



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Nemak Mexico, S.A.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Nemak Mexico, S.A. (Nemak) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Nemak. Nemak is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze, and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing, and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide

Types of GHGs: CO₂, N₂O, CH₄

GHG Emissions Statement:

- **Scope 3:**
 - Category 1, Purchased Goods and Services:** 2,991,666 metric tons of CO₂ equivalent
 - Category 2, Capital Goods:** 114,906 metric tons of CO₂ equivalent
 - Category 4, Upstream Transportation and Distribution:** 77,154 metric tons of CO₂ equivalent

Data and information supporting the Scope 3 GHG emissions statement were in most cases estimated rather than historical in nature.

Global Warming Potential (GWP) and primary emission factor data sets:

- GWP: Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR-4)
- Supply Chain Greenhouse Gas Emission Factors v1.2, April 20, 2023
- Supplier-specific emission factors

Period covered by GHG emissions verification:

- January 1, 2024 to December 31, 2024

Criteria against which verification was conducted:

- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

Reference Standard:

- ISO 14064-3: Second edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the Verification and Validation of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of $\pm 5\%$ for aggregate errors in sampled data for each of the above indicators.

GHG Verification Methodology:

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of Nemak;
- Review of documentary evidence produced by Nemak;
- Review of Nemak data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of sample of data used by Nemak to determine GHG emissions.

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

It is our opinion that Nemak has established appropriate systems for the collection, aggregation, and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.



Statement of independence, impartiality, and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Nematik, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems, and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:

A blue ink signature of Jessica Jacobs, Lead Verifier.

Jessica Jacobs, Lead Verifier
ESG Program Manager
Apex Companies, LLC
Cincinnati, Ohio

A blue ink signature of Mary E. Armstrong-Friberg, Technical Reviewer.

Mary E. Armstrong-Friberg, Technical Reviewer
ESG Senior Program Manager
Apex Companies, LLC
Cleveland, Ohio

September 2, 2025

This verification opinion declaration, including the opinion expressed herein, is provided to Nematik and is solely for the benefit of Nematik in accordance with the terms of our agreement. We consent to the release of this declaration to the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.