OVERVIEW OF METRICS

ESRS disclosure requirement	Paragraph	Datapoint/metric	Basis for the creation and description of the parameters used, description of the assumptions and methodology
G1-3 Prevention and detection of corruption and bribery	21b	Percentage of functions-at-risk covered by training programs	At-risk functions: In particular employees in procurement or sales as well as managers
G1-4 Confirmed incidents of corruption and bribery	24a	The number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws	Documented based on reporting structure in the compliance organization

TAXES

As an international corporate group, it is essential for voestalpine to ensure consistent compliance with the tax legislation applicable in all countries in which it operates.

Detailed information on the identified tax-related impacts, risks, and opportunities (IROs) is presented in the following IRO table, which contains specific information on SBM-3.

Topic/sub-topic/ sub-sub-topic		Impact, risk, opportunity (IRO)	Description
Taxes	●	Correct tax payments	voestalpine pays taxes in accordance with applicable national legislation

IMPACT, RISK, AND OPPORTUNITY MANAGEMENT

TAX-1 – Policies related to taxes

The Group Tax Strategy, which the Management Board of voestalpine adopted as part of the Group Tax Guideline, represents the voestalpine Group's commitment to comply with the tax rules and regulations applicable in a given country in connection with all of its business activities and decisions. The key principles governing the Group's tax strategy are as follows:

» **Tax policy:**
As part of its global strategy, the voestalpine Group pursues the goal of minimizing its total costs. This is why tax election options are utilized to the extent allowed by law in order to lower the Group's tax liabilities unless doing so adversely affects the Group's business. In any case, the Group's tax policies are designed to comply with tax law.

Where applicable: description of the sources of measurement uncertainty	Resulting level of accuracy	External validation	Where applicable: planned actions to improve accuracy
Recording primary data	High	None	–
Recording primary data	High	None	–

Impacts on strategy and business model	Value chain	Time horizon	Affected stakeholders
Promotes the economic stability of the company Avoids legal risks	Group-wide	●●●●	» Legislators » Society

Key

- ● Actual positive impact
- ● Actual negative impact
- ○ Potential positive impact
- ○ Potential negative impact
- + Opportunity
- ! Risk
- Upstream
- Own operations
- Downstream
- ●○○○ < 1 year
- ○●○○ 1 – 5 years
- ○○●○ 5 – 10 years
- ○○○● 10+ years

» **Corporate responsibility:**
The voestalpine Group pays taxes wherever it generates value added. Transfer pricing within the Group is based on the OECD Transfer Pricing Guidelines. Transfer prices are not used to design tax policy.

» **Relationships with government agencies:**
The voestalpine Group fulfills all cooperation duties under tax law. In particular, it complies with all tax-related retention and recording requirements, whether temporal or geographical. The voestalpine Group collaborates proactively in the processes associated with assessments of new laws within the institutions established for that purpose.

Each Group company's executive management is responsible for implementing and complying with tax rules and regulations as well as the Group Tax Guideline. voestalpine AG and its divisions' lead companies regularly review and update the Group Tax Guideline and monitor implementation thereof and compliance therewith in the Group companies. The functional responsibility for these activities at the Management Board level rests with the CFO of voestalpine AG. To ensure compliance with the Group Tax Strategy, steering processes and monitoring measures were developed for voestalpine AG and the divisions' lead companies regarding the key tax processes in the Group companies that are integral to the Group Tax Guideline.

Furthermore, appropriate activities were undertaken to ensure compliance with the Group Tax Guideline in the long term. Among other things, this includes reviews of employees' qualifications, clear job descriptions, regular sharing of information related to task-specific matters, and employee training.

The Group companies, the divisions' lead companies, and voestalpine AG regularly exchange information in order to identify tax risks early on. Discussions within Controlling are carried out to this end on a regular basis, with the aim of monitoring the implementation of activities related to material tax issues. Changes in tax legislation or modifications of business models are coordinated with the divisions' lead companies. The given Group company analyzes the effects thereof and develops suitable activities based thereon, as necessary in collaboration with the division's lead company or voestalpine AG.

If a Group company realizes that a tax return or tax declaration previously filed with the tax authorities is incorrect or incomplete, this Group company must immediately notify the relevant tax authority of this in accordance with national statutory requirements and must make the necessary adjustments. The respective division's lead company or the Group tax department are notified if such tax offenses are discovered, and activities are defined to fix and/or eliminate problems of this nature. Group companies are required to engage an external tax consultant in order to obtain their assessment of material facts and thus to mitigate any tax risks. The annual tax returns are submitted to a critical audit by an external tax consultant at the least before being submitted to the tax authorities. In general, each Group company meets with an external tax consultant at least once a year to cover important issues. Since October 1, 2017, KPMG has been acting as a global tax partner in the role of external tax consultant.

Any concerns regarding unethical or unlawful conduct may be reported using the Web-based whistleblower system. This system is also available for stakeholders to voice their concerns.

POLICY OVERVIEW

IROs addressed	Policy	Core content	Scope of the policy	Responsibility and monitoring	Other comments
Correct tax payments	Group tax guideline, incl. group tax strategy	voestalpine's commitment to comply with the tax rules and regulations applicable in the given country in connection with all business activities and decisions within the Group with the observation of three principles Tax policy: minimize overall costs by utilizing tax election rights while ensuring full compliance with tax legislation Corporate responsibility: tax is paid at the location of value creation Relations with authorities: fulfillment of all cooperation duties under tax law and active participation in the assessment of new legislation	Own operations	CFO of voestalpine AG	–

Beyond the Group-wide strategic objectives, there are currently no separate, time-limited, and outcome-oriented targets and measures in relation to taxes in accordance with ESRS 2 para. 62 and in accordance with ESRS 2 MDR-T para. 81bi-ii. The central premises are the promotion of the economic stability of the company, the avoidance of legal risks, and the correctness of tax payments in accordance with applicable national laws.

METRICS AND TARGETS

TAX-2 – Metrics related to taxes

Country-by-country report:
As a multinational Group with consolidated revenue in excess of EUR 750 million, voestalpine AG as the Group's parent annually submits a Country-by-Country Report to the appropriate Austrian tax authority.

See the chapter Investments in the voestalpine Annual Report 2024/25 for Group companies' names and domiciles. The country-specific disclosures in the country-by-country report (see following table) concern entities that are included in the Consolidated Financial Statements by virtue of being fully consolidated (see the chapter Investments of the Annual Report 2024/25). Hence information on entities measured at equity (classified as "KEA" or "KEG" in the aforementioned chapter) as well as on unconsolidated entities (K0) is not included in this report. The data concerns the period from April 1, 2024, through March 31, 2025.

COUNTRY-BY-COUNTRY REPORTING

Tax jurisdiction	Main activity	Number of employees[1]	Revenue from third-party transactions[2]	Revenue from intra-Group transactions with other tax jurisdictions[3]	Profit before tax[4,9]
ARE	Sales	23	53,827	3	1,682
ARG	Sales	68	20,889	0	1,281
AUS	Production, sales	318	135,324	65	8,999
AUT	Production, sales, services	23,280	8,272,485	1,638,299	1,162,772
BEL	Production	639	236,159	40,973	22,378
BGR	Production	110	11,139	3,996	1,442
BRA	Production	2,535	451,483	59,302	9,892
CAN	Production, sales	246	98,069	3,926	–8,914
CHE	Sales	122	79,909	2,280	–2,425
CHN	Production, sales	2,229	640,541	10,972	63,635
COL	Sales	69	6,872	52	–369
CZE	Production, sales	371	58,760	56,734	6,280
DEU	Production, sales	6,237	1,698,330	439,715	–478,776
DNK	Sales	12	8,281	191	718
ECU	Sales	35	3,460	0	62
EGY	Production	53	9,950	0	867
ESP	Production, sales	295	108,399	16,502	4,976
FIN	Sales	8	8,488	5	283
FRA	Production, sales	857	254,379	19,760	6,158
GBR	Production, sales	699	289,307	4,368	50,714
GRC	Sales	6	3,981	0	–54
HKG	Sales	4	1,323	31	–727
HUN	Production, sales	281	49,378	5,813	3,730
IDN	Production, sales	177	9,509	14,283	245
IND	Production, sales	923	117,625	7,382	6,700
ITA	Production, sales	699	256,028	44,939	8,812
JPN	Sales	84	26,427	148	211
KOR	Sales	49	10,243	199	45
LTU	Production	79	10,498	8,782	1,518
LVA	Production	6	7,794	60	132
MEX	Production	633	72,640	15,661	3,094
MYS	Sales	61	5,233	25	–508
NLD	Production, sales	1,181	532,649	14,529	57,796
NOR	Sales	2	2,281	3	268
PER	Sales	88	10,246	0	949
POL	Production, sales	914	306,389	6,143	8,018
PRT	Production	40	1,546	318	–302
ROU	Production, sales	903	225,389	19,156	29,015
RUS	Sales	3	40	0	–616
SAU	Production	64	9,920	0	1,788
SGP	Sales	148	73,898	188,756	–1,793
SVK	Sales	25	5,954	1	829
SWE	Production, sales	1,167	82,079	279,138	20,083
THA	Production, sales	123	21,758	56	71
TUR	Production, sales	283	39,142	8,258	–4,755
TWN	Sales	106	8,999	797	1,063
USA	Production, sales	2,864	1,291,495	32,102	43,754
VNM	Sales	66	3,678	0	–110
ZAF	Production	474	111,495	0	11,579

Property, plant, and equipment[5]	Income tax paid[6]	Tax expense incurred[7]	Reasons for the difference between the tax incurred and the tax expense determined by application of the standard tax rate on the profit before tax[8]
279	1	146	
841	1,935	0	f)
17,204	2,451	2,469	
4,463,441	139,956	–8,652	a), b), f)
63,188	4,891	5,115	
3,866	172	172	
113,181	5,923	4,904	a), c), f)
20,529	70	82	
16,499	262	–46	
161,827	13,896	13,942	a), b), d)
1,945	177	0	
33,766	825	1,251	
468,779	12,200	1,045	c), f)
554	119	152	
713	57	43	
2,391	14	379	
19,035	676	622	
1,174	1	30	
68,169	–227	1,291	
42,035	6,304	4,071	a), c), f)
105	0	0	
46	0	0	
11,403	1,352	863	
3,224	430	274	
28,965	1,962	1,928	
99,395	1,519	1,699	
5,975	402	33	
3,740	14	14	
3,543	257	220	
186	0	0	
25,079	2,304	2,585	a), b), c), f)
4,307	–7	0	
123,688	6,568	6,679	a)
19	151	52	
1,826	230	288	
54,963	1,647	1,663	
1,321	10	10	
43,387	5,110	3,799	a), b)
349	–222	–106	
2,916	80	257	
9,519	1,082	869	a), b), e)
878	270	172	
145,102	4,348	3,860	
4,072	–1	0	
4,776	341	420	
3,390	188	149	
262,172	–399	1,627	a), b), e), f)
1,615	0	0	
20,900	1,322	1,515	a), e)

[1] The “Number of employees” metric refers to the total number of employees in all business units within a tax jurisdiction. The number of employees is based on full-time equivalents (FTE). The number of employees refers to the status as of the end of the respective business year.

[2] The “Revenue” metric concerns the total revenue generated by all business units within a tax jurisdiction. There are no deviations from the revenue shown in the Consolidated Financial Statements.

[3] This metric includes revenue from intra-Group transactions of all business units within a tax jurisdiction with those in other tax jurisdictions.

[4] The “Profit before tax” metric concerns the total profit before tax of all business units within a tax jurisdiction. Deviations from the Consolidated Financial Statements arise, in particular, from the fact that the metric contains figures added country by country, whereas the Consolidated Financial Statements contain consolidated figures.

[5] The “Property, plant, and equipment” metric equates to the net carrying amount of all property, plant, and equipment belonging to the business units within a tax jurisdiction as of the end of the respective business year. There are no deviations from the property, plant, and equipment shown in the Consolidated Financial Statements.

[6] The metric referring to the income tax paid concerns the total income tax paid by all business units within a tax jurisdiction.

[7] The metric referring to the income tax incurred concerns the total of all income taxes of all business units within a tax jurisdiction, excluding deferred taxes and provisions for uncertain tax items.

[8] An expected tax expense may be determined based on the regular tax rate applicable to the “Profit before tax” metric. Temporary differences and effects from prior periods may result in differences between the actual tax expense and the expected tax expense. Key differences between the actual tax expense and the expected tax expense in individual countries arise from:
a) Non-taxable income (e.g., income from shares)
b) Non-deductible expenses
c) Profit before tax includes the total of all earnings of all business units; but the tax assessment is carried out by business unit (without offsetting the gains and losses of all the subsidiaries, excluding Austria and the US).
d) Special tax assessment regime/tax incentives
e) Use of tax loss carryforwards and/or carrybacks
f) Temporary differences and effects from prior periods

[9] This metric contains a large percentage of tax-exempt income from shares, some of which is multi-tiered, especially in Austria.

OVERVIEW OF METRICS

ESRS disclosure requirement	Para-graph	Datapoint/metric	Basis for the preparation and description of the metrics used; description of the assumptions and methodology
TAX (entity-specific topic)	–	Country-by-country report (CbCR)	The country-specific disclosures in the country-by-country report concern entities that are included in the Consolidated Financial Statements by virtue of being fully consolidated. Hence information on entities measured at equity (classified as "KEA" or "KEG" in the aforementioned chapter) as well as on unconsolidated entities (K0) is not included in this report. The data concerns the period from April 1, 2024, through March 31, 2025.

	Where applicable: description of the sources of measurement uncertainty	Resulting level of accuracy	External validation	Where applicable: measures planned to improve accuracy
	–	High	None	–

Linz, May 26, 2025

The Management Board

Herbert Eibensteiner	Franz Kainersdorfer	Gerald Mayer
Reinhard Nöbauer	Carola Richter	Hubert Zajicek