



GESTAMP AUTOMOCIÓN, S.A.

OTHER RELEVANT INFORMATION COMUNICATION

Madrid, March 27, 2026

Pursuant to article 227 of the consolidated text of the Securities Market Act, approved by Legislative Royal Decree 4/2015 of 23 October, and related provisions, Gestamp Automoción, S.A. (“**Gestamp**” or the “**Company**”) hereby informs of the following

OTHER RELEVANT INFORMATION

Pursuant to the provisions of Article 529 *unvicies* of the Royal Decree Law 1/2010 of 2 July, whereby the consolidated text of the Spanish Companies Act was approved (“**LSC**”), the listed companies must disclose publicly any transactions performed with their related parties which, either individually or in aggregate, exceed 5% of their total assets or 2.5% of their annual net income as per their latest consolidated financial statements approved by the General Shareholders’ Meeting.

Pursuant the aforementioned article 529 *unvicies* LSC, the Company reports those related party transactions carried out by Gestamp or its subsidiaries (hereinafter, together with Gestamp, collectively referred to as “**Gestamp Group**”) with its shareholder Acek Desarrollo y Gestión Industrial, S.L. (hereinafter, “**Acek**”) or its subsidiaries¹ (hereinafter, together with Acek, collectively referred to as “**Acek Group**”) since these transactions have exceeded the 2.5% aforementioned threshold.

Acek, as parent company of Acek Group, owns more than 10% of Gestamp’s share capital. Consequently, as per article 529 *vicies* LSC, any transaction performed by and between Acek Group and Gestamp Group should be considered as a related party transaction.

Acek Group performs, among others and in addition to the manufacturing and selling of metal pieces and components for the automotive sector activity performed through Gestamp Group, the following activities through the subgroups specified below:

- a) Holding Gonvarri, S.L. and its subsidiaries (hereinafter, “**Gonvarri Group**”), which manufactures, transforms and trades metal products, including both steel service centres and the manufacturing of renewable energies structures (such as wind turbine shafts, infrastructures for photovoltaic farms and solar thermal plant elements).

¹ The term “subsidiaries” shall be defined as those companies controlled by Acek in the terms set out under article 42 of the Spanish Code of Commerce.

- b) Inmobiliaria Acek, S.L. and its subsidiaries (hereinafter, “**Inmobiliaria Acek Subgroup**”), which is involved in real estate activities.

In this regard, since the latest communication on related-party transactions reported the approved transactions and, in the case of successive-performance transactions, the amounts incurred up to September 30, 2025, this communication reports that information for the period from October 1 to December 31, 2025.

1. Transactions performed by Gestamp Group with Acek.

1.1. Transactions related with services received from Acek.

As communicated through other relevant information (reference number 13567), on March 31, 2017, the Board of Directors of Gestamp, after a favourable report issued by the Audit Committee on 28 March 2017, approved an agreement between Gestamp Servicios, S.A. (“Gestamp Servicios”) and Acek for the latter to render professional services related to accounting consolidation and centralised purchase of software licenses and insurance.

Regarding the accounting consolidation services received, the consideration is based on the cost per employee incurred in the rendering of the services plus a 7% margin in accordance with the related party transactions tax analysis included in the transfer pricing documentation.

As for the purchase of centralised software licenses and insurance, Acek operates as centralised procurement centre for the different subgroups (including Gestamp Group) and bills such services according to specific and objective allocation criteria (number of licenses, insured equity, etc.).

At the time of approval and based on an Audit Committee’s report, the Board established that the transaction was performed at market conditions and in compliance with applicable standards.

The amount of the transactions carried out under this contract from October 1 to December 31, 2025 is 814 thousand euros.

1.2. Transactions related with services rendered to Acek.

On March 31, 2017, Gestamp’s Board of Directors, based on a favourable report issued by the Audit Committee on 28 March 2017, approved an agreement between Acek and Gestamp Servicios for the latter to render professional economic and financial services.

According to the aforementioned agreement, the consideration is based on the cost per employee plus a 7% margin in accordance with the related party transactions tax analysis included in the transfer pricing documentation.

At the time of approval and based on an Audit Committee’s report, the Board established that the transaction was performed at market conditions and in compliance with applicable standards.

The amount of the transactions carried out under this contract from October 1 to December 31, 2025 is 479 thousand euros.

1.3. Allocation of the tax burden arising from the OECD Pillar Two rules between Acek and the Gestamp Group subsidiaries

On 16 December 2025, the Board of Directors of Gestamp, following a favourable report issued by the Audit Committee (attached hereto as **Annex I**), approved an agreement for the allocation of the tax burden deriving from the Pillar Two rules between Acek and the companies within its group.

The agreement is based on the provisions of Law 7/2024 of 20 December, which, among other matters, introduces—pursuant to the OECD “Pillar Two” framework—a top-up tax aimed at ensuring a minimum effective taxation level in all jurisdictions in which large multinational or domestic groups operate (i.e., those whose consolidated net turnover amounts to at least EUR 750 million in at least two of the preceding four fiscal years). The Gestamp Group falls within this category.

Accordingly, the agreement governs the allocation to the Gestamp Group subsidiaries of the tax burden that Acek is required to pay, such allocation being made on the basis of the individualised top-up tax payable by each subsidiary, with the aim of ensuring that all of them meet the minimum effective tax rate of 15 per cent established under the Pillar Two rules. The agreement also provides for the rendering by Acek of advisory services in respect of tax matters related to this tax, as well as for the distribution of any direct or indirect expenses incurred by Acek as a consequence of allocating the tax burden.

In this regard, At the time of approval and based on an Audit Committee’s report, the Board established that the transaction was performed at market conditions and in compliance with applicable standards.

To date, Acek has not been required to pay any tax burden pursuant to the aforementioned top-up tax and, consequently, no amounts have been recorded under this agreement.

2. Transactions performed by Gestamp Group with Inmobiliaria Acek Subgroup.

2.1. Transactions related to the rental of office space of Inmobiliaria Acek Subgroup.

As communicated through other relevant information (reference number 13567), on 31 March 2017 Gestamp’s Board of Directors, based on a positive report issued by the Audit Committee on 28 March 2017, approved a rental agreement between Inmobiliaria Acek and Gestamp Servicios. Specifically, under the aforementioned contract, Gestamp Servicios, as tenant, rents the office from Inmobiliaria Acek at Calle Alfonso XII, nº 16, Madrid, where it runs parts of its corporate business.

The monthly rent for the 1,918.56 m² of rented space updated in accordance with the CPI amounts to 86,089.94 euros plus certain costs assumed by the tenant.

On 16 December 2025, the Board of Directors of Gestamp, following a favourable report from the Audit Committee (attached as **Annex I**), approved a new lease agreement for the corporate offices located at Alfonso XII, 16, with the aim of reducing the floor space used by Gestamp Servicios. Accordingly, as from 1 January 2026, the monthly rent for the aforementioned offices has been set at 13,029.89 euros plus VAT.

At the time of approval and based on an Audit Committee's report, the Board of Directors established that the transaction was performed at market conditions and in compliance with applicable standards.

Likewise, Galtier Franco Ibérica analysed the rent price per square metre taking into account the property location, surface area, urban planning regulations and market prices, concluding that such rent was within the market prices range.

The amount of the lease transactions carried out under this contract from October 1 to December 31, 2025 is 290 thousand euros.

3. Transactions performed by Gestamp Group with Gonvarri Subgroup.

3.1. Transactions related to the purchase and sale of raw materials and related services received.

As communicated through other relevant information (reference number 13567), on May 10, 2022 Gestamp's General Shareholders' Meeting, at the proposal of the Board of Directors and based on a previous favourable report issued by the Audit Committee on 6 April 2022, approved a framework agreement whereby Gestamp Group and Gonvarri Subgroup are involved in the sale and purchase of steel products (steel coils, straps and blanks) for the manufacturing of automotive metal parts, as well as in other related services.

Gestamp Group purchases raw materials used for the manufacturing of automation components from Gonvarri Subgroup, which in turn acquires the steel required directly from the steel supplier for subsequent processing (cutting and/or coating), ultimately charging Gestamp Group the added value.

Sometimes Gestamp Group buys the raw material directly from the steel supplier and subsequently delivers it to Gonvarri Subgroup, which is ultimately responsible for processing and selling it back to Gestamp Group charging to the selling price the value added by the raw material processing.

At the time of its proposal to the General Shareholders' Meeting and based on an Audit Committee's report, the Board of Directors established that the transaction was performed at market conditions and in compliance with applicable standards.

The net amount of the purchase and sale of steel and aluminium and related services carried out from October 1 to December 31, 2025 is 308,362 thousand euros.

Most of the volume of steel and aluminium purchase transactions is made on a "resale" basis whereby the price for raw material (steel coils) is negotiated directly with the steel supplier by Gestamp Group or by the end customer (Original Equipment Manufacturer, "OEM"). As a result, in the referred cases, raw material price is negotiated between independent parties. Under the resale transactions, Gonvarri Subgroup simply buys the raw materials at the price agreed by Gestamp Group or the end customer (OEM) with the steel supplier without any involvement of Gonvarri Subgroup in the raw material price setting. Specifically, a 61.69% of the amount billed by Gonvarri Subgroup to Gestamp Group for the purchase of raw materials has been under this resale regime during the quarter that is the subject of this

communication, being the price of the raw materials arranged between independent parties without Gonvarri Subgroup involvement and, therefore, with respect to such volume, there is no conflict of interest whatsoever.

Consequently, considering the abovementioned resale volumes, the actual amount of the steel and aluminium purchase transactions from October 1 to December 31, 2025 subject to negotiation between related parties is 136,110 thousand euros.

Additionally, the Sideacero, S.L. sub-group (Gescrap) – a sub-group belonging to the Gestamp Group – has purchased scrap and related services from the Gonvarri Subgroup from 1 October to 31 December 2025 for an amount of 13,524 thousand euros.

3.2. Transactions related with asset rental.

3.2.1. Rental by Gestamp Louny S.R.O. of a warehouse owned by Gonvarri Czech S.R.O.

As communicated through other relevant information (reference number 13567), on 6 May 2019, based on a favourable report issued by the Audit Committee issued on the same date, the Board of Directors approved (i) the rental of the warehouse owned by Gonvarri Czech, S.R.O. (“**Gonvarri Czech**”) in Minice (Czech Republic) from Gestamp Louny S.R.O. (“**Gestamp Louny**”), for a monthly rent of 175,969 euros (7.15 euros/m²) rent which was increased by 2,500 per month due to refurbishment works, and whose addendum was approved by the Board of Directors following a report from the Audit Committee.

Subsequently, and as communicated through other relevant information (reference number 27314) on 27 February 2024, based on a report of the Audit Committee, the Board of Directors approved a new addendum to the rental contract by which the monthly rent increased by 3,200 per month due to update of the refrigeration system and replacement of the warehouse's exterior doors. Once the refurbishment work on the warehouse has been completed, the monthly rent to be paid by Gestamp Louny amounts to 181,669 euros per month.

Finally, on July 28, 2025, the Board of Directors, following a favorable report from the Audit Committee issued on the same date, approved the extension of the term of the industrial warehouse lease agreement for a period of three years, remaining the rest of conditions unchanged.

In this regard, the Board of Directors, both in relation to the initial lease agreement for the warehouse and, subsequently, in relation to the two addenda thereto and the extension of its term, considered, on the basis of the prior report issued by the Audit Committee, that the transaction was fair and reasonable from the point of view of Gestamp and, in particular, of shareholders other than the related party.

The amount of the transactions carried out under this contract from October 1 to December 31, 2025 is 545 thousand euros.

3.2.2. Lease agreement for the industrial building of Gonvarri Produtos Siderúrgicos, S.A., by Gestamp Aveiro - Indústria de Acessórios Automóveis S.A.

As communicated through other relevant information (reference number 16299), on 6 April 2022, the Board of Directors, following a favorable report from the Audit Committee issued on the same date, approved the lease to Gonvarri Produtos Siderúrgicos, S.A. ("**Gonvarri Produtos Siderúrgicos**") by Gestamp Aveiro - Indústria de Acessórios Automóveis S.A. ("**Gestamp Aveiro**") of an industrial plant with an area of 7,248.7 m², plus an area of approximately 6,231 m² for parking, as well as an area for refrigeration equipment of 3,044 m², located in the Freguesia de Nogueira do Cravo do concelho de Oliveira de Azemeis, for a monthly rent of 21,574 euros.

In order to evaluate the economic reasonableness of the operation, the Audit Committee had a comparative study that takes as a reference the rental price per m² in three warehouses in the same industrial park with an equivalent industrial use, being the price per m² offered by Gonvarri Produtos Siderúrgicos lower than the average price obtained in said study.

In this regard, the Board of Directors considered, on the basis of the previous report issued by the Audit Committee, that the transaction was fair and reasonable from the point of view of Gestamp and, in particular, from the point of view of the shareholders other than the related party.

The amount of the transactions carried out under this contract from October 1 to December 31, 2025 is 64,722 euros.

3.2.3. Land lease agreement between Gestamp Palencia, S.A. and Road Steel Engineering, S.L.

As communicated through other relevant information (reference number 27314), on October 22, 2018, the Board of Directors, following a favorable report from the Audit Committee, approved the lease to Road Steel Engineering, S.L. (company of the Gonvarri Subgroup) by Gestamp Palencia, S.A. of a total area of 36,964.90 m² owned by Gestamp Palencia, S.A. located in the northern area of the plot on which its factory is located, for 2,208.33 euros per month.

In this regard, the Board of Directors, at the time of its approval, and based on the report issued by the Audit Committee, concluded that the terms and conditions of the transaction were market conditions and complied with the applicable regulations.

The monthly rent updated in accordance with the CPI is 2,663.73 euros per month, so that the amount of the lease transactions under this contract from October 1 to December 31, 2025 is 7,991 euros.

3.2.4. Industrial building sublease agreement between Gestamp Aragón, S.A. y Laser Automotive Zaragoza, S.L.

As communicated through other relevant information (reference number 27314), on October 22, 2018, the Board of Directors, following a favorable report from the Audit Committee, approved the sublease to Laser Automotive Zaragoza, S.L. (company of the Gonvarri Subgroup, as sublessee) by Gestamp Aragon, S.A. (as sublessor) of an industrial building located in Pedrola, Zaragoza for a monthly rent of €9,275.

In this regard, the Board of Directors, at the time of its approval, and based on the report issued by the Audit Committee, concluded that the terms and conditions of the transaction were market terms and conditions and complied with the applicable regulations.

The amount of the lease transactions under this contract from October 1 to December 31, 2025 is 27,825 euros.

3.2.5. Industrial building lease agreement between Gonvauto Navarra, S.A. y Gestamp Navarra, S.A.

As communicated through other relevant information (reference number 27314), on October 22, 2018, the Board of Directors, following a favorable report from the Audit Committee, approved the lease by Gestamp Navarra, S.A. (lessee) to Gonvauto Navarra (lessor) of an industrial building owned by it located in Salinas de Pamplona for a monthly rent of 27,548 euros.

In this regard, the Board of Directors, at the time of its approval, and based on the report issued by the Audit Committee, concluded that the terms and conditions of the transaction were market conditions and complied with the applicable regulations.

The monthly rent updated in accordance with the CPI is 35,088 euros per month. Hence, the amount of the leasing operations under this contract from October 1 to December 31, 2025 is 105,024 euros.

3.2.6. Warehouse and pavilion lease between Gonvarri Polska Sp. z.o.o. and Gestamp Polska Sp. z.o.o.

As communicated through other relevant information (reference number 27314), on July 25, 2019, the Board of Directors, following a favorable report from the Audit Committee issued on the same date, approved the lease to Gonvarri Polska Sp. z.o.o. (lessor) by Gestamp Polska Sp. z.o.o. (lessee) of a warehouse and annex pavilion owned by Gonvarri Poland in Września (Poland), for a monthly rent of 37,500 euros. Subsequently, on July 29, 2024, the Board of Directors, following a favorable report from the Audit Committee, approved the extension of this agreement for an additional six years, with all other conditions, including the price, remaining in the same terms.

In this regard, the Board of Directors, at the time of approval, and on the basis of the report issued by the Audit Committee, concluded that the terms and conditions of the transaction were market terms and conditions and complied with the applicable regulations.

The amount of the lease transactions under this contract from October 1 to December 31, 2025 is 112,500 euros.

3.2.7. Lease agreement for a parking area between Gonvarri Polska Sp. z o.o. and Gestamp Polska.

As communicated through other relevant information (reference number 34953), on 27 February 2025, the Board of Directors, following a favourable report from the Audit Committee issued on 24 February 2025, approved the lease to Gonvarri Polska by Gestamp Polska of a parking area that is located on the plot adjacent to the warehouse and pavilion also leased by Gonvarri to Gestamp Polska and referred to in the previous point. The agreed monthly amount for the rental of the car park is PLN 7,739 per month.

In this regard, the Board of Directors, at the time of its approval, and on the basis of the report issued by the Audit Committee, concluded that the transaction was fair and reasonable from the point of view of Gestamp and, in particular, of the shareholders other than the related party.

The amount of leasing operations under this contract from October 1 to December 31, 2025 is PLN 23,217 (equivalent to approximately 5,424 euros).

3.2.8. Blanking line lease agreement with a purchase option between Gonvauto South Carolina, Inc. and Gestamp Chattanooga II, LLC.

As communicated through other relevant information (reference number 13567), on 17 December 2020, based on a favourable report issued by the Audit Committee on the same date, the Board of Directors approved a lease agreement with purchase option of the blanking line owned by Gonvauto South Carolina, Inc. (“**Gonvauto**”) by Gestamp Chattanooga II, LLC (“**Gestamp Chattanooga**”).

Gonvauto was initially selected to supply the blanks stamped by Gestamp Chattanooga in the Chattanooga II plant. Nonetheless, in order to eliminate any logistic risks (arising from the fact that Gonvauto provided blanking services from its plant in South Carolina) and there being no other alternative supplier, it was agreed that Gestamp Chattanooga would perform the cutting works in its own plants and therefore, would rent the cutting line used to do so from Gonvauto backed with a purchase option.

The monthly rent for year 2020 was set at 49,753.3 US dollars. According to the contract, this rent is to be updated annually as per the US CPI and, consequently, the monthly rent for year 2025 is set at 61,362 US dollars.

Furthermore, the price set to exercise the purchase option was set as a percentage of the initial value of the blanking line which decreases depending on the time of exercised (10, 13, 16 or 19 years).

At the time of approval and based on an Audit Committee’s report, the Board established that the transaction was performed at market conditions and in compliance with applicable standards.

The amount of the transactions carried out under this contract from October 1 to December 31, 2025 is 184 thousand US dollars.

3.2.9. Machinery lease agreement between Gestamp Palencia, S.A. and Gonvarri I Central de Servicios, S.L.

As communicated through other relevant information (reference number 17810), on 10 May 2022, the Board of Directors, following a favorable report from the Audit Committee issued on the same date, approved the lease to Gonvarri I Central de Servicios, S.L. by Gestamp Palencia, S.A., of a Trumpf True 3D Laser Cell L60 laser cutting cell for a monthly rent of 6,400 euros.

In this regard, the Board of Directors considered, based on the previous report issued by the Audit Committee, that the transaction was fair and reasonable from the point of view of Gestamp and, in particular, from the point of view of the shareholders other than the related party.

The amount of the transactions carried out under this contract from October 1 to December 31, 2025 is 19,200 euros.

3.3. *Transactions related with receipt services.*

3.3.1. Receipt of rack supply and installation services between Gonvarack US Inc. and Gestamp West Virginia LLC

On 4 November 2025, the Board of Directors, following a favourable report issued on the same date by the Audit Committee (attached as **Annex II** to this communication), approved the provision by Gonvarack US Inc. (“**Gonvarack**”), a company belonging to the Gonvarri Sub-group, to Gestamp West Virginia LLC (“**Gestamp West Virginia**”), of rack supply and installation services.

In this regard, at the time of its approval, the Board of Directors, relying on the report issued by the Audit Committee, concluded that the transaction was fair and reasonable from the standpoint of Gestamp and, in particular, of shareholders other than the related party.

The services provided by Gonvarack to Gestamp West Virginia entail a cost of USD 161,706.83 (equivalent to approximately EUR 139,000 as of the approval date).

3.3.2. Receipt of quality-room installation services between Dexion GmbH and Gestamp Wolfsburg GmbH

On 4 November 2025, the Board of Directors, following a favourable report issued on the same date by the Audit Committee (attached as **Annex II** to this communication), approved the provision by Dexion GmbH (“**Dexion**”), a company belonging to the Gonvarri Sub-group, to Gestamp Wolfsburg GmbH (“**Gestamp Wolfsburg**”), of quality-room installation services.

In this regard, at the time of its approval, the Board of Directors, relying on the report issued by the Audit Committee, concluded that the transaction was fair and reasonable from the standpoint of Gestamp and, in particular, of shareholders other than the related party.

The services provided by Dexion to Gestamp Wolfsburg entail a cost of EUR 176,900 plus VAT.

ANNEX I
AUDIT COMMITTEE REPORT ISSUED IN ACCORDANCE WITH
THE PROVISIONS OF ARTICLE 529 DUOVICIES. 3 OF THE LSC

This document is a translation into English of an original document drafted in Spanish. This translation is for information purposes only, therefore, in case of discrepancy, the Spanish version shall prevail.

**REPORT ISSUED BY THE AUDIT COMMITTEE IN CONNECTION WITH
RELATED PARTY TRANSACTIONS SUBJECT TO THE APPROVAL OF THE
BOARD OF DIRECTORS OF GESTAMP AUTOMOCIÓN, S.A.**

1. PURPOSE OF THIS REPORT.

In accordance with the provisions of section 3 of Article 529 *duovicies* of Royal Decree 1/2010, of July 2, which approves the revised text of the Spanish Companies Act (hereinafter LSC), the approval by the general shareholders' meeting or by the board of directors of a related-party transaction must be subject to a prior report by the audit committee.

In addition, paragraph 2 of the same article of the LSC establishes that the Board of Directors has the power to approve related-party transactions, subject to a report from the audit committee, provided that the amount of the transaction is less than 10% of total assets.

In this regard, the Board of Directors Gestamp Automoción, S.A. (hereinafter, the “**Company**” or “**Gestamp**”) is expected to approve operations between Gestamp and parties related to it at its next meeting on December 16th, 2025.

In accordance with the foregoing, the purpose of this report is to comply with the provisions of the aforementioned standard and, consequently, it is prepared by the Company's Audit Committee to report on the fundamental conditions and justify the reasonableness of the following related-party transactions submitted for approval by the Board of Directors of Gestamp.

2. RELATED PARTY TRANSACTION CONSIDERATIONS.

The main elements of the related party transactions submitted to the consideration of the Company's Audit Committee are detailed below, relating to: (i) lease agreement for the Company's corporate offices located at Alfonso XII, 16, Madrid, between Inmobiliaria Acek, S.L. (“**Inmobiliaria Acek**”), as lessor, and Gestamp Servicios, S.A. (“**Gestamp Servicios**”), as lessee; and (ii) a contract for the allocation of the tax burden arising from the application of the OECD's Pillar 2 regulations (“**the Contract**”) between Acek Desarrollo y Gestión Industrial, S.L. (“**ACEK DGI**”), acting as Ultimate Parent Entity (“**UPE**”), and all subsidiaries of the Gestamp Group (“**the Subsidiaries**”).

2.1. Lease agreement for corporate offices between Gestamp Servicios and Inmobiliaria Acek.

- **Background:** On March 31, 2017, following a favorable report from the Audit Committee issued on March 28, 2017, Gestamp's Board of Directors approved an office lease agreement between Inmobiliaria Acek and Gestamp Servicios. Specifically, under the terms of the aforementioned contract, Gestamp Servicios, as lessee, leased from Inmobiliaria Acek the offices located at Calle Alfonso XII, No. 16, in Madrid, where it carries out part of its corporate activity.

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The monthly rent for the 1,918.56 m² of leased space, adjusted in line with the CPI in accordance with the aforementioned contract, amounted to €86,089.94 in 2025, plus certain expenses borne by the lessee.

Due to the relocation of a large part of the Gestamp Servicios staff who worked in the offices at Calle Alfonso XII, 16, to the new corporate offices located at Calle de Méndez Alvaro, a new lease agreement is required to reflect the reduction in square meters used by Gestamp Servicios at Calle Alfonso XII, 16.

- **Object of the transaction:** by virtue of this transaction, Gestamp Servicios (as lessee) leases an area of 250.21 m² of office space located at Calle Alfonso XII, 16, owned by Inmobiliaria Acek (lessor).
- **Price:** the monthly rent is €13,029.89 plus VAT.
- **Duration:** 5 years, starting on January 1, 2026, which may be automatically extended for periods of 1 year, unless the lessee expresses the contrary.
- **Economic reasonableness of the operation:** The appraisal company Galtier Franco Ibérica has been asked to analyze the office building located at Calle Alfonso XII No. 16 to determine its rental value, i.e., the market rent, taking into account the location, surface area, urban planning regulations, and market comparables. The result of this analysis concluded that the rent in the contract between Inmobiliaria Acek and Gestamp Servicios is within the market price range.

2.2. Agreement between ACEK DGI and its subsidiaries on the distribution of the tax burden arising from the OECD's Pillar 2 regulations.

- **Background:** The agreement is based on the provisions of Law 7/2024 of December 20, which, among other matters, establishes a Supplementary Tax to ensure a minimum overall level of taxation for multinational groups and large domestic groups (hereinafter, "**Law 7/2024**"). This Supplementary Tax, in accordance with the OECD's "Pillar 2," seeks to ensure minimum effective taxation in all jurisdictions where large multinational or domestic groups operate (those with a consolidated net turnover of €750 million or more in at least two of the last four financial years), a category that obviously includes the Gestamp Group.

Due to the consideration of ACEK DGI as the UPE ("Ultimate Parent Entity") of the group in accordance with the provisions of Article 6 of Law 7/2024, it holds the status of "tax substitute," being obliged to complete and file the Supplementary Tax returns, as well as to pay any tax debts that may correspond to each of the Subsidiaries ("**Tax Liability**").

- **Purpose of the transaction:** the agreement regulates the impact on the Subsidiaries of the Tax Burden that ACEK DGI must pay, which will be based on the individualized Supplementary Tax payable by each of the Subsidiaries so that all of them comply with the minimum tax rate of 15 percent established by Pillar 2 regulations.

The agreement also includes the provision by ACEK DGI of support services to the Subsidiaries in the event of any tax inspections or other tax-related procedures in relation to the Supplementary Tax.

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Finally, the agreement also provides for the distribution of direct or indirect expenses incurred by ACEK DGI as a result of the application of the Supplementary Tax attributable to the Subsidiaries.

3. CONCLUSION.

In view of the above and the supporting documentation made available to it, the Audit Committee conclude that these transactions are fair and reasonable from the point of view of the Company and, in particular, from the point of view of the shareholders other than the related party.

Madrid, December 16th, 2025

ANNEX II
AUDIT COMMITTEE REPORT ISSUED IN ACCORDANCE WITH
THE PROVISIONS OF ARTICLE 529 DUOVICIES. 3 OF THE LSC

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**REPORT ISSUED BY THE AUDIT COMMITTEE IN CONNECTION WITH
RELATED PARTY TRANSACTIONS SUBJECT TO THE APPROVAL OF THE
BOARD OF DIRECTORS OF GESTAMP AUTOMOCIÓN, S.A.**

1. PURPOSE OF THIS REPORT.

In accordance with the provisions of section 3 of Article 529 *duovicies* of Royal Decree 1/2010, of July 2, which approves the revised text of the Spanish Companies Act (hereinafter “LSC”), the approval by the general shareholders' meeting or by the board of directors of a related-party transaction must be subject to a prior report by the audit committee.

In addition, paragraph 2 of the same article of the LSC establishes that the Board of Directors has the power to approve related-party transactions, subject to a report from the audit committee, provided that the amount of the transaction is less than 10% of total assets.

In this regard, the Board of Directors Gestamp Automoción, S.A. (hereinafter, the “**Company**” or “**Gestamp**”) is expected to approve some operations between Gestamp and a party related to it at its next meeting on November 4th, 2025.

In accordance with the foregoing, the purpose of this report is to comply with the provisions of the aforementioned standard and, consequently, it is prepared by the Company's Audit Committee to justify the approval, if applicable, of the following related-party transaction.

2. RELATED PARTY TRANSACTION CONSIDERATIONS.

The main elements of the related party transaction submitted to the consideration of the Company's Audit Committee are detailed below, relating to: (i) a supply and installation contract for a racking system by Gonvarack Us Inc. (“**Gonvarack**”), a company belonging to the Gonvarri Holding subgroup, to Gestamp West Virginia LLC (“**Gestamp West Virginia**”); and (ii) a turnkey contract for the installation of a quality room by Dexion GmbH (“**Dexion**”), a company also belonging to the Gonvarri Holding subgroup, to Gestamp Wolfsburg GmbH (“**Gestamp Wolfsburg**”).

2.1. Supply and installation contract for a racking system by Gonvarack to Gestamp West Virginia:

- **Purpose:** in the context of Tesla’s MB3 Project, Gestamp West Virginia needs a rack for the storage of hot stamping parts.

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- **Object of the transaction:** by virtue of this operation, Gonvarack will supply and install a rack at the Gestamp West Virginia plant for the storage of parts.
- **Price:** the total price for the supply and associated services covered by the contract is \$161,706.83 (approximately €139,000), plus VAT, which is broken down as follows:
 - o The rack is priced at \$47,240.40 (approximately €40,500).
 - o Installation costs of \$18,110.83 (approximately €15,600).
 - o Transport costs of \$595,042.62 (approximately €19,600).
 - o Design costs of \$49,653.14 (approximately €42,700).
 - o Work inspection costs (including two visits) of \$10,729.16 (approximately €9,200).
 - o Permit costs of \$16,900 (approximately €14,500).
- **Economic reasonableness of the operation:** alternative offers have been requested from several suppliers (Storage Solutions, Inc., Ross Industrial LLC, Interlake Mecalux, Inc., Taylor Material Handling & Conveyor, J&J Service Solutions LLC, LJS Solutions LLC, Warehouse Optimizers, Inc., and Gonvarack US, Inc.), but only two of them submitted bids: Storage Solutions and Gonvarack. After analyzing and comparing the two bids, Gonvarack's bid proved to be the most competitive in both economic and technical terms.

2.2. Turnkey contract for the installation of a quality room by Dexion and Gestamp Wolfsburg.

- **Purpose:** on the occasion of the Door Ring Project for Toyota's Y Model, Gestamp Wolfsburg needs the installation a new quality room at its plant.
- **Object of the transaction:** by virtue of this operation, Dexion will install a quality room at the Gestamp Wolfsburg plant.
- **Price:** the total price for installing the quality room is €176,900 plus VAT.
- **Economic reasonableness of the operation:** alternative offers have been requested from two suppliers (Algeco GmbH and Dexion GmbH) being the offer of Dexion the most competitive in technical and economic terms.

3. CONCLUSION.

In view of the aforementioned considerations, the Audit Committee concludes that these transactions are fair and reasonable from the point of view of the Company and, in particular, from the point of view of the shareholders other than the related party.

Madrid, November 4th, 2025