



Caminhões
Ônibus

Volkswagen Caminhões e Ônibus - Rua Volkswagen, 291 - São Paulo - SP - Brasil.

February 11, 2026

Subject: Responsibility Statement (Bilanzzeit)

To the best of our knowledge, and in accordance with the applicable reporting principles, the consolidated financial statements of the Subgroup **Volkswagen Truck & Bus Indústria e Comércio de Veículos Ltda.** ("**Volkswagen Truck & Bus**") the financial statements of TRATON R&D (Germany GmbH / US, LLC) give a true and fair view of the assets, liabilities, financial position, and profit or loss of the Subgroup **Volkswagen Truck & Bus Indústria e Comércio de Veículos Ltda.** ("**Volkswagen Truck & Bus**"), and the additional financial information provided includes a fair review of the development and performance of the business and the position of the Subgroup / entity, enabling a fair presentation in the combined management report, together with a description of the material opportunities and risks associated with the expected development of the Subgroup **Volkswagen Truck & Bus Indústria e Comércio de Veículos Ltda.** ("**Volkswagen Truck & Bus**").

With a view to ensuring the reliability of data for the preparation of the consolidated financial statements of the Subgroup Volkswagen Truck & Bus Indústria e Comércio de Veículos Ltda. ("**Volkswagen Truck & Bus**"), and of the combined management report, as well as for internal reporting purposes, an effective internal control system has been implemented. This includes not only Subgroup-wide Volkswagen Truck & Bus Indústria e Comércio de Veículos Ltda. ("**Volkswagen Truck & Bus**") uniform accounting and risk management guidelines, but also an integrated controlling concept as part of a shareholder value approach, besides involving examinations and reviews by Internal Auditing. The Executive Board is thus enabled to identify and counteract significant risks early on. All major deficiencies of the internal control system have been reported to TRATON SE, and appropriate measures to remedy are being implemented.

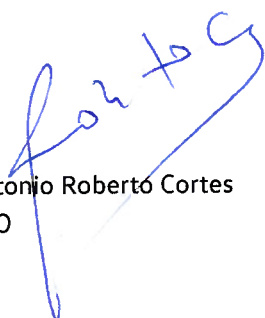
As resolved by the Annual Meeting of TRATON SE's shareholders, the Supervisory Board has appointed EY GmbH & Co. KG Wirtschaftsprüfungsgesellschaft as group auditor for fiscal year 2025. This group auditor has audited the consolidated financial statements of the Subgroup Volkswagen Truck & Bus Indústria e Comércio de Veículos Ltda. ("**Volkswagen Truck & Bus**") the financial statements of the entity, prepared in accordance with IFRS as specified in the IFRS Accounting Handbook for the Volkswagen Group (referred to in Regulation T 1.5-1), and has issued an unqualified opinion.



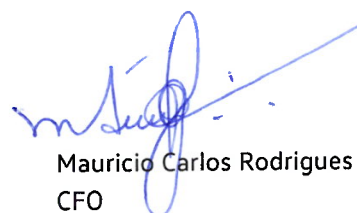
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The consolidated financial statements of the Subgroup Volkswagen Truck & Bus Indústria e Comércio de Veículos Ltda. ("Volkswagen Truck & Bus") financial statements of the entity, the information for the preparation of the combined management report, the result of the audit, as well as the risk management system, have all been discussed in depth with the auditor.

São Paulo, February 11, 2026



Antonio Roberto Cortes
CEO



Mauricio Carlos Rodrigues
CFO