The share subscription price is EUR 3.97, and each stock option entitles its holder to subscribe for one

Componenta share. The subscription period for shares under the 2023C option rights is from 1 June 2028 to 31 May 2030.

Option right 2023B

The total number of 2023B option rights was 133,326, of which 4,168 were held by the Company. The subscription price per share under the 2023B option program is EUR 2.35, and each option right entitles the holder to subscribe for one Componenta share. The subscription period for shares under the 2023B option rights is from 1 June 2027 to 31 May 2029.

Option rights 2023A

The total number of 2023A option rights was 133,348, of which 4,168 were held by the Company. The subscription price per share under the 2023A option program is EUR 3.00, and each option right entitles the holder to subscribe for one Componenta share. The subscription period for shares under the 2023A option rights is from 1 June 2026 to 31 May 2028.

Notes to the income statement

1 Liikevaihto markkina-alueittain

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Finland	4,749.2	4,018.3
Net sales total	4,749.2	4,018.3

2 Other operating income

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Other operating income	19.8	1.0
Other operating income total	19.8	1.0

3 Personnel expenses

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Salaries and fees	-2,894.0	-2,181.9
Pension costs	-384.8	-335.8
Other personnel costs	-38.0	-35.5
Total	-3,316.8	-2,553.2

Salaries and other remuneration of the Corporate Executive Team	-952.3	-812.6
Fringe benefits of the Corporate Executive Team	-19.7	-18.1

Average number of personnel	20	19
-----------------------------	----	----

The salaries, fees and fringe benefits of the President and CEO and the Board of Directors are presented in the note 27 of the consolidated financial statements.

4 Depreciations and write offs

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Intangible assets		
Other long-term expenditure	-48.9	-49.0
Tangible assets		
Machinery and equipment	-3.1	-6.9
Total depreciation and write-downs	-51.9	-55.9

5 Other operating expenses

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Rents	-167.6	-192.0
Other operating expenses	-1,216.0	-1,182.8
Other operating expenses total	-1,383.6	-1,374.8

6 Audit fees

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Audit fees	-70.0	-84.2
Other fees	-15.2	-10.0
Total fees paid to auditors	-85.2	-94.2

7 Financial income and expenses

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Interest and other finance income		
Group companies	1,209.1	1,354.8
Others	17.6	82.3
Total	1,226.8	1,437.1

Interest and other finance expenses		
Others	-311.5	-428.5
Total	-311.5	-428.5

Financial income and expenses, total	915.3	1,008.6
--------------------------------------	-------	---------

Financial income and expenses include exchange gains/losses (net)		
Others	-5.3	-3.3
Total	-5.3	-3.3

8 Appropriations

EUR Thousand	Jan 1-Dec 31, 2025	Jan 1-Dec 31, 2024
Group contribution	3,427.2	300.0
Total	3,427.2	300.0

Notes to the statement of financial position

Non-current assets

9 Intangible assets

EUR Thousand	Dec 31, 2025	Dec 31, 2024
Other long-term expenditure		
Acquisition cost at Jan 1	5,372.5	5,327.4
Additions	8.4	45.1
Acquisition cost at Dec 31	5,380.9	5,372.5
Accumulated planned amortization at Jan 1	-5,279.9	-5,230.9
Amortization during the period	-48.9	-49.0
Accumulated amortization at Dec 31	-5,328.8	-5,279.9
Book value at Dec 31	52.1	92.6
Advance payments and assets under construction		
Acquisition cost at Jan 1	13.0	6.3
Additions	3.5	6.7
Acquisition cost at Dec 31	16.5	13.0
Total intangible assets	68.5	105.6

10 Tangible assets

EUR Thousand	Dec 31, 2025	Dec 31, 2024
Machinery and equipment		
Acquisition cost at Jan 1	1,030.8	1,030.8
Additions	-	-
Acquisition cost at Dec 31	1,030.8	1,030.8
Accumulated planned depreciation at Jan 1	-1,018.6	-1,011.7
Depreciation during the period	-3.1	-6.9
Accumulated depreciation at Dec 31	-1,021.6	-1,018.6
Book value at Dec 31	9.2	12.2
Other tangible assets		
Acquisition cost at Jan 1	86.0	86.0
Acquisition cost at Dec 31	86.0	86.0
Accumulated planned depreciation at Jan 1	-70.0	-70.0
Accumulated depreciation at Dec 31	-70.0	-70.0
Book value at Dec 31	16.0	16.0
Total tangible assets	25.2	28.2

11 Investments

EUR Thousand	Dec 31, 2025	Dec 31, 2024
Shares in group companies		
Acquisition cost at Jan 1	347,398.8	345,879.6
Additions	-	1,519.2
Acquisition cost at Dec 31	347,398.8	347,398.8
Accumulated write-downs at Jan 1	-324,895.3	-324,895.3
Accumulated write-downs at Dec 31	-324,895.3	-324,895.3
Book value at Dec 31	22,503.5	22,503.5
Capital note investments in group companies		
Acquisition cost at Jan 1	2,240.6	3,155.9
Additions	-	250.0
Disposals and re-classifications	-	-1,165.3
Acquisition cost at Dec 31	2,240.6	2,240.6
Investments total	24,744.1	24,744.1

Componenta Corporation's subsidiaries, their domicile and their share of holding are listed in the note 27 of the consolidated financial statements.

CURRENT ASSETS

12 Receivables

EUR Thousand	Dec 31, 2025	Dec 31, 2024
Non-current receivables		
Loan receivables from group companies	9,457.5	10,482.5
Total non-current receivables	9,457.5	10,482.5

EUR Thousand	Dec 31, 2025	Dec 31, 2024
Current receivables		
Receivables from group companies		
Trade receivables	459.6	887.4
Loan receivables	3,723.8	3,473.4
Other receivables	3,427.2	300.0
Prepayments and accrued income	682.9	556.8
Total	8,293.6	5,217.6

Receivables from others		
Trade receivables	-	1.0
Loan receivables	-	3.1
Other receivables	48.5	23.9
Prepayments and accrued income	271.7	278.7
Total	320.2	306.7

Total current receivables	8,613.8	5,524.3
---------------------------	---------	---------

Prepayments and accrued income		
Interest receivables	684.2	510.9
Insurance payments	5.1	4.9
Others	265.3	319.7
Total	954.6	835.5

13 Shareholders' equity

Dec 31, 2025, EUR Thousand	Share capital	Unrestricted equity reserve	Retained earnings	Result for the period	Total
Shareholders' equity Jan 1, 2025	1,000.0	18,153.9	17,080.0	1,344.0	37,577.8
Option and share-based compensation		395.4			395.4
Reclassifications			1,344.0	-1,344.0	0.0
Result for the financial period				4,359.2	4,359.2
Shareholders' equity Dec 31, 2025	1,000.0	18,549.3	18,424.0	4,359.2	42,332.5

Dec 31, 2024, EUR Thousand	Share capital	Unrestricted equity reserve	Retained earnings	Result for the period	Total
Shareholders' equity Jan 1, 2024	1,000.0	18,153.9	16,418.0	661.9	36,233.8
Reclassifications			661.9	-661.9	0.0
Result for the financial period				1,344.0	1,344.0
Shareholders' equity Dec 31, 2024	1,000.0	18,153.9	17,080.0	1,344.0	37,577.8

Dividend proposal

The parent company's profit for the financial year was EUR 4.4 million (EUR 1.3 million). On 31 December 2025, the parent company's distributable funds totalled EUR 22.8 million (EUR 18.4 million). The company has capital expenditures and development projects planned and in progress as part of the Group's growth strategy. The Board therefore deems that retaining the profit within the company best supports the implementation of the strategy and long-term value creation for shareholders. The Board proposes to the Annual General Meeting that, based on the balance sheet to be adopted for the financial year that ended on 31 December 2025, no dividend be distributed, and that the profit for the financial year be retained in unrestricted equity.

Calculation of distributable equity

EUR Thousand	Dec 31, 2025	Dec 31, 2024
Retained earnings	18,424.0	17,080.0
Unrestricted equity reserve	18,549.3	18,153.9
Result for the financial period	4,359.2	1,344.0
Total	41,332.5	36,577.8

14 Liabilities

EUR Thousand	Dec 31, 2025	Dec 31, 2024
Interest bearing liabilities	5,900.0	4,100.0
Non-interest bearing liabilities	1,939.9	1,240.3
Total	7,839.9	5,340.3
Non-current liabilities		
Loans from financial institutes	4,100.0	2,900.0
Other non-current interest free liabilities	-	-
Non-current interest bearing liabilities total	4,100.0	2,900.0
Non-current liabilities fall due as follows		
Later than one year but not later than five years	4,100.0	2,900.0
Total	4,100.0	2,900.0
Current liabilities		
Liabilities to group companies		
Trade payables	2.1	5.4
Total	2.1	5.4

EUR Thousand	Dec 31, 2025	Dec 31, 2024
Liabilities to others		
Loans from financial institutes	1,800.0	1,200.0
Trade payables	402.7	383.1
Other current liabilities	397.9	293.9
Accrued expenses and deferred income	1,137.2	557.8
Total	3,737.8	2,434.9
Current non-interest bearing liabilities total		
	1,939.9	1,240.3
Current liabilities total		
	3,739.9	2,440.3
Accrued expenses and deferred income		
Annual salaries with social security	440.5	450.0
Pensions	49.6	24.2
Others	647.1	83.7
Total	1,137.2	557.8
Total liabilities		
	7,839.9	5,340.3

15 Secured liabilities, contingent liabilities and other commitments

EUR Thousand	Dec 31, 2025	Dec 31, 2024
Pledges		
Business mortgages	8,100.0	6,800.0
On behalf of group companies	7,000.0	4,700.0
Real-estate mortgages on behalf of group companies	2,000.0	-
Total	17,100.0	11,500.0
Other commitments		
Future payments of the lease liabilities		
Not later than one year	12.6	15.1
Later than one year	10.2	9.2
Total	22.8	24.3

Liabilities secured with mortgages, pledges or other guarantees

EUR Thousand	Dec 31, 2025	Dec 31, 2024
Liabilities secured with real estate or business mortgages		
Loans from financial institutions	5,859.3	4,063.7
Total	5,859.3	4,063.7

Deferred tax assets and liabilities not recorded in the statement of the financial position

The amount of the Company's losses for which no deferred tax asset has been recognized in the parent company's financial statements totalled EUR 35,094,472.83 (EUR 49,688,103.09). The related deferred tax receivables of these losses are EUR 7,018,894.57 (EUR 9,937,620.62).

Unrecognized deferred tax assets from confirmed losses

Year of expiration	Confirmed losses, EUR	Deferred tax asset, EUR
2025	10,361,172.58	2,072,234.52
2026	17,434,427.55	3,486,885.51
2027	0.00	0.00
2028	7,036,325.99	1,407,265.20
2029	262,546.71	52,509.34
Total	35,094,472.83	7,018,894.57

The financial statement prepared in compliance with the applicable financial statement regulations gives a correct and sufficient picture of the assets, liabilities, financial position and profit or loss of both the company and the Group companies included in the consolidated financial statements.

The annual report contains a truthful account of the business development and performance of the company and of the companies included in its consolidated financial statements on the one hand, as well as a description of the most significant risks and uncertainties and the rest of the company's condition.

The sustainability statement included in the Board of Directors' report has been prepared in compliance with the reporting standards referred to in Chapter 7 of the Accounting Act and Article 8 of the Taxonomy Regulation.

Signatures for the financial statement and board of directors' report

Helsinki, March 19, 2026

Harri Suutari
Chairman of the Board

Anne Koutonen
Vice Chairman of the Board

Tomas Hedenborg
Member of the Board

Lars Wrebo
Member of the Board

Sami Sivuranta
President and CEO

The auditor's note

Our auditor's report has been issued today.

Helsinki, March 19, 2026

PricewaterhouseCoopers Oy
Authorised Public Accountants

Ylva Eriksson
Authorised Public Accountant

Auditor's Report (Translation of the Finnish Original)

To the Annual General Meeting of Componenta Corporation

Report on the Audit of the Financial Statements

Opinion

In our opinion

- the consolidated financial statements give a true and fair view of the group's financial position, financial performance and cash flows in accordance with IFRS Accounting Standards as adopted by the EU
- the financial statements give a true and fair view of the parent company's financial performance and financial position in accordance with the laws and regulations governing the preparation of financial statements in Finland and comply with statutory requirements.

Our opinion is consistent with the additional report to the Board of Directors.

What we have audited

We have audited the financial statements of Componenta Corporation (business identity code 1635451-6) for the year ended 31 December 2025. The financial statements comprise:

- the consolidated balance sheet, income statement, statement of comprehensive income, statement of changes in equity, statement of cash flows and notes, which include material accounting policy information and other explanatory information

- the parent company's balance sheet, income statement, cash flow statement and notes.

Basis for Opinion

We conducted our audit in accordance with good auditing practice in Finland. Our responsibilities under good auditing practice are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the parent company and of the group companies in accordance with the ethical requirements that are applicable in Finland and are relevant to our audit, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

To the best of our knowledge and belief, the non-audit services that we have provided to the parent company and group companies are in accordance with the applicable law and regulations in Finland and we have not provided non-audit services that are prohibited under Article 5(1) of Regulation (EU) No 537/2014. The non-audit services that we have provided are disclosed in note 3 to the Consolidated Financial Statements.

Our Audit Approach

Overview

	<ul style="list-style-type: none"> • Overall group materiality: € 1 million
	<ul style="list-style-type: none"> • The group audit scope has included the parent company Componenta Corporation and its subsidiaries Componenta Castings Oy and Componenta Manufacturing Oy
	<ul style="list-style-type: none"> • Valuation of goodwill • Valuation of subsidiary shares and intercompany receivables in the parent company's financial statements • Recognition and valuation of deferred tax assets

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements. In particular, we considered where management made subjective judgements; for example, in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

Materiality

The scope of our audit was influenced by our application of materiality. An audit is designed to obtain reasonable assurance whether the financial statements are free from material misstatement. Misstatements may arise due to fraud or error. They are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Based on our professional judgement, we determined certain quantitative thresholds for materiality, including the overall group materiality for the consolidated financial statements as set out in the table below. These, together with qualitative considerations, helped us to determine the scope of our audit and the nature, timing and extent of our audit procedures and to evaluate the effect of misstatements on the financial statements as a whole.

Overall group materiality	€ 1 million
How we determined it	Overall group materiality is determined as approximately 1% of the group's 2025 net sales
Rationale for the materiality benchmark applied	We chose net sales as the benchmark because it provides a steady annual basis for determination of the materiality. In our view, it is an appropriate benchmark, which the users of the financial statements regularly use to evaluate the performance of the group

How we tailored our group audit scope

We tailored the scope of our audit, taking into account the structure of Componenta Group, the accounting processes and controls, and the industry in which the group operates. All of Componenta Group's operations are in Finland. Audits were carried out in group companies that were considered significant either due to their importance or special nature, covering the majority of the group's turnover, assets and liabilities. For the remaining companies, we performed other audit procedures to ensure that there are no significant risks of a material error in the consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

As in all of our audits, we also addressed the risk of management override of internal controls, including among other matters consideration of whether there was evidence of bias that represented a risk of material misstatement due to fraud.

Key audit matter in the audit of the group	How our audit addressed the key audit matter
<p>Valuation of goodwill</p> <p>Refer to accounting principles and Note 11 of the consolidated financial statements.</p> <p>Goodwill related to business combinations amounted to EUR 3,2 million in the consolidated balance sheet as of 31 December 2025.</p> <p>Goodwill is tested for impairment annually or whenever impairment indicators have been noted. Testing is performed by comparing the recoverable amount of the cash generating unit to its carrying value. The recoverable amount is defined through the value in use method.</p> <p>Value in use calculation involves considerable management judgment specifically with respect to assumptions relating to sales growth, profitability, capital expenditures and discount rates. Changes in these assumptions can have a significant impact to the estimated future cash flows.</p> <p>Valuation of goodwill is considered a key audit matter due to the significant management judgement involved in the valuation.</p>	<p>Our audit procedures included for example the following procedure:</p> <ul style="list-style-type: none"> • We gained an understanding of the methods and assumptions used by management in goodwill impairment testing. • We tested the mathematical accuracy of the calculations used. • We assessed the reasonableness of the estimated future revenues and profitability levels and their consistency with the approved budgets and forecasts. • We assessed the reasonableness of the discount rate used and compared selected assumptions used in determining the discount rate to observable market data. • We assessed estimation uncertainty by comparing actual net sales and profitability against forecasts from previous year. • We assessed reasonableness of the assumptions used by management in sensitivity analysis. • We assessed the appropriateness of the notes to the consolidated financial statements.

Key audit matter in the audit of the group	How our audit addressed the key audit matter
<p>Recognition and valuation of deferred tax assets</p> <p>Refer to accounting principles and Note 16 of the consolidated financial statements.</p> <p>In 2025 the group started to recognise deferred tax assets for the unused confirmed tax losses from the previous years and other temporary differences. The impact on 2025 profit and loss statement amounted to EUR 5,7 million.</p> <p>When recognising deferred tax assets, management assessed future taxable profits. Deferred tax assets were recognised for unused confirmed tax losses from the previous years and temporary differences to the extent that it was deemed probable that future taxable profits will be available.</p> <p>The recognition of deferred tax assets involves considerable management judgment specifically with respect to assumptions relating to their recoverability before the expiry of unused confirmed tax losses from the previous years. Therefore, recognition and valuation of deferred tax assets is considered a key audit matter.</p>	<p>Our audit procedures included for example the following procedure:</p> <ul style="list-style-type: none"> • We gained an understanding of the assumptions used by management in the analyses and calculation supporting the recognition of the deferred tax assets. • We tested the mathematical accuracy of the calculations used. • We performed substantive audit procedures to validate the deferred tax balances, including inspecting the expiry of unused tax losses. • We validated the completeness and accuracy of temporary differences used as a basis for the recognition of the deferred tax asset. • We evaluated the Group's ability to generate sufficient taxable income to utilize deferred tax assets. This evaluation took into account the Group's recent profitability development as well as reasonableness of future projections. • We assessed the appropriateness of the notes to the consolidated financial statements.

Key audit matter in the audit of the parent company	How our audit addressed the key audit matter
<p>Valuation of subsidiary shares and intercompany receivables in the parent company's financial statements</p> <p>Refer to the accounting principles and to Note 11 and 12 of the parent company's financial statements.</p> <p>Refer to the accounting principles and to Note 11 and 12 of the parent company's financial statements.</p> <p>The assets on Componenta Corporation's balance sheet consist to a large extent of subsidiary shares and loan receivables from subsidiaries. Management has used judgment in assessing the valuation of subsidiary shares and loan receivables. When making the assessment, management have considered among other things the subsidiaries' ability to generate income and the future cash flow projections.</p> <p>Due to the significant judgement involved, valuation of subsidiary shares and intercompany receivables, is considered a key audit matters in the audit of the parent company.</p>	<p>Our audit procedures included for example the following procedure:</p> <ul style="list-style-type: none"> • We assessed cash flow analysis prepared by management used as a basis of valuation of holdings in group undertakings and amounts owed by group undertakings. • We assessed the reasonableness of management assumptions relating to the estimated recoverable values by e.g., checking their consistency with the approved budgets and forecasts. • We assessed management's estimates related to valuation of properties owned by subsidiaries.
<p>There are no significant risks of material misstatement referred to in Article 10(2c) of Regulation (EU) No 537/2014 with respect to the consolidated financial statements or the parent company financial statements.</p>	

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director are responsible for the preparation of consolidated financial statements that give a true and fair view in accordance with IFRS Accounting Standards as adopted by the EU, and of financial statements that give a true and fair view in accordance with the laws and regulations governing the preparation of financial statements in Finland and comply with statutory requirements. The Board of Directors and the Managing Director are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors and the Managing Director are responsible for assessing the parent company's and the group's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting. The financial statements are prepared using the going concern basis of accounting unless there is an intention to liquidate the parent company or the group or to cease operations, or there is no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with good auditing practice will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with good auditing practice, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the parent company's or the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Board of Directors' and the Managing Director's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the parent company's or the group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the parent company or the group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events so that the financial statements give a true and fair view.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Reporting Requirements

Appointment

We were first appointed as auditors by the Annual General Meeting on 28 February 2011. Our appointment represents a total period of uninterrupted engagement of 15 years. Authorised Public Accountant (KHT) Ylva Eriksson has acted as auditor in charge since 8 April 2022.

Other Information

The Board of Directors and the Managing Director are responsible for the other information. The other information comprises the report of the Board of Directors and the information included in the Annual Review but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. With respect to the report of the Board of Directors, our responsibility also includes considering whether the report of the Board of

Directors has been prepared in compliance with the applicable provisions, excluding the sustainability report information on which there are provisions in Chapter 7 of the Accounting Act and in the sustainability reporting standards.

In our opinion, the information in the report of the Board of Directors is consistent with the information in the financial statements and the report of the Board of Directors has been prepared in compliance with the applicable provisions. Our opinion does not cover the sustainability report information on which there are provisions in Chapter 7 of the Accounting Act and in the sustainability reporting standards.

If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact. We have nothing to report in this regard.

Helsinki, 19 March 2026

PricewaterhouseCoopers Oy

Authorised Public Accountants

Ylva Eriksson

Authorised Public Accountant (KHT)

Auditor's ESEF assurance report

Independent auditor's report on the ESEF financial statements of Componenta Corporation (Translation of the Finnish Original)

To the management of Componenta Corporation

We have performed a reasonable assurance engagement on the financial statements 5493000SDCOXVGZDWK18-2025-12-31-1-fi.zip of Componenta Corporation (business identity code 1635451-6) that have been prepared in accordance with the Commission's regulatory technical standard for the financial year 1 January 2025-31 December 2025.

Responsibilities of the Board of Directors and the Managing Director

The Board of Directors and the Managing Director are responsible for the preparation of the company's report of the Board of Directors and financial statements (the ESEF financial statements) in such a way that they comply with the requirements of the Commission's regulatory technical standard. This responsibility includes:

- preparing the ESEF financial statements in XHTML format in accordance with Article 3 of the Commission's regulatory technical standard
- tagging the primary financial statements, notes and company's identification data in the consolidated financial statements that are included in the ESEF financial statements with iXBRL tags in accordance with Article 4 of the Commission's regulatory technical standard and

- ensuring the consistency between the ESEF financial statements and the audited financial statements.

The Board of Directors and the Managing Director are also responsible for such internal control as they determine is necessary to enable the preparation of ESEF financial statements in accordance with the requirements of the Commission's regulatory technical standard.

Auditor's independence and quality management

We are independent of the company in accordance with the ethical requirements that are applicable in Finland and are relevant to the engagement we have performed, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

The auditor applies International Standard on Quality Management (ISQM) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's responsibilities

Our responsibility is to, in accordance with Chapter 7, Section 8 of the Securities Markets Act, provide assurance on the financial statements that

have been prepared in accordance with the Commission's regulatory technical standard. We express an opinion on whether the consolidated financial statements that are included in the ESEF financial statements have been tagged, in all material respects, in accordance with the requirements of Article 4 of the Commission's regulatory technical standard.

Our responsibility is to indicate in our opinion to what extent the assurance has been provided. We conducted a reasonable assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised).

The engagement includes procedures to obtain evidence on:

- whether the primary financial statements in the consolidated financial statements that are included in the ESEF financial statements have been tagged, in all material respects, with iXBRL tags in accordance with the requirements of Article 4 of the Commission's regulatory technical standard and
- whether the notes and company's identification data in the consolidated financial statements that are included in the ESEF financial statements have been tagged, in all material respects, with iXBRL tags in accordance with the requirements of Article 4 of the Commission's regulatory technical standard and
- whether there is consistency between the ESEF financial statements and the audited financial statements.

The nature, timing and extent of the selected procedures depend on the auditor's judgment. This includes an assessment of the risk of a material deviation due to fraud or error from the requirements of the Commission's regulatory technical standard.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

Our opinion pursuant to Chapter 7, Section 8 of the Securities Markets Act is that the primary financial statements, notes and company's identification data in the consolidated financial statements that are included in the ESEF financial statements of Componenta Corporation 5493000SDCOXVGZDWK18-2025-12-31-1-fi.zip for the financial year 1 January 2025-31 December 2025 have been tagged, in all material respects, in accordance with the requirements of the Commission's regulatory technical standard.

Our opinion on the audit of the consolidated financial statements of Componenta Corporation for the financial year 1 January 2025-31 December 2025 has been expressed in our auditor's report dated 19.3.2025. With this report we do not express an opinion on the audit of the consolidated financial statements nor express another assurance conclusion.

Helsinki 19 March 2026

PricewaterhouseCoopers Oy

Authorised Public Accountants

Ylva Eriksson

Authorised Public Accountant (KHT)

Assurance report on the sustainability statement

(Translation of the Finnish Original)

To the Annual General Meeting of Componenta Oyj

We have performed a limited assurance engagement on the group sustainability statement of Componenta Oyj (1635451-6) that is referred to in Chapter 7 of the Accounting Act and that is included in the report of the Board of Directors for the reporting period 1.1.–31.12.2025.

Opinion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the group sustainability statement does not comply, in all material respects, with

- 1) the requirements laid down in Chapter 7 of the Accounting Act and the sustainability reporting standards (ESRS), and
- 2) the requirements laid down in Article 8 of the Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (EU Taxonomy).

Point 1 above also contains the process in which Componenta Oyj has identified the information for reporting in accordance with the sustainability reporting standards (double materiality assessment).

Our opinion does not cover the tagging of the group sustainability statement with digital XBRL sustainability tags in accordance with Chapter 7, Section 22, Subsection 1(2), of the Accounting Act, because sustainability reporting companies have not had the possibility to comply with that requirement in the absence of requirements for the tagging of sustainability information in the ESEF regulation or other European Union legislation.

Basis for Opinion

We performed the assurance of the group sustainability statement as a limited assurance engagement in compliance with good assurance practice in Finland and with the International Standard on *Assurance Engagements (ISAE) 3000 (Revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

Our responsibilities under this standard are further described in the *Responsibilities of the Authorized Group Sustainability Auditor section of our report*.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Authorized Group Sustainability Auditor's Independence and Quality Management

We are independent of the parent company and of the group companies in accordance with the ethical requirements that are applicable in Finland and are relevant to our engagement, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

The authorized group sustainability auditor applies International Standard on Quality Management ISQM 1, which requires the authorized sustainability audit firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities of the Board of Directors and the Managing Director

The Board of Directors and the Managing Director of Componenta Oyj are responsible for:

- the group sustainability statement and for its preparation and presentation in accordance with the provisions of Chapter 7 of the Accounting Act, including the process that has been defined in the sustainability reporting standards and in which the information for reporting in accordance with the sustainability reporting standards has been identified,
- the compliance of the group sustainability statement with the requirements laid down in Article 8 of the Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088, and for
- such internal control as the Board of Directors and the Managing Director determine is necessary to enable the preparation of a group sustainability statement that is free from material misstatement, whether due to fraud or error.

Inherent Limitations in the Preparation of a Sustainability Statement

The preparation of the group sustainability statement requires a materiality assessment from the company in order to identify relevant disclosures. This involves significant management judgment and choices. Group sustainability reporting is also characterized by the fact that reporting of this type of information involves estimates and assumptions, as well as measurement and assessment uncertainty.

The determination of greenhouse gas emissions is subject to inherent uncertainty due to the incomplete scientific data used to determine the emission factors and the numerical values needed to combine emissions of different gases.

When reporting future-related information in accordance with the ESRS standards, the management of the company must present assumptions regarding possible future events and disclose the company's potential future actions related to these events, as well as prepare future-related information based on these assumptions. The actual outcome is likely to differ, as predicted events often do not occur as expected.

Responsibilities of the Authorized Group Sustainability Auditor

Our responsibility is to perform an assurance engagement to obtain limited assurance about whether the group sustainability statement is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our opinion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the group sustainability statement.

Compliance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) requires that we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

- Identify and assess the risks of material misstatement of the group sustainability statement, whether due to fraud or error, and obtain an understanding of internal control relevant to the engagement in order to design assurance procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the parent company's or the group's internal control.

- Design and perform assurance procedures responsive to those risks to obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Description of the Procedures That Have Been Performed

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. The nature, timing and extent of assurance procedures selected depend on professional judgment, including the assessment of risks of material misstatement, whether due to fraud or error. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our procedures included e.g. the following:

- We have interviewed the company's management and the persons responsible for collecting and reporting the information included in the group sustainability statement.

- Through interviews, we obtained an understanding of the sustainability reporting process and the related internal controls and information systems.
- We familiarised ourselves with the background documentation and records prepared by the company where applicable, and assessed whether they support the information contained in the group sustainability statement.
 - We have tested the accuracy of the information presented in the group sustainability statement by comparing the information on a sample basis with supporting company documentation.
 - We have on a sample basis performed analytical assurance procedures and related inquiries, recalculation and inspected documentation, as well as tested data aggregation to assess the accuracy of the group sustainability statement.
- We assessed the implementation of the company's double materiality assessment process against the requirements of the ESRS standards and the compliance of the information provided for the double materiality assessment with the ESRS standards.

- We assessed whether the group sustainability statement in material respect meets the requirements of the ESRS standards regarding material sustainability topics.
- We obtained an understanding of the process by which a company has defined taxonomy-eligible and taxonomy-aligned economic activities and evaluated the regulatory compliance of the information provided.

Helsinki, 19 March 2026

BDO Oy,
Authorized Sustainability Audit Firm

Laura Castrén
Authorized Sustainability Auditor

Information for investors

On Componenta's website at www.componenta.com, we provide comprehensive information about the company, its operating environment and its financial position to support informed investment decisions. Our website features financial reviews, information about the members of the Corporate Executive Team and the Board of Directors, investor relations and sustainability materials, stock exchange and press releases, information about products and services, the Code of Conduct, the Corporate Governance Statement, and the remuneration report, for example.

Prior to the publication of the financial statements release and interim reports, we observe a 30-day silent period, during which we do not hold investor meetings or comment on the company's performance.

Annual General Meeting

Componenta Corporation's Annual General Meeting will be held on Tuesday 14 April 2026. The notice of the meeting has been published as a separate stock exchange release.

Participation right

A shareholder is entitled to participate in the General Meeting if they are registered in the shareholders' register maintained by Euroclear Finland Ltd on the record date of the meeting, 31 March 2026.

Registration

Shareholders who have been entered into the shareholders' register of the company, and who wish to attend the Annual General Meeting, must register no later than 4.00 pm on 7 April 2026 on the company's website at <https://www.componenta.com/en/investors/corporate-governance/annual-general-meeting-2026/> or by email to ir.componenta@componenta.com.

Dividend

The Group's profit for the financial year was EUR 8.0 million (EUR 0.2 million). On 31 December 2025, the parent company's distributable funds totalled EUR 22.8 million (EUR 18.4 million).

The profit for the financial period was improved by a one-off deferred tax asset recognition of EUR 5.7 million, with no cash flow impact.

The company has capital expenditures and development projects planned and in progress as part of the Group's growth strategy. The Board therefore deems that retaining the profit within the company best supports the implementation of the strategy and long-term value creation for shareholders. The Board proposes to the Annual General Meeting that, based on the balance sheet to be adopted for the financial year that ended on 31 December 2025, no dividend be distributed, and that the profit for the financial year be retained in unrestricted equity.

Financial communication in 2026

In 2026, Componenta will publish its financial reports as follows:

- **Business review for January–March 2026** on Friday 8 May 2026
- **Half-year financial report for January–June 2026** on Thursday 23 July 2026
- **Business review for January–September 2026** on Friday 30 October 2026

Componenta's publications and releases are available immediately after their time of release on Componenta's website.

Componenta's annual review for 2025 is available on Componenta's website at www.componenta.com. Previously published annual reports, sustainability reports and interim reports can also be found on the company's website. Paper versions can be ordered by sending an email to ir.componenta@componenta.com.

Through Componenta's website, you can subscribe to receive the company's releases by email.

All Componenta's financial publications are available in Finnish and English.

Investor relations and contacts

Sami Sivuranta

President and CEO
tel. +358 10 403 00

Marko Karppinen

CFO
tel. +358 10 403 00

Componenta also serves investors and shareholders by email at ir.componenta@componenta.com.

Componenta Corporation Corporate Governance Statement 2025

The parent company of the Componenta Group is Componenta Corporation (“Componenta” or the “Company”), a public company registered in Finland whose shares are listed on the Helsinki Stock Exchange. The parent company and its subsidiaries form the Componenta Group.

Componenta’s Corporate Governance Statement for 2025 has been prepared in accordance with the Finnish Corporate Governance Code 2025 published by the Securities Market Association. The Corporate Governance Statement is published as part of the Annual Review 2025 on the company’s website at www.componenta.com simultaneously with, but separately from, the Board of Directors’ report of Componenta Corporation. Componenta complies with the 2025 Corporate Governance Code with no exceptions. The Corporate Governance Code is available at www.cgfinland.fi.

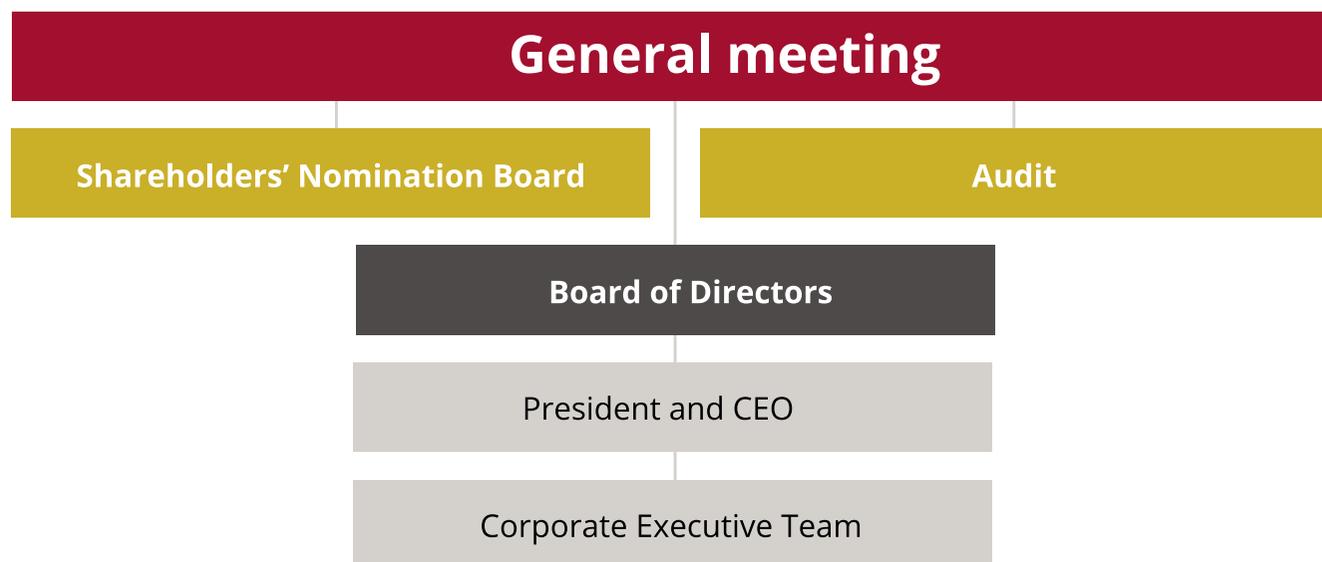
The Board of Directors of Componenta Corporation has reviewed this statement. The statement will not be updated during the financial year, but updated information related to the statement is available on the company’s website at www.componenta.com/investors/corporate-governance.

Componenta’s governing bodies

Supreme authority at Componenta is exercised by the shareholders at the General Meeting of Shareholders. The company is managed by the Board of Directors and the President and CEO.

At the Group level, the President and CEO is responsible for operations. The Group’s Corporate Executive Team assists and supports the President and CEO in carrying out his or her duties.

Governing bodies



General Meeting

Shareholders exercise their decision-making rights at the General Meeting, where they have the right to speak, ask questions and vote. The Annual General Meeting of Componenta must be held within six months of the end of the financial period.

The General Meeting decides on matters that come under its authority as defined in the Companies

Act and the company's Articles of Association. These include approval of the financial statements, deciding on the use of the profit shown in the balance sheet, and the election of Board members and auditor.

Every Componenta shareholder is entitled to attend the General Meeting. Each share carries one vote at a General Meeting.

An Extraordinary General Meeting must be held, if shareholders representing a minimum of 10% of the shares demand it in writing in order to process a specific matter.

As a rule, the General Meeting of Shareholders processes matters proposed by the Board of Directors to the General Meeting. A shareholder is entitled to have a matter included in the agenda of the meeting if, according to the Limited Liability Companies Act, it falls within the competence of the Annual General Meeting, provided that the shareholder requests this from the Board in writing early enough for the matter to be included in the notice of the meeting. In order to have a matter included in the agenda of a General Meeting, the shareholder must submit a request with justifications or decision proposals in writing to Componenta Corporation, Teknobulevardi 3–5, FI-01530 Vantaa, Finland. The company will publish the date by which shareholders must submit their requests on its website by the end of the financial year preceding the General Meeting of Shareholders.

Board of Directors

Composition

The Annual General Meeting elects the Board of Directors of Componenta every year. According to the Company's Articles of Association, the Board has 3–7 members. The term of office of the Board continues until the close of the following Annual General Meeting. The Board elects a Chair and a Vice Chair from among its members. The Shareholders' Nomination Board prepares the proposals for the Annual General Meeting concerning the composition of the Board of Directors. The diversity of the future Board is taken into account when proposing and electing Board members, ensuring, for example, that both men and women are represented and that the expertise and experience of Board members correspond to the needs of the company.

The majority of the Board members must be independent of the Company. In addition, at least two of the members belonging to this majority must be independent of major shareholders in the Company. Independence is evaluated in accordance with Recommendation 10 of the Corporate Governance Code.

The Annual General Meeting decides on the remuneration paid to the Board.

Operations of the Board of Directors

The Board of Directors draws up written Rules of Procedure for itself. The main tasks and duties of the Board of Directors are to:

- oversee Componenta's management and operations and make major decisions related to its strategy, capital expenditure, organisation, corporate transactions and financing;
- appoint the President and CEO, approve the terms of the President and CEO's contract and decide on the dismissal of the President and CEO;
- approve the appointments of the members of the Group's Corporate Executive Team and other senior management members who report directly to the President and CEO based on the President and CEO's proposal;
- ensure that the Company's accounting, supervision of asset management and risk management have been appropriately arranged;
- approve the key operating principles and the company's other key policies (e.g. Insider Guideline and Communications and Disclosure Policy), values and budget, and review its annual action plans;
- make proposals to and convene the General Meeting;
- monitor and oversee the financial statements reporting process and ensure that the reporting process produces accurate information, and approve key accounting principles;
- monitor and oversee sustainability reporting processes;

- review and monitor the quality and accuracy of annual reviews, half-year reports and business reviews;
- monitor the financial position of the company and the sufficiency of its financing;
- review the external audit plan and sustainability reporting assurance plan and approve the budgets for the external audit, sustainability reporting assurance and new assignments exceeding the separately specified limits;
- meet with the external auditor and sustainability reporting assurer, when needed, and review all key reports issued by the external auditor and sustainability reporting assurer;
- decide on the principles of any remuneration schemes and submit the remuneration policy and remuneration report to be processed by the General Meeting;
- monitor and assess related party transactions; and
- monitor the compliance of operations.

The Board is responsible for the duties of the Audit Committee.

As part of these duties, the Board

- monitors and assesses the financial and sustainability reporting system;
- monitors and assesses the effectiveness of internal control, internal audit and risk management systems;
- monitors and evaluates contracts and other transactions made between the company and its related parties, whether they meet the

requirements of belonging to normal operations and market conditions;

- monitors and assesses the independence of the auditor and sustainability reporting assurer, in particular, the non-audit services offered by the auditor and sustainability reporting assurer;
- monitors the company's audit and, when needed, monitors the sustainability reporting assurance;
- prepares the election of the company's auditor and, when needed, sustainability reporting assurer, and
- processes the company's Corporate Governance Statement and Remuneration Statement.

The Board meets when it is convened by the Chair or, in their absence, by the Vice Chair. The Board forms a quorum when more than half of the members are present. Componenta's General Counsel serves as secretary to the Board meetings.

The Board of Directors evaluates its own performance annually under the leadership of the Chair.

Shareholders' Nomination Board

Componenta has a Shareholders' Nomination Board which has the task each year of preparing and presenting the proposals for members of the Board of Directors and their remuneration to be made to the following Annual General Meeting. The Nomination Board is convened annually by asking the three largest shareholders in the Company, as of 31 August, to appoint one member to the board.

In addition to these, the Chair of the Company's Board of Directors serves as an expert member of the Board.

The members of the Nomination Board elect one of the members to serve as Chair of the Nomination Board. The first meeting of the Nomination Board is convened by the Chair of the Company's Board of Directors and, after that, the meetings are convened by the Chair of the Nomination Board. The Nomination Board gives its proposal to the Company's Board of Directors no later than the end of the January preceding the Annual General Meeting. The Nomination Board makes sure that the proposal is presented at the Annual General Meeting.

The Nomination Board has written rules of procedure, which state that its main tasks and duties are to

- prepare and present the proposal to be made to the Annual General Meeting concerning the number of members of the Board of Directors,
- prepare and present the proposal to be made to the Annual General Meeting concerning the members of the Board of Directors,
- prepare and present the proposal to be made to the Annual General Meeting concerning the remuneration of the members of the Board of Directors; and
- look for succession candidates for the members of the Board.

Board diversity

When preparing its proposal for members of the Board of Directors, the Nomination Board pays attention to the Board diversity policy. According to the diversity policy, the persons proposed for the Board of Directors shall possess wide-ranging expertise in the business operations of companies with international operations and the development of these. According to the diversity policy, it would be of great advantage to the work of the Board if a member of the Board had experience related to the company's business sector or of a major customer group.

When selecting the members of the Board, the goal is that they represent both genders according to the recommendation of the Corporate Governance Code and that their know-how and experience of the different areas in business operations (including production, sales, treasury and financial administration) complement each other and cover the key functions at industrial and listed companies. A further goal is to ensure continuity so that at least some of the people elected to the Board possess experience of the company's business operations over a longer period.

In its current assembly, the Board of Directors is sufficiently compliant with the company's diversity policy. The members of the Board of Directors possess wide-ranging expertise in the business operations of companies with international

operations and the development of these, are experienced in the company's field of operation, and complement each other's knowledge of the company's different business areas. There are three men and one woman in the Board of Directors.

President and CEO

The Board of Directors appoints the President and CEO and decides on the remuneration and other benefits of the President and CEO. The Board of Directors will ensure that the financial benefits provided to the CEO on the basis of the contract of service are compliant with the company's valid remuneration policy concerning corporate bodies.

The President and CEO is responsible for managing and developing Componenta's business in accordance with the Finnish Limited Companies Act and the instructions given by the Board of Directors.

The President and CEO prepares and presents matters for consideration at Board meetings and implements the decisions of the Board of Directors. They report to the Board of Directors, inter alia, on matters including the Company's financial situation, its business environment and other major matters. The President and CEO also prepares the company's strategy to be approved by the Board of Directors and implements the approved strategy.

The President and CEO is Chair of Componenta's Corporate Executive Team.

Corporate Executive Team

Componenta's Corporate Executive Team assists the President and CEO in managing and developing Componenta. The Board of Directors decides on the appointment of members of the Corporate Executive Team and on the terms of their employment based on the President and CEO's proposal, in accordance with the "one over one" principle in use at the Group.

The members of Componenta's Corporate Executive Team are those in charge of the Group's major functions and the senior vice presidents in charge of the Group's business areas. The Corporate Executive Team convenes regularly, at least once a month. Its key tasks include promoting the achievement of the Group's business goals and the development of business operations.

Risk management, control environment, internal control and internal audit

Risk management is part of the company's monitoring system and it aims to ensure that the risks to which the company's business is exposed are identified, evaluated and monitored. It aims to help forecast the threats and opportunities for business operations and ensure the continuity of business.

The objective of internal control and risk management related to Componenta's financial reporting is to ensure that the reporting is reliable and that all applicable laws and regulations have been complied with.

The Board of Directors supervises the Group's financial reporting process and monitors the effectiveness of internal control, internal audit and risk management systems.

Componenta compiles its financial reporting in accordance with the International Financial Reporting Standards (IFRS), the Finnish Securities Markets Act, the Finnish Accounting Act and the guidelines and statements of the Finnish Accounting Board, while also complying with the regulations and guidelines of the Finnish Financial Supervisory Authority and the Code of Nasdaq Helsinki Ltd.

Risk management

The Board of Directors confirms the principles and responsibilities for risk management and monitors the effectiveness of the risk management systems. The President and CEO supervises the implementation of the risk management program to ensure that it focuses on matters that are essential for local and operational activities. The Corporate Executive Team participates in identifying and evaluating risks, allocating responsibilities and monitoring the risks.

The CFO is responsible for development of Componenta's risk management.

Then management of business operations is responsible for identifying and managing risks in their own business areas as part of their operational activities.

All employees are responsible for identifying and evaluating the risks that are related to their work or that are otherwise under their control and for reporting on them to their supervisors.

The financial risks related to the Componenta Group's business operations are managed in accordance with the Treasury Policy approved by the Board of Directors. The Group's treasury department manages financial risks and ensures, for their own part, the availability of equity and debt finance to the Group on competitive terms. The Group's treasury department is also responsible for managing financial assets and hedging them as needed.

The Corporate Executive Team conducts the Enterprise Risk Management (ERM) process annually and monitors the major risks to operations regularly. The main risks are identified and evaluated in the ERM process and related corrective action are decided upon.

Control environment

The purpose of Componenta's internal control is to ensure that the Group operates in line with its strategy profitably and effectively, that risk management is arranged appropriately and adequately and that the financial, operational and sustainability reporting is reliable. Control is based on Componenta's values, operating principles, policies and guidelines. Internal control is part of management, governance and daily operations.

Financial reporting and the monitoring of its accuracy are based on annually prepared and adopted budgets and monthly forecasts, and on performance reporting, through which the actual outcomes are compared with the budget and forecasts. The Group's financial organisation and the management of its units are responsible for the financial reporting process and the related consistent and regularly updated guidelines.

Open and adequate communications ensure an effective and functional control environment. Information about reporting tools and the financial reporting guidelines and principles have been reviewed with all those involved in financial reporting in accordance with their responsibilities. The financial reporting guidelines and principles are available from the Group's financial organisation and the Group's intranet to the extent that the guidelines concern the Group's other functions. New reporting requirements and similar information are provided regularly within the financial organisation in accordance with each employee's responsibilities. The Group's CFO reports to the Board of Directors regularly on matters pertaining to internal control.

The internal controls of sustainability reporting consist of, among other things, checks, in which the correctness of the collected information is always assessed in at least two different stages of the reporting process, and the four-eye principle, which is used for review correctness of numerical information. Any internal control findings that materially affect the reporting process are reported

to the management team and the board at least once a year.

Internal monitoring

The profitability and efficiency of Componenta's operations and the achievement of financial objectives are monitored regularly by means of Group-wide financial reporting. The effectiveness of measures in internal control related to financial reporting is monitored by the Board of Directors, the President and CEO, the Corporate Executive Team and operative management teams.

The consistent Group-wide practices also cover reporting. Guidelines related to reporting are communicated regularly to those involved in the reporting process in accordance with their responsibilities. The Group Controller monitors the implementation of measures based on the Group-wide reporting process guidelines, together with the CFO.

The controllers are responsible for the financial reporting of operational business units in cooperation with the management of each unit. The management team for each business unit and business area analyses its own financial reports, including volumes, profits, costs, profitability and working capital, every month before the reporting meeting of the Corporate Executive Team.

The Board of Directors is responsible for the final evaluation of the Group's result.

Componenta Group has not yet considered it appropriate to organize a separate internal audit function, taking into account the scope and nature of the business (including all locations are located in Finland). The development of internal controls in accordance with the annual internal monitoring plan approved annually by the Board of Directors and their self-assessment, including reporting the results to the Board of Directors, and the responsibility for implementing any internal audit-type measures, is organized in the company's financial administration. The above has also been taken into account in the content and scope of the annual audit plan. The Board of Directors annually assesses the need to establish an independent internal audit function. The Group may use internal resources or external service providers to carry out separate internal audits as needed.

Insider management

Componenta complies with the rules and guidelines of Nasdaq Helsinki Ltd, such as its insider guideline, the Market Abuse Regulation ((EU) No 596/2014, "MAR") and Level 2 regulation under it, provisions of the Securities Markets Act and Criminal Code of Finland, as well as the rules and regulations of the Finnish Financial Supervisory Authority and ESMA (European Securities and Markets Authority). These are supplemented by the company's own insider guideline, aimed to establish clear operating guidelines and rules on insider management, publication of inside information, maintenance

of lists of insiders and transactions by the management and their related parties. The insider guideline has been distributed to all insiders.

In accordance with the applicable legislation, the persons discharging managerial responsibilities in Componenta (the Board of Directors, President and CEO and the Corporate Executive Team) and the persons closely associated with them notify Componenta and the Financial Supervisory Authority of any trading and other transactions related to Componenta's shares or debt instruments or related derivatives or other financial instruments made on their own account no later than within three days of the transaction. The minimum threshold for the notification obligation is EUR 20,000 per calendar year. Componenta makes public disclosures on the aforementioned trading and transactions in accordance with the applicable legislation.

Componenta complies with the prohibition on trading (the so-called closed window) that starts 30 days before the release of a financial report or financial statement and ends with the release of the financial report or financial statement. During this time, the persons discharging managerial responsibilities in Componenta (the Board of Directors, President and CEO and the Group's Corporate Executive Team) may not, on their own account or for a third party, directly or indirectly, engage in trading and other transactions related to Componenta's shares or debt instruments or related derivatives or other financial instruments.

This prohibition on trading also applies to any separately appointed persons involved in the preparation of Componenta's financial reports.

Componenta maintains a project-specific insider list of any projects and events which, if realised, are likely to have a significant effect on the value of Componenta's shares, financial instruments or the derivatives related to them, and the publication of which has been postponed in accordance with MAR. Every person with access to inside information related to the project is recorded in the project-specific insider list. If inside information is disclosed to parties outside of Componenta (such as financial or other advisors), the person disclosing the information must ensure that the recipient of the information undertakes to keep the information confidential and complies with the insider regulations in force. Componenta requests parties external to the company to maintain the required list of insiders concerning those who have received the information.

A person included in a project-specific list of insiders may not unlawfully disclose the inside information to outsiders or other Componenta employees, engage in trading or transactions in Componenta's financial instruments, or provide others with advice on such transactions. Furthermore, a person with inside information may not amend or cancel assignments concerning Componenta's financial instruments. The full insider guideline is available on the company's intranet. The General Counsel is responsible for the company's insider affairs.

Auditors

The Annual General Meeting appoints the auditor based on the Board of Directors' proposal and decides on the auditor's fees. The auditor's term of office ends at the close of the next Annual General Meeting.

The company has one auditor that must be a firm of authorised public accountants approved by the Finnish Patent and Registration Office. In addition to the duties prescribed in current accounting regulations, the auditor reports regularly to Componenta's Board of Directors.

The principal auditor may serve as an auditor for a maximum of ten years in succession. In addition, Componenta complies with the provisions of the Accounting Act and the EU Audit Regulation on the maximum duration of the term of office of an audit firm.

The company's auditor provides its shareholders with a statutory auditor's report in connection with the annual financial statements and reports regularly to the Board of Directors on their observations.

Principles concerning related parties

In its monitoring and reporting of related party transactions, Componenta complies with the applicable laws, the requirements of the

International Financial Reporting Standards and the Finnish Corporate Governance Code. The monitoring and assessment of related parties is the responsibility of Componenta's Board of Directors that has also approved the principles concerning the monitoring and assessment of related parties.

Componenta maintains a list of the persons and entities included in its related parties for the purpose of identifying any related party transactions. All persons and entities included in related parties are obliged to announce or otherwise inform the company of any conflicts of interest on their own initiative.

The Board of Directors of Componenta or its general meeting, when required, will decide, observing the disqualification provisions, on related party transactions that are not part of the company's normal operations or which are concluded in deviation from ordinary commercial terms and conditions. Componenta may conclude with its related parties transactions which are associated with the company's contracts concluded according to standard terms and conditions, or are associated with contracts offered to customers and personnel within the constraints of normal pricing or which are below the limit in euros set in the approved principles. Componenta's Board of Directors monitors and assesses how the contracts and other legal transactions concluded between the company and its related parties fulfil the criteria of being part of normal operations and having market terms and conditions.

The information about related party transactions is obtained quarterly from Componenta's accounts in conjunction with regular financial reporting.

The remuneration and fringe benefits of persons included in related parties are monitored separately for financial statements reporting. Componenta reports on related party transactions annually in its financial statements. Furthermore, Componenta publicises related party transactions in compliance with the Securities Markets Act, the Stock Exchange rules and the Market Abuse Regulation.

Communication

Information about Componenta and its governance is published on the Group's website. All releases and reports published by Componenta are available on the Group's website immediately after they have been published.

The Corporate Governance Statement and the Remuneration Report are available at www.componenta.com.

Other matters

Whistleblowing

Componenta has guidelines in place for processing reports ("whistleblowing") on any detected or suspected insider trading or market manipulation or unlawful or dishonest conduct concerning

accounting, internal control, audit or the company's other operations by its employees and other stakeholders.

The company has designated the General Counsel to receive and process any reports submitted through the whistleblowing channel.

Each Componenta employee is liable to report any breaches or non-compliance with the law, the company's Code of Conduct or other instructions issued by Componenta they observe. Componenta's employees may report any violations of the company's guidelines or other instructions to their supervisors. Each supervisor at Componenta has an obligation to provide advice on how to respond to misconduct. The company's General Counsel may also be contacted in such cases.

Any suspected breaches of Componenta's Code of Conduct, legislation and regulations may also be reported via the anonyme Whistleblowing channel <https://report.whistleb.com/en/componenta> which link is on Componenta's website, or by mail to Componenta Corporation, Legal Affairs, Teknobulevardi 3-5, FI-01530 Vantaa, Finland. In addition to Componenta's employees, these channels are available for everyone outside the company to use. Regardless of the means through which the notification was received, all bona fide claims of any breaches or non-compliance with Componenta's Code of Conduct or other instructions issued by the company

will be investigated fairly and thoroughly by using appropriate internal and/or external expertise.

Componenta ensures that no employee who reports breaches of legislation, the company's Code of Conduct or other guidelines issued by Componenta will be subjected to any harmful consequences due to reporting them.

Governance in 2025

Annual General Meeting

The 2025 Annual General Meeting (AGM) was held on 23 April 2025. Of all the shares and votes in the company 29,57 % were represented at the AGM. The minutes of the AGM are available on the company's website.

The AGM was held in lecture hall Akropolis 2 in Teknopolis Aviapolis, Teknobulevardi 3-5, FI-01530 Vantaa, Finland.

Board of Directors

The Annual General Meeting of 23 April 2025 elected the following four members to the Board of Directors: Tomas Hedenborg, Anne Koutonen, Harri Suutari and Lars Wrebo. At its organizing meeting after the Annual General Meeting, the Board of Directors elected Harri Suutari as Chairman and Anne Koutonen as Vice Chairman.

At the end of 2025, 25% of board members were women and 75% were men.

Componenta's Board of Directors has assessed the independence of its members once during 2025. All Board members Harri Suutari, Tomas Hedenborg, Anne Koutonen and Lars Wrebo are independent of the company and its significant shareholders.

The Board of Directors did not establish any committees from among its members during the financial year 2025

The company's Board of Directors consisted of the following five members from 1 January 2025 to 23 April 2025: Harri Suutari (Chairman), Anne Koutonen (Vice Chairman), Tomas Hedenborg, Petteri Walldén and Lars Wrebo.

Composition of the Board on 31 December 2025

	Year of birth	Education and training	Primary role	Board member since	Share ownership on 31 December 2025
Harri Suutari Chair	1959	B.Sc. (Eng.)	Board professional	2019 (2012–2015)	182,889 shares (indirect ownership)
Anne Koutonen Vice Chair	1962	M.Sc. (Econ.)	Board professional	2017	–
Tomas Hedenborg	1959	M.Sc. (Tech.)	Board professional	2021	5,100 shares (indirect ownership)
Lars Wrebo	1962	M.Sc. (Mechanical Engineering)	Board professional	2024	9,000 shares

Additional information about the Board members is available on page 145 of this report.

Board meetings

The Board of Directors met 14 times in 2025.

Board member	Participation in meetings	Participation rate, %
Harri Suutari Chair	14/14	100%
Anne Koutonen Vice Chair	14/14	100%
Tomas Hedenborg	14/14	100%
Lars Wrebo	12/14	85,71%
Petteri Walldén	4/4	100%

The Board of Directors, under the supervision of the Chair, assessed its operations in September 2025.

Shareholders' Nomination Board in 2025

As of 24 September 2025, the Shareholders' Nomination Board consists of the following members:

- Kyösti Kakkonen, b. 1956, Managing Director, Commercial Counsellor, representing the shareholder Joensuun Kauppa ja Kone Oy
- Harri Suutari, p. 1959, Chairman of the Board of Componenta Corporation, representing the shareholder Etra Capital Oy
- Niko Syrjänen, b. 1974, Director of Equity Investments, representing the shareholder Elo Mutual Pension Insurance Company.

Kyösti Kakkonen is the Chairman of the Nomination Board.

100% of the members of the committee are men.

From 1 January to 24 September 2025, the Shareholders' Nomination Board consisted of the following members: Kyösti Kakkonen, Commercial Councillor, CEO, representing Joensuun Kauppa ja Kone Oy; Harri Suutari, Chair of Componenta Corporation's Board of Directors, representing Etra Capital Oy and serving as an expert member; and Erkkä Kohonen, Senior Portfolio Manager, representing Varma Mutual Pension Insurance Company. Harri Suutari served as Chair of the Shareholders' Nomination Board.

The Nomination Board met two (2) times in 2025, and the meetings had an attendance rate of 100%.

President and CEO and the Group's Corporate Executive Team

Members of Componenta's Corporate Executive Team on 31 December 2025

	Role	Year of birth	Education and training	Member of the Corporate Executive Team since	Share ownership on 31 December 2025	Options on 31 December 2025
Sami Sivuranta	President and CEO	1975	M.Sc. (Tech.)	2019	5,623	2023A: 16,668 pcs 2023B: 16,668 pcs 2023C: 16,668 pcs
Marko Karppinen	CFO	1971	M.Sc. (Econ.)	2016	7,512	2023A: 16,668 pcs 2023B: 16,668 pcs 2023C: 16,668 pcs
Pasi Mäkinen	COO	1969	B.Sc. (Eng.)	2015	14,700	2023A: 16,668 pcs 2023B: 16,668 pcs 2023C: 16,668 pcs
Hanna Seppänen	General Counsel	1974	LL.M.	2021	2,208	2023A: 16,668 pcs 2023B: 16,668 pcs 2023C: 16,668 pcs

Each option right 2023A, 2023B and 2023C entitles to subscribe for one new or existing share of the company.

Related party transactions

In 2025, the company did not have any related party transactions deviating from ordinary business operations or ordinary commercial terms and conditions.

Fees of the auditor and the sustainability reporting

In 2025, the statutory auditor of Componenta was Pricewaterhouse-Coopers Oy. The principal auditor was Authorised Public Accountant Ylva Eriksson. In 2025, Componenta's sustainability reporting was assured by the auditing firm BDO Oy. Laura Castrén, APA, Authorised Sustainability Auditor, acted as the main responsible assurer of sustainability reporting. In accordance with the resolution of the Annual General Meeting of 23 April 2025, the auditor and the sustainability reporting assurer were paid a fee according to the invoice. In 2025, accrual-based fees for the auditor and sustainability reporting assurer of companies belonging to the Componenta Group totalled approximately EUR 234,200 (234,000), broken down as follows:

Auditing and sustainability reporting assurance fees, EUR	2025	2024
Audits	189,000	184,000
Services not related to audits	5,000	10,000
Sustainability reporting assurance	40,000	40,000

Board of Directors on 31 December 2025



Harri Suutari

Born 1959, B.Sc. (Eng.)
– Chair of the Board of Directors 2012–2015 and since 2019
– Board member 2012–2015 and since 2019
– Independent of the company and its major shareholders

Key professional experience

Componenta Corporation, President and CEO, 2015–2019
Board professional, 2012–2015
PKC Group Plc, President and CEO, 2002–2005 and 2008–2012
Ponsse Plc, President and CEO, 1994–2000
Kajaani Automatiikka Oy, President and CEO, 1984–1996

Key positions of trust

Konesilta Oy, Chair of the Board
Mainoslähde Oy, Chair of the Board
Proventia Group Corporation, Chair of the Board
PunaMusta Media Oyj, Chair of the Board
Treenimaailma SixQ Oy, Chair of the Board
Oy M-Filter Ab, Board member
Prometec Tools Ltd, Board member

Componenta's shares held

182,889 pcs (indirect ownership)



Anne Koutonen

Born 1962, M.Sc. (Econ.)
– Board member since 2017, Vice Chair since 2019
– Independent of the company and its major shareholders

Key professional experience

Nokian Tyres Plc, Vice President, Finance & IR, 2006–2018
Nokian Tyres Plc, Treasurer, 2005–2006
Nokian Tyres Plc, Manager, Treasury, 1997–2005
Oy Kyro Ab, Financial Analyst, Group, 1995–1997
Suomen Säästöpankki – SSP Oy, Financing Bank, Manager, Domestic Money Market, 1992–1994
SSP Tampere Region, Dealer, 1989–1992

Key positions of trust

Modulight Corporation, Chair of the Board
Tammer Brands Oy, Chair of the Board
Image Wear Oy, Board member
Kemppi Oy, Board member
Kojamo Plc, Board member
Merus Power Plc, Board member
Stalutube Oy, Board member

Componenta shares

-



Tomas Hedenborg

Born 1959, M.Sc. (Tech.)
– Board member since 2021
– Independent of the company and its major shareholders

Key professional experience

Fabel Advisory Oy Ab, CEO, since 2019
Orgalim, President, 2015–2019
Fastems Oy Ab, Group CEO, 2013–2019
DIMECC Ltd, Chair of the Board, 2013–2017
SLP Oy, Chair of the Board, 2012–2016
Finn-Power Corporation, President and CEO, 2005–2011
HBPO GmbH, President and CEO, 2001–2005
Bertrand Faure Sitztechnik GmbH, Customer Unit Director, 1998–2001
Bertrand Faure Sitztechnik GmbH, Vice President, R&D, Automotive Seating, 1994–1998
Valeo GmbH, R&D Manager, 1990–1994

Key positions of trust

Temet Group Oy, Chair of the Board
Kemppi Oy, Board member
Meconet Oy, Board member
T-Drill Oy, Board member
Vexlum Oy, Board member

Componenta shares

5,100 pcs (indirect ownership)



Lars Wrebo

Born 1962, M.Sc., Mechanical Engineering
– Board member since 2024
– Independent of the company and significant shareholders

Key professional experience

Volvo Cars Executive Board Member, SVP Purchasing and Manufacturing, 2012–2016
MAN Truck & Bus, Executive Vice President, Production and Logistics, 2006–2012
Scania CV AB, SVP Chassis and Cabs, 2001–2006
Scania Production Angers, CEO, 1996–2001
Saab-Scania AB, Scania CV AB, Trainee program; several management positions within manufacturing and logistics, 1986–1996

Key positions of trust

SMPP Holding AB, Board Member
AQ Group, Board Member

Componenta shares

9,000 pcs

Corporate Executive Team on 31 December 2025



Sami Sivuranta

Born 1975, M.Sc. (Tech.)
 – President and CEO since 2020
 – Member of the Corporate Executive Team since 2019, Chair since 2020

Key professional experience

Componenta Corporation, Director, Business Development, 2019–2020
 HKScan Corporation, Executive Vice President, 2018–2019
 Consolis Parma Ltd, Director, Business Development, 2016–2017
 Componenta Corporation, Senior Vice President, Development, 2016
 Componenta BV, Vice President, Heerlen Foundry, 2015–2016
 Componenta Corporation, Vice President, Internal Sourcing, 2012–2014
 Componenta Corporation, Sales Director, Machine Building Nordic, 2010–2012
 Componenta Corporation, Manager, Internal Sourcing, 2009–2010
 Componenta Karkkila Oy, Production Manager, 2006–2009
 Componenta Karkkila Oy, Manager, Quality and the Environment, 2004–2006

Key positions of trust

LICO Oy, Board member
 Technology Industry Finland, deputy member of the Board

Componenta shares

5,623 pcs

Options*

2023A: 16,668 pcs
 2023B: 16,668 pcs
 2023C: 16,668 pcs



Marko Karppinen

Born 1971, M.Sc. (Econ.)
 – CFO since 2016
 – Member of the Corporate Executive Team since 2016

Key professional experience

Componenta Corporation, Director, Development, 2016
 Componenta Turkey, Vice President, Business Development, 2016
 PKC Group Plc, Director, Internal Audit, 2013–2016
 PKC Group Plc, CFO (interim), South America, 2013–2014
 PKC Group USA Inc., Senior Vice President, Business Development, 2011–2013
 Proventia Group Oy, CFO, 2007–2011
 PKC Group Plc, CFO, 2003–2007
 Ponsse Plc, CFO and other financial positions, 1994–2001

Componenta shares

7,512 pcs

Options*

2023A: 16,668 pcs
 2023B: 16,668 pcs
 2023C: 16,668 pcs

* Each option right 2023A, 2023B and 2023C entitles to subscribe for one new or existing share of the company



Pasi Mäkinen

Born 1969, B.Sc. (Eng.)
 – COO since 2020
 – Member of the Corporate Executive Team since 2015

Key professional experience

Componenta Corporation, Director, Material Services, 2019–2020
 Componenta Corporation, COO, 2017–2019
 Componenta Corporation, Senior Vice President, Iron Business, Turkey, 2016–2017
 Componenta Corporation, Business Unit Director, Orhangazi Foundry, Turkey, 2015–2016
 Valmet Technologies Inc., Vice President, Foundry Operations, 2013–2015
 Metso Foundries Jyväskylä Oy, President, 2008–2013
 Valmet Corporation / Metso Paper Oy / Metso Foundries Jyväskylä Oy, Production Manager, 1999–2008

Key positions of trust

Sacotec Components Oy, Board member

Componenta's shares

14,700 pcs

Options*

2023A: 16,668 pcs
 2023B: 16,668 pcs
 2023C: 16,668 pcs



Hanna Seppänen

Born 1974
 LL.M. (University of Turku), LL.M. (University of Stockholm)
 – General Counsel since 2021
 – Member of the Corporate Executive Team since 2021

Key professional experience

Siili Solutions Plc, Director, Legal, 2018–2021
 Terveystalo Plc, General Counsel, 2013–2018
 Tallink Silja Oy, Legal Counsel, 2010–2013
 Bird & Bird Attorneys Ltd, Associate, 2008–2010
 Orion Corporation, Legal Counsel, 2002–2008
 University of Turku, Legal Counsel, 2001–2002

Key positions of trust

-

Componenta shares

2,208 pcs

Options*

2023A: 16,668 pcs
 2023B: 16,668 pcs
 2023C: 16,668 pcs

COMPONENTA

Componenta Corporation

Address: Teknobulevardi 3-5, 01530 Vantaa, Finland

Telephone: +358 10 403 00

Email addresses: firstname.lastname@componenta.com

www.componenta.com