

Independent Assurance Report¹

To Vitesco Technologies Group Aktiengesellschaft, Regensburg

We have performed an independent limited assurance engagement on selected environmental indicators disclosed in the Sustainability Report 2022 for the business year from January 1 to December 31, 2022 (hereinafter “Sustainability Report”), of Vitesco Technologies Group Aktiengesellschaft, headquartered in Regensburg (hereinafter “Vitesco Technologies”).

The following selected environmental indicators of the Report are included in the scope of the assurance engagement:

- Further indirect upstream and downstream GHG emissions according to the Corporate Value Chain (Scope 3) Accounting and Reporting Standard by the Greenhouse Gas (GHG) Protocol for the following reported categories:
 - Purchased goods and services,
 - Capital goods,
 - Fuel and energy related activities (not included in Scopes 1 or 2),
 - Upstream transportation and distribution,
 - Waste generated in operations,
 - Business travel,
 - Employee commuting,
 - Upstream leased assets,
 - Downstream transportation and distribution,
 - Processing of sold products,
 - Use of sold products,
 - End-of-life treatment of sold products,
 - Downstream leased assets,
 - Franchise and
 - Investments in thousands of t CO₂e
- Energy reduction achieved from efficiency projects; in GWh
- CO₂e emissions intensity (Scopes 1-3 location- and market-based) in kg CO₂e per EUR

Management’s Responsibility

The Management of Vitesco Technologies Group Aktiengesellschaft is responsible for the preparation of the selected environmental indicators in the Sustainability Report 2022 in accordance with the reporting criteria. Vitesco Technologies applies the principles and disclosure standards specified in the Corporate Value Chain (Scope 3) Accounting and Reporting Standard of the Greenhouse Gas Protocol Initiative of the World Resources Institute and the World Business Council for Sustainable Development (WBCSD). For the reporting of energy reduction achieved from efficiency projects Vitesco Technologies applies its own reporting criteria.

¹ Our engagement applied to the German version of the Report. This text is a translation of the Independent Assurance Report issued in German language, whereas the German text is authoritative.

The responsibility of the Management includes the selection and application of appropriate methods to prepare the selected environmental indicators and the use of assumptions and estimates for individual qualitative and quantitative disclosures, which are reasonable under the circumstances. Furthermore, this responsibility includes internal controls relevant for the preparation of selected environmental indicators in the sustainability report in a way that is free from material misstatement, whether due to fraud (i.e., fraudulent sustainability reporting) or error.

Independence and Quality Assurance of the Assurance Practitioner

We have complied with the independence and quality assurance requirements set out in the national legal provisions and professional pronouncements, in particular the Professional Code for German Public Auditors and Chartered Accountants (in Germany) and the quality assurance standard of the Institute of Public Auditors in Germany (Institut der Wirtschaftsprüfer, IDW) regarding quality assurance requirements in audit practice (IDW QS 1).

Responsibility of the Assurance Practitioner

Our responsibility is to express a conclusion with limited assurance on the selected environmental indicators in Vitesco Technologies' sustainability report 2022 based on our assurance engagement.

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" and the International Standard on Assurance Engagements (ISAE) 3410: "Assurance Engagements on Greenhouse Gas Statements" published by the IAASB. These standards require that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us to believe that the selected environmental indicators for the business year from January 1 to December 31, 2022, have not been prepared, in all material respects, in accordance with the reporting criteria. In a limited assurance engagement, the procedures performed are less extensive than in a reasonable assurance engagement and accordingly, a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgment of the assurance practitioner.

In the course of our assurance engagement we have, among other things, performed the following assurance procedures:

- A risk assessment, including a media analysis, of relevant information about Vitesco Technologies' sustainability performance during the reporting period.
- Evaluation of the design and implementation of the systems and processes for the collection, processing and control of selected environmental indicators, including the consolidation of the data.
- Inquiries of personnel on group level responsible for determining and performing internal control procedures and consolidating the data for the selected environmental indicators.
- An analytical review of the data and trend explanations submitted by all sites for consolidation at group level.
- Evaluation of selected internal and external documentation.
- Assessment of the overall presentation of the selected environmental indicators disclosed in the Sustainability Report, including accompanying explanations.

Assurance Opinion

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected environmental indicators disclosed in the Sustainability Report for the business year from January 1 to December 31, 2022, are not prepared, in all material respects, in accordance with the reporting criteria.

Restriction of Use/Clause on General Engagement Terms

This assurance report is solely addressed to Vitesco Technologies Group Aktiengesellschaft, Regensburg. We assume no responsibility with regard to any third parties.

Our assignment for Vitesco Technologies Group Aktiengesellschaft, Regensburg, and professional liability is governed by the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms) (Allgemeine Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) in the version dated January 1, 2017 (https://www.kpmg.de/bescheinigungen/lib/aab_english.pdf). By reading and using the information contained in this assurance report, each recipient confirms having taken note of the provisions of the General Engagement Terms (including the limitation of our liability for negligence to EUR 4 million as stipulated in No. 9) and accepts the validity of the attached General Engagement Terms with respect to us.

Düsseldorf, March 23, 2023

KPMG AG
Wirtschaftsprüfungsgesellschaft
[Original German version signed by:]

Stauder
Wirtschaftsprüfer
[German Public Auditor]

ppa. Mathias

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Appendices

Appendix 1
Selected environmental
indicators in the
Sustainability Report
2022 of Vitesco
Technologies Group
Aktiengesellschaft

Appendix 2

General Engagement Terms