2024

Administrator's Report

Autonom

Evolve. Daily.

Table of Contents

Letter from the Founders 03

Key Events in 2024 07

Summary of activity 16

Analysis of Financial Results 25

About Autonom 31

About the Securities Admitted to Trading on the Bucharest Stock Exchange 43

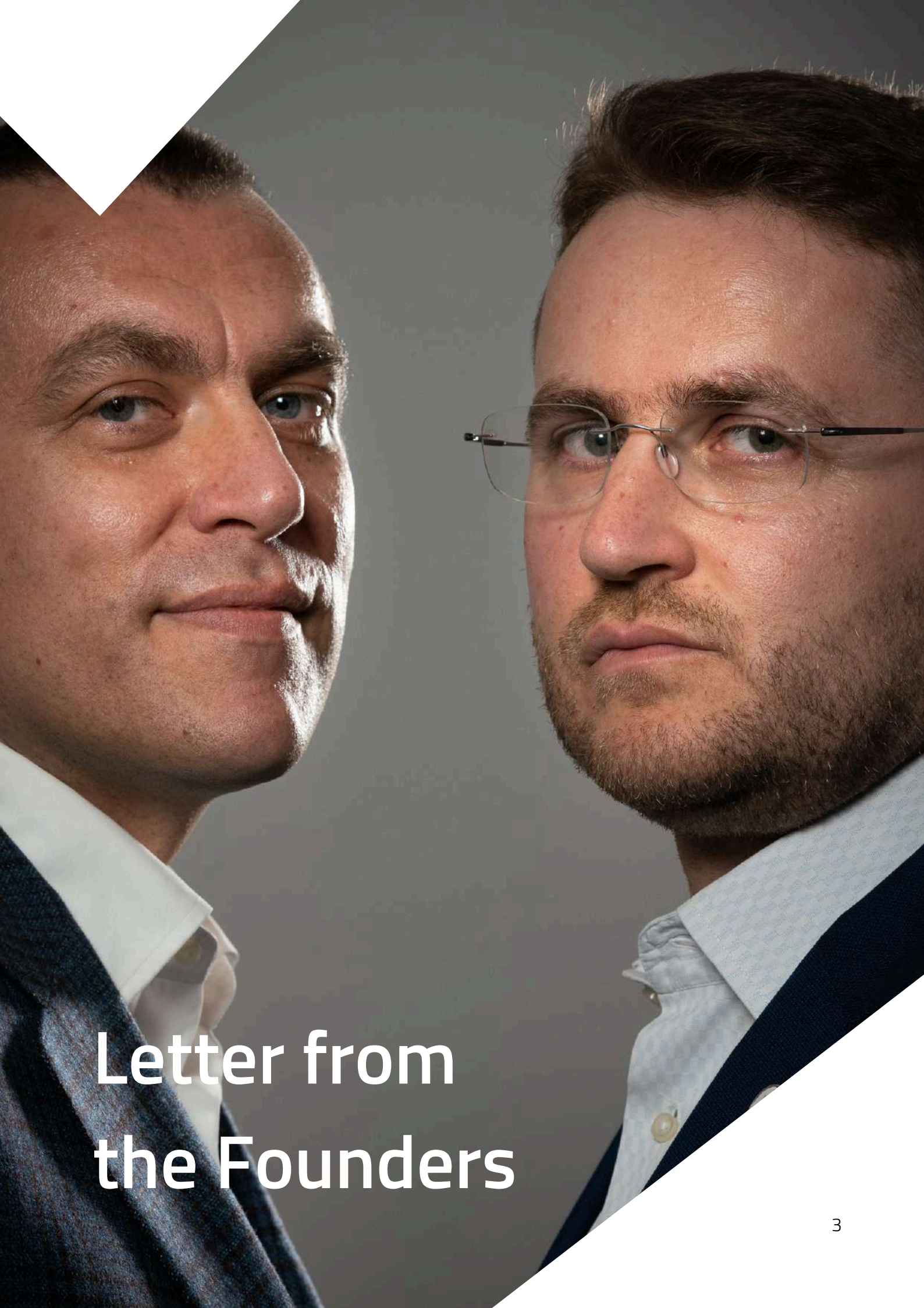
Risks Faced by Autonom and Their Management 45

Management Statement 51

Sustainability statement

- Sustainability statement
- Appendix 1 - ESRS Index
- Appendix 2 - Glossary of terms
- Appendix 3 - List of acronyms
- Anexa 4 - Cross reference List

Individual financial statements prepared in accordance with OMFP No. 2844/2016 with subsequent amendments and clarifications



Letter from the Founders

Dear partners,

Looking back on 2024, we see yet another year of meaningful growth. It was a year in which we reinforced everything we have built over almost two decades of entrepreneurial effort: a solid and respected Romanian company, a trusted brand, and a team that remains fully aligned with our mission—to deliver sustainable, adaptable mobility solutions in a constantly changing world.

We closed our **18th consecutive year of double-digit growth** with turnover of RON 841 million, up 15% versus the previous year.

Net profit doubled to almost RON 60 million, and our EBITDA margin remained stable, performance that speaks both to the robustness of our business model and to the maturity with which we navigated a challenging economic environment.

Today, Autonom is **an integrated mobility provider** with extensive nationwide coverage—53 branches in 38 cities—and a service portfolio tailored to the market's diverse needs. More than 85% of our revenue comes from B2B partnerships built on trust, adaptability, and highly valued client services.

Over the years we have invested in building a brand people trust. With a **NPS** (Net Promoter Score) above 90, we enjoy an exceptional referral rate from our customers. At the same time, we remain a learning organisation—a passionate, curious, and committed team. This evolving culture defines and differentiates us.

Main business results — balanced, sustained growth

Operational leasing (Autonom Lease) remains one of our main pillars and a strong growth engine. In 2024 it generated total income of RON 458.6 million, up 21% year-on-year and accounting for 55% of turnover. Eighty percent of our fleet now serves operational-leasing clients and is increasingly aligned with current and future market demands, with a growing share of low-emission vehicles.

Short- and medium-term rentals (Autonom Rent a Car) registered a slight 4% decline in 2024, mainly due to reduced business with a high-volume customer and temporary limits on replacement-car services under RCA insurance. Even so, we kept utilization at 86%, and signals from the second half of the year confirm that this line will resume its growth trajectory in 2025.

Used-car sales (Autonom AutoRulate) recorded a 20 % increase in 2024, with growth primarily driven by the rise in the average market value of second-hand vehicles.

Beyond the financials, we are proud of how we continue to strengthen what Autonom stands for: sustainable mobility, a carefully nurtured Romanian brand, a dedicated team focused on progress and impact, and a unique culture.

Key projects in 2024

A moment that brought us great joy and validation last year was Autonom's first-time inclusion in **Brand Finance's ranking of the most valuable and powerful Romanian brands**. This recognition goes beyond significant financial value—it reflects the consistency of a collective effort, the impact of the more than 600 colleagues across the Autonom group. Every idea that led to an improvement, every act of care toward customers, and every purpose-driven initiative helped shape this respected brand.

Also in 2024 we logged another major success: a **EUR 30 million bond issue** on the Bucharest Stock Exchange. The bonds were linked to our sustainability objectives and were oversubscribed, reconfirming the market's confidence in the strength of our business model and in our clear focus on sustainability and healthy growth.

Another project that brought us satisfaction and energy was the **expansion of Blue**, the urban e-mobility solution launched at the end of 2023. Operating in the ride-hailing market and run by a company within the Autonom group—now also a key client of Autonom Services—Blue attracted more than **220,000 active users** in just one year and put into motion a fleet of **500+ electric cars in Bucharest**. It stands as vivid proof that sustainable innovation is not only possible but warmly welcomed.

On the social front, the **Autonom Foundation** continued to serve as the channel through which our values turn into concrete action. In 2024, our colleagues actively took part in 251+ educational projects nationwide, reaching over 13,000 beneficiaries—reconfirming that community engagement is a living culture passed forward by example.

Directions for the Future

We look toward 2025 with confidence in our path yet with a clear sense of reality. Even in an increasingly uncertain, risk-laden global landscape, we will continue investing in digitalisation, in expanding the green fleet and in the continuous improvement of our services.

As usual at the start of the year, we have built several macro scenarios and the strategies we might pursue, without claiming we can truly foresee what lies ahead—even in the very short term. Beyond adequate resources and strategic clarity, we know we have an extremely agile organisation that can adapt quickly and create value even in difficult moments.

We will consolidate Autonom's position as a strategic partner in sustainable mobility, at a time when more and more companies are redefining their ESG policies. Over the long term there can be no economy without environmental care, and we strive to be a "lucid, adaptable pioneer."

At Autonom we do not steer solely by numbers; we are guided by our values. And if we have learned anything essential over these years, it is that when you stay true to your principles—trust, autonomy, innovation, collaboration and respect—results follow naturally.

Thank you for the trust you place in us, and we invite you—throughout 2025 and for the long term—to continue building together something that truly matters.

With gratitude and confidence,
Marius & Dan Ștefan
Co-founders, Autonom

Key Events in 2024

Financial development

Service expansion — Autonom supported the growth of corporate fleets and continued to attract business customers through flexible mobility solutions. In 2024, 450 new clients joined our portfolio.

Blue's development — In just one year, Blue attracted more than 220,000 active users and put a fleet of over 500 electric cars on the streets of Bucharest.

Sustenability

Integrated environmental objectives — We have committed to cut fleet emissions by 30 % by 2028 and by 55 % by 2030, embedding these targets in our business strategy.

Electric mobility — Championing electric vehicles and clean transport: Autonom provided electric transport for the Electric Castle festival and served as a Green Partner in the European EUROCHARGE 2024 project (8 electric cars road-tested on a 16-day tour) as well as in Cars & Roads 2024 (10 hybrid cars tested on a 10-day tour).

Sustainability leadership — Our efforts have been acknowledged through dedicated awards (e.g., "Excellence in Sustainable Transport" at the Green Report Gala) and by the wider ESG community.

Investor's events

Bond issue (AUT29E) — Autonom successfully completed its third bond placement, AUT29E, raising €30 million in an oversubscribed offering that confirms investors' strong confidence in the company. The unsecured bonds carry a fixed 6.14 % coupon, a five-year maturity, and have been listed on the Bucharest Stock Exchange since January 2025. Aligned with our sustainability objectives, this fresh financing will support the expansion of our operations as well as green projects that advance our environmental commitments, and it highlights the market's recognition of Autonom's transparency and consistently solid financial performance.

Fitch rating — Since 2020 we have engaged Fitch Ratings to provide capital-market investors, lenders, and other partners with an independent assessment of our financial position, business-risk profile, and critical factors affecting the company's health. In its most recent report (5 June 2024), Fitch assigned Autonom a Long-Term Issuer Default Rating (IDR) of "B-" with a Positive Outlook and a "B"/RR5 rating for senior unsecured debt. The Positive Outlook reflects the growing scale of our business, a declining leverage ratio (gross financial debt to equity), improved corporate governance, and the maintenance of strong profitability. Fitch also notes its expectation that Autonom's operations will continue to expand over the next two years.

BVB Research / ESG Scores – Low ESG Risk Score from Sustainalytics. The score for 2024, 16.4p, sets Autonom Services in the "low risk" category (10 - 20), showing a small depreciation compared to the previous year's result (+3.6p). It also ranks the company in the top 11th percentile (ranked 38 out of 384 companies analyzed by Sustainalytics in the Transportation industry). Further information about the BVB Research project and the results of other participating companies is available on the Bucharest Stock Exchange website, in the dedicated ESG Scores section, accessible here.

B Corp – Evaluation in progress. In the second half of 2023, in collaboration with a recognized expert in the field, we conducted the B Impact Assessment to evaluate the feasibility of applying for B Corp certification, the only international certification that measures a company's social and environmental impact and performance. This process provided valuable insights into Autonom's influence on the community and environment, validating our existing actions and strategic directions while also revealing new opportunities for integration. Currently, we are awaiting the initial assessment of the submitted report.

EcoVadis Certification. In November 2024, our company was awarded a Silver Medal by EcoVadis, achieving a score of 70/100. This places us in the 90th percentile, ranking among the Top 15% of all evaluated companies globally. The recognition reflects our strong performance across key sustainability pillars, including Environment, Labor & Human Rights, Ethics, and Sustainable Procurement. This independent assessment reaffirms our ongoing commitment to responsible business practices and continuous improvement in ESG performance.

Carbon Disclosure Project. A large assessment conducted in Q4 2024 was also CDP (Carbon Disclosure Project. We received the result in early 2025, having an overall Climate Change score of "C", reflecting our status toward transparency and environmental stewardship. The score acknowledges solid performance in areas such as Targets (B-), Risk Disclosure (B-), and Environmental Policies (B-), while also identifying opportunities for improvement in Scope 3 Emissions (D-).

Synesgy by ICAP CRIF. In November 2024, we also received an ESG Score of "B" from Synesgy by ICAP CRIF, reflecting a solid level of sustainability maturity and compliance with ESG best practices. This rating highlights our structured approach to environmental impact, social responsibility, and governance standards, and supports our transparency efforts with business partners, financial institutions, and stakeholders across the value chain.

Partnerships and Affiliations

At Autonom, responsibility toward our customers, employees, and business partners is an absolute priority. We are committed to making a meaningful contribution to building a sustainable business environment alongside individuals and companies that share our values. By affiliating with various organizations and associations that support the interests of our members in the economic, political, and public spheres, we gain access to valuable expertise in national and international best practices while promoting strong collaboration with the main stakeholders in our industry.

United Nations Global Compact

Since 2022, Autonom has also become a member of the UN Global Compact, the world's largest corporate sustainability initiative, thus strengthening its commitment to uphold the Ten Principles. More details about the UN Global Compact can be found here.

Sustainable Development Goals (SDGs)

The company is dedicated to supporting the 17 Sustainable Development Goals (SDGs) presented by the United Nations in the 2030 Agenda for Sustainable Development. More details about the 17 SDGs can be found here. Over the years, we have prioritized our community investments in five key areas: education, environment, sports, culture, and business education. These focus areas align with 9 of the 17 SDGs where the company has the most significant impact:

Through its representatives, Autonom is actively involved in the following associations and supports the following organizations:

We actively collaborate with partner NGOs to fulfill our mission of creating a meaningful impact in local communities by supporting education and initiatives that promote long-term opportunities. In addition to these efforts, we participate in dedicated working groups and events, where we encourage constructive dialogue and explore solutions alongside our partners.

Brand visibility & community engagement

Standing with entrepreneurs

- **"Alongside RBL entrepreneurs on the Via Transilvanica" campaign** – Built around the message "Alongside entrepreneurs, wherever their road may lead," the campaign underscores Autonom's commitment to supporting founders at every stage of their journey. A manifesto-style video and a series of ten authentic stories followed Romanian Business Leaders (RBL) entrepreneurs as they hiked the Via Transilvanica—a fitting symbol of the entrepreneurial path, with its challenges, pauses, and successes. The stories illustrate Autonom's belief that real support makes the difference, in business and in life. (More details here.)
- **Autonom Business Elite events** – In 2024 we continued our nationwide series of gatherings for entrepreneurial communities, stopping in Cluj, Timișoara, and Brașov and bringing together hundreds of business owners and local leaders for networking and shared learning.

Sport & wellness

- **Official partner of the Bucharest Half-Marathon and Marathon** – For the third consecutive year Autonom sponsored Romania's largest running events, backing the 10 km and 21 km races and promoting running for health, community, and education.
- **Sports partnerships** – As a mobility partner Autonom supports elite Romanian athletes by providing transport services, partnering with CSM București (women's handball), the Romanian Fencing Federation, and the Romanian Chess Federation.

Culture & music

- Mobility partner for Romania's major festivals: **Untold, Neversea, Electric Castle, and Flight Festival**;
- Partner of The **Vast & Curious** event series;
- Ongoing support for the **"Filmul de Piatra" film festival** in Piatra Neamț, enriching the cultural life of our hometown community.

Eduction

- **Autonom Foundation** – In 2024 we took part in **251 projects**, bringing our all-time total to 1,326. Together, 400 Autonom volunteers reached 13,271 beneficiaries in 98 localities.
- **"Devino AutonOM"** programme – Reached 28 schools nationwide in 2024 (cumulative total: 106 schools) and, for the first time, received support from the **Orange Foundation**.
- Lead partners of **"Dare to Learn: The Learning Accelerator" (Bucharest 2024)** – Europe's largest learning-focused event, where we championed educational innovation.

- **Educational events dedicated to environmental protection.** In the first part of 2024, we reaffirmed our commitment to environmental education, continuing to support initiatives that help shape a responsible generation. Thus, we once again partnered with the Nature Talks Association and the "Environmental School Reaches All of Romania" program. Through this endeavor, Nature Talks trainers, together with Autonom volunteers, led educational workshops on essential topics such as air pollution, food waste, waste segregation, and energy efficiency. More than 4,000 students from 50 schools across 8 counties benefited from these interactive sessions, and 32 Autonom colleagues actively participated in their delivery.
- We also supported the **All Grow Association** and joined them at the Change Now Summit in Paris, the world's largest event dedicated to solutions for the planet.

Community Involvement

- As promoters of a responsible lifestyle, we maintained our commitment to the community in 2024, consciously considering the long-term impact of our decisions. Seeking to expand Romania's forested areas and help clean zones affected by waste, we joined six tree-planting actions and three clean-up actions organized by **Act For Tomorrow**. We also supported **WWF's** initiative for Earth Hour by taking part in a clean-up activity held in the Bucharest Botanical Garden. Under the **#TeamForNature** umbrella, 157 enthusiastic volunteers from multiple cities devoted a total of 67 hours to leave a positive mark on the environment.
- Alongside the Romanian Diversity Chamber of Commerce (RDCC) and all partners involved in the **Purple Night Romania 2024** solidarity campaign, we are proud to be part of a community that unites to promote inclusion and combat discrimination. On the International Day of Persons with Disabilities, observed annually on 3 December, we had the privilege of voicing our support for people with disabilities. Fifty colleagues from across the country wore purple accessories or outfits and shared messages dedicated to inclusion. These simple gestures convey a powerful message: we stand with people with disabilities in their efforts toward a more inclusive society.

Awards & public recognition

- **Best Managed Company** – management-excellence certification obtained (a program supported by BT, BVB and the EBRD), evaluating strategy, organisational culture, innovation and governance.
- **Autonom in Top 50 strongest Romanian brands** — For the first time, Autonom entered Brand Finance's ranking of the most valuable and powerful Romanian brands.
- **Forbes 500 Business Awards** — Honoured at the 2024 Forbes Romania 500 Business Awards Gala, confirming the consistency of our performance and values.
- **Excellence in Sustainable Transport** — Prize received at the 2024 Green Report "Emerald City" Gala for our eco-friendly mobility initiatives.
- **ARIR Gala** — Special mention in the 2024 ARIR Gala, category Best ESG Performance & Communication (among corporate bond issuers), highlighting the quality of our investor relations.
- **BVB Arena finalists** — Excellence distinction at the 2024 BVB Arena Gala in recognition of the integrated services and flexible solutions we offer clients.
- **CSR Awards** — Our colleague Magdalena Caramilea was named Sustainability Manager of the Year at the Romanian CSR Awards, reflecting the team's deep commitment to sustainability and social responsibility.
- **Honoring Excellence in ESG and Sustainability** – For the second consecutive year, Autonom has been honored with an award at the True Leaders Gala by ICAP & SYNESGY.

Summary of activity in 2024

2024 brought a **doubling of net profit** and **an acceleration of operating cash flows**, driven by fleet expansion and efficient team growth. These results strengthen the company's capacity to fund future expansion and to maintain a balanced risk profile.

Financial results for 2024

Total operational leasing income
458,638,574 RON
(+21% vs 2023)

Total used car sales income
192,193,076 RON
(+20% vs 2023)

Total rent-a-car income
116,286,157 RON
(-4% vs 2023)

Net profit for the period
59,180,465 RON
(+97% vs 2023)

Operating expenses increased by 13%, driven mainly by higher depreciation, fleet costs, administrative expenses, and salaries.

Total assets grew by 22% from 31.12.2023 to 31.12.2024, reaching RON 1.9 billion, with the largest increase in fixed assets (fleet growth).

Cash reserves at year-end 2024 amounted to RON 193.6 million, underscoring the company's solid financial stability. These reserves provide flexibility for operational needs and acquisitions, and position us to capitalize on strategic opportunities.

Equity increased by 27%.

Long-term liabilities rose by 34%, while current liabilities decreased by 2%.

The Net Financial Debt (NFD) / EBITDA ratio reached 3.58, reflecting the financing of a 1,767-vehicle fleet expansion (+12%), which represents revenue-generating assets.

EBITDA grew by 16%, and the interest-coverage ratio of 5.12× confirms the company's comfortable ability to service its debt. This leverage level remains below the usual industry threshold (4–5×), indicating a solid financial structure aimed at sustainable growth rather than excessive risk.

Fleet evolution in 2024

In 2024 the vehicle fleet grew by almost 12%, an accelerated pace versus the previous year that confirms the company's strategy of continuous expansion and modernisation of its car park.

The number of new vehicles added to the fleet increased markedly, exceeding 4,700 units, while the number of vehicles retired from service fell slightly compared with the prior year—evidence of an optimised fleet-life cycle and efficient asset management.

We also note a significant improvement in fleet sustainability: the share of hybrid and electric vehicles rose, and together these now account for more than 23% of the total fleet, underscoring the company's commitment to sustainable mobility and to reducing environmental impact.

	2024	2023
Total vehicle fleet	16,515	14,748
Annual fleet growth rate	11.98%	7.80%
New vehicles added	4,739	4,081
Vehicles retired	2,972	3,013

Power train mix

Diesel	35.63%	39.76%
Petrol	41.26%	42.55%
Hybrid	18.91%	14.21%
Electric	4.20%	3.46%

Dynamics of Main Business Lines in 2024

Operational Leasing

Operational leasing is a fleet-outsourcing tool designed to optimise operating expenditure. It suits both large companies running sizeable fleets and small entrepreneurial firms that use only a few vehicles.

Total Operational Leasing Income
458.6 mil RON

Growth YoY
21%

In 2024 the Operational-Leasing division continued its solid trajectory, with turnover reaching RON 458.6 million, a 21% increase on 2023 (RON 378.9 million). The strong momentum highlights the division's ability to seize opportunities in a growing market, the appeal and adaptability of the product, and the success of the company's commercial strategy.

The fleet expanded by 12%, with the vehicles managed by the Operational-Leasing division acting as the main growth driver. This confirms the division's robustness and operational flexibility, enabling it to sustain rapid growth while upholding high service-quality standards.

The continuation and expansion of Autonom Business Elite events in 2024 further strengthened relationships with existing clients and generated new partnerships: more than 500 entrepreneurs and C-suite executives took part in key cities such as Iași, Timișoara, and Cluj. These events reaffirm the company's commitment to supporting the local business environment and Romanian entrepreneurship.

Alongside organic growth, the client mix remained broadly unchanged, with a solid base of SMEs supplemented by growing interest from large companies and strategic customers—segments that kept expanding. Higher profitability reflects not only increased volumes but also efficient cost management and timely tariff adjustments in line with market conditions.

The launch of Autonom Business Green, a service for electric-vehicle users, proved successful and pivotal to our sustainability and green-mobility strategy. By bundling competitive advantages—such as a combustion-engine replacement car and nationwide roadside assistance—the service encouraged EV adoption, helping hybrid and electric vehicles exceed 23 % of the fleet. We also engaged in awareness projects that highlighted EV benefits and addressed behavioural changes that can otherwise hinder adoption.

In sum, 2024 was a year of market-position consolidation, sustainable expansion, and profitable growth for the Operational-Leasing Division—clear evidence of the soundness of our strategy and our ability to adapt to a changing market.

In Romania, operational-leasing adoption has risen gradually as large multinationals—and subsequently mid-sized and smaller firms—recognised the benefits of fleet outsourcing in terms of operational efficiency and cost predictability.

According to the Operational Leasing Companies Association (ASLO), the number of vehicles operated under operational-leasing contracts reached 89,500 in 2023, of which more than 90% are run on a full-service basis—meaning that firms choosing to outsource their fleets also take the entire package of ancillary services (maintenance, repairs, door-to-door pick-up and delivery, etc.).The annual increase in vehicles registered by operational-leasing companies was 12% in 2023, higher than the roughly 5% recorded in 2022 and 10% in 2021. With the exception of 2021–2023, the only other year for which ASLO holds industry-wide statistics is 2017. Over the 2018-2023 period, the compound annual growth rate (CAGR) in the number of vehicles outsourced via operational leasing is therefore about 5%.

One way to gauge the reach of operational leasing is to look at the share of new-vehicle registrations that are made by operational-leasing companies. The Company expects this share to remain between 10% and 20% in the coming years—a level that is still markedly lower than the popularity of this financing product in Western Europe. Indeed, penetration is far higher across Europe, where 29% of vehicles are operated under leasing contracts, according to the Mobility & Fleet Barometer 2024 published by Arval Mobility Observatory. This underscores the very low awareness of operational leasing among Romanian companies and, by extension, the substantial long-term growth potential of the market. In this context, the Company estimates that, over the long run, the Romanian operational-leasing market could grow to 500,000 units, compared with roughly 90,000 units today.

The operational-leasing market is one in which only a limited number of players can realistically operate, because entry barriers are significant. Economies of scale also have a major impact on profitability, which has led to a notable wave of mergers and acquisitions in recent years. The Company itself has been a key consolidator, acquiring two prominent competitors and integrating them into its own operations: BTOL on 30 June 2018 and Premium Leasing (Țiriac Operating Lease) on 15 April 2022—both top-10 players at the time of purchase. Other deals include Arval's takeover of BCR Fleet Management in 2022, and ALD Automotive's 2023 acquisition of global rival LeasePlan, after which the new brand Ayvens was launched. The global merger is expected to be reflected in the Romanian subsidiaries as well, making the combined entity the second-largest player on the local operational-leasing market by 2023 turnover. By that measure, Arval Service Lease Romania is the market leader, while the Company would rank third.

Rent-A-Car

Diversified range of short-term vehicle-rental services (from one day up to 12 months). More than 85 % of this division's turnover is generated by corporate clients.

Number of Agencies

53

în 38 cities

Total Rent-A-Car income

116.3 mil RON

Average Occupancy Rate

86%

In 2024, vehicle-rental revenue reached RON 116.3 million, a slight 4 % decrease versus the prior year (RON 120.7 million in 2023). The fleet's average utilization rate remained high at 86 %, mirroring the robust performance achieved the year before.

The 2024 strategy focused on profitability, stability and client quality. Management pursued a cautious approach to the RCA replacement-car service to safeguard financial metrics should external challenges arise. Particular emphasis was placed on developing replacement-car services, a segment with significant upside given recent RCA legislative changes. Corporate customers still dominate short-term business, accounting for roughly 85 % of total activity. This strong contribution mitigates seasonality and underpins efficient fleet use. According to the Company, under normal conditions (i.e., absent a COVID-type health crisis) the Romanian market is split roughly evenly between corporate and retail rental demand.

The Company remains the rent-a-car market leader by turnover in 2023, with short-term rental revenue of RON 120.7 million—higher than the other four players in the industry's top five.

The Company's rent-a-car line has expanded far faster than that of its competitors for several reasons. Crucially, legal entities generate over 85 % of this line's revenue, much of it linked to replacement-car services contracted by insurers and other operating-lease companies— a genuine catalyst for long-term, sustainable growth. By contrast, peers depend far more on retail customers, heavily exposed to passenger traffic at local airports and the growing inbound-tourism niche. Even in this area, the Company enjoys a durable competitive edge thanks to its nationwide network of 53 branches in 38 cities, capturing significant share across sub-segments— including Romanian nationals working abroad who return home periodically (especially in summer holidays and festive seasons) and require mobility solutions.

Given its business model—clear-cut from that of competitors—the Company's rental-fleet utilization, a key industry metric, stood at 86 % in both 2023 and 2024. Management targets an annual utilization rate of 80 %, already very high by global standards: industry data show that short-term rentals are profitable from around 70 % utilization, while 85 % is deemed exceptional. Such results highlight the effectiveness of last year's fleet-size optimization and the corporate-focused service mix, coupled with the Company's low reliance on retail demand tied chiefly to tourism and air-travel trends (including business travel).

The Company continued to prioritize customer-satisfaction monitoring, deploying an advanced feedback-collection and processing methodology. More than 95 % of customers declared themselves "very satisfied" or "satisfied" in 2024. Most corporate contracts run for 12 months and renew annually, while operating-lease agreements average 51 months.

The fleet remains young, with an average age of roughly 1.5 years, conferring competitive advantages and reinforcing preference among corporate clients who value the comfort and safety of new vehicles.

Used Car Sales and Equipment

Cars from the rental and operational leasing fleets, which have reached the end of their depreciation period, become available for purchase by both individual and corporate clients.

Used car sales and equipment
192.2 mil RON

Total used cars sold in 2024
2,972

In 2024, total revenue from used-vehicle sales reached RON 192.2 million, a robust 20 % increase versus the prior year. The number of vehicles sold slipped slightly—from 3,013 in 2023 to 2,972 in 2024—yet higher market prices for second-hand cars and a 14 % jump in the purchase price of the units sold in 2024 drove overall revenue growth.

The Company benefited from a favorable second-hand market environment shaped by strong demand and headwinds in the new-car segment (delivery delays and broad price increases). Through careful fleet management and timely exploitation of market opportunities, Autonom improved its financial performance and reinforced its position in the used-vehicle space.

The Romanian used-car market is highly fragmented: transactions occur via dedicated online platforms, specialist resellers, auto dealers, leasing and rent-a-car companies, and private sellers. Imports of used cars are substantial, so Autonom's exact market share is difficult to gauge. ACAROM data show an upward trend in registrations of imported second-hand cars and growing interest in well-maintained, relatively young vehicles—the niche Autonom targets. In 2024, first-time registrations of imported second-hand passenger cars in Romania reached 328,834 units, up 4 % from the same period in 2023.

Analysis of financial results

Autonom's 2024 results reflect our sustainable, long-term growth strategy and stem from Autonom's resilient business model—designed to withstand external shocks—together with the management team's experience and the commitment of every employee. Total income reached RON 841,390,946, up RON 112,445,698 (+15 %) versus 2023, while net profit rose 97 % to RON 59,180,465 from RON 30,037,733.

Income in 2024

	2024	2023	Evolution
Operational lease income	334,806,159	257,647,297	30%
Additional services income	123,832,415	121,245,787	2%
Rent-a-car income	116,286,157	120,736,954	-4%
Proceeeds from sale of cars	27,779,236	36,570,496	-24%
Proceeds from sale of cars from rental fleet and rental equipment	192,193,076	160,575,522	20%
Other operating income	46,493,903	32,169,193	45%
Total operating income	**841,390,946**	**728,945,248**	**15%**

In 2024, the make-up of our revenue portfolio confirmed the robustness of the business model. Total operating income climbed to RON 841.4 million, 15% above the level recorded in 2023. The main growth engine was operating leasing, which advanced by 21% to RON 458.6 million, driven by strong corporate demand for flexible mobility solutions and by fleet expansion.

Short-term vehicle rentals generated RON 116.3 million, a slight decline that reflects the strategic decision to prioritise higher margins over volumes.
Sales of new vehicles fell to RON 27.8 million, the result of a prudent, profitability-oriented commercial policy. By contrast, disposal of ex-fleet vehicles and rental equipment contributed RON 192.2 million, up 20% year-on-year, benefiting from higher second-hand prices and efficient renewal-cycle management.

Other operating income totalled RON 46.5 million, a 45% increase thanks to broader ancillary services and the recovery of certain costs. Taken together, these developments demonstrate the company's adaptability and resilience, as well as its ability to turn market conditions into sustainable growth opportunities.

Expenses in 2024

	2024	2023	Evolution
Fleet expenses	165,963,193	139,059,651	19%
Cost of cars sold	26,660,559	34,204,628	-22%
Cost of cars from rental fleet sold and rental equipment	145,597,689	117,238,990	24%
Employee benefit expenses	74,374,396	61,509,129	21%
Administrative expenses	8,838,052	7,636,493	16%
Amortization, depreciation and impairment of rental fleet and equipment, net	244,149,928	218,213,912	12%
Amortization, depreciation and impairment of other fixed non-current assets	3,509,327	5,428,387	-35%
Other operating expenditure	40,478,076	38,271,596	6%
Other (losses)/gains – net	5,034,521	8,714,643	-42%
Total operating expenses	**714,605,781**	**630,277,430**	**13%**

Îln 2024, total operating expenses reached RON 714.6 million, 13% above the 2023 level, an evolution that reflects the expansion of operating activity and market-wide inflationary pressures. The main cost component remains the vehicle fleet, whose expenses rose to RON 165.9 million (+19%), driven by higher volumes (the fleet grew by 12%) and more expensive maintenance services.

The cost of fleet vehicles sold and of rental equipment climbed to RON 145.6 million (+24%), in line with the accelerated pace of used-vehicle sales. By contrast, the cost of vehicles sold outside the fleet fell by 22% to RON 26.7 million, thanks to a more selective commercial policy.

Investment in human capital translated into a 21% increase in employee benefit expenses, which reached RON 74.4 million, while administrative expenses grew moderately, by 16%, to RON 8.8 million.

Depreciation, amortization and impairment of the rental fleet and equipment amounted to RON 244.1 million, up 12% as the asset base expanded. For the rest of the fixed assets, depreciation fell by 35%, signaling the end of the amortization period for earlier investments.

Other operating expenses totaled RON 40.5 million (+6%), remaining under control, and the "other (losses) / gains – net" line recorded a significant improvement, with losses shrinking by 42%.

Overall, the rise in expenses was driven by the fleet-growth strategy and by maintaining a high level of service quality, partially offset by operational-efficiency measures and cost-structure optimization.

	2024	2023	Evolution
Operating profit	**126,785,165**	**98,667,818**	**28%**
Financial costs	72,672,323	64,769,085	12%
Financial income	7,965,598	5,825,787	37%
Profit before tax	**62,078,440**	**39,724,520**	**56%**
Income tax expense	2,897,975	9,686,787	-70%
Net profit for the financial year	**59,180,465**	**30,097,733**	**97%**

In 2024, operating profit increased to RON 126.8 million, marking a robust 28 % rise versus the previous year and reflecting cost discipline as well as additional leverage of the asset base.
Financial expenses climbed to RON 72.7 million (+12%), driven by higher interest rates and the funding required for fleet expansion, while financial income advanced 37% to RON 8.0 million on the back of better yields on deposited liquidity.
Consequently, profit before tax reached RON 62.1 million, 56% above the 2023 level.
Income tax expense fell by 70% to RON 2.9 million, benefiting from certain fiscal incentives on current tax and from the recognition of deferred tax recorded during the year.
Against this backdrop, net profit for the financial year rose to RON 59.2 million, nearly double the RON 30.0 million posted in the prior year (+97%).
These results confirm the Company's ability to generate additional value through a balanced mix of operating-revenue growth and optimization of the financing structure, thereby enhancing shareholder returns.

Assets, equity and liabilities at December 31, 2024

	31.12.2024	31.12.2024	Evolution
Non-current assets	**1,647,968,383**	**1,329,968,302**	**24%**
Intangible assets	258,453	350,259	-26%
Rental fleet and rental equipment	967,621,096	734,973,587	32%
Right-of-use assets	613,849,092	552,578,475	11%
Other property, plant and equipment	5,219,361	1,761,689	196%
Investment properties	1,935,427	2,017,675	-4%
Trade receivables	539,019	532,317	1%
Loans granted to related parties	58,545,935	37,754,299	55%

Current assets	**277,559,951**	**251,267,982**	**10%**
Inventories	19,922,017	14,908,659	34%
Trade receivables	52,156,344	64,430,340	-19%
Other receivables and current assets	9,895,451	10,446,015	-5%
Prepayments	1,877,732	1,329,956	41%
Cash and cash equivalents	193,638,407	160,153,012	21%
Total assets	**1,925,528,334**	**1,581,236,284**	**22%**

Long-term liabilities	**1,164,745,488**	**868,205,438**	**34%**
Interest-bearing loans and borrowings	379,644,987	248,070,741	53%
Bonds	386,285,140	237,733,924	62%
Lease liabilities	342,722,221	326,185,573	5%
Trade and other payables	3,904,849	6,329,031	-38%
Deferred income	27,031,678	20,744,083	30%
Deferred tax liabilities	25,156,613	29,122,086	-14%
Current liabilities	**484,213,896**	**495,642,360**	**-2%**
Interest-bearing loans and borrowings	245,781,816	167,538,097	47%
Bonds	0	99,300,592	-100%
Lease liabilities	178,035,030	162,513,515	10%
Income tax	1,818,843	0	100%
Deferred income	15,620,523	15,512,452	1%
Provisions	582,863	582,863	0%
Trade and other payables	42,374,821	50,194,840	-16%
TOTAL LIABILITIES	**1,648,959,384**	**1,363,847,798**	**21%**
TOTAL EQUITY AND LIABILITIES	**1,925,528,334**	**1,581,236,284**	**22%**

Total assets increased by 22%, to RON 1.93 billion, driven by fleet expansion and the related investments. Non-current assets advanced by 24%, to RON 1.65 billion, the movement being dominated by a 32% rise in the value of the vehicle fleet and rental equipment.

Right-of-use assets (IFRS 16) continued on a moderate upward trend (+11%) as the company entered into new lease contracts.

Current assets climbed to RON 277.6 million (+10%), supported by larger inventories (+34%) and a comfortable level of cash and cash equivalents, which rose by 21%, to RON 193.6 million, reflecting solid liquidity.

Equity increased by 27%, reaching RON 276.6 million, equivalent to a capitalisation ratio of roughly 14% of total assets. The growth stemmed from the year's profit.

Long-term liabilities grew by 34%, to RON 1.16 billion, fuelled by funding secured for fleet development: interest-bearing loans rose by 53%, while bonds advanced by 62%.

Current liabilities remained broadly stable (–2%) despite the business expansion, indicating a balanced maturity profile.

The financial structure confirms that expansion was supported through access to both capital markets and bank financing, while maintaining an adequate level of liquidity. This combination provides the resources required to continue growing without jeopardising the sustainability of leverage indicators.

About Autonom

About Autonom Services SA and Autonom Group

The Autonom Group, through Autonom Services S.A., is the most important independent Romanian-owned player on the Romanian auto operating-lease and rent-a-car markets.
Autonom Services S.A. is an integrated provider of modern mobility solutions tailored to its clients' needs. The Company owns the most extensive mobility network in Romania and ranks in the top 5 players, by turnover, in its core segments: operating leasing and car rental.

Integrated provider of mobility solutions for companies and individuals

- National network of 5 branches in 38 Romanian cities, a business model that differs from competitors
- Vehicle fleet as at 31 December 2024: 16,515 vehicles
- Employees as at 31 Dec 2024: 588
- Independent player with Romanian capital: Autonom Internațional is the majority shareholder of Autonom Services S.A., holding 98% of the share capital. Autonom Internațional's shareholders are Marius Ștefan and Dan Ștefan, in equal proportions.

Organizational Culture

Mission

Autonom is a **family-owned company** that thinks long term. For us, success is defined by our **colleagues' growth** and our **customers' satisfaction**. Business expansion, profitability, and financial stability naturally follow.

Vision

Autonom's vision is to be an **authentic business role model**.

Values

Respecting the rights of every employee goes hand in hand with upholding Autonom's values:

- **Honesty** and **integrity** are fundamental to the development of our companies.
- We do what is necessary to help our clients.
- We are a **team. Respect, common sense**, and a **smile** are our secrets.
- We are **adaptable** and **flexible**. Simplicity is our way.
- We **evolve** every day.

Our employees are at the heart of Autonom's success, and our organizational culture is built on continuous growth, ethical principles, respect and equal opportunity.
We attract and retain top talent by fostering an environment where safety, inclusion and professional development go hand-in-hand. Through personalized career pathways, leadership opportunities and a comprehensive benefits package, we empower colleagues to grow while staying motivated, engaged and aligned with our shared vision. We actively embrace diversity and equal opportunity, providing every employee with working conditions that suit their role.

Committed to a safe and inclusive workplace

At Autonom we believe a safe, inclusive, supportive work environment is essential to our people's well-being and to the company's long-term success. Our commitment to workplace safety and inclusion is woven into our culture and shows up in our policies, training programs and day-to-day practices.

Ensuring occupational health & safety

We put our employees' health and safety first, meeting the highest industry standards and running a robust OH&S management system aligned with ISO 45001. Key measures include:

- Risk identification & prevention – a systematic process for assessing and mitigating potential hazards across all operations.
- Training & awareness programs – regular safety sessions every three months for employees who drive company vehicles and every six months for office staff.
- Digital safety training – since 2022 we have shifted to online modules for greater accessibility and continuous improvement.
- Health monitoring & prevention – periodic medical check-ups through our occupational-medicine partner MedLife.
- Dedicated safety structures – a Health & Safety Committee (SSM) that continuously reviews risks and compliance while promoting best practices to prevent workplace incidents.

Results: In 2024 we recorded zero workplace accidents, occupational illnesses or work-related fatalities, underscoring our strong commitment to a risk-free environment.

Fostering diversity, equity & inclusion

We are building a workplace where everyone is treated with respect, dignity and fairness. Our anti-discrimination policy guarantees equal opportunities regardless of gender, sexual orientation, religion, ethnicity or membership in vulnerable groups. We back this commitment through:

- Fair recruitment & promotion policies – internal regulations ban any form of discrimination in hiring, placement or advancement.
- Gender balance & leadership opportunities – in 2024 we promoted 17 women and 30 men (2023: 10 women, 40 men), supporting balanced leadership and career growth.
- Respect for human rights – we align with international labour standards, including the Universal Declaration of Human Rights and ILO conventions.

Creating a positive work environment

Our employees are at the heart of the company's success, and we strive to build a workplace that supports their well-being and professional development. We do this through:

- Flexibility and autonomy at work: Our structure relies on small teams, decentralized decision-making and transparent communication.
- Personal and professional development: Employees receive personalized career-growth programmes, leadership courses and access to extensive learning resources.
- Comprehensive benefits package: This includes private medical insurance, performance bonuses, paid parental leave and well-being initiatives.

At Autonom, we recognize that a safe, inclusive and motivating work environment is the key to fostering innovation, collaboration and long-term employee satisfaction. Our commitment remains firm in providing every team member with the conditions needed to thrive in a respectful and secure setting.

Equal opportunity in recruitment

At Autonom, we are committed to maintaining a equitable and inclusive recruitment process, ensuring that all candidates have equal access to career opportunities regardless of gender, marital status, sexual identity, religion, political opinions, ethnicity, race, nationality, genetic traits, age, or any other personal characteristics. Our anti-discrimination policy is firmly embedded in our internal regulations, which set out clear guidelines for eliminating any form of bias in recruitment, hiring, and professional advancement.

Diversity & inclusion in hiring

- Merit-based selection – all hiring decisions are grounded in skills, qualifications and professional experience.
- Clear internal policies – transparent, structured criteria aligned with international labour standards (UDHR, ILO).
- Equal pay for equal work – our Collective Labour Agreement guarantees fair remuneration based on role responsibilities and performance, never on personal traits.

Professional development & internal promotion

We strongly believe in nurturing in-house talent. Succession planning gives priority—whenever possible—to internal candidates who meet the role's requirements. To support career growth, we offer:

- Structured onboarding programs to help new hires quickly adapt to the culture.
- Mentoring and training initiatives that build skills for advancement.
- Periodic performance reviews that include career discussions and continuous-development opportunities.

These policies ensure everyone has an equal chance to grow, realize their potential and contribute to the company's success.

The company's stance on transparency & managing critical concerns

Integrity, transparency and respect for society and the environment underpin all our operations. We take a systematic approach to risk management, compliance and sustainable mobility, ensuring our activities remain responsible and future oriented.

Our core values and principles guide business practices, shape operational processes and directly influence economic performance and profitability. We believe strong governance and transparent reporting not only strengthen our own resilience but also set an industry benchmark for ethical, responsible corporate behavior.

Operating in a competitive market, we act fairly and respectfully toward other industry players, focusing first on meeting market needs in an ethical, customer-centric way. Agility, adaptability and flexibility in addressing challenges define our mode of operation. We cultivate a culture of continuous development for employees and aim to provide our customers with "the peace of mind they need," ensuring trust and satisfaction in every interaction.

To date, no convictions for violating anti-corruption or anti-bribery laws have been recorded, and no related fines have been imposed.

Sustainability Strategy

In 2021, when we launched our **first sustainability-linked bond issue**, Autonom took an important step toward aligning its business strategy with ESG principles. At that time, we developed and published our **first Sustainability Strategy**, grounded in the principle of reducing our carbon footprint—a measurable commitment tracked through the key performance indicator (KPI) of lowering the operational fleet's average CO_2-emission intensity (WLTP g/km). That strategy marked the beginning of a clear, publicly assumed journey toward a more sustainable, resilient and responsible business model.

In 2024, with the launch of our **second sustainability-linked bond issue**, we reviewed and strengthened our commitments by publishing the **revised Sustainability Strategy** and an expanded **Sustainability-Linked Finance Framework**. This updated version reflects both capital-market developments and the new European requirements on reporting and green taxonomy. The new document integrates two major development directions: reducing environmental impact and promoting gender equality in leadership positions.

The main strategic direction remains reducing the operational fleet's carbon emissions by increasing the share of green vehicles (electric, hybrid and plug-in). The key performance indicator for monitoring this commitment is the fleet's average WLTP g CO_2/km for active passenger cars. This KPI is aligned with EU Regulation 2019/631 and reflects both the fleet's direct environmental impact and our progress in the transition toward sustainable mobility. Based on the 2021–2023 emission average, we have set clear reduction targets: -23% by 2025 and -55% by 2030, compared with the 2021 baseline.

In addition, the updated strategy brings an essential social dimension to the fore by introducing a second KPI: increasing the share of women in management positions, with the objective that a minimum of 46% of leadership roles be held by women by 2030. This goal reflects our values of equity, balanced leadership and equal professional development, and is aligned with the new European diversity requirements in governance (EU Directive 2022/2381) and the forthcoming CSRD and Social Taxonomy obligations.
This holistic approach—anchored in market realities and community expectations—consolidates Autonom's position as a best-practice example in sustainable finance and demonstrates our firm desire to contribute actively to the transition toward a greener, fairer economy. The three pillars of Autonom's Sustainability Strategy remain:

Environment
In harmony with the planet

- To reduce environmental impact, we will focus on the responsible consumption of the resources required for our activities.
- We are aware of the impact of climate change. Therefore, our top priority is reducing the company's average carbon emissions.

People and Communities
Close to people and community

- We allocate time and resources to help meet the needs of the communities in which we operate. At Autonom we contribute by developing diverse projects for children's and employees' education—aligned with ESG principles—by promoting sports and youth involvement, and by engaging the business environment in solving community problems.
- The people in our team keep the company agile. We continuously invest in their education and development to drive ongoing evolution.

Sustainable Business and Governance
Close to our partners

- The values that guide all our actions and decisions are transparency and integrity. These are fundamental to our company's development and success.
- We aim to offer our customers sustainable mobility solutions that are in harmony with the environment.

The non-financial results for 2024 can be explored in detail in the Sustainability Statement.

Management, Governance and Oversight Bodies

The company is managed by a Board of Directors consisting of three (3) directors appointed by the GSM for a four-year term. Under the Articles of Association, a majority of the company's directors must at all times be non-executive. The Board delegates the company's management to a Chief Executive Officer (CEO).

Currently, the company's CEO is Ms Mihaela-Angela Irimia ("Chief Executive Officer"), appointed on 1 November 2014 for an indefinite term. The company is represented toward third parties and in courts by the CEO.

In decision-making, Mr Marius Ștefan and Mr Dan-George Ștefan, each employed by the company as General Manager (COR code 112028), have a decisive role and a determining contribution to the company's strategy and development directions.

The share capital of Autonom Services SA is held as follows: (i) Autonom International S.R.L. holds 1,960,000 shares, representing 98%; (ii) Marius Ștefan holds 20,000 shares, representing 1%; and (iii) Dan-George Ștefan holds 20,000 shares, representing 1%. Autonom International S.R.L. is an entity equally controlled (50% each) by the brothers Dan-George Ștefan and Marius Ștefan, who exercise control over the Company.

The professional address of every Board member and the General Director is: Str. Fermelor 4, Piatra Neamț, Romania.

General Director Responsibilities

Operational management of the company is entrusted to the CEO, who is responsible for all measures related to running the company, subject to the competencies reserved for the Board and the GSM. The General Director's duties include:

(i) hiring and dismissing company personnel;
(ii) approving receipts and payments up to the limit set by the Board;
(iii) implementing Board decisions.

The General Director must regularly inform the Board about operations undertaken and any other aspects considered, including any irregularities identified while performing their duties.

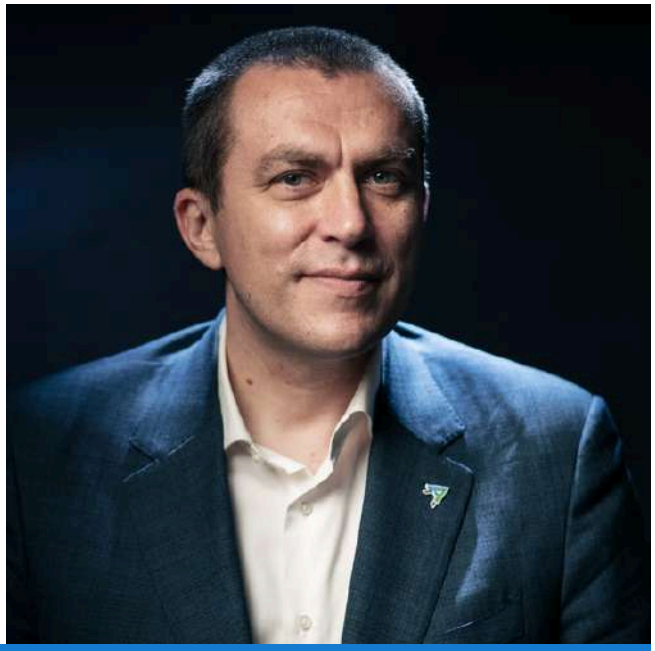
Board Responsibilities and Decisions

The Board supervises the 's activity, and any Board member may request information from the General Director regarding the company's operations. Board members are responsible for:

(i) ensuring the reality of shareholders' paid-in capital;
(ii) verifying the existence of dividends paid;
(iii) keeping statutory registers required by law and maintaining them correctly;
(iv) faithfully executing GSM resolutions;
(v) fulfilling any other duties imposed by law or by the Articles of Association.

The Board's Chair coordinates Board activity and reports to the GSM on Board matters. The Board may adopt decisions with a majority of its members present and by majority vote; in the event of a tie, the Chair's vote is decisive.

Management team



Marius Ștefan
Managing Partner Autonom

Mr Marius Ștefan is one of the Company's current shareholders and its founder (2005). He is also a key decision-maker in the Company's management, holding the position of Managing Partner. He earned an MBA in Marketing from the University of Maryland's Robert H. Smith School of Business and holds a master's degree in Management from SNSPA (2001). He graduated from the Bucharest University of Economic Studies in International Transactions (1999).

In 2013 he became a member of the Young Presidents' Organization (YPO) and now serves on the YPO Europe board. He joined the board of Teach for Romania in 2015, and in 2017 became a board member of the Entrepreneurship Academy as well as Vice-President of the Romanian Business Leaders board.

Mr Dan-George Ștefan is one of the Company's current shareholders, having joined the shareholding structure in 2006. He is also a key decision-maker in the Company's management, holding the position of Managing Partner.

Mr Dan-George Ștefan previously served for four years as a Purchasing Consultant at IAC in Paris. He holds master's degrees in International Business from the University of Paris 1 Panthéon-Sorbonne and in International Economics from the University of Orléans, and he graduated from the Bucharest University of Economic Studies in International Trade (2001).

He is a member of YPO Romania and sits on several advisory bodies: the Advisory Board of Bittnet Systems (since 2012), the Advisory Board of CEO Clubs (since 2016), and the Board of Directors of Family Business Network Romania (since 2018). Since 2014 he has also lectured in management on the Romanian-Canadian MBA programme at Bucharest Business School.

Dan Ștefan
Managing Partner Autonom

MIHAELA-ANGELA IRIMIA
General Director

Ms Mihaela-Angela Irimia is the Chair of the Board of Directors and the current Chief Executive Officer of the Company. She joined in 2006. She graduated from Alexandru Ioan Cuza University in 2006 with a degree in Statistics and Economic Forecasting. She now oversees the operations department, managing vehicle procurement, relationships with financiers, payment processing, and the HR department.

Ms Elena-Gianina Gherman is one of the Company's directors and serves as Group Chief Financial Officer. She has been with the Company since its inception. She graduated from Petre Andrei University in 2005 with a degree in Finance and Accounting, and in 2011 became a certified accountant authorised by the Body of Expert and Licensed Accountants of Romania. Before joining the Company she worked as an economic/finance director at several firms. She now heads the accounting department and prepares reports for senior management.

ELENA-GIANINA GHERMAN
Chief Financial Officer

DAN IACOB
Chief Operational Officer

Mr Dan Iacob is one of the Company's directors and has been with it since its founding, holding the position of Chief Operating Officer. He graduated from the Bucharest Polytechnic University in 1994 with a degree in Automation and Computers. After graduation he worked as a consultant for a publishing house, later going on to run and own two trading companies. He now oversees operational activities for the Company's subsidiary as well as for the companies in which the Company holds minority stakes, and—together with Dan Ștefan and Marius Ștefan—sets the Company's strategic development directions.

In the past five years, none of the members of the Board of Directors or the Executive Team has been barred by a court from serving on the board or supervisory body of a commercial company. Likewise, during the same period there have been no insolvency, liquidation, bankruptcy or special-administration proceedings involving any company whose board or supervisory body included a member of Autonom's Board or executive team. Over the last five years, no litigation or administrative proceedings have involved any of the above-mentioned members in connection with their activity at the company, nor any that would affect their ability to fulfil their duties.

About the securities admitted to trading on the Bucharest Stock Exchange

About the securities admitted to trading on the Bucharest Stock Exchange

Currently, two bond issues of Autonom Services SA are admitted to trading on the Bucharest Stock Exchange: **AUT26E** and **AUT29E**.

AUT26E - Autonom Services 2026

The Autonom Services S.A. corporate bonds, totalling EUR 48 million, were admitted to trading on the BSE Main Market, bonds segment, on 8 December 2021 and trade under the symbol AUT26E.
The bonds have a nominal value of EUR 10,000, a five-year maturity and a fixed 4.11% coupon, payable annually, subject to a 0.30 percentage-point step-up if the sustainability performance targets detailed in the PROSPECT are not met.

In 2024, 9 transactions were carried out (11 bonds were traded) with a total value of 494,636 RON.

The AUT26E issue matures on 23 November 2026; the fourth coupon payment will take place on 23 November 2025. Interest will be paid to AUT26E bond-holders registered in the Central Depository's Bondholder Register on the record date 3 November 2025.
In its latest rating note (5 June 2024), Fitch assigned the Company a Long-Term Issuer Default Rating (IDR) of "B+", Outlook Positive, and a "B" / RR5 rating for senior unsecured debt.

AUT29E - Autonom Services 2029

The Autonom Services S.A. corporate bonds, totalling EUR 30 million, were admitted to trading on the BSE Main Market, bonds segment, on 21 January 2025 and trade under the symbol AUT29E.

The bonds have a nominal value of EUR 1,000, a five-year maturity and a fixed 6.14% coupon, payable annually, subject to a 0.30 percentage-point step-up if the sustainability performance targets detailed in the PROSPECT are not met.

The AUT29E issue matures on 26 November 2029; the first coupon payment will take place on 26 November 2025. Interest will be paid to AUT29E bond-holders registered in the Central Depository's Bondholder Register on the record date 5 November 2025.

In its latest rating note (5 June 2024), Fitch assigned the Company a Long-Term IDR of "B+", Outlook Positive, and a "B" / RR5 rating for senior unsecured debt.

Risks Faced by Autonom and Their Management

Autonom's risks

Risks related to the Company's activity and the industry in which it operates:

The Company's activity can be affected by a deterioration in sanitary conditions such as those experienced during the 2020-2023 global COVID-19 pandemic (SARS-CoV-2). During that period the industry confronted business interruptions and heightened market volatility across many economies. In the operational-leasing and short-term rental (rent-a-car) segments, the impact was amplified by the reduced mobility caused by severe travel restrictions.In addition, the global context has been shaken by the outbreak of international military conflicts, one of which involves a country bordering Romania and therefore affects Romania directly.
These situations have required costly, large-scale interventions by states and by global and local authorities, and—coupled with people's natural behavioural responses—have exerted strong negative pressure on macro-economic conditions. The result is greater volatility in the world economy, exposed to multiple scenarios: pandemics, military conflicts, natural disasters, and other calamities.
Under such circumstances Autonom would be hit hardest in its rent-a-car line of business, where future travel or mobility restrictions—or a broader contraction in tourism and travel—could weigh on demand and therefore on profitability.

The Company's activity can also be adversely influenced by a slowdown or recession in the main euro-area economies or in Romania itself. A downturn in those economies could directly reduce the number of foreign tourists and hence the demand for rent-a-car services. Likewise, if euro-area interest rates were to rise, the Company might be unable to sell used vehicles at the expected prices, potentially leading to losses.
The Company bears the residual-value risk on the vehicles it operates under its operational-leasing and rent-a-car services and sells at the end of the leasing contracts—except where the vehicles are returned under a new operating-lease agreement with the original supplier. Autonom routinely disposes of a significant share of its fleet in this way, generating a profit or loss on each sale. In 2023, vehicles leaving the operational-leasing and rent-a-car businesses accounted for 22% of the total number of vehicles in service at the start of the year.

The Company is exposed to interest-rate fluctuations. Most of its financing agreements carry a variable interest rate linked to EURIBOR or ROBOR. Consequently, the Company faces the risk that these benchmark rates may rise during the term of its loans, which could lead to higher interest payments and have a material adverse effect on the Company's business, financial position and operating results.

The Company requires a significant volume of cash to service its debt and to fund planned capital expenditures, and its ability to generate cash or refinance its debt depends on many factors beyond its control.

Each year, in line with the expansion of its operations, the Company borrows substantial amounts through bank loans, finance leases and short-term credit facilities (RON 379,014,893 for the financial year ended 31 December 2023 and RON 835,887,769 for the year ending 31 December 2024). The Company's ability to meet current payments, refinance its debts and finance planned capital spending will depend on its future capacity to generate adequate operating cash flows, which is influenced, to some extent, by general economic, financial, competitive, legislative and regulatory conditions and by other factors outside the Company's control.

The Company may be unable to secure sufficient funds to pay principal and interest or to refinance its debts. Should unfavourable economic conditions arise and worsen and/or fail to improve significantly, the Company could face reduced operating revenues, might not generate enough cash to meet its payment obligations and/or fulfil the covenants under existing financing agreements, and might not have access to alternative sources of refinancing. Any of these circumstances could have a material adverse effect on the Company's business, results of operations, financial condition and prospects.

The Company is subject to credit risk. Credit risk is the possibility that the Company's counterparties —primarily its customers—will be unable to meet their financial obligations under contracts with the Company. This includes the risk that customers will fail to pay leasing instalments and other amounts owed for the services the Company provides.

The Company's credit risk can be assessed in terms of customer concentration and exposure to a particular industry or geographical area, the economic factors that may affect customers' ability to make regular payments, their level of indebtedness, and the actual market demand for the Company's products and services. Perceptions of credit risk may also be indirectly influenced by the prices of used vehicles, demand for new and used vehicles, and the quality of the Company's used-vehicle stock. The resale value of repossessed vehicles may be insufficient to cover losses arising from early termination of operating-lease contracts. Moreover, there can be no assurance that penalties charged to customers upon early termination of a lease will be adequate to cover the Company's real losses, particularly if the rate of non-performing contracts were to rise significantly.

Although the Company manages credit risk chiefly by diversifying its business lines and customer base, limiting exposure by industry / geography, and closely monitoring cash-flows and collections, a materialisation of credit risk for a significant number of clients—especially in the operating-lease line—would materially affect the Company's operations, outlook, financial position and results.

Short-term rentals depend on the performance of the air-transport industry, and disruptions in that sector could adversely affect the Company. The Company earns short-term-rental income from tourists, part of it generated at airport locations (Autonom has offices at every international airport in Romania). Changes in travel behaviour, absence of flights, travel bans, higher air-fare prices, and reductions in the number or frequency of domestic and international routes could cut passenger numbers at Romanian airports and materially depress the Company's short-term-rental results.

The growth of low-cost carriers strongly influences Romania's tourism market—by increasing traffic through secondary and regional airports—and, because Autonom maintains a nationwide branch network to capture that additional demand, its activity is directly affected by developments in the low-cost segment.

The air-transport industry could also be hit by global disruptive events such as international armed conflicts, terrorist attacks, air accidents or new pandemics—events that have previously caused sharp drops in traveller flows. Should the aviation sector be affected by such events, the Company's business could be significantly impacted.

The Company's activity depends on vehicle manufacturers and dealers.

Autonom purchases vehicles from more than 130 OEMs and distributors. Its business relies on obtaining popular, high-quality models in sufficient volumes and on acquiring them on attractive terms. For part of the short-term-rental fleet, the Company signs operating-lease agreements with manufacturers and/or dealers that include repurchase commitments after six months of use.

There is no assurance that Autonom can maintain long-term relationships with these manufacturers and dealers that will guarantee future vehicle supplies. If those relationships deteriorate—or if a supplier enters insolvency or bankruptcy—the Company may struggle to replace them with others able to deliver the required vehicles on equally favourable terms, and its business and results would suffer.

Repurchase commitments give the Company greater flexibility to adjust the size of its fleet so it can respond promptly if economic conditions deteriorate. There is no guarantee, however, that the Company will continue to obtain vehicles on competitive terms and conditions or under the buy-back agreements on which it relies. If the vehicles in use are not at least partly covered by repurchase programmes, the Company may be more exposed to the risk of being unable to realise value from its used vehicles on the second-hand market.

The Company's revenues may be affected by adverse developments in the automotive industry at European-Union level. General trends in the auto sector can influence the Company's financial results because of their potential effects on the terms and conditions (including price levels) for purchasing, servicing and eventually reselling vehicles, which in turn could affect demand and pricing for the Company's services. Thus, both the purchase prices of vehicles and the resale prices of used vehicles could be influenced.

The Company is also affected by changes in automotive trends and technology, which depend on a variety of factors beyond its control.

These include, for example, movements in oil prices; the prices and infrastructure of renewable energy; expansion of public-transport infrastructure; availability of popular electric-vehicle models; new technologies such as autonomous-driving software; urban policies that may affect levels of car use; and other regulatory measures aimed at addressing climate change, pollution or other negative effects of mass transport, as well as the development of alternatives to traditional urban transport (bicycles, scooters, etc.). Negative developments in these factors may reduce vehicle use in general and therefore the Company's activity.

In particular, the Company is subject to risks arising from growing concern about climate change and pollution levels, together with evolving environmental regulations. Environmental-protection requirements are becoming increasingly prevalent in the European Union (EU), and a number of environmental policies have been adopted at European and international level to encourage the shift to sustainable, electric transport. In response, the Company is continually transforming its fleet structure to include an ever larger share of plug-in hybrid or electric cars.

Last but not least, if oil prices continue to rise, patterns of car travel could be negatively affected in multiple ways.

Further significant increases in fuel prices could significantly discourage customers from using rented vehicles, which could have a negative effect on demand for the Company's rental services.

Other risks

Investors should bear in mind that the risks outlined above are the most significant risks known to the Company at the time this document is drafted. However, the risks set out in this section do not necessarily encompass all risks associated with the issuer's activity, and the Company cannot guarantee that it covers all relevant risks. Additional risk factors and uncertainties unknown to the Company at the time of drafting may later alter its actual results, financial condition, performance and achievements and could lead to a fall in the price of the Company's bonds. Investors should therefore carry out the necessary due-diligence checks in order to make their own assessment of the investment opportunity.

There are no environmental-protection-related litigations, nor are any expected to arise.

For a full assessment of the risks and how the Issuer manages them, investors are advised to review the dedicated section of the listing prospectus, available here, although this section should not be regarded as exhaustive.

Risk management

- The Group pays special attention to the way it selects and monitors clients for operating-lease services;
- The client-financing decision-making process and the monitoring of their payment behaviour are carried out by the Finance & Risk Department.
- In 2017 Autonom Services received assistance from the EBRD to refine its commercial-risk policy;
- A scoring methodology is used to place clients in a risk category, on the basis of which financing terms and required collateral are set;
- Clients are classified into four categories: very low risk (blue-chip), regular with low risk, regular with medium risk, high risk (non-financeable);
- The risk analysis covers financial data and specific factors such as management experience, the legal history of shareholders and directors, the client's track record in its line of business, CIP checks, verification of state-tax debts, checks for court cases where the client is a debtor, etc.;
- For clients not placed in the blue-chip category, the Group secures timely payments by requesting personal guarantees from directors and shareholders through promissory notes endorsed in their own name.
- The Group discourages late payments by applying high delay penalties (up to 1% per day after the due date);
- If a leasing instalment is more than two months overdue, the Group repossesses the vehicles;
- The Group decides whether to sell vehicles returned early from operating-lease contracts or to deploy them in rent-a-car services—especially when the return occurs in the first part of the contract;
- The complementarity of the two business lines, thanks to the flexibility to shift assets between them, is a major competitive advantage for the Group from a risk-management perspective.

Management Statement

To the best of our knowledge, we confirm that the individual financial statements give a true and fair view of the financial position of Autonom Services SA (the "Company") as at 31 December 2024, and of its financial performance and cash flows for the twelve-month period then ended, in accordance with the applicable accounting standards, and that the Annual Report for the period 01.01.2024 – 31.12.2024, submitted to the capital-market operator – BVB – as well as to the Financial Supervisory Authority, presents the information about the Company correctly and completely.

Mihaela-Angela Irimia
Chair of the Board of Directors

Sustainability statement

AUTONOM SERVICES S.A. 2024

SUSTAINABILITY STATEMENT

ESRS 2 - General disclosures

BP-1 – General basis for preparation of Sustainability Statements

BP-1_5 (a) Operating in a sensitive field such as mobility, primarily in terms of carbon emissions, we are aware of the impact we have through our core services and we want to emphasize our efforts to develop our business in a sustainable way, without harming the environment and to make a positive long-term contribution to the community. We set our Sustainability Strategy in 2021, with clear objectives and KPIs on all three dimensions: business, environment and social and we revised it in 2024.

Our commitment to report annually is an essential step in our strategy to contribute to a sustainable future, a more responsible society and a more developed community. For the years 2021, 2022 and 2023, the company reported on a voluntary basis following the GRI Standards.

This is the 4th reporting year, and it was structured for the first time following the ESRS Standards under the Directive (EU) 2022/2464 of the European Parliament and of the Council as regards sustainability reporting standards. Autonom Services SA is not a listed undertaking, but it has Sustainability-Linked Bonds issued on the main market of BVB (Bucharest Stock Exchange), thus it is considered a public interest entity. The report complies also with national legislative provisions (Order of the Minister of Public Finance No. 2844/2016, Order of the Minister of Public Finance No. 1802/2014 and Order of the Minister of Public Finance No. 85/2024).

The Financial and Sents have been prepared on an individual basis, for Autonom Services S.A (here in after „Autonom" or „the company/organization"), as part of the Integrated Report for 2024, that compile both financial and non-financial information about the company.

Except where otherwise stated, the data refers to Year 2024 (January 1st, 2024 - December 31st, 2024), aligned with financial statements. Where possible and relevant, we have compared indicators over consecutive years, including data prior to the 2024 reporting year. Data provided covers all our employees and offices.

Due to the exponential increase in reporting requirements for sustainability data and the corresponding external and internal resources needed to be allocated, for this current collecting and reporting process a dedicated CSRD platform has been used (denxpert.ro).

The ESRS Index at the end of the report indicates the types of disclosures covered and the pages in the report where interested parties can find information on specific disclosures.

This report has been internally reviewed and approved by the CEO and the Board of Directors, as the highest body responsible for the accuracy of the performance data and its applicability and relevance to the organization. The reported sustainability performance is in alignment with the organization's business strategy and the action plan to achieve the objectives set in the Sustainability Strategy.

Third-party verification

This Sustainability Statement has been audited by an independent Financial Auditor, whose report will be published together with the Sustainability Statement.

In November 2024 we were assessed by EcoVadis with the Silver rating, being in the Top 15 in our category and we consider this as a confirmation of our commitment and progress in our long-term sustainability goals.

BP-1_5 (c) Our largest suppliers and customers demonstrate varying levels of sustainability maturity. While major suppliers, including vehicle manufacturers and distribution networks, often have robust sustainability strategies, we have limited insight into Tier 2 and Tier 3 supplier practices. As shifts of customer behavior on vehicle adoption and a large part of fleet data (technical data of vehicles, tires and spare parts) come from our suppliers, we aim to enhance supply chain transparency through more structured data collection, supplier engagement, and sustainability-driven procurement criteria.

On the downstream side, our main customers, predominantly SMEs, generally have limited sustainability awareness. We seek to support them with education, incentives, and data-driven insights to encourage the transition to a more sustainable fleet. Given the increasing focus on supply chain sustainability from EcoVadis and CDP, we anticipate greater data availability and deeper integration into our sustainability reporting over the next few years. Our sustainability disclosures also cover downstream activities, particularly in relation to the use phase of leased vehicles and the associated Scope 3 GHG emissions.

The Sustainability Statement explicitly addresses both upstream and downstream value chain elements, with a focus on the most relevant areas to our impact: vehicle sourcing, fleet composition, and end-user behavior.

BP-1_5 (d-e) The company has not exercised the option to omit proprietary or innovative information. Also, the company has not exercised the option to omit disclosure of impending developments or matters during negotiation.

BP-2 – Disclosures in relation to specific circumstances

BP-2_9 (a-b) When preparing our Integrated Report 2024, Autonom adopted the following time horizons when disclosing progress against the targets and KPIs, aligned with paragraph 77 from 6.4. ESRS 1 General Requirements:

a) for the short-term horizon: one year (for the current statement being 2025)

b) for the medium-term horizon: from the end of the short-term reporting period defined in (a), up to 5 years (for the current statement being the period starting 2026 up to 2030)

c) for the long-term horizon: more than 5 years (for the current statement being the period starting from 2031 up to 2050)

For the understanding of the business model, short-term rent has the same horizon of maximum one year as paragraph a) above but long-term addresses operational lease agreements of up to 57 months.

BP-2_10 (a-d) Given that the largest share of our assets consists of vehicles acquired from external suppliers, our sustainability impact assessments rely significantly on externally provided data and industry benchmarks. To ensure transparency and accuracy in our environmental reporting, we use manufacturer-specified data from technical documentation for key metrics such as:

- CO_2e emissions per vehicle (gCO_2e/km)
- Average fuel consumption (l/100km or kWh/100km for EVs)

By incorporating externally verified data and aligning with regulatory frameworks, we enhance our ability to track, report, and improve the sustainability performance of our fleet, reinforcing our commitment to a responsible and circular mobility value chain.

In the future, we plan to collaborate more actively with OEMs (Original Equipment Manufacturers) and leasing clients to gather real-world performance data, including actual fuel/energy consumption enhancing accuracy for GHG emissions per vehicle type and segment and enhance internal digital systems and telematics to monitor energy efficiency and emissions performance across the operational fleet.

BP-2_11 (a), (b) i, (b) ii Our reporting process relies on a mix of real data and estimates, depending on data availability.

We use data directly sourced from internal systems for financials, HR, fleet mileage, utilities, waste, training and community projects. For carbon footprint data (Scope 1 and 2) we also collect energy and fuel consumption of our own fleet from internal systems. Carbon footprint follows the GHG Protocol methodology. To ensure fleet data reliability, key figures (CO_2 emissions, mileage) are validated through API (Application Programming Interface) integrations with RAR (Romanian Auto Registry) and cross-checking with multiple sources.

Estimated Data:

- Carbon footprint: For Scope 3, we estimate fuel consumption of customers' fleet based on regular kilometer readings and manufacturer-reported fuel efficiency,
- Future emission projections: We use scenario-based Excel models to forecast environmental performance up to 2030. SBTi (Science-Based Targets Initiative) Transport Tool is used for aligning fleet emissions intensity targets with SBTi guidelines and to help assess compliance with decarbonization pathways,

- Energy and fuel consumption trends: If direct measurement is unavailable, we apply historical trend analysis.

These estimates are subject to internal validation and are revised as more accurate data becomes available. The first level of verification is within each department responsible represented by the manager and Green Team, Sustainability Committee and Internal Audit team perform different cross checks between data.

BP-2_13 The current report for 2024 data is the first integrated report in terms of both financial and non-financial information. Autonom Services has previously reported on a separate basis, Directors' Report starting 2019 data and Sustainability Report starting 2021 data.

The company has restated the EU Taxonomy indicators for the financial year 2023 to ensure consistency with the methodology and calculation system applied in 2024. This restatement was carried out to align with updated regulatory clarifications and guidance. Also, the revised calculation reflects a harmonized approach across reporting periods. For further details on the adjustments made, please refer to the ***EU Taxonomy Chapter, on pages 83-98.***

BP-2_AR 2 To support our commitment to our customers, employees and the environment, Autonom Services implemented in 2021 an integrated quality-environment-safety-at-work policy, which attests the compliance of the management system with the standards: ISO 9001:2015 'Quality Management System'; ISO 14001:2015 'Environmental Management System', ISO 45001:2018 'Occupational Health and Safety'.

To meet the requirements of our partners and to achieve economic performance, we are committed to periodically reviewing the policy in the field of quality - environmental protection - occupational health and safety to be constantly adapted to the realities in the organization.

For our integrated ISO system, a third party performs external verification each year and the dedicated team conducts re-certification audits each 3 years.

BP-2_16 Please see ***Appendix 4 - Disclosures and data points incorporated by reference*** for details related to disclosures and data points incorporated by reference.

BP-2_17 Autonom does not exceed on its balance sheet the average number of 750 employees during the financial year 2024, meeting from this perspective the phase-in requirements. Nevertheless, we opted not to use this exemption and the DMA addressed also the sustainability topics covered by ESRS E4 - Biodiversity, ESRS S1 - Own Employees, ESRS S2 - Workers in the value chain, ESRS S3 - Affected communities or ESRS S4 - Consumers and End Users in accordance with Appendix C of ESRS 1 that could be omitted in the first year of reporting.

Following our DMA results, we determined S1- Own Workforce, and S4 - Consumers and End Users - to be material.

GOV-1 – The role of the administrative, management and supervisory bodies

GOV-1_21 (a) The Board of Directors of Autonom Services SA is composed of 3 (three) directors appointed by the AGM (Annual General Meeting) for a term of 4 (four) years. All of them, according to the Articles of Incorporation, are executive directors. The Board of Directors supervises the work of the General Director, and any member of the Board of Directors has the right to request from the General Director information on the operational management of the company.

Board members are responsible for:

- Fulfilment of all obligations regarding the reality of the payments made by Autonom shareholders;
- The actual existence of dividends paid;
- The existence and correct keeping of the registers required by law;
- The accurate fulfillment of the General Meeting of Shareholders' decisions.

At the end of 2024, the Board of Directors of Autonom Services consists of the following members:

Name and Surname	Function	Date of appointment	Date of expiry of mandate
Mihaela-Angela Irimia	President of the Board	March 13, 2013	November 06, 2026
Elena-Gianina Gherman	Board Member	November 07, 2014	November 06, 2026
Dan Iacob	Board Member	November 07, 2014	November 06, 2026

The registered office of each member of the Board of Directors, as well as of the General Director, is in Piatra Neamț, 4, Fermelor Street, Neamț County. The Chairman of the Board of Directors coordinates the work of the Board of Directors and reports to the AGM on the work of the Board of Directors. The Board of Directors can take valid decisions in the presence of a majority of its members, by majority vote. In case of a tie, the vote of the Chairman of the Board of Directors shall be decisive.

In the decision-making process, Marius Ștefan and Dan-George Ștefan, both founders and employees of Autonom, have an essential role and a determining contribution in setting the group's strategy and development directions. Mr. Marius Ștefan and Mr. Dan George Ștefan are both employed as Managing Partners.

The operational management of the company is delegated by the Board of Directors to a General Director, who represents the company in dealings with third parties and in court. Currently, the General Director of Autonom Services is Mihaela - Angela Irimia appointed in this capacity on November 1, 2014, for an indefinite term. The General Director is responsible for:

- Hiring and dismissal of company staff,
- Approving receipts and payments up to the amount set for this purpose by the Board of Directors,
- Carrying out the decisions of the Board of Directors.

GOV-1_21 (b) Employees' rights are laid down in the Collective Labor Agreement and are based on the combination of company values and current legislation in force.

Autonom employees are not organized in a union, but they have 4 (four) employee representatives. Employee representatives meet regularly with the executive management to present employee concerns and suggestions. All employees have open access to leadership, can be involved in working groups on business transformation, digitalization, sustainability, and reporting outcomes, it is noted that employee representatives do not regularly participate in board meetings and are not included as members of the board of directors.

GOV-1_21 (c) The company's senior management is represented by:

Mihaela-Angela Irimia is the President of the Board of Directors and current General Director of the company. She joined the company in 2006 and is currently in charge of the operational department, managing vehicle and equipment procurement, the relations with financers, payments and HR.

Elena-Gianina Gherman is one of the company's administrators and Financial Director within the group. She has joined the company since its foundation. She is currently in charge of the accounting department and reports to senior management.

Dan Iacob is one of the company's administrators and has been with the company since its inception as Chief Operating Officer. Currently, he coordinates the operational activity for Autonom and the companies in which the group holds minority stakes and, together with Dan Ștefan and Marius Ștefan, defines the strategic directions for the company's development.

Marius Ștefan is one of the current shareholders of the company and its founder in 2005, as well as being a key management decision-maker by holding the position of Managing Partner and CEO.

Dan-George Ștefan is one of the current shareholders of the company and became a shareholder in 2006, being also a key decision maker at the management level by holding the position of Managing Partner.

In the last 5 years, none of the members of the Board of Directors or of the Autonom Executive Team has been prohibited by a court of law from serving as a member of the Board of Directors or Supervisory Board of a company and there have been no cases of insolvency, liquidation, bankruptcy or special administration of companies, of whose boards of directors or supervisory boards one of the members

of the Board of Directors or of the Executive Team is a member, relating to their activity within the company, as well as those relating to their ability to perform their duties in other companies.

GOV-1_21 (d) On an aggregate senior management of Autonom, consisting of the 3 members of the Board and the 2 founders and Managing Partners, we may consider 2 women and 3 men, thus a 0.66 (2/3) gender diversity ratio.

Considering the Board gender diversity structure, 2 women and 1 man, Autonom has a 2 (2/1) gender diversity ratio, above the threshold recommended by EU Directive Women on Boards.

GOV-1_21 (e) We do not have independent board members.

GOV-1_22 (a-c) DMA is managed by Autonom's Sustainability Department, which collaborates with specialized departments to ensure comprehensive coverage of all pertinent areas. The board of directors not only evaluates the outcomes and approves the final report but also approves the overall sustainability strategy. Additionally, the Sustainability Committee is responsible for implementing this strategy, ensuring that the organization effectively manages and monitors relevant impacts, risks, and opportunities throughout the process.

For a more granular approach to roles and responsibilities for the Sustainability Committee please see ***GOV-1_22 (d)***.

This approach, though not structured in a standalone policy document, effectively embeds oversight into our operational way of working, aligning strategic decision-making with ongoing management of impacts, risks, and opportunities.

GOV-1_22 (c) i-ii Autonom has a flat governance structure with 3 hierarchical levels: Board of Directors, managers and employees. All the managers directly report to the board of directors and there is no intermediate layer of" Management of managers", which fosters direct communication and accountability between operational units and the Board. The company thus becomes a network: each branch and function are organized as a smaller company with its own profits and losses for which the manager is responsible.

This flat structure facilitates timely reporting and real-time decision-making, as the Board and Management receives unfiltered information from those managing daily operations. It also strengthens the management's capacity to oversee key topics such as financial health, risks and opportunities, and stakeholder engagement, ensuring effective alignment between strategic objectives and operational execution.

The Sustainability Committee, led by the CEO, is responsible for implementing IRO results, developing and approval of new policies related and setting action plans to reduce negative impacts and risks and enforce positive impacts and opportunities.

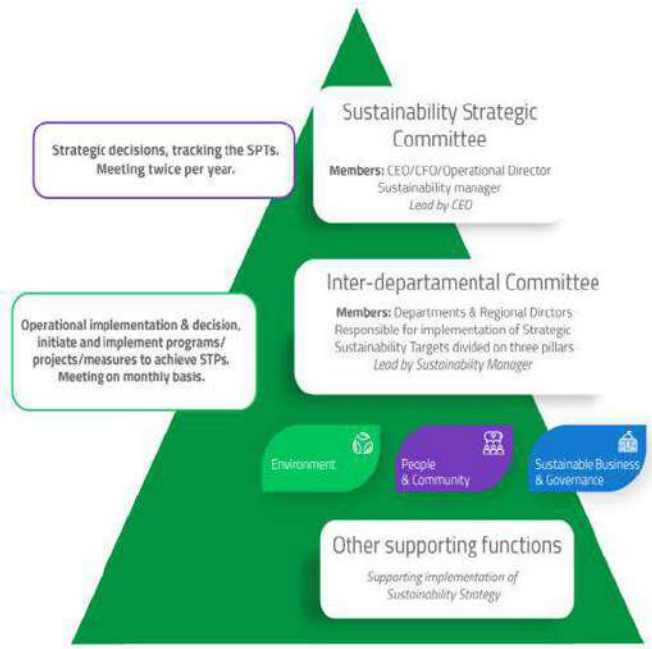
For the sustainability governance and Sustainability Committee structure, please see ***GOV-1_22 (d)***.

GOV-1_22 (c) iii Autonom promotes a decentralized governance approach in which nearly 90% of decisions are taken within teams, without Board of Directors intervention. Managers present their day-to-day contributions and achievements to the Board of Directors, analyze their performance and they often consult with other managers and the rest of the team, precisely to become accountable and motivated by their financial results.

While formalized controls and procedures for IROs management are not in place at this stage as 2024 being the first implementation year, the flat and transparent reporting structure enables real-time feedback, collaborative evaluation, and managerial accountability, which collectively function as a system for identifying and responding to IROs.

GOV-1_22 (d) To have clear governance of our strategic objectives and to deliver results, we have created a structure to promote sustainable business activities, from strategic planning to operations and implementation. Strategic decisions, including those related to sustainability, are made in consultation with the Strategic Sustainability Committee, consisting of the CEO, the Chief Operating Officer and the Chief Sustainability Officer, supported by input from department heads and regional directors.

The following map describes the roles and responsibilities in Autonom, to support the implementation of the Sustainability Strategy and its subsequent revision according to internal needs:



Level 1: Strategic Committee for Sustainability Members: CEO, Operational Director, Sustainability Director

Level 2: Cross-departmental Committee Members: Department Directors, Regional Directors
Level 3: Other supporting roles

Role of the Sustainability Committee:

- Integrate sustainability into the business strategy by developing policies and procedures that embed sustainability into daily operations.
- Identify relevant material impacts, risks and opportunities on own operations and the value chain.
- Collaborate and engage stakeholders in a close relationship with the business to identify and meet their needs and expectations, to put in place internal mechanisms to mitigate the potential risks associated with the company's financial capital and to explore opportunities.
- Making decisions based on internal impact, risk and opportunity analysis on sustainability.
- Selection and monitoring of KPIs and targets related to the Sustainability Strategy.
- Monitoring the correct implementation of Sustainability Strategy.
- Track performance in terms of the implementation of the Sustainability Strategy, progress vs. targets and KPIs in any relevant operational area.
- Approval of new policies related to sustainability topics.
- Monitor the publication of the annual Sustainability Performance Reports.
- Monitor the continuous evolution of sustainable finance markets and financing instruments to keep in line with market best practices and analyze opportunities.
- Manage any future updates to the Sustainability Strategy, including overseeing the involvement of independent suppliers.
- Assessment and management of critical situations or concerns related to sustainability management, including relevant material issues supported by operational processes within activities.

GOV-1_23 The delegation of responsibilities for managing sustainability impacts is made to the Sustainability Director, who, together with key functions in the departments, analyses risks and opportunities, addresses measures to prevent negative impacts and launches internal initiatives to add value to the business. The Sustainability Director is also responsible for promoting sustainability internally and informing and training relevant functions and employees. Training is conducted internally on specific topics according to a training plan based on the identified need.

GOV-1_23 (a) To further embed sustainability in the business strategy and to extend the positive impact also to the relevant executive structures, the person responsible for the implementation and monitoring of the Sustainability Strategy, the Sustainability Director, has obtained an international certification as ESG specialist, offered by IASE (International Association for Sustainable Economy) and she is trained in different sustainability programs by IFC, EBRD, BVB and ENVISIA - Boards of Elite.

GOV-1_23 (b) The organization's leadership has extensive market knowledge and is well connected to the business environment, new legislative requirements and sustainability trends. They actively participate in face-to-face and online meetings on sustainability topics organized by experts or other non-profit organizations, like SustainAbility School program, organized by "Ambasada Sustenabilității în Romania" or "Corporate Governance that Creates Value" organized by Envisia School of Business in partnership with Bucharest Stock Exchange.

This expertise is particularly relevant to the company's core activity—fleet-based mobility services, where indirect emissions from rented leased vehicles represent the most significant environmental impact. Sustainability skills are actively used in shaping Autonom's climate transition plan, adapting its business model to long-term environmental objectives, and addressing risks such as underdeveloped EV infrastructure, customer reluctance toward EV adoption, and regulatory misalignment. They also support opportunity realization, such as green financing access, brand differentiation through sustainability leadership, and customer loyalty driven by responsible mobility offerings.

GOV-2 – Information provided to, and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

GOV-2_26 (a-b) The Sustainability Committee is responsible for managing overall sustainability matters within the company and with external stakeholders. The CEO and one Board member are part of this Committee, so the management is closely involved in monitoring both operational and strategical issues. An informal monitoring and status analysis of progress against the targets is conducted on an ongoing basis between the Sustainability team and Sustainability Committee, while detailed formal discussions on these topics take place during semestrial evaluations. There were no formal committee meetings held in 2024.

All sustainability data as per GRI standards used to be collected in templates created by the Sustainability Department and reported annually, with a mid-year (June) intermediate status. Additionally, data related to fleet emissions (average WLTP gCO2/km) is exported and collected monthly from internal systems and benchmarked against the emission reduction target. Other types of data collected and analyzed monthly are linked to waste, energy and personal development (books, training and innovation) in templates created also by the Sustainability Department in collaboration with dedicated internal teams (administrative, training, office managers). Each team is primarily responsible for information provided, while the Sustainability Team keeps an oversight of the process and conducts internal cross sustainability data checks for accuracy and completeness.

In 2024, we transitioned from using a GRI-based materiality matrix to a double materiality approach under ESRS. During this transition, a formalized process for DMA approval was not yet in place.

However, to set a strong foundation for the future, we implemented a dedicated procedure for Double Materiality—with a clearly defined methodology and designated parties involved. The IRO (impacts, risks, and opportunities) analysis conducted during this period underwent management review and is scheduled for annual updates. Moving forward, we plan to formalize the DMA approval process starting 2025, to further enhance our governance and accountability framework.

GOV-2_26 (c) The list of material impacts, risks and opportunities addressed by management in 2024 is disclosed in ***SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model***, at pages 32-44.

GOV-3 – Integration of sustainability-related performance in incentive schemes

GOV-3_29 As of now, Autonom does not have a dedicated sustainability-linked incentive scheme for management.

GOV-4 – Statement on due diligence

GOV-4_30, 32 Autonom designed a due diligence process to ensure that risks related to human rights, environmental sustainability, and ethical business practices are proactively identified, assessed, and mitigated.

As part of our risk identification and assessment, we conduct regular ESG assessments across our operations, supply chains, and business relationships. This process includes evaluating human rights risks such as fair labor conditions and modern slavery prevention, climate-related risks including carbon footprint reduction and climate resilience strategies, and governance risks related to ethical business conduct and anti-corruption measures. Stakeholder engagement plays an important role in identifying material risks and ensuring that our approach remains aligned with evolving sustainability standards.

Our due diligence methodology follows a risk assessment approach based on OECD and EU regulations. We implement supplier screening to ensure compliance with labor and environmental standards, conduct climate risk assessments to evaluate the impact of climate change on our business, and promote transparency commitments to align with recognized reporting frameworks. In addition, we actively integrate sustainability into our business model through sustainability-linked financing and responsible investment strategies.

To effectively mitigate ESG risks, we have implemented several key measures. These include adopting carbon reduction strategies such as fleet electrification and sustainable mobility solutions, maintaining whistleblower protection policies to encourage ethical reporting and enforcing a code of conduct

through our Procurement Policy that mandates adherence to human rights and environmental sustainability principles. We also emphasize responsible resource management, waste reduction, and promoting circular economy initiatives as part of our long-term sustainability commitment.

Our monitoring and reporting framework ensures that the effectiveness of our due diligence process is continuously evaluated. The Sustainability Committee oversees due diligence activities and integrates findings into strategic decision-making. We have had a formal Sustainability Strategy in place since 2021 and we track key performance indicators (KPIs) related to environmental sustainability, people and community and corporate governance, which are disclosed in our annual sustainability report. This ongoing evaluation allows us to refine our approach and ensure continuous improvement in managing climate-related and human rights risks.

To comply with ESRS 2 paragraph 61 and GOV-4 AR10, we outline below where each key element of our due diligence process is integrated within our Sustainability Statement:

(a) Embedding Due Diligence in Governance, Strategy, and Business Model: These elements are disclosed below:

i. ESRS 2 GOV-2: Information provided to, and sustainability matters addressed by the administrative, management and supervisory bodies.

ii. ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes.

iii. ESRS 2 SBM-3: Material impacts, risks and opportunities and interaction with strategy and business model.

(b) Engaging with Affected Stakeholders: These efforts are reported under:

i. ESRS 2 GOV-2: Information provided to, and sustainability matters addressed by the administrative, management and supervisory bodies.

ii. ESRS 2 SBM-2: Interests and views of stakeholders.

iii. ESRS 2 IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities.

iv. ESRS 2 MDR-P: Policies adopted to manage material sustainability matters.

v. Topical ESRS: reflecting the different stages and purposes of stakeholder engagement throughout the due diligence process.

(c) Identifying and Assessing Negative Impacts on People and the Environment:

i) ESRS 2 IRO -1 Description of the processes to identify and assess material IROs.

ii) ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model section describes our methodology and results in detail.

(d) Taking Action to Address Negative Impacts on People and the Environment: These mitigation actions are addressed under:

i) Topical ESRS: regarding actions.

ii). ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters.

(e) Tracking the Effectiveness of These Efforts: This is addressed below:

i.) ESRS 2 MDR-M: Metrics in relation to material sustainability matters.

ii.) ESRS 2 MDR-T: Tracking effectiveness of policies and actions through targets; and

iii.) Topical ESRS: regarding metrics and targets.

GOV-5 – Risk management and internal controls over sustainability reporting

GOV-5_36 (a)

- Data Collection & Input: Conducted by relevant department users within a dedicated software platform, under the guidance of the Sustainability Team,
- Preliminary Validation: Each department is responsible for ensuring initial data accuracy before submission,
- Cross-Checks & Consolidation: The Sustainability Team reviews submitted data, ensuring consistency and alignment with ESRS, DMA, and Taxonomy requirements,
- Executive Review & Approval: CEO, Sustainability Director, and the Sustainability Committee conduct a final review before the Sustainability Statement is prepared for submission.

GOV-5_36 (b) Autonom has established an informal internal control process to ensure the accuracy, completeness, and integrity of sustainability reporting. This process is designed to address key risks, including data completeness and integrity, the accuracy of estimation results, the availability of value chain data, and reporting timelines.

To ensure the completeness and integrity of sustainability data, Autonom follows a multi-level verification system. Data collection is organized through predefined templates aligned with ESRS standards and EFRAG criteria, ensuring uniformity across business units. A dedicated sustainability team, under the Sustainability Director, is responsible for data validation and internal quality control before submission. Additionally, internal audits are conducted periodically to identify discrepancies and address any missing data points, ensuring a comprehensive and transparent reporting process.

Regarding the accuracy of estimation results, Autonom applies informal control mechanisms to validate sustainability metrics, particularly in areas requiring estimations such as GHG emissions, resource consumption, and employee data. Methodological consistency is maintained through internationally recognized frameworks, including the GHG Protocol for carbon accounting. In cases where direct measurements are not available, sensitivity analysis is conducted to validate assumptions and improve estimation accuracy.

A key challenge in sustainability reporting is the availability of upstream and downstream value chain data, which requires collaboration with suppliers and customers. To enhance data availability, Autonom promotes a collaborative approach with our suppliers, ensuring key partners provide relevant

environmental data. Additionally, fleet monitoring systems and telematics data collection enable better tracking of operational leasing activities and associated emissions. An annual stakeholder engagement process further supports data collection by gathering input from suppliers, customers, and partners to enhance reporting accuracy.

Timeliness is another crucial aspect of sustainability reporting, and Autonom has implemented reporting cycles to ensure data availability within the required reporting period. Monthly and quarterly reporting mechanisms allow continuous tracking of key sustainability indicators, preventing last-minute data collection challenges. We aim towards a centralized sustainability dashboard that enables real-time monitoring of progress toward sustainability KPIs, ensuring that reporting remains aligned with EU Taxonomy and CSRD compliance requirements. To oversee and govern the internal control processes for sustainability reporting, Autonom has established a Strategic Committee for Sustainability, which includes the CEO, COO, and Sustainability Director. This committee ensures strategic alignment, oversees risk management processes, and reviews sustainability disclosures before submission. Additionally, internal audits and compliance checks are conducted regularly, and sustainability reports are subject to external assurance, providing an independent validation of data accuracy and reliability.

Through these internal control mechanisms, Autonom ensures compliance with ESRS 2 (AR 11) by mitigating risks related to data completeness, estimation accuracy, value chain data availability, and reporting timelines. This approach enhances transparency, strengthens data reliability, and aligns to European sustainability disclosure requirements, ensuring high-quality and credible sustainability reporting.

GOV-5_36 (c) As part of its approach to risk management in sustainability reporting, Autonom has identified several key risks that could affect the accuracy, reliability, and timeliness of disclosures. These include risks related to data completeness and integrity, estimation inaccuracies, limited availability of value chain data, and reporting delays. To mitigate these, Autonom has implemented a multi-layered informal internal control process that includes predefined data templates, mandatory departmental validation before submission, and cross-functional reviews by the Sustainability Team. Estimation-related risks are addressed through methodological alignment with internationally recognized standards such as the GHG Protocol. To overcome challenges in upstream and downstream data availability, Autonom actively engages with key suppliers and customers through stakeholder engagement initiatives and uses fleet monitoring tools for enhanced traceability of emissions and performance metrics.

GOV-5_36 (d) Autonom integrates risk and control findings into its sustainability reporting through a continuous feedback and improvement loop that reinforces the quality, transparency, and reliability of disclosed data. Identified risks—such as data gaps, estimation inconsistencies, or deviations from reporting timelines—are addressed through validation checkpoints conducted at multiple levels of the

reporting process. The findings are analyzed by the Sustainability Team, which collaborates closely with data owners across departments to address root causes, update data collection protocols, and enhance internal control measures, ensuring that weaknesses identified in one reporting cycle generate improvements in the next. Lessons learned are also used to revise templates, adjust estimation methodologies, and refine the collaboration process with value chain partners.

GOV-5_36 (e) Risk assessment reports are conducted on an annual basis, as part of the IRO analysis following the internal DMA procedure and methodology.

SBM-1 – Strategy, business model and value chain

SBM-1_40 (a) i The company is a key player in the automotive and mobility sector, providing operational leasing, car rental, and fleet management solutions, tailored to the needs of companies looking for cost-effective, flexible mobility options and fleet financing solutions. No changes occurred in the reporting period with regards to the significant groups of products and/or services offered.

A strong focus is placed on sustainability and green mobility, supporting the transition to electric vehicles (EVs) and low-emission fleets. Through its partnerships with businesses and institutions, Autonom promotes environmentally responsible transportation solutions, providing customized mobility solutions that align with regulatory requirements and operational demands. Aligned with its sustainability strategy, the company also emphasizes social responsibility by promoting gender balance in leadership. Autonom aims for women to hold at least 46% of management positions by 2030, recognizing the link between inclusive governance and sustainable growth. This target is part of the Sustainability Strategy reviewed in 2024 and is outlined in section ***S1-5, 47a-c, of chapter S1 - Own workforce.***

SBM-1_40 (a) ii The company operates across diverse markets, offering integrated mobility and financial solutions designed to meet the evolving needs of businesses and individuals. The company's services span multiple industries, ensuring flexibility, efficiency, and sustainability in its offerings.

The largest part of our offering serves corporate clients and SMEs, helping businesses of all sizes optimize their mobility needs while reducing costs and enhancing operational efficiency. Autonom also caters to tourists and individual consumers, offering short-term car rentals and tailored solutions that enhance their mobility experience. There weren't any changes occurring in the reporting period with regards to the significant markets and/or customer groups served.

By serving a diverse range of customers and industries, Autonom Services SA ensures that its business model remains adaptive, customer-centric, and aligned with evolving market trends and sustainability goals.

SBM-1_40 (a) iii At the end of 2024, the company's workforce consisted of 588 employees distributed between the Territorial Agencies (64.97%) and the Headquarters (35.03%), located in Bucharest and Piatra Neamț. During the reporting period, 129 employees joined the company, and 148 employees left. The average number of employees in 2024 was 545, calculated based on workforce fluctuations throughout the year.

For a more granular approach to employee structure, please see the dedicated chapter ***"Own Workforce" as per S1-6.***

SBM-1_40 (b) Total revenue for 2024 was 841,390,946 RON.

Turnover 2024	RON
Operating lease income	334,806,159
Rent-a-car income	116,286,157
Proceeds from sale of cars	27,779,236
Proceeds from sale of cars from rental fleet and rental equipment	192,193,076
Additional services income	123,832,415
Other operating income	46,493,903
Total	**841,390,946**

All our revenues are related to mobility services and the sale of used cars from our fleet and equipment.

SBM-1_ 40 (c) The ESRS Sectors will be defined in a future delegated act, following the issuance of a draft ESRS to be prepared by EFRAG. Nevertheless, considering our approach to different projects and certifications, we may express our point of view below.

Mobility services, including rental and leasing, usually fall under the broader "Transport & Logistics" sector in the context of the European Sustainability Reporting Standards (ESRS), aligned with the EU's Corporate Sustainability Reporting Directive (CSRD) and related frameworks like the EU Taxonomy and Sustainable Finance Disclosure Regulation (SFDR).

"Transport & Logistics" is considered a High-Impact Environmental Sector due to businesses that involve fleet operations, having a significant contribution in terms of carbon footprint, vehicle lifecycle emissions, and sustainable mobility.

Additionally, considering the connection role of our company between attracting financial resources and placing them in short to long term agreements with our rental and leasing customers, we can also identify some overlaps with the "Financial Services" sector.

This conclusion can be also observed in the classification that Fitch Ratings provided us, as "non-banking financial institution".

SBM-1_40 (d) i As a mobility services provider, we do not directly operate in any fossil fuel (coal, oil, gas) sector. Our main services provided (rent and operational lease) are related to the fossil fuel sectors in terms of usage of fossil fuel (gasoline, diesel) and gas.

SBM-1_40 (e) Autonom has set sustainability goals aligned with its commitment to responsible mobility and consumption, carbon reduction, and stakeholder value creation. For our products and mobility services, we aim to accelerate the transition to low-emission and electric vehicle (EV) fleets, with targets to lower the average emissions of the fleet while increasing the share of EVs and hybrid vehicles in our rented and operational leasing portfolio year-over-year. We are also investing in digital mobility tools to optimize fleet efficiency and reduce environmental impact.

In relation to customers, we prioritize solutions that help corporate, and SME clients decarbonize their mobility strategies through green fleet, telematics, and carbon footprint tracking. For individual consumers and tourists, our goal is to increase access to eco-friendly rental options in major cities and high-traffic tourist destinations, supporting urban sustainability.

Regionally, we are working to expand our green mobility services across all operational territories, with a focus on urban centers where sustainable transport can have the greatest impact. From a stakeholder perspective, we actively engage with suppliers, clients, and local communities to embed sustainability throughout our value chain. This includes promoting ethical business conduct, advocating for human rights, and supporting local initiatives that align with our environmental and social objectives. Our overarching goal is to integrate sustainability into every aspect of our business model while contributing to the achievement of EU climate targets and supporting our clients in meeting their own ESG commitments.

SBM-1_40 (f) Autonom offers a range of mobility solutions, including operational leasing, car rental, fleet management and maintenance, and additional services such as road assistance, door to door or car replacement, tailored to both corporate clients and individual customers. These services increasingly incorporate sustainability features, such as EV integration, carbon tracking, and digital fleet tools.

We have national coverage in Romania, focusing on urban centers and business hubs where mobility demands are high. Our customer base spans primarily SMEs, but also multinational companies and private consumers, with customized solutions that prioritize flexibility, cost efficiency, and environmental impact reduction.

By aligning our products, services, and customer engagement with market needs and sustainability goals, Autonom supports responsible mobility across sectors and regions.

SBM-1_40 (g) Sustainability is embedded in Autonom's core strategy, influencing both operational decisions and long-term business development. Key strategic elements include the decarbonization of our fleet through increased adoption of electric and hybrid vehicles, and the promotion of sustainable

mobility for clients via advisory services, low-emission vehicle options and digital tools. Our strategy also emphasizes responsible procurement, supply chain engagement, and the integration of ESG criteria into financing decisions, such as through sustainability-linked bonds. Additionally, we prioritize resource efficiency, circular economy initiatives, and the expansion of green services across markets.

SBM-1_41 Please see datapoint ***SBM-1_40 (c)*** for key E*SRS* sectors with significant or potential material impacts above.

SBM-1_42 At our company, the value chain is viewed as a strategic and integrated process, ensuring a continuous flow of activities aimed at enhancing operational efficiency, reducing environmental impact, and promoting social well-being. Our core operational activities are closely aligned with support functions across every segment, fostering a synergistic relationship with our partners and collaborators.

Our value chain consists of three main segments: Upstream, Own Operations, and Downstream.

- **Upstream** includes investors and suppliers, categorized into two main types: vehicles and other products and services, such as spare parts, tires, legal services, utilities, and office expendables.
- **Own Operations** covers our core business activities, including short-term rentals, operational leasing, used vehicle sales, human resources, training programs, and community projects .
- **Downstream** involves our clients, who may be engaged in short-term rentals, long-term leasing, or purchasing used vehicles

Primary Activities

- Entries - Vehicles and equipment for hire or own use, Fuel and electricity, Gas and water for own use, Office supplies.
- Operations - Quality of vehicles and equipment, Use of customer data, Research and innovation, Warehousing Servicing, Maintenance, Damage survey, Customer visits.
- Logistics - Working procedures, Guide to use of rented goods, Reservations, Cost recovery, Inventory of Goods and Services.
- Services - Short and medium Term-rental, Operational leasing, Equipment leasing, Car replacement, Road assistance, Vehicle towing, Car wash, Vehicle towing, Chauffeur driving, Fleet management, Car insurance, Door to door, Call center.
- Sales and Marketing - Promotions and advertisements, Customized products, Customer recommendations, Website Customer Care, Loyalty campaigns.

Support Activities

- Company infrastructure - Employee and community engagement, Business ethics and transparency, Risk management and compliance, Corporate governance, Legal, Invoicing and collections, Accounting.

- Human Resources Management - Recruitment, selection, training and development.
- Technology - New product development, Process digitalization, Dealer collaboration, Vehicle and equipment selection, Field testing.
- Procurement - Vehicles, equipment, services, data, Advertising, Consumables.

SBM-1_42 (a) Our business model relies on a robust and well-integrated value chain that ensures operational excellence, customer satisfaction, and sustainable growth.

1. Input Gathering: We carefully source and manage essential inputs to sustain and expand our rental and leasing services efficiently. This includes:

- Vehicles and Equipment: We strive to procure high-quality, fuel-efficient, and low-emission vehicles and equipment to meet customer demands while supporting sustainability goals.
- Fuel and Electricity: We optimize energy consumption in our offices and our fleet, by integrating fuel-efficient fleet management and increasing the use of renewable energy sources where possible.
- Gas and Water for Own Use: We ensure responsible resource management, minimizing environmental impact through water-saving measures and energy-efficient facilities.
- Office Supplies: Sustainable procurement practices guide our selection of office materials, favoring digital solutions to reduce paper use.

2. Development and Operations Our operational strategy focuses on enhancing service quality, efficiency, and customer experience through:

- Quality Assurance: Vehicles and equipment undergo regular maintenance to ensure reliability and safety.
- Data-Driven Decision-Making: Customer data is securely collected and analyzed to improve fleet utilization, research, innovation, and to optimize operations while maintaining strict compliance with data privacy regulations.
- Innovation and Technology: We continuously invest in digitalization, from reservation to fleet management systems, ensuring enhanced user experiences and optimized logistics.
- Service Excellence: Our people – from field agents to the teams interacting directly with clients – are the driving force of our organization, all aligned with Autonom's culture and committed to delivering high-quality services in the spirit of excellence.

3. Security and Risk Management: Ensuring the availability and resilience of critical inputs across our value chain is essential for business continuity and operational efficiency. Our approach includes:

- Securing Vehicle and Equipment Supply: We establish strong supplier partnerships and strategic procurement processes to secure a steady supply of high-quality, fuel-efficient, and low-emission vehicles and equipment that align with customer demands and sustainability goals.
- Ensuring Energy Supply and Efficiency: We optimize fuel and electricity procurement by integrating fuel-efficient fleet management, increasing the use of renewable energy sources, and implementing energy-saving measures in our operations.
- Managing Resource Availability (Gas & Water): To minimize disruptions and environmental impact, we strive to reduce consumption in our locations while raising awareness with the owners of the space for the need for water-efficient technologies and alternatives for gas supply.
- Safeguarding Critical Office Inputs – We adopt sustainable procurement practices for office materials, prioritize digital solutions to reduce paper consumption, and ensure uninterrupted access to essential business supplies.

Through these measures, we strengthen our ability to secure key inputs, mitigate supply chain risks, and maintain a resilient and efficient operational model.

4. Logistics and Service Delivery

- Optimized Logistics & Inventory Management: Streamlined inventory tracking and delivery process, structured reservations, and efficient working procedures enhance service reliability.
- Diverse Service Offerings: We provide a wide range of mobility solutions, including short- and medium-term rentals, operational leasing, fleet management, car replacement, and roadside assistance.
- Customer-Centric Approach: Personalized services, loyalty campaigns, and 24/7 customer support ensure high customer satisfaction and retention.

5. Sales, Marketing, and Support Activities

- Targeted Promotions & Customization: Our marketing efforts focus on tailored promotions, customer recommendations, and digital campaigns.
- Strong Corporate Governance & Compliance: Transparency, ethical business practices, and risk management frameworks reinforce regulatory adherence and corporate responsibility.
- Employee Development & Innovation: Continuous training, recruitment of skilled professionals, autonomy and a safe place for testing innovative ideas drive long-term business growth.

By integrating excellence, security, and innovation across all value chain stages, we achieve higher efficiency, enhanced customer experience, team leadership, and long-term profitability without harming our sustainable vision, reinforcing our position as a leader in the rental and leasing industry.

SBM-1_42 (b) Collaboration is at the heart of our business model, with a strong emphasis on engagement across the value chain. We continuously assess and identify opportunities to meet evolving stakeholders' needs, ensuring that our approach remains dynamic and responsive. Each year, we identify and validate key stakeholder groups and material topics that influence both our stakeholders and our company's performance. These insights enable us to implement continuous improvement practices, drive innovation, and develop new ways of working that strengthen our relationships and enhance our services.

By interlinking our economic priorities with those of our stakeholders, we strive to remain competitive while actively mitigating negative impacts and creating positive social and environmental contributions. Our success is inherently connected to the expectations and needs of our stakeholders, driving us to maintain a strong and lasting balance.

We empower our customers with sustainable, cost-efficient, and technology-driven mobility solutions by expanding our low-emission vehicle fleet and providing flexible leasing options. Our commitment to sustainability helps businesses understand and reduce their carbon footprint, while digitalization enhances the overall customer experience.

Our ESG-aligned growth strategy ensures financial resilience, risk mitigation, and long-term value creation. By expanding green portfolios and adhering to EU Taxonomy and CSRD reporting standards, we offer investors sustainable investment opportunities while maintaining strong financial performance through data-driven decision-making and asset optimization.

We strengthen supplier relationships by promoting ethical sourcing, circular economy practices, and supply chain resilience. Through strategic partnerships with vehicle manufacturers and alternative energy providers, we advance sustainable mobility solutions while maintaining a reliable and transparent procurement process.

We foster a diverse, future-ready workforce by investing in employee upskilling, sustainability training, and career development programs. Our commitment to employee well-being and an inclusive work culture ensures a motivated team that drives innovation and enhances service excellence.

Our community engagement efforts focus on education, mobility access, and sustainability awareness, supporting local development through vocational training and social impact programs. By aligning with EU Fit for 55 policies and industry regulations, we contribute to decarbonization efforts on national level and responsible business practices.

SBM-1_42 (c) To ensure clarity and easy navigation within our report, we provide cross-references to relevant sections covering our main stakeholder benefits, value chain features, and company position in the mobility sector.

Main Stakeholder Category	Reference in Sustainability Statement
Customers	Section: Customers and End Users
Investors, Financial Partners & Regulators	Section: Sustainability Strategy, EU Taxonomy, Climate Change
Employees	Section: Own Workforce
Suppliers & Industry Partners	Section: Value Chain, Waste management, Business Conduct
Communities	*Section: Community Engagement, outside of the Sustainability Statement, in the introductory part of the Integrated Report

SBM-2 – Interests and views of stakeholders

SBM-2_45 (a) We define "stakeholders"—both internal and external—within the Autonom value chain as any individual or group affected by our organization's activities or those who influence or may influence our future results and values.

Engaging stakeholders in the implementation of sustainable initiatives at Autonom involves active collaboration and consultation to embed economic, social, and environmental principles into all facets of our business operations.

SBM-2_45 (a) i Given that stakeholders are integral to the environment in which our organization operates, we have categorized them during the structuring of our Sustainability Strategy in 2021, based on their key typologies and interests in relation to our business. These classifications help determine the relevant obligations that guide the maintenance of our management system:

- Groups/people/companies that interact with the organization.
- Groups/people/companies that have authority over the organization.
- Groups/people/companies that are influenced by the organization.

Since the publication of our Sustainability Strategy in 2021, we have continuously identified and assessed impacts, risks and opportunities through a comprehensive value chain analysis, alongside an evaluation of stakeholder needs and expectations, in line with the materiality concept prior to 2024. Each year, we reassess stakeholder groups as part of the materiality process to ensure our approach remains relevant and responsive.

According to our latest double materiality process, the following groups were considered:

Main stakeholder groups	Type of stakeholders (Internal/External)
Shareholder / Senior Management (Autonom)	Internal
Divisional / Regional / Department / Branch / Deputy Director (Autonom)	Internal
Agency employee / department, support function (Autonom)	Internal
Customers	External
Auto / raw materials / utilities / services supplier	External
Investor / Analyst / Bank Representative/Rating Company	External
Public Authority / City Hall	External
University / School / Kindergarten	External
International NGO / Local NGO / Professional Association	External
Media (press / social media)	External
Competitors	External
Owner rented space by company / Neighbor	External

SBM-2_45 (a) ii The process of identifying and analyzing stakeholders is broad and complex. To ensure clarity, we have segmented them based on the intensity of their relationship with our company:

- Core Zone – Ongoing and direct relationships (e.g., employees, management, shareholders).
- Peripheral Zone – Occasional, context-dependent interactions (e.g., universities, professional associations, NGOs).
- External Zone – Intermittent, on-and-off engagements (e.g., customers, suppliers, neighbors).

This structured approach enables us to better understand stakeholder expectations and integrate their perspectives into our sustainable business strategies.

By mapping stakeholders' needs and interests, we have identified key groups with a medium-to-high influence on our organization. In response, Autonom actively engages with these stakeholders through targeted initiatives, fostering transparent and long-term partnerships that facilitate a mutual understanding of needs and expectations.

Main stakeholder groups	Level of interest (Low, Medium, High)	Level of influence (Low, Medium, High)	Desired type of interaction (by Autonom)
Board of Directors/Shareholder (Autonom)	High	High	Intense dialogues, engagement process with specific actions
Division/regional/department/branch director (Autonom)	High	High	Intense dialogues, engagement process with specific actions
Agency employee / department, support function (Autonom)	High	Medium	Intense dialogues, engagement process with specific actions
Customer (short term / long term / used cars buyer / other)	High	High	Intense dialogues, engagement process with specific actions
Supplier (direct material / raw materials / services / utilities / other)	High	High	Intense dialogues, engagement process with specific actions
Investor /Analyst / Bank Representative / Rating Company	High	High	Intense dialogues, engagement process with specific actions
Public Authority / Municipality	Medium	Medium	Information, communication and meeting expectations
University / School / Kindergarten	Medium	Medium	Information, communication and meeting expectations
International NGO / Local NGO / Professional Association	Medium	Medium	Information, communication and meeting expectations
Media (press / social media)	Medium	Medium	Information, communication and meeting expectations
Competitor	Medium	Low	Information
Owner of the space rented by the company / Neighbor	Medium	Low	Information

SBM-2_45 (a) iii Specific to 2024, we conducted the following engagement and dialogue activities, which helped us address our impact on stakeholders, implement market opportunities and mitigate some risks that would have impacted our business and strategic goals. We seek to build close relationships with our stakeholders and seek to ensure a balance between our operations and their expectations.

External Stakeholder engagement

- Meetings and Working Visits: We engaged with various national and international institutional partners, including hosting representatives from the EBRD to strengthen our collaboration and assess progress toward agreed objectives.
- Business Dialogues for Long-Term Partnerships: We continued discussions with automotive manufacturers, including the implementation of our contract with Tesla which came into effect in early 2023 with the launch order of 200 electric vehicles.
- Promoting Green Mobility: We organized Green Tours, meetings and presentations with customers to encourage the transition to lower-emission vehicle fleets.
- Industry Consultations and Working Groups: We actively participated in various associations, initiatives, and local business clubs.
- Customer Satisfaction Monitoring: We gathered direct feedback and tracked our Net Promoter Score (NPS) to evaluate key services.
- Sustainability Assessments: We conducted an online survey to assess key impacts, risks and opportunities, from an external perspective.
- Community Engagement: Employees were actively involved in community projects.
- Business Elite Events: We hosted dedicated events for local business communities.

Internal Stakeholder engagement

- Employee and Management Engagement: We launched internal projects, training sessions, and workshops to foster dialogue and collaboration.
- Feedback Collection: We gathered internal feedback on key points, including two months post-employment and at the time of departure from the organization.
- Sustainability Assessments: An online survey was conducted to evaluate key impacts, risks and opportunities, from an internal employee perspective.

SBM-2_45 (a) iv The purpose of stakeholder engagement is to foster transparency, accountability, and collaboration by integrating diverse perspectives into decision-making. It ensures alignment with environmental, social, and governance (ESG) principles while strengthening trust among partners, employees, and the wider community. By engaging both external and internal stakeholders, the

organization strengthens partnerships, enhances customer and employee satisfaction, and integrates diverse perspectives into strategic decision-making.

Externally, this engagement helps drive innovation in green mobility, reinforce long-term business relationships, and contribute to industry sustainability efforts.

Internally, it nurtures a culture of continuous improvement, employee involvement, and responsible corporate governance. Through these efforts, the organization not only enhances trust with its partners, employees, and customers but also ensures the long-term sustainability of its operations, contributing to both economic growth and environmental responsibility.

SBM-2_45 (a) v The organization carefully considers stakeholder engagement outcomes by systematically analyzing feedback and categorizing it, as much as possible, under the three ESG pillars—Environmental, Social, and Governance (ESG). We appreciate the motivational and supporting feedback we receive during the annual online survey, compiled in an additional feedback section of "Others/Motivational". This structured approach ensures that stakeholder insights align with the company's sustainability objectives and long-term vision.

The most relevant recommendations are reviewed by the Sustainability Committee, which assesses their feasibility and integrates them into key business and sustainability initiatives. Stakeholder input directly influences strategic decisions, including partnerships, mobility solutions, employee engagement programs, customer service enhancements, and corporate sustainability efforts.

A selection of the latest feedback received from stakeholders via our survey is presented in the following table:

Environment	**Restricting access to internal combustion engine vehicles in specific urban areas**
Social	Communication between Autonom employees and clients should always be as clear as possible, to avoid any misunderstandings. It has a very serious impact on the image and professionalism of Autonom and is very difficult to win back the "good" name. The current feedback system through the call center enables efficient collection of relevant information, supporting a proactive approach to addressing critical situations raised by customers. We can adjust in our future meetings, things that could and should improve
Governance	Failure to comply with payment policies can lead to financial issues, negatively impacting profitability and causing significant effects on the community and the business ecosystem.
Motivational	Keep up the good work!
	KEEP MOVING THAT WAY
	Your work is brilliant

To ensure transparency and accountability, the company continuously monitors the implementation of stakeholder-driven initiatives and evaluates their impact. Key findings and progress are regularly reported through corporate disclosures and sustainability reports, reinforcing the company's commitment to responsible business practices and long-term value creation.

Please see below the summary of open recommendations from previous years, as part of stakeholders' engagement surveys conducted from 2021 to 2023 and their status in the reporting year 2024. Furthermore, this completed status will ensure they will be considered also from 2025 onwards.

Open recommendations from 2021	**Comments / Processing**	**Status 2024**
People and community Pillar		
Employing people with disabilities	Working with other organizations on creating a guide for the way companies should work on employing/increasing the share of employees with disabilities. During 2024, we had 3 employees with disabilities, one of them left by the end of the year.	Completed and we will continue

Open recommendations from 2022	**Comments / Processing**	**Status 2024**
Environment Pillar		
Planning and managing the recycling of used parts and batteries of electrical machines after their replacement	We have started inventorying car waste. We have created a flow for used car batteries to be collected by the supplier in exchange for discounted new batteries. We will keep looking for solutions and partners.	Completed and we will continue

Open recommendations from 2023	**Comments / Processing**	**Status 2024**
Environment Pillar		
Given the car rental business, I assume that	While adding more electric cars to a rental fleet reduces emissions and air pollution, the overall environmental impact depends on	Completed and we will continue

buying more electric cars would make a significant contribution to pollution and the environment.	factors such as electricity sources, battery production, and charging infrastructure.	
I would like Autonom to contribute to reducing the kilometers driven by the cars owned, encouraging customers to use the car less, to accept less new or used cars, to reduce the impact on the environment and biodiversity.	Indeed, encouraging customers to drive fewer kilometers and reducing fleet expansion can positively impact the environment and biodiversity to make this approach effective, we promote alternative mobility solutions (e.g., ridesharing options - like BLUE, car-sharing, biking, public transport), and adopt a circular economy model by extending vehicle lifespans and optimizing fleet utilization.	Completed and we will continue
In the long term it would be to continue campaigns about waste recycling, as many people are still not sufficiently informed about this issue.	We conduct ongoing recycling campaigns and raise awareness by encouraging responsible waste management within our employees and partners.	Completed and we will continue
Involvement and support for mobility related events to raise awareness of the impact of transport on other activities such as construction, public transport etc.	We strive to support as many mobility-related events and projects as possible. The total value of community engagement increases yearly.	Completed and we will continue
Developing activities to involve young people in environmental issues	We already have community projects in schools or universities, like the anchor "Devino AutonOM".	Completed and we will continue
Reduce the purchase of polluting cars and replace them with hybrids or electric cars.	Prioritizing hybrid and electric vehicles over polluting cars is part of our transition plan to support sustainable transportation.	Completed and we will continue
Use vehicles with a higher percentage of recycled parts	According to EU legislation, new vehicles starting 2022 should be recyclable at least 85% of their weight.	Completed and we will continue

Adopt practices and technologies to reduce the fuel consumption of the vehicle fleet, such as optimizing routes, promoting efficient driving and using fuel-saving technologies.	The largest part of our fleet usage is not in our direct control, but we conduct regular training for eco-driving with our employees and partners.	Completed and we will continue
People and Community Pillar		
Adopt policies and practices that promote diversity and inclusion within the organization, with a particular focus on gender equality and social inclusion	We developed a policy on Diversity and Inclusion that is also publicly available on our website.	Completed and we will continue
Support road safety programs and promote financial education, especially insurance concepts.	We conduct regular training on these topics, and we will continue.	Completed and we will continue
One topic related to social responsibility that I would like the company to address is maintaining employee morale	We consider well-being initiatives, professional development, and a positive work environment to enhance job satisfaction and overall productivity.	Completed and we will continue
Support the tendency to move outdoors, one day a week each to use a bike, scooter or walk.	We also considered this topic internally but looking for ways to balance it with the current behavior and workload.	Work in progress
Sustainable Business and Governance Pillar		
Products and services clearly identified as „good for business & good for the environment".	There is currently developing EU legislation around labeling and greenwashing. We will monitor and see how it may apply to our products and services.	Work in progress
Workshops with our partners, joint projects.	We conduct upon request occasional training, joint projects and workshops with our partners.	Completed and we will continue
Reducing production costs is another benefit	We strive to embed sustainable practices within our company, like energy savings, proper waste disposal and responsible consumption.	Completed and we will continue

that many businesses can realize. The sustainable development of a company should be based on saving certain resources, such as energy, or saving resources needed by reusing packaging or introducing recycled raw materials into the production process. All this can help to make production costs more efficient. (Through sustainable corporate social responsibility campaigns, companies can also generate more benefits for communities by involving employees and customers in these activities.)	Additionally, our mobility services do not explicitly use direct raw material sourcing.	

SBM-2_45 (b) The company recognizes that a deep understanding of stakeholder interests and expectations is essential for aligning its business strategy with sustainability goals and long-term growth. By actively engaging with key stakeholders, the company ensures that its business model remains relevant, resilient, and responsive to evolving market and societal demands.

External stakeholders, such as investors, suppliers and customers, are primarily concerned with service quality, innovation, and sustainability. As a result, our focus is on delivering efficient, flexible mobility solutions while integrating environmentally responsible practices, such as promoting electric vehicle adoption and reducing fleet emissions. These interests drive the company's continuous efforts to enhance customer satisfaction, strengthen partnerships, and maintain compliance with industry regulations.

Internally, employees and management prioritize career development, workplace well-being, and organizational transparency. To address these needs, Autonom fosters an engaging and supportive

work environment through training programs, feedback mechanisms, and a strong corporate culture centered around sustainability, ethical governance, and continuous improvement.

By aligning its strategy with stakeholder expectations, Autonom Services ensures that its business model remains forward-thinking, customer-centric, and sustainability-driven. The company's commitment to integrating stakeholder insights into its decision-making process strengthens trust, fosters innovation, and reinforces its long-term strategic vision.

SBM-2_45 (d) At Autonom Services, the administrative, management, and supervisory bodies are systematically informed about stakeholder views and interests regarding sustainability-related impacts through structured engagement, reporting mechanisms, and governance processes.

Stakeholder feedback is collected through various channels, including meetings, surveys, consultations, and working groups with institutional partners, customers, employees, and industry associations. This information is categorized under Environmental, Social, and Governance (ESG) pillars and analyzed to identify key concerns, risks, and opportunities.

The Sustainability Committee plays a crucial role in reviewing and synthesizing this feedback. Key findings, along with sustainability performance data and impact assessments, are regularly presented to executive leadership and the board of directors through sustainability reports, performance reviews, and strategic discussions. This ensures that decision-makers are well-informed and can integrate stakeholder interests into corporate policies, long-term planning, and risk management strategies.

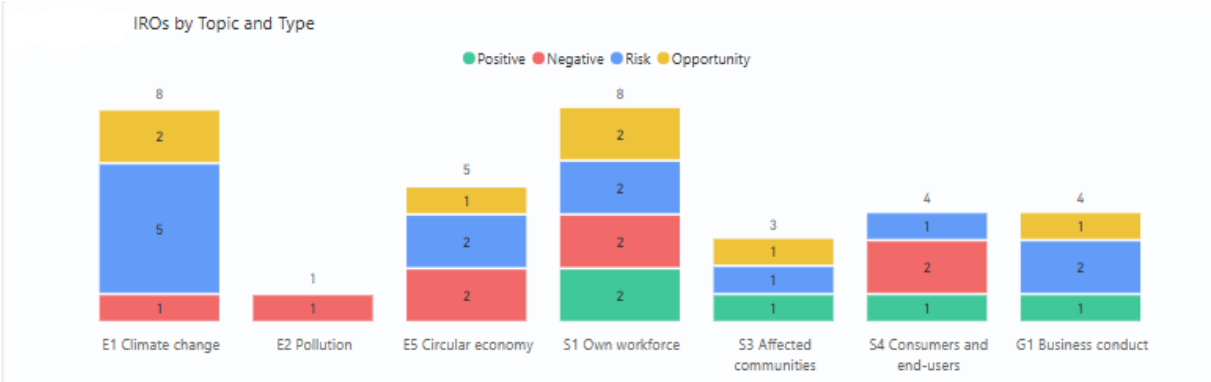
Additionally, sustainability-related topics are embedded in management meetings, internal reports, and compliance reviews, allowing leadership to proactively address stakeholder concerns. Through these structured processes, Autonom ensures that its leadership remains aligned with sustainability goals while maintaining transparency, accountability, and continuous improvement in its business practices.

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

SBM-3_48 (a) As part of our annual review of material topics, we aligned our methodology with the new ESRS reporting standards. As a result, we defined a shorter and more focused list of material themes with a closer focus on specific issues.

This process included a consultation process with internal and external stakeholders through questionnaires and interviews, helping us validate the final set of material themes and assess their related impacts, risks and opportunities (IROs).

In our Double Materiality Assessment (DMA) in 2024, we shortlisted 13 actual impacts, 13 risks and 7 opportunities, with a primary focus on climate change and our own workforce, that were evaluated against the ESRS criteria and the materiality threshold.



The impact materiality dimension assesses the inside-out effects of our company's activities on the environment, people, and communities. Our analysis identified 7 material impacts, categorized as 3 positive and 4 negative, which are outlined below:

Topic	Sub-Topic	Name of impact	Type of impact	Final score for Impact Materiality/IRO
E1 Climate change	Climate change mitigation	GHG emissions of our fleet	Negative	3.67
E5 Circular economy	Waste	Used tires	Negative	2.67
E5 Resource use and circular economy	Resources inflows, including resource use	'Zero Paper'' target	Negative	2.67
S1 Own workforce		Employees development	Positive	4

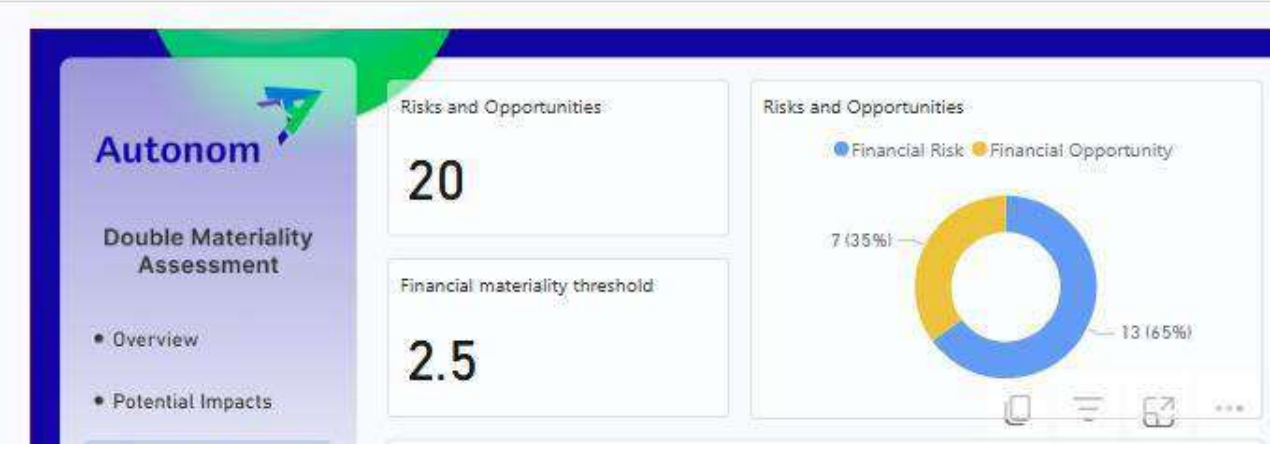
S1 Own workforce		Staff retention	Positive	2.5
S4 Consumers and end-users		Lack of internal EVs specialists	Negative	2.67
G1 Business conduct		Autonom`s vision as best practice model	Positive	3

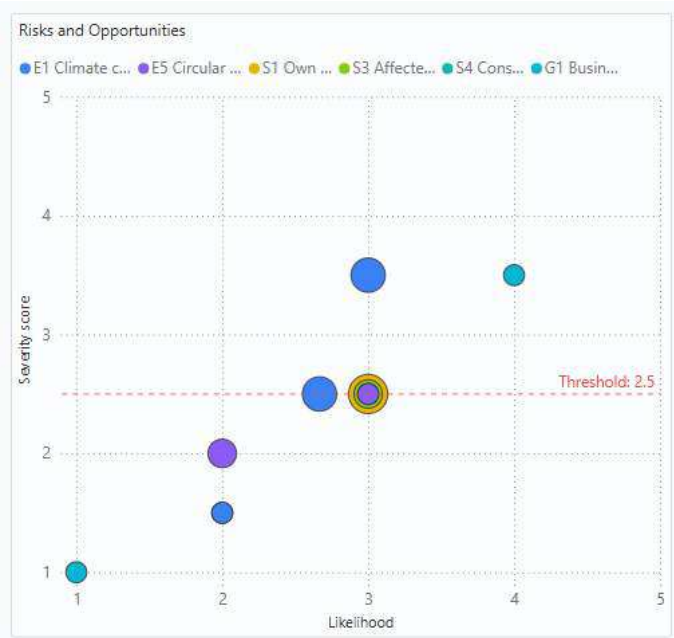
Six additional impacts did not meet the impact materiality threshold of 2.5 and were thus classified as non-material. Currently, no potential impacts have been identified, but we remain committed to ongoing evaluations to widen our perspective as new developments emerge.

To maintain alignment with ESRS evolving standards and stakeholder expectations, we plan to:

- Periodically reassess materiality thresholds to ensure continued relevance.
- Enhance our stakeholder consultation process by integrating broader industry benchmarking.
- Monitor reclassified non-material topics to detect emerging sustainability risks or opportunities.

As part of our 2024 Double Materiality Assessment (DMA), we also evaluated the financial materiality dimension, analyzing the outside-in perspective—how external ESG factors impact on our business financially. This assessment identified potential ESG risks and opportunities that could lead to financial effects for Autonom, shaping our long-term resilience, strategic decisions, and financial sustainability. Following a detailed evaluation of 20 short-listed risks and opportunities, 5 risks and 4 opportunities were found to be material, exceeding the 2.5 financial materiality threshold. These risks and opportunities are linked to climate change mitigation, resource efficiency, workforce development, and business conduct.





Autonom assesses the materiality of the risks and opportunities based on appropriate quantitative and/or qualitative thresholds related to likelihood and anticipated financial effects on performance, financial position cash flows and access to finance, including cost of capital. Likelihood may be assessed by the team qualitatively or quantitatively, using the following thresholds:

- 1 – Rather unlikely: highly improbable, may occur only in exceptional circumstances/ Less than 5% probability of occurrence.
- 2 - Unlikely: not expected to occur but could happen occasionally/ 5% to 25% probability of occurrence.
- 3 - Possible: it might occur at some point, but not frequently/ 25% to 50% probability of occurrence.
- 4 – Very likely: expected to occur in most circumstances/ More than 50% probability of occurrence.

Financial impact may also be assessed by the team qualitatively or quantitatively, using the following thresholds for the potential magnitude of the risk or opportunity:

- 1 – Minimal: less than 1% of annual revenue.
- 2 - Moderate: 1% to 3% of annual revenue.
- 3 - Significant: 3% to 5% of annual revenue.
- 4 – Critical: more than 5% of annual revenue.

In cases where the Autonom team identifies many IROs, the team prioritizes them in a final workshop and determines a list of potential material topics for board review purposes and external validation from key stakeholders. On a scale from 1 to 4, the materiality threshold for AUTONOM, both for impact and financial materiality, is set at 2.5 and approved by the management.

There were 5 risks and 3 opportunities that resulted to be material, surpassing the 2.5 financial materiality threshold, outlined below:

Topic	Sub-Sub-Topic	Name of impact	Risk/Opportunity	Severity Score
E1 Climate change	Energy	Rising fuel and energy prices	Risk	2.5
E1 Climate change		Stranded Assets	Risk	3
E1 Climate change		Increased EU Regulations related to emissions	Risk	2.5
E1 Climate change		Sustainable Investments	Opportunity	3.5
E5 Resource use and circular economy		Increased costs with spare parts	Risk	2.5
S1 Own workforce	Training and skills development	Sharing best practices and information	Opportunity	2.5
S1 Own workforce	Training and skills development	Tailored training programs	Opportunity	2.5
S1 Own workforce	Training and skills development	Gender balance in leadership	Opportunity	2.5
S4 Consumers and end-users	Access to products and services	Lack of EVs specialists in service	Risk	2.5

To ensure resilience and financial sustainability, we plan to:

- Continuously monitor evolving ESG risks and opportunities and their financial impact using scenario analysis and stress testing.
- Expand engagement with regulatory bodies to stay ahead of policy changes and compliance requirements.
- Strengthening internal risk governance structures by integrating ESG risks into financial planning and corporate strategy.
- Develop predictive models for tracking EV market trends, consumer adoption rates, and cost fluctuations in energy and vehicle components.

By integrating these risks and opportunities into our strategic planning, we reinforce our ability to navigate ESG challenges while capitalizing on financial growth avenues.

SBM-3_48 (b) Material Negative Impacts

✅GHG Emissions from Our Fleet (E1 Climate Change – Negative Impact, 3.67)

- Effect on Business Model: Fleet emissions contribute to regulatory risks, potential carbon taxation, and impact on customer demand for low-emission mobility solutions.
- Impact on Value Chain: Requires supply chain adaptation to secure a higher share of low-emission and EV vehicles.
- Strategic Response: Accelerating fleet electrification, introducing CO_2 tracking for customers, and investing in carbon offset initiatives.

✅ Waste from Used Tires (E5 Circular Economy – Negative Impact, 2.67)

- Effect on Business Model: Increased disposal costs and environmental impact of non-recyclable materials could affect compliance with circular economy regulations.
- Impact on Value Chain: Requires stronger partnerships with waste processors and tire manufacturers.
- Strategic Response: Expanding tire recycling programs, partnering with circular economy suppliers, and encouraging remanufactured parts in fleet servicing.

✅ "Zero Paper" Target and Digitalization Challenges (E5 Circular Economy – Negative Impact, 2.67)

- Effect on Business Model: The transition to a fully digital operation creates short-term implementation costs and requires behavioral change among customers and employees.
- Impact on Value Chain: Involves restructuring internal administrative processes and supplier documentation requirements.
- Strategic Response: Scaling digital leasing agreements, investing in user-friendly digital interfaces, and incentivizing paperless transactions for customers.

✅ Lack of Internal EV Specialists (S4 Consumers & End-Users – Negative Impact, 2.67)

- Effect on Business Model: A shortage of skilled EV service professionals may lead to longer vehicle downtime, impacting on customer satisfaction and operational efficiency.
- Impact on Value Chain: Requires a new talent pipeline for EV servicing and closer collaboration with technical training institutions.
- Strategic Response: Developing tailored EV training programs, collaborating with automotive schools, and partnering with industry bodies to increase specialist availability.

Material Positive Impacts

✅ Employee Development & Staff Retention (S1 Own Workforce – Positive Impact, 4, 2.5)

- Effect on Business Model: A highly skilled workforce enhances service quality, customer retention, and operational efficiency.
- Impact on Value Chain: Strengthens knowledge transfer and capability-building across teams and industry partners.

- Strategic Response: Upskilling employees through sustainability training, launching an internal mobility academy, and encouraging cross-functional expertise.

✅ Autonom's Vision as a Best Practice Model (G1 Business Conduct – Positive Impact, 3)

- Effect on Business Model: Establishing ourselves as a leader in sustainable mobility enhances investor confidence and attracts strategic partnerships.
- Impact on Value Chain: Positions Autonom as a thought leader in responsible business practices.
- Strategic Response: Participating in ESG panels, publishing industry sustainability insights, and promoting green business transformation strategies.

Material Risks

✅ Rising Fuel & Energy Prices (Likelihood - 4, Risk – 2.5)

- Effect on Business Model: Increased operating costs due to energy price volatility, affecting leasing pricing models and customer affordability.
- Impact on Value Chain: Dependency on fossil fuel supply chains increases cost unpredictability for customers.
- Strategic Response: Investing in low-emission and electric vehicles, optimizing energy efficiency, and negotiating long-term green energy contracts to stabilize costs.

✅ Stranded Assets (Likelihood - 4, Risk – 3)

- Effect on Business Model: Risk of high depreciation and restricted usage of existing internal combustion engine (ICE) fleets due to increasing EU regulations.
- Impact on Value Chain: Accelerated shift towards EV leasing, requiring supplier diversification and infrastructure adaptation.
- Strategic Response: Enhancing fleet renewal planning, focusing on green vehicle procurement, and working with industry partners on EV infrastructure expansion.

✅ Increased EU Emissions Regulations (Likelihood - 4, Risk – 2.5)

- Effect on Business Model: Regulatory costs and reporting compliance may increase operational expenses.
- Impact on Value Chain: Requires closer supplier alignment with sustainability standards and customer education on compliance requirements.
- Strategic Response: Ensuring full CSRD compliance, expanding green leasing options, and embedding ESG considerations in supplier contracts.

✅ Spare Parts Cost Volatility (Likelihood - 3, Risk – 2.5)

- Effect on Business Model: Increased vehicle maintenance costs affecting fleet lifecycle management and profitability.
- Impact on Value Chain: Supply chain disruptions may delay fleet repairs and affect customer service levels.
- Strategic Response: Strengthening supplier relationships, securing alternative sourcing channels, and integrating predictive maintenance technologies.

✅ Lack of EV Specialists (Likelihood - 3, Risk – 2.5)

- Effect on Business Model: Limited workforce availability for EV servicing could slow fleet electrification efforts.
- Impact on Value Chain: Potential service bottlenecks and longer downtime for EV fleet maintenance.
- Strategic Response: Launching specialized training programs for employees, partnering with technical institutions, and providing incentives to recruit and retain skilled technicians.

Material Opportunities

✅ Sustainable Investments (Likelihood - 3, Opportunity – 3.5)

- Effect on Business Model: Growing demand for ESG-aligned financing presents investment opportunities in green mobility solutions.
- Impact on Value Chain: Strengthens partnerships with sustainable finance institutions, increasing access to green loans and ESG-linked funding.
- Strategic Response: Expanding EV leasing portfolios, enhancing ESG reporting transparency, and seeking EU Taxonomy-aligned funding.

✅ Tailored training programs (Likelihood - 4, Opportunity – 2.5)

- Effect on Business Model: A highly skilled workforce strengthens our market position and enhances operational efficiency.
- Impact on Value Chain: Encourages knowledge transfer and innovation within our service network.
- Strategic Response: Developing internal training academies, offering EV certification programs, and incentivizing employee participation in green mobility education.

✅ Sharing Best Practices (Likelihood - 4, Opportunity – 2.5)

- Effect on Business Model: Enhances knowledge leadership, positioning Autonom as a best practice model for sustainable mobility.
- Impact on Value Chain: Encourages collaboration with industry peers, customers, and suppliers to drive innovation.

- Strategic Response: Hosting sustainability workshops, publishing mobility insights, and participating in industry ESG panels to foster knowledge-sharing.

✅ Gender balance in leadership (Likelihood - 4, Opportunity - 2.5)

- Effect on Business Model: Fostering gender-balanced leadership enhances decision-making diversity, strengthens corporate governance, and increases the company's attractiveness to talent and investors.
- Impact on Value Chain: Promotes inclusive leadership practices across the mobility ecosystem, encouraging partners and suppliers to adopt similar equity-oriented strategies.
- Strategic Response: Implementing leadership development programs for women, setting transparent promotion criteria, and tracking progress toward the 46% management representation target by 2030, as defined in the Sustainability Strategy (2024).

Autonom is actively transitioning from a traditional rent and leasing model to a fully integrated sustainable mobility provider, focusing on expanding our EV and hybrid fleet to meet growing sustainability demands. This transformation requires a strategic adaptation of our value chain, strengthening supplier engagement to ensure compliance with ESG standards and fostering partnerships with renewable energy providers and charging infrastructure developers to support the shift toward low-emission mobility solutions.

To finance this transition, we are expanding ESG-linked financing options, striving to align our investments with the EU Taxonomy to unlock green funding opportunities. Additionally, we are increasing investment in R&D, driving advancements in fleet digitalization, smart mobility solutions, and circular economy innovations that enhance efficiency and sustainability.

Operationally, we are optimizing maintenance strategies and utilization rates to reduce costs and improve vehicle availability. Simultaneously, we are accelerating the digital transformation of our fleet tracking systems, enhancing operational efficiency and customer engagement through real-time insights and data-driven decision-making.

Through these strategic initiatives, Autonom is future-proofing its business model, reinforcing resilience in a rapidly evolving mobility landscape, and positioning itself as a leader in sustainable, technology-driven fleet solutions.

SBM-3_48 (c) i The material negative and positive impacts identified in our Double Materiality Assessment (DMA) 2024 have direct implications for both people and the environment:

✅ Negative Impacts on People & Environment: GHG emissions from our fleet contribute to climate change, affecting air quality and public health, particularly in urban areas with high vehicle density. Waste from used tires increases waste management and recycling pressure and exposure to environmental pollution, posing long-term risks to ecosystems. The lack of EV Specialists impacts

service availability, potentially delaying fleet electrification, which could slow the transition to sustainable mobility.

✅ Positive Impacts on People & Environment: Employee Development & Skills Growth enhances workforce employability, job security, and career evolution. Fleet Electrification and Sustainable Investments (E1 – 3.5) support carbon reduction goals, improving air quality and contributing to climate change mitigation.

As part of implementing our sustainability strategy, we actively mitigate negative impacts through fleet decarbonization, circular economy initiatives, and workforce development programs, while leveraging positive impacts to drive long-term economic, social, and environmental benefits.

SBM-3_48 (c) ii Our material impacts are directly linked to Autonom's strategy and business model, reflecting the operational and strategic decisions that shape our sustainability performance.

✅ Negative Impacts Connected to Business Model & Strategy: GHG Emissions from our fleet originate from our core business activity of vehicle leasing and rentals, which involves fuel consumption and emissions from internal combustion engine (ICE) vehicles. To address this, our strategy includes fleet electrification, CO_2 monitoring tools for customers, and investment in low-emission mobility solutions. Waste from used tires results from vehicle operations and maintenance, requiring improved resource efficiency and circular economy practices in tire disposal and recycling. Lack of EV Specialists is tied to the industry shift toward electrification, affecting fleet servicing and customer support. Our strategy includes internal training programs and partnerships with EV service experts.

✅ Positive Impacts Originating from Business Model & Strategy: Employee development & skills growth is a result of our commitment to workforce training and talent retention, ensuring employees adapt to new technologies and sustainability practices. Fleet electrification & sustainable investments boost our strategic shift towards low-emission vehicle leasing, enabling carbon footprint reduction and regulatory compliance.

SBM-3_48 (c) iii The reasonably expected time horizons for our material impacts are classified into short-term (0–1 year), medium-term (1–5 years), and long-term (5+ years), based on industry trends, regulatory developments, and strategic business planning. Where relevant, estimations cover more time horizons.

Topic	Sub-Topic	Name of impact	Type of impact	Timeframe
E1 Climate change	Climate change mitigation	GHG emissions of our fleet	Negative	Short term, Medium term, Long term
E5 Circular economy	Waste	Used tires	Negative	Short term, Medium term, Long term
E5 Resource use and circular economy	Resources inflows, including resource use	'Zero Paper'' target	Negative	Medium term
S1 Own workforce		Employees development	Positive	Medium term
S1 Own workforce		Staff retention	Positive	Short term
S4 Consumers and end-users		Lack of internal EVs specialists	Negative	Short term
G1 Business conduct		Autonom`s vision as best practice model	Positive	Short term

SBM-3_48 (c) iv Autonom's material impacts originate from and are influenced by core business activities and relationships across our value chain, particularly through vehicle leasing, fleet management, supplier engagements, customer interactions, and regulatory compliance.

Our leasing and rental business relies on internal combustion engine (ICE) vehicles, contributing to Scope 3 emissions and climate change. Vehicle servicing results in tire waste, impacting waste disposal and circular economy objectives in the value chain. The transition to electric mobility requires a workforce skilled in EV technology, creating a shortage of qualified service personnel.

On the other hand, increasing demand for low-carbon transportation creates opportunities in EV mobility and green financing, while engaging local communities and stakeholders in sustainability awareness programs enhances long-term positive environmental behavior.

SBM-3_48 (d) According to our current DMA analysis results, we do not have current financial impacts of material risks and opportunities on financial position, performance, and cash flows, along with risks likely to cause material adjustments in the next annual reporting period.

SBM-3_48 (e) The anticipated financial effects of material risks and opportunities on Autonom's financial position, financial performance, and cash flows have been assessed across short-term (0–1 year), medium-term (1–5 years), and long-term (5+ years) horizons. Where relevant, estimations cover

more timeframes. These effects influence operating costs, investment planning, revenue generation, and financial stability as we transition toward a more sustainable mobility business model. For the current report, we are opting for the phase-in provision from ESRS 1 Appendix C and we are not disclosing quantitative financial effects.

Topic	Sub-Topic	Name	Risk/Opportunity	Timeframe
E1 Climate change	Energy	Rising fuel and energy prices	Risk	Short term
E1 Climate change		Stranded Assets	Risk	Long term
E1 Climate change		Sustainable Investments	Opportunity	Medium term, Long term
E5 Resource use and circular economy		Increased costs with spare parts	Risk	Short term
S1 Own workforce		Sharing best practices	Opportunity	Medium term
S1 Own workforce		Tailored training programs	Opportunity	Short term
S1 Own workforce		Gender balance in leadership	Opportunity	Short term, Medium term, Long term
S4 Consumers and end-users	Social inclusion of consumers and/or end-users	Lack of EVs specialists	Risk	Short term, Medium term

SBM-3_48 (f) Autonom's strategy and business model are designed to be resilient, adaptive, and future-proof, ensuring that we can effectively mitigate material risks, address environmental and social impacts, and capitalize on growth opportunities in the evolving mobility sector. Our resilience is built on a combination of strategic foresight, financial flexibility, operational adaptability, and continuous engagement with stakeholders.

Maintaining a fixed monthly leasing rate throughout the contractual period is a strategic decision aimed at ensuring customer predictability and competitiveness. However, this approach may expose the company to financial risks, particularly in scenarios of rising service costs (e.g., interest rates, maintenance expenses).

Market fluctuations and macroeconomic factors, such as rising energy prices (E1 – 2.5) and fixed leasing monthly rates (G1 – 3.5), require a financially resilient business model. Our transition from a traditional leasing model to a sustainable mobility provider ensures that we proactively mitigate risks associated with GHG emissions from our fleet (E1 – 3.67) and stranded asset risk (E1 – 3.0). The ability

to anticipate and comply with evolving EU regulations minimizes risks such as increased emissions-related regulatory costs (E1 – 2.5) and ensures that we leverage green financing opportunities (E1 – 3.5). We proactively manage supply chain risks related to spare parts cost volatility (E5 – 2.5) and waste generation from used tires (E5 – 2.67) through stronger supplier partnerships and circular economy initiatives. The transition to electric and digital mobility requires a highly skilled workforce, making it crucial to address the lack of EV specialists (S4 – 2.67) and capitalize on training and upskilling opportunities (S1 – 2.5).

SBM-3_48 (g) Our transition to the ESRS materiality framework also led to certain 2023 topics being reclassified as non-material, including Pollution, Biodiversity, and Workers in the Value Chain, due to limited significance in our business model and stakeholder priorities. "Water and marine resources" also remained a non-material topic. Also, as community engagement has been a core value since the company inception, primarily focused on positive enforcement of education in the communities we belong to and learning opportunities for our employees, we evaluated it under the DMA framework, but the topic resulted as not being material for 2024. For a detailed rationale for the exclusion of these topics please see Chapter ***IRO-1_Description of the processes to identify and assess material impacts, risks and opportunities,*** below.

IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities

Autonom identified and assessed climate-related impacts, risks, and opportunities through a structured Double Materiality process aligned with the CSRD and EU Taxonomy. The process incorporated climate risk mapping across operations and fleet activities, GHG emissions evaluation (Scopes 1, 2, 3), and stakeholder expectations related to low-emission mobility. Internal expertise, regulatory alignment, and fleet transition pathways were considered. This analysis confirmed climate change as a material topic with both financial and impact relevance, supporting our decarbonization and fleet electrification strategy. For a more granular description of climate-related IROs, please see ***Chapter E1 - Climate change.***

The materiality of pollution-related impacts and risks was assessed considering our operational profile in the mobility and leasing sector. As part of the Double Materiality process, we evaluated emissions to air, water, and soil from our activities and supply chain. Given our operational office work with low local environmental exposure, the third-party providers for fleet maintenance and the predisposal for new and low pollutant (EURO6) vehicles, this topic was not deemed material. However, we maintain pollution control measures, particularly in vehicle maintenance and waste handling.

The assessment of water-related impacts considered water consumption across operational facilities, car cleaning processes, and vehicle servicing. Given the low-intensity nature of water use and limited exposure to water-stressed regions, E3 was not identified as a material topic. The process followed

the same materiality methodology applied across all ESRS topics and included internal data review and facility-level water use screening.

Autonom assessed biodiversity-related impacts by reviewing land use, vehicle parking lots, and activity locations. For this summary analysis we consulted the maps published by the European Environment Agency which provides information on protected areas at European level and Google Earth maps to determine the exact locations of Autonom and the distance to nearby protected areas. Our analysis addressed three distance segments: under 1 km, between 1.1 km and 10 km, and over 10 km from the nearest protected areas. As our operations do not involve significant land transformation or direct biodiversity dependencies, this topic was not found to be material.

	Number of areas in proximity	Number of agencies
< 1	8	8
1,1 km-10 km	28	35
> 10 km	6	7
Total	**42**	**50**

Autonom assessed the materiality of circular economy-related impacts, risks, and opportunities using its structured Double Materiality Assessment process, aligned with ESRS 1 and CSRD guidelines. The process included an evaluation of resource use, waste generation, product life cycles, and stakeholder expectations, particularly within fleet management, servicing, and procurement activities. This assessment identified several material IROs as the risk of increased costs and dependency on spare parts, a negative impact and regulatory risk associated with waste and used tire management and a strategic challenge related to material inflows, with a focus on reducing paper-based processes in line with the "Zero Paper" target. The assessment considered the transport and logistics sector's classification as high impact, the resource intensity of vehicle maintenance, and the geographic locations of our partner service centers. Internal and external stakeholders, including suppliers and technicians, were engaged during the analysis to validate findings. These IROs inform our waste reduction strategy, resource efficiency programs, and digitalization roadmap, and are monitored through KPIs on waste recovery and recycling, enforcing operational circularity.

The business conduct topic was evaluated through stakeholder interviews, governance analysis, and review of external expectations. While no significant negative impacts were identified, the company recognized a positive impact on influencing the market through its ethical governance and best practice leadership. This was recorded as a positive material impact in the DMA.

IRO-1_53 (a) Materiality analysis is relevant both from the perspective of reporting and transparent disclosure of information on Autonom's progress around the ESG pillars but also from the perspective of analyzing potential new areas of influence where we would like to intervene.

We conducted the double materiality process following the implementation guidance of EFRAG IG 1 - Materiality Assessment, through an extensive value chain analysis process, followed by an identification of material topics and converging issues aligned with the mandatory requirements to be addressed under the CSRD, but also considering the key relevant aspects of the activity of Autonom.

In doing so, we look closely at our activities and their impact on the value chain, the extent of our interactions with different stakeholders, as well as material issues or relevant topics at each stage in the chain, also considering the perspective of risks and opportunities. For the current year, based on the concept of dual materiality, we have assessed both:

- the impact of our business on the environment and society (inside - out perspective), as well as
- external influences, risks and opportunities that could affect our business from a financial point of view (outside-in perspective)

IRO-1_53 (b) The DMA process is managed by the Sustainability Department with the support of the specific departments engaged in the process. The board evaluates the results and oversights the integration with risk management systems and core business strategy. The DMA covers the main business activities of Autonom Services SA (operational lease, rent, used cars and the additional services included on a national level) and extends the best possible analysis to its upstream and downstream value chain.

The team carried out a detailed internal analysis on impacts, risks and opportunities, followed by a consultation process with internal and external stakeholders to define as accurately as possible the environmental and social impacts as well as the financial risks and opportunities. When available, findings from desktop research, peer and sector studies focused on sustainability, media monitoring and scientific data were considered, accompanied by active participation in different professional associations and working groups in Romania where sharing of best practice is a regular topic.

Autonom used prior GRI Materiality Assessment to be the basis for identifying actual and potential impacts on people and the environment. Material IROs (Impacts, Risks and Opportunities) related to environmental, social and governance matters that are to be reported by Autonom Services SA are those that arise in its own operations as well as in its upstream and downstream value chain. **Impact Materiality (Inside-out perspective):** The Autonom team identified actual and potential positive and negative impacts of the company's activities on the environment and society. **Financial Materiality (outside-in perspective):** Material risks and opportunities generally derive either from impacts or from dependencies and other risk factors. A sustainability matter is material for Autonom from a financial perspective if it triggers or could reasonably be expected to trigger material

financial effects (reasonably influence the development, financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium- or long-term on the company).

Following the current internal DMA (Double Materiality Assessment) Procedure, the impact analysis was carried out by considering the potential or actual impacts, positive or negative, and their assessment according to the CSRD criteria. To assess the materiality of impacts, rated from 1 to 4, the criteria of severity and likelihood was used. Severity was based on the scale, scope and irremediable character of negative actual impacts and the scale and scope of positive actual impacts. For potential impacts, the likelihood of occurrence was assessed.

To assess the materiality of the risks and opportunities, also rated from 1 to 4, the analysis was based on appropriate quantitative and/or qualitative thresholds related to likelihood and anticipated financial effects on performance, financial position, cash flows and access to finance, including cost of capital. The list of potential material topics was assessed externally engaging key stakeholders from the value chain and own operations and their feedback was incorporated, to align findings with corporate strategy and risk appetite. A specific survey form was used. The final list of material IROs, comprising 7 impacts,5 risks and 4 opportunities, was discussed and approved with the Board of Directors. On a scale from 1 to 4, the materiality threshold for Autonom, both for impact and financial materiality, is set at 2.5 and approved by management.

The team will perform regular updates, reassess material topics annually or when significant changes occur and update the methodology if needed, based on regulatory and stakeholder feedback. At the same time, the team will monitor effectiveness of actions taken, evaluate the impact of the DMA on decision-making and reporting quality, and adjust governance and processes to address any gaps. Additionally, they will identify the necessary resources to maximize positive impacts and mitigate associated risks.

IRO-1_53 (b) i-iv, (c-e), (c) i-iii Autonom recognizes the growing importance of integrating ESG risks into its overall risk management framework and is in the process of enhancing its approach to ensure a more comprehensive assessment of sustainability-related risks and opportunities. ESG risks are currently assessed separately from traditional financial and operational risks, primarily through the Double Materiality Assessment (DMA) process.

IRO-1_53 (f-g) Autonom applies a structured approach to identifying, assessing, and managing material impacts, risks, and opportunities (IROs) using quantitative and qualitative input parameters to ensure a comprehensive evaluation of sustainability-related factors.
To ensure compliance with regulatory requirements, Autonom aligns its assessment process with EU Taxonomy, CSRD Directive, ESRS Standards, and Fit for 55 regulations, which serve as the foundation for identifying legal and sustainability obligations in the European Union. These frameworks guide the

evaluation of transition risks, compliance costs, and regulatory impacts on fleet operations, ensuring that sustainability-related risks are accounted for in strategic decision-making. Additionally, evolving climate policies and industry-specific legislation are continuously monitored to assess potential financial and operational implications.

Stakeholder engagement is a key driver in the identification and assessment of material impacts. Through consultations with investors, customers, employees, suppliers, and other relevant stakeholders, Autonom gathers insights into the most pressing ESG-related concerns and expectations. The Double Materiality Assessment (DMA) plays a pivotal role in this process, integrating input from questionnaires, interviews, and workshops to validate material topics and their associated risks. This stakeholder-driven approach ensures that social, environmental, and governance priorities are aligned with business strategy while also addressing reputational risks and emerging opportunities.

Financial and economic data also play a critical role in evaluating material impacts and risks. Cost-benefit analyses and financial statements provide insights into the potential economic implications of sustainability risks, allowing for a structured assessment of capital expenditures, revenue impact, and operational cost changes. Additionally, fleet transition costs, energy price volatility, and asset depreciation trends help determine the financial materiality of sustainability-related decisions and seize opportunities.

Environmental and climate data are essential in assessing both physical and transition risks. GHG emission calculations (Scope 1, 2, and 3) allow for the quantification of climate impact, ensuring that Autonom's fleet electrification strategy is aligned with carbon intensity reduction targets. Furthermore, climate risk scenario modeling supports long-term planning for sustainability investments and risk mitigation strategies.

To benchmark performance and identify best practices, Autonom incorporates industry benchmarks and peer comparisons. Sustainability reports and ESG disclosures from competitors and industry leaders are reviewed to ensure that the company remains aligned with market expectations and investor priorities. Additionally, ESG ratings from external evaluators such as EcoVadis, CDP, Synesgy and Sustainalytics help assess investment attractiveness and corporate sustainability standing.

Operational data and performance metrics provide valuable insights into the real-world impact of sustainability initiatives. Fleet utilization rates, fuel efficiency data, and maintenance costs help measure operational efficiencies and identify areas for optimization. Workforce development is also a key focus, with employee training participation rates and workforce retention statistics informing decisions on upskilling while supporting employees to evolve daily.

Looking ahead, Autonom actively monitors future market trends and technological advancements to anticipate risks and capitalize on emerging opportunities. EV adoption rates, alternative fuel

innovations, and circular economy developments provide critical insights into the long-term evolution of the mobility industry. Additionally, digitalization trends and the shift toward smart mobility solutions shape investment priorities, ensuring that the company remains competitive in a rapidly evolving sector.

IRO-1_53 (h) For the current reporting period, Autonom has undertaken a significant transformation in its approach to identifying, assessing, and managing impacts, risks, and opportunities (IROs), marking a major step forward from the previous reporting cycle. This evolution reflects the transition from a GRI-based Materiality Matrix with some DMA components (severity scoring, likelihood assessment, time horizon classification) to a Double Materiality Assessment fully aligned with ESRS requirements.

While stakeholder engagement was previously conducted in a broad thematic manner, the new process focused on validating IROs identified rather than the general sentiment in relationship with the company and the potential to influence their collaboration decision if Autonom does not properly address IROs.

Certain topics that were considered material under GRI—such as Pollution, Biodiversity, and Workers in the Value Chain—were reassessed under ESRS thresholds and determined to be non-material for this reporting period.

IRO-2 – Disclosure requirements in ESRS covered by the undertaking's Sustainability Statement

IRO-2_56 - List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure Requirement	Data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Material (Yes/No)	Page
ESRS 2 GOV-1	Board's gender diversity paragraph 21 (d)	x		x		Yes	8
ESRS 2 GOV-2	Percentage of board members who are independent paragraph 21 (e)			x		Yes	8
ESRS 2 GOV-4	Statement on due diligence paragraph 30	x				Yes	12-14
ESRS 2 SBM-1	Involvement in activities related to fossil fuel activities paragraph 40 (d) i	x	x	x		No	18

ESRS 2 SBM-1	Involvement in activities related to chemical production paragraph 40 (d) ii	x		x		No	N/A
ESRS 2 SBM-1	Involvement in activities related to controversial weapons paragraph 40 (d) iii	x		x		No	N/A
ESRS 2 SBM-1	Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			x		No	N/A
ESRS E1-1	Transition plan to reach climate neutrality by 2050 paragraph 14				x	Yes	56-61
ESRS E1-1	Undertakings excluded from Paris-aligned paragraph 16(g)		x	x		Yes	64
ESRS E1-4	GHG emission reduction targets paragraph 34	x	x	x		Yes	71
ESRS E1-5	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	x				Yes	73
ESRS E1-5	Energy consumption and mix paragraph 37	x				Yes	73
ESRS E1-5	Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	x				No	74
ESRS E1-6	Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	x	x	x		Yes	74-76
ESRS E1-6	Gross GHG emissions intensity paragraphs 53 to 55	x	x	x		Yes	81
ESRS E1-7	GHG removals and carbon credits paragraph 56				x	Yes	82
ESRS E1-9	Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			x		Yes, phased-in	N/A
ESRS E1-9	Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)		x			Yes, phased-in	N/A
ESRS E1-9	Location of significant assets at material physical risk paragraph 66 (c)		x			Yes, phased-in	N/A
ESRS E1-9	Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)		x			Yes, phased-in	N/A

ESRS E1-9	Degree of exposure of the portfolio to climate- related opportunities paragraph 69			x		Yes, phased-in	N/A
ESRS E2-4	Amount of each pollutant listed in Annex II of the EPRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	x				No	N/A
ESRS E3-1	Water and marine resources paragraph 9	x				No	N/A
ESRS E3-1	Dedicated policy paragraph 13	x				No	N/A
ESRS E3-1	Sustainable oceans and seas paragraph 14	x				No	N/A
ESRS E3-4	Total water recycled and reused paragraph 28 (c)	x				No	N/A
ESRS E3-4	Total water consumption in m3 per net revenue on own operations paragraph 29	x				No	N/A
ESRS 2- IRO 1 - E4	paragraph 16 (a)	x				No	N/A
ESRS 2- IRO 1 - E4	paragraph 16 (b)	x				No	N/A
ESRS 2 IRO 1 - E4	paragraph 16 (c)	x				No	N/A
ESRS E4-2	Sustainable land / agriculture practices or policies paragraph 24 (b)	x				No	N/A
ESRS E4-2	Sustainable oceans / seas practices or policies paragraph 24 (c)	x				No	N/A
ESRS E4-2	Policies to address deforestation paragraph 24 (d)	x				No	N/A
ESRS E5 - 5	Non recycled waste paragraph 37 (d)	x				Yes	110
ESRS E5-5	Hazardous waste and radioactive waste paragraph 39	x				Yes	110-111
ESRS 2- SBM3 - S1	Risk of incidents of forced labour paragraph 14 (f)	x				Yes	113
ESRS 2- SBM3 - S1	Risk of incidents of child labour paragraph 14 (g)	x				Yes	113
ESRS S1-1	Human rights policy commitments paragraph 20	x				Yes	115-116
ESRS S1-1	Due diligence policies on issues addressed by the fundamental			x		Yes	116

	International Labor Organization Conventions 1 to 8, paragraph 21						
ESRS S1-1	Processes and measures for preventing trafficking in human beings paragraph 22	x				No	116
ESRS S1-1	Workplace accident prevention policy or management system paragraph 23	x				Yes	117
ESRS S1-3	Grievance/complaints handling mechanisms paragraph 32 (c)	x				Yes	119
ESRS S1-14	Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	x		x		No	N/A
ESRS S1-14	Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	x				No	N/A
ESRS S1-16	Unadjusted gender pay gap paragraph 97 (a)	x		x		No	N/A
ESRS S1-16	Excessive CEO pay ratio paragraph 97 (b)	x				No	N/A
ESRS S1-17	Incidents of discrimination paragraph 103 (a)	x				No	N/A
ESRS S1-17	Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	x		x		No	N/A
ESRS 2- SBM3 – S2	Significant risk of child labor or forced labor in the value chain paragraph 11 (b)	x				No	N/A
ESRS S2-1	Human rights policy commitments paragraph 17	x				No	N/A
ESRS S2-1	Policies related to value chain workers paragraph 18	x				No	N/A
ESRS S2-1	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	x		x		No	N/A
ESRS S2-1	Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 19			x		No	N/A
ESRS S2-4	Human rights issues and incidents connected to its upstream and	x				No	N/A

	downstream value chain paragraph 36						
ESRS S3-1	Human rights policy commitments paragraph 16	x				No	N/A
ESRS S3-1	Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	x		x		No	N/A
ESRS S3-4	Human rights issues and incidents paragraph 36	x				No	N/A
ESRS S4-1	Policies related to consumers and end-users paragraph 16	x				Yes	130-131
ESRS S4-1	Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	x		x		Yes	131
ESRS S4-4	Human rights issues and incidents paragraph 35	x				Yes	135
ESRS G1-1	United Nations Convention against Corruption paragraph 10 (b)	x				No	N/A
ESRS G1-1	Protection of whistle- blowers paragraph 10 (d)	x				Yes	139
ESRS G1-4	Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	x		x		No	N/A
ESRS G1-4	Standards of anti- corruption and anti- bribery paragraph 24 (b)	x				No	N/A

IRO-2_56 Please see ***Appendix 1 - ESRS Index for a detailed list of Data Disclosures and Data Points***.

IRO-2_58 We are aware that a significant part of Autonom's fleet is currently made up of internal combustion engine vehicles and may contribute to air pollution on public roads or cause accidental pollution during maintenance, due to emission of gases such as carbon dioxide (CO_2), nitrogen oxides (NO2) and fine particulate matter (PMs).

Based on the fleet structure at the end of 2024, in terms of pollution standards, more than 97% of the vehicles are EURO 6 and 4% are electric vehicles, which means a low overall pollution level of the fleet.

The maintenance of the vehicles in our fleet, as well as the related waste management, is carried out by our authorized partners. As these activities may lead to potential accidental pollution of water, soil or subsoil, we ensure that they behave responsibly and comply with the requirements of the legislation in the field, so the probability of occurrence is very low.

In this context, we manage customer relationships to encourage the transition to less polluting vehicles and maintain close partnerships with mechanical workshops to minimize the potential pollution through the improper management of maintenance processes.

Up to the present date, we have not identified any incidents resulting from our operations with a major potential to pollute air, land or water.

Following the **TCFD's** (Task Force on climate - related financial disclosures) analysis of climate change risks and opportunities conducted in 2022, we have identified several physical risks that are low risk and likely to manifest themselves in the very long term. Among the chronic climate risks that could have negative impacts on our business, with potential financial implications for the company, would be a decrease in precipitation levels that may result in reduced aquifer volumes, which may result in limits on water consumption and increased water supply prices, resulting in a potential increase in operating costs for utilities and vehicle washing.

Rainfall intensity is also a contributing factor to water stress in the analyzed area. Thus, we used the Aqueduct Water Risk Atlas to assess the water stress present at the two locations analyzed. The portal is developed by the World Resources Institute (WRI) to provide regional context on the water stress to which sites are subject. Bucharest is currently under high water stress (natural water resources in this area are 40-80% exploited), reaching in the long term a very high-water stress level in the Business-as-usual scenario (>80% of water resources are exploited). In the Optimistic scenario, in the long term, the level remains the same as today. Currently, Piatra Neamț is under medium-high water stress (20-40% of the water resources are exploited), and in 2030 water stress is expected to become high (40-80%) in both scenarios. However, the degree of risk is low, as this development, in the context of Autonom activity, is not likely to bring a significant impact on the business, as water consumption represents a low percentage of operational costs, thus Water and Marine Resources was not classified as material.

The transport industry, including car use in the form of mobility services, has multiple negative impacts on biodiversity, both because of the production of vehicles and through their direct usage. Although minor, the most relevant links are habitat fragmentation through road and charging infrastructure development and impact on flora and fauna ecosystems through noise and artificial light, air pollution, soil degradation and water pollution. Vehicles and additional traffic also increase the risk of road accidents, which can be devastating for wild animal species, especially endangered ones.
In 2023 we also mapped the impact on potential protected sites that exist adjacent to or near Autonom's agencies. From the brief and rather summarized analysis carried out we concluded that our activities, being mostly office-based, do not lead to significant impacts on biodiversity and protected areas. For more details on this mapping please see pages **93-95** of The Sustainability Report 2023.

Being a chain in the mobility services sector and having vehicles as main assets, our main suppliers are medium to large companies that operate under independent governance and EU regulations and

strong labor laws. We have a policy for suppliers. Thus, we consider our impact and control to be limited and the ability to drive meaningful change to be minimal.

We have a diversified portfolio of suppliers and clients and labor risks in the value chain (e.g., strikes, compliance costs, reputational damage) do not have a material financial impact on the company's revenues, costs, or operations. There have been no significant concerns raised by stakeholders (e.g., investors, regulators, NGOs, or industry groups) regarding labor conditions in our value chain.

IRO-2_59 Autonom has systematically determined the material information to be disclosed in relation to material impacts, risks, and opportunities (IROs) through a structured, data-driven assessment process aligned with ESRS requirements. The determination process is based on Double Materiality Analysis (DMA), regulatory compliance, stakeholder engagement, and financial risk evaluation, ensuring that all disclosed information is relevant, reliable, and decision-useful for stakeholders.

The DMA methodology involved risk severity scoring and likelihood analysis to prioritize the most material risks and opportunities, categorization under ESRS topics and sub-topics, ensuring alignment with ESG reporting best practices and comparison with industry benchmarks and peer disclosures to ensure relevance in the mobility sector. To ensure full compliance with EU sustainability reporting frameworks, the determination of material disclosures considered CSRD and ESRS disclosure requirements, EU Taxonomy reporting, particularly for sustainable investments and climate-related risks and sector-specific EU directives such as Fit for 55.

ESRS E1 - Climate change

E1-1 – Transition plan for climate change mitigation

E1-1_14 At this point, Autonom Services has structured a decarbonization strategy that forms the foundation of the developing climate transition plan with the objective of achieving climate neutrality by 2050, with full alignment in progress set for 2025.

In 2021, we committed according to the Sustainability Strategy to reducing the average carbon emissions of our operational fleet by 25% by 2025 and 51% by 2030, primarily by increasing the share of green vehicles in our fleet. In 2021, using the GHG Protocol methodology for calculating the carbon footprint, we assessed emissions for the first time by Scope 1 / (direct emissions), Scope 2 / (indirect emissions) and Scope 3 / (indirect emissions), limited to the operational fleet, the most important part of the value chain in terms of direct use by our customers (rental - short and medium term and operational leasing - long term).

This initiative was a very good moment to understand the structure of emissions from our carbon footprint and the limitations of the impact we can have, as it has emerged that over 99% of our carbon footprint is in Scope 3 and is related to the fleet in direct use by our customers.

We consider this to be the most correct approach from the point of view of our business, as a significant proportion of the fleet, more than 99%, is beyond our direct control in terms of utilization, and therefore emissions generated by their operation are indirect emissions for Autonom.

We have set ambitious targets to reduce CO2 emissions as a direct and indirect result of our work and have continued to monitor and assess emissions year to year across the three Scopes.

This approach has clearly become the source with the greatest potential to mitigate our environmental impact, thus, the main medium- and long-term objectives assumed by Autonom Services through the Sustainability Strategy are related to the reduction of this impact.

The company has taken a conscious role in integrating and intensifying the transition to a low emission fleet, through a concrete plan for the coming years, resulting from substitution scenarios and benchmarking in the medium (2025) and long term (2030), while intensifying the increase in the level of understanding and awareness of the impact at a global level among our partners. Of course, objectives have also considered the outlook for the evolution of the automotive market and the European regulations in the transport sector.

In the short-term rental fleet, the possibility of intervening in the purchase decision and substituting a fossil-fueled car with a lower-emission vehicle is higher, although customer preferences in the rental area indicate minor changes in behavior in recent years. The option of choosing such a car primarily for

commuting is still low, especially for longer-distance rentals, which are directly dependent on the nationwide electric charging infrastructure and the downtime associated with charging.

Moreover, the fleet for long-term rental, already engaged in operational leasing contracts, has an even lower possible speed of substitution, generated both by customer preferences, increased charging time at the expense of the time needed to carry out productive activity, and by the capacity of the electricity grid and charging infrastructure at the geographical level in Romania.

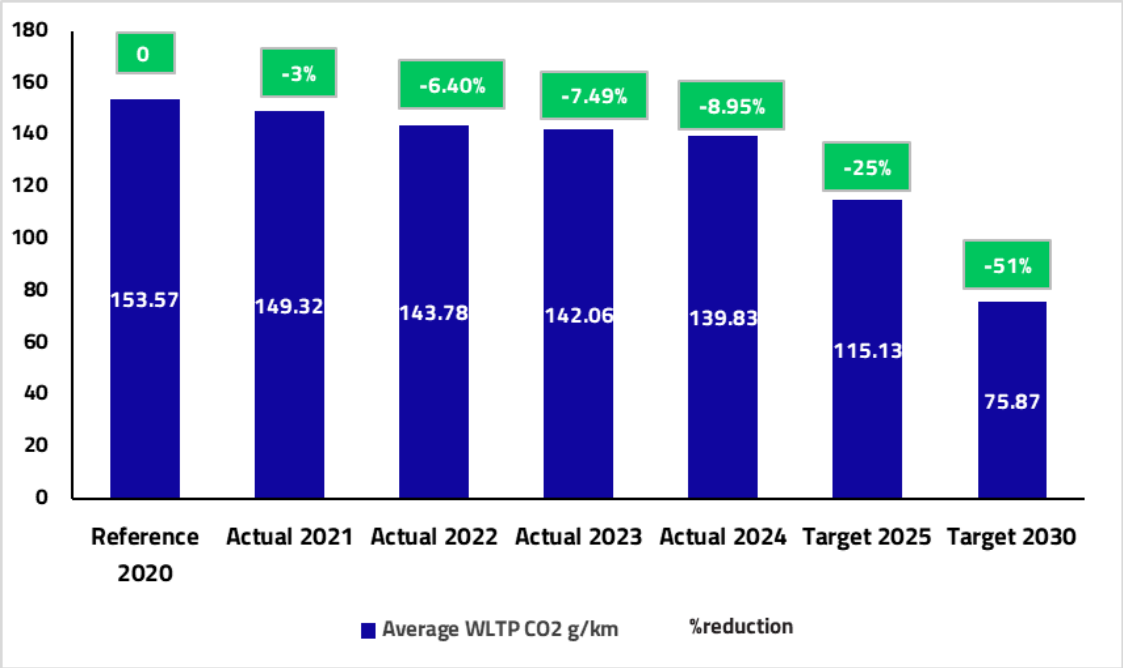
An argument that supports our awareness of the necessity of the transition, besides the reduced impact on the environment is the reduced maintenance of the EVs compared to fossil fuel, that may balance the other operational costs. Of course, we also consider the higher risks of the residual value where the EVs market is not mature yet to make accurate predictions due to short history for setting the trend and the exponential growth rate of technology associated with EVs, mainly the battery range and the elements related to comfort and security.

Taking into account the above-mentioned aspects, as well as the close relationship with upstream (vehicle suppliers) and downstream (short, medium and long term customers) value chain partners and public authorities, we considered that the most appropriate indicator to quantify both our operational impact and the relationship with our value chain partners is the average WLTP (Worldwide Harmonized Light Vehicle Test Procedure) emission intensity, measured in gCO_2/km. This indicator is based on a standardized testing methodology developed by the United Nations Economic Commission for Europe (UNECE), which replaces the former NEDC (New European Driving Cycle) and is designed to more accurately reflect real-world driving conditions. The WLTP value is objective, established for each vehicle, and consistently included in both the technical documentation and the registration certificate. The data is aggregated from individual vehicles using manufacturer-provided and official sources. This choice represents a management judgment, based on the availability and relevance of CO_2 data across the value chain. By monitoring this value for all vehicles and prioritizing lower-emission entries into the fleet, a measurable reduction in the overall fleet average can be achieved. This rationale has already been validated by reputable international institutions such as Sustainalytics, EBRD, and EIB, reinforcing our belief that it is a robust and credible approach.

As a result, the environmental impact reduction scenarios for the time horizon 2020 - 2030 had as KPI the average WLTP of the active operational fleet, consisting of rent-a-car and operational leasing, at the end of each year.

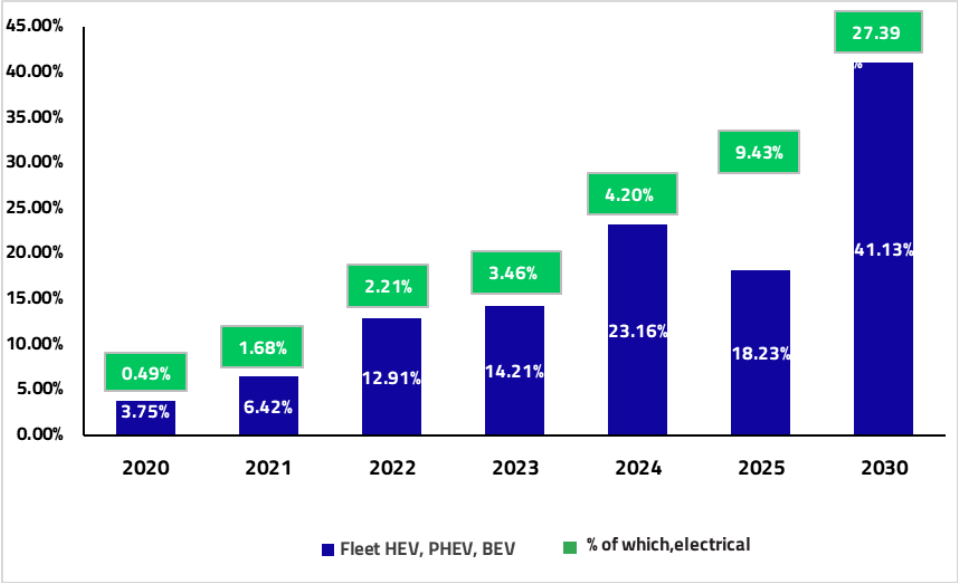
The evolution of the WLTP indicator and progress towards the targets set in our Sustainability Strategy published in 2021 can be found in the following table:

Operating fleet at year end	Reference 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Target 2025	Target 2030
Average WLTP CO2 g/km	153.57	149.32	143.78	142.06	139.83	115.13	75.87
%reduction	-	-3%	-6.40%	-7.49%	-8.95%	-25%	-51%



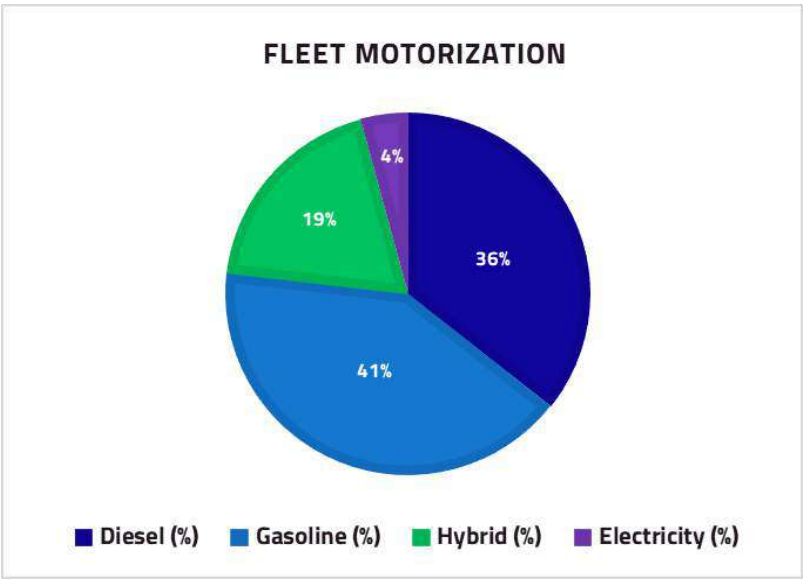
In terms of the share of low-emission cars in the total fleet and the progress towards the assumed objectives, the growth trend is expected to be maintained also in 2025, a result also supported by the order of the first batch of 200 TESLA electric cars, integrated into the operational fleet as of April 2023, continued with new purchases of batches of electric cars in 2024.

Year/	2020	2021	2022	2023	2024	2025	2030
Fleet HEV, PHEV, BEV	3.75%	6.42%	12.91%	14.21%	23.16%	18.23%	41.13%
of which, electrical	0.49%	1.68%	2.21%	3.46%	4,20%	9.43%	27.39%



Fleet motorization	2022	2023	2024
Diesel (%)	46%	40%	36%
Gasoline (%)	41%	43%	41%
Hybrid (%)	11%	14%	19%
Electric (%)	2%	3%	4%

Note: the fleet as reporting base for % is constantly growing on an annual basis.



Through the 53 locations located nationwide in Romania, we understand the direct impact that Autonom can generate in terms of energy consumption (electricity, gas and fuel). We constantly strive to monitor and reduce energy consumption and are in constant discussions with the owners of the premises we rent to explore solutions for energy efficiency and increasing the use of renewable energy sources to power these locations.

In most of our locations, the 2024 way of working was predominantly office-based, being needed for both direct interaction with clients on our premises and effective interaction within teams, regardless of their size. Where possible, we have considered continuing hybrid working. The total surface area of our offices increased by 122% compared to the previous year, mainly due to the new green headquarters in Piatra Neamț. Energy and natural gas consumption in Autonom's locations decreased compared to the previous year, considering the large consumption from the renewable resources, photovoltaic panels on site in Piatra Neamț headquarters.

Through the core business of providing mobility solutions to various customers, mainly in the form of short-, medium and long-term car rental, we understand the environmental impact of GHG (greenhouse gas) emissions, mainly CO2. We constantly strive to optimize fuel consumption and mileage in our own fleet and seek optimization solutions in our operational fleet, which is in direct use by our customers. We encourage alternative mobility solutions and focus our efforts on better managing our existing fleet and optimizing its utilization.

We keep the average age of the fleet below 48 months and ensure that the cars in the fleet are well maintained and when they leave the Autonom fleet as rolled cars they are still in optimal working condition, thus contributing to the renewal of the national fleet.

To better prepare for the future and have consistency both with EU recommendations and our business model, starting with 2024, we decided to adjust the Sustainability Strategy and split the monitoring and reporting of the fleet into passenger cars and vans. Considering that for the last 5 years, passenger cars constantly consisted of a share of over 85% of our total fleet and we plan no change in the business model, we consider that for the 2030 roadmap the yearly threshold would remain at least the same.

Considering the updates of the Sustainability Strategy in 2024, the Targets for 2025 would represent a 23% reduction from Baseline 2021 vs a 25% reduction from Baseline 2020, to maintain the same level of ambition for 2025 set to 115.13 CO2g/km WLTP (as per the initial Sustainability Strategy).

Considering the review year 2024 and the ending year 2030, we introduced as midterm year 2028 with a target reduction rate for passenger cars fleet of 30% from 2021 Baseline and an absolute value of 96gCo2/km WLTP.

WLTP roadmap (g/km) EoY	Unit	2020	2021	2022	2023	2024*	2025*	2028*	2030*
Total Active Fleet (passenger cars + vans)	gCo2/km	153.57	149.32	143.78	142.06	139.83	115	-	75.87
%Reduction from Baseline 2020	%	Baseline	-2.77%	-6.37%	-7.49%	-8.95%	-25%	-	-51%
%Reduction from new Baseline 2021	%	-	New Baseline	-3.71%	-4.86%	-6.18%	-23%	-	-49%
Active Fleet, Passenger Cars	gCo2/km	141	137	132	130	125	107	96	62
%Reduction from new Baseline 2021	%	-	New Baseline	-4%	-5%	-9%	-23%	-30%	-55%

Real 2020 - 2023, *Estimated 2024* - 2030*

We are confident that by setting more ambitious targets related to the passenger fleet 2030 target (55% reduction from Baseline 2021 vs 51% from Baseline 2020 established through the 2021 Sustainability Strategy), we will have at least the same ambitious impact that we have already set.

E1-1_16 (a) In 2022 we assessed in depth scenario analyses based on science-based emission reduction targets aligned with the SBTi's target-setting criteria. We aimed to understand better if our organization can commit and in what extent to greenhouse gas emissions reduction targets that are in line with the level of decarbonization required to meet the goals of the Paris Agreement, to limit global warming to well-below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C, considering the current limitations for Scope 3 within the SBTi focus and the relevance for our core activity, as a mobility provider company. Currently, the commitment for Scope 3 in our sector is related to developing a Net Zero Strategy that we are working on. We will consider a potential commitment to SBTi if possible, by the End of 2025 and we will define the level of decarbonization required to meet the goals of the Paris Agreement.

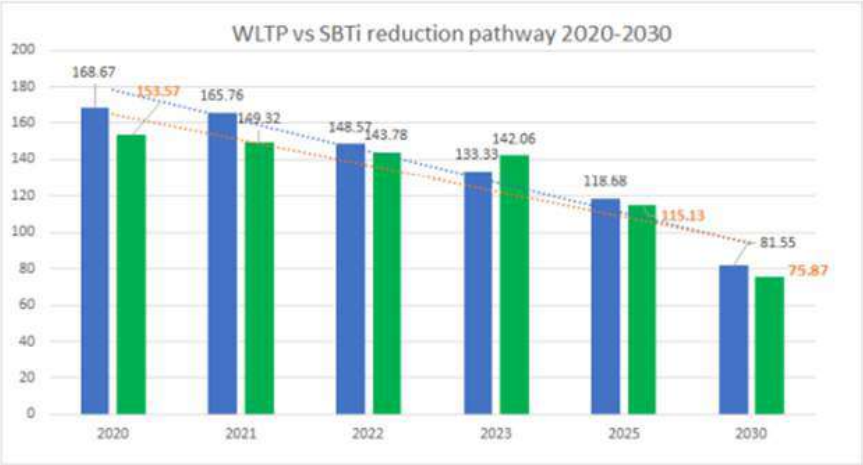
In terms of alignment with the **SBTi** (Science Based Targets Initiative) scenarios on environmental impact reduction, considering the 2DS (2 degrees Celsius) Target modelling, in line with the **SBTi transport calculation tool**, we have updated yearly the calculation by including data for the active operational fleet at the latest level.

The benchmarking analysis shows the potential intensity reduction needed for our fleet emissions and the main areas that need to be considered for fleet substitution to meet the compliance rate required by the EU Directive and create added value in reducing our company's overall footprint. This

comparison considers the direct linear decrease options for WLTP and could reflect a potential effort for substitutions.

Since the inception of our Sustainability Strategy, we have made internal scenarios analysis to identify how we can work towards a 2°C mitigation plan considering our business development and the effort in operational fleet substitutions, by increasing the "low emission fleet" share through the medium to long term timeframe scenarios 2020÷2025÷2030 and kept monitoring the progress on an annual basis.

The analysis confirms the downward trend in emissions of the operational fleet level, aligned with the other results presented and it may be followed in the table below:



Legend:

blue bars - WLTP values; green bars - SBTi scenario 2DS

E1-1_16 (b) Autonom has identified key decarbonization levers such as fleet decarbonization, renewable energy sourcing, and digital fleet optimization tools to support its decarbonization strategy and reduce direct and indirect GHG emissions. Key decarbonization levers may be considered as follows:

Category	Decarbonization Levers
Fleet	Transitioning to low and zero emission vehicles (LEVs), supporting charging infrastructure, and dedicated products for EVs adopters.
Energy	Energy consumption management, Upgrading to LED lighting, switching to renewable electricity where possible
Circular Economy & Waste	Recycling, reuse, product life extension, avoiding landfill emissions

Digital Solutions	Smart energy management, data monitoring for emissions reduction, electronic signatures for operational processes
Behavioral & Policy	Sustainable procurement, stakeholders and staff engagement

E1-1_16 (c) As part of our decarbonization strategy, aligned with the 2°C scenario and our commitment to climate change mitigation, we have allocated significant financial resources to support the decarbonization of our mobility services, with a primary focus on the transformation of its fleet and associated infrastructure. As our major share of assets remain vehicles, main CapEx investments and OpEx expenditures are linked to them. These levers include the acquisition of ZLEVs (zero-and-low emission vehicles), improved energy efficiency, and the development of supporting electric mobility infrastructure.

In FY 2024, we dedicated 166 million RON to operating expenses for fleet maintenance and technology upgrades to enhance vehicle energy efficiency. We also increased the usage of digital fleet optimization technologies, including telematics, driver behavior monitoring, designed to increase road safety and collect GHG emissions data.

- In FY 2024, we invested 608 million RON in the development of our fleet, prioritizing the acquisition of low-emission and zero-emission vehicles. These vehicle acquisitions contribute directly to reducing Scope 3 emissions from our core mobility services.
- 144 thousand RON was allocated to the development of charging infrastructure across our offices, enhancing accessibility for both our company cars and ready-for-rent delivery preparation to customers, supporting the operational efficiency of the electrified fleet share.

To complement the reported CapEx and OpEx for climate mitigation, Autonom monitors specific KPIs that reflect the outcomes of these investments. In 2024, the company achieved a 23% share of hybrids and EVs in its active fleet. The average WLTP CO_2 intensity of vehicles leased to clients decreased from 154 g/km at the end of 2020 to 139.83 g/km at the end of 2024. Through the installation of 20 charging points and expanded EV readiness infrastructure, all electrified vehicles in select locations are now on site charged for branch use and delivered pre-charged for customers.

E1-1_16 (d) The company's key assets include a fleet of vehicles, which contribute to potentially locked-in greenhouse gas (GHG) emissions due to their operational lifespan and reliance on fossil fuels. Given the average turnover rate of our fleet, the current vehicles are expected to remain in use for an average of 4 years, during which they will continue to emit CO_2 and other pollutants. These locked-in emissions pose a challenge to achieving our GHG reduction targets, as the transition to low-emission or electric vehicles depends on factors such as infrastructure availability, financial feasibility, and technological advancements. To mitigate this impact, we are implementing a phased vehicle

replacement strategy, prioritizing the adoption of electric or alternative lower emission vehicles, alongside high utilization rate and enhancing fuel efficiency. These measures aim to progressively reduce our carbon footprint while aligning with our intensity emissions reduction targets.

E1-1_16 (g) Autonom Services is not excluded from the EU Paris-aligned Benchmarks, as it does not generate revenue from coal-related oil-related and natural gas activities, and it is involved in the production or distribution of controversial weapons. Autonom Services became a member of the UN Global Compact in 2022, committing to uphold its ten principles on human rights, environment, good governance, and anti-corruption. There were no significant environmental, social, or governance controversies associated with our company. Given this information, Autonom Services aligns with the eligibility criteria for inclusion in EU Paris-aligned Benchmarks.

E1-1_16 (h) Our decarbonization strategy for climate change mitigation is fully integrated into our overall business strategy and financial planning, ensuring long-term resilience, regulatory compliance, and competitiveness in the evolving mobility sector. This alignment is reflected in three key areas:

Strategic Integration with Core Business Model. As a mobility services company specialized in rental and operational leasing, our business strategy focuses on providing sustainable, cost-efficient, and future-proof mobility solutions. The electrification of our fleet and investment in low-emission vehicles are central to meeting growing customer demand for greener alternatives and maintaining compliance with evolving environmental regulations. Supporting the expansion of charging infrastructure enhances customer experience.

Financial Planning and Investment Prioritization

Our financial planning incorporates the gradual phasing out of internal combustion engine (ICE) vehicles, with capital expenditures (CapEx) dedicated to fleet renewal, infrastructure, and technology. We have allocated operating expenditures (OpEx) to fleet efficiency measures, digital fleet management, and employee training to ensure smooth ZLEVs adoption and cost-effective operations.

Long-Term Value Creation and Risk Mitigation

By transitioning to a low-carbon fleet, we mitigate risks associated with stricter emission regulations, rising fuel costs, and potential carbon taxes, ensuring financial sustainability. Strengthening our ESG credentials enhances our attractiveness to investors, financial institutions, and corporate clients with sustainability-aligned procurement policies. The decarbonization strategy helps to prove our business by positioning us as a leader in sustainable mobility, ensuring continued market relevance and competitive advantage.

This integrated approach ensures that our decarbonization strategy is not a standalone initiative but a core element of our growth strategy, investment decisions, and financial sustainability.

E1-1_16 (i) The decarbonization strategy is an integral component of our Sustainability Strategy, which has been formally approved and published with the endorsement of all relevant governing bodies. Oversight of the plan is ensured by the Sustainability Committee, which operates under the leadership of the CEO and is responsible for its periodic review and alignment with corporate and regulatory objectives.

E1-1_16 (j) In 2024, the share of EVs (electric vehicles in our fleet) increased from 3.46% at the end of 2023 to 4.2% at the end of 2024 and hybrids increased from 14% in 2023 to 19% in 2024, considering also the increase of the total fleet with 12% in the same period. The average WLTP emissions of our active fleet also decreased from 142.06 gCO2/km to 139.83 gCo2/km.

3 more fast charging stations were placed at our headquarters in Bucharest and Piatra Neamț.

E1-1_17 Our current decarbonization strategy, as a basis to our developing transition plan, has a clear annual roadmap defined until 2030. We plan to extend the roadmap to 2050, under the broader transition plan, by the end of 2025.

SBM-3_19 (a) Material sustainability impacts, risks, and opportunities identified in our Double Materiality Assessment — particularly climate change, fleet decarbonization, circular economy, and ethical business conduct — have directly influenced Autonom's strategic direction. These topics shape key business decisions including fleet investments, electrification targets, supplier engagement, and digital innovation to reduce environmental footprint. Our commitment to sustainability has also driven the integration of ESG into the business model and long-term value creation strategies.

SBM-3_19 (b) Autonom's strategy and business model are informed by ongoing engagement with key stakeholders, including clients, employees, investors, suppliers, and communities. Their expectations on issues such as clean mobility, ethical governance, and transparency have led to concrete actions — such as expanding the share of ZLEVs in our fleet, enhancing employee training on ethical conduct, and improving disclosure practices also by voluntary reporting under GRI Standards on the previous reporting cycles.

SBM-3_19 (c) Our business model directly addresses identified sustainability topics by integrating climate change mitigation, resource efficiency, and responsible conduct into our daily operations. This includes investment in electric vehicles and infrastructure, deployment of digital fleet efficiency tools, and sustainability-linked performance tracking. Governance structures such as the Sustainability Committee ensure that material risks and opportunities are considered in both strategic planning and operational execution.

E1-2 – Policies related to climate change mitigation and adaptation

E1-2_25 Explain how the climate policy addresses sustainability matters

E1.MDR-P_65 (a-c) Our policy related to climate change mitigation and adaptation outlines our commitment set by our Sustainability Strategy to mitigating climate change impacts and enhancing resilience through adaptation measures. As a national leader in mobility services, particularly rental, and operational leasing, we recognize our responsibility to reduce greenhouse gas (GHG) emissions and integrate climate-related risks and opportunities into our business strategy.

This policy applies to all business operations, including our fleet management, infrastructure investments, supply chain, and offices across all locations. It aligns with the EU Green Deal, Paris Agreement targets, and European Sustainability Reporting Standards (ESRS). We ensure full transparency in our climate-related disclosures, including GHG reduction progress, financial impacts, and adaptation measures.

We commit to reducing our carbon footprint and supporting the global transition to a low-carbon economy by:

- Fleet Decarbonization: Transitioning to a low-to-zero-emission vehicle fleet, targeting a 55% reduction in CO_2 average emissions of the passenger car fleet by 2030, particularly by increasing the share of the green fleet.
- Energy Efficiency: Implementing energy-saving initiatives in fleet operations and office facilities, including charging infrastructure development and smart fleet management systems.
- Sustainable Procurement: Prioritizing suppliers and partners with environmental credentials and net-zero commitments.
- Operational Efficiency: Leveraging data-driven fleet optimization strategies to reduce fuel consumption and improve resource efficiency.
- Renewable Energy Adoption: Increasing the share of renewable energy sources in our office and fleet operations.

The Sustainability Committee, chaired by the CEO, oversees policy implementation, ensuring alignment with our Sustainability Strategy and our decarbonization strategy. Progress against climate targets will be monitored, reported, and disclosed annually in accordance with ESRS Standards and other relevant standards and legislation. We commit to continuous improvement, integrating emerging best practices and regulatory developments into our climate strategy. The policy is an internal document but is available by request to all relevant external stakeholders.

Autonom acknowledges that the successful implementation of its decarbonization strategy is influenced by evolving market conditions, particularly regarding the availability, cost, and performance of zero- and low-emission vehicles (ZLEVs), charging infrastructure, and green energy sources. While a formal market assessment has not yet been conducted, we remain closely informed of industry developments, supplier readiness, and regulatory shifts, which are factored into investment timing and fleet transition scenarios. This awareness is reflected in our flexible target-setting and phased approach to electrification and renewable energy sourcing.

E1-3 – Actions and resources in relation to climate change policies

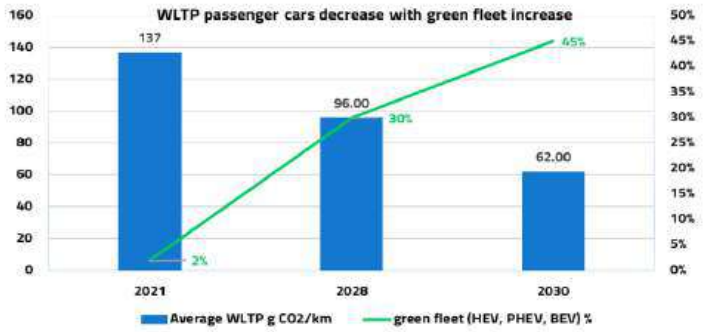
E1-3_29 (a) Starting from the assessments performed and based on the Sustainability Strategy developed, among the measures taken in 2024 to achieve this target are the following:

We continued the plan for digitalization and automatization of the financial modelling for impact on the forecasted and real substitution, already monitored in Excel each January, starting 2022. We screened potential suppliers for developing a customized solution for Autonom and signed a contract in the last part of the year, to be deployed in 2025.

Continuing client awareness campaigns and dedicated products to increase the willingness for LEVs operational leased / rented cars. The awareness campaign raises information about mitigation of client environmental footprint by choosing LEVs but also raises information about a more sustainable service model for their own companies. An example of such campaigns can be considered Autonom Green Tour, where relevant stakeholders are invited to test EVs from our fleet, in order to support decisions within their company to adopt these vehicles in their fleet.

We included CO2 emission data in every operational lease offer issued throughout the year, and we will continue awareness action within our clients and plan to extend it to rent a car template offer as well, starting 2025.

We continued the decarbonization strategy by increasing the share of "lower emission" (electrical, hybrid and plug-in hybrid) vehicles from the total vehicles leased or rented from 17% in 2023 to 23% in 2024, to an extent planned of about 30% until 2028 and a potential long-term 2030 target for 40-45%, if market conditions will allow. The following possible scenario has been foreseen, with respect to the rhythm of replacement of the fleet with lower carbon emissions vehicles, if the market conditions will allow:



- In the last quarter of 2024, we started the analysis of potential commitment to the SBTi and we plan deeper screening of potential decreasing scenarios to 1.5 degrees and commitment by the end of 2025.

- In the last part of the year we started drafting the Net Zero Strategy, with a potential publication date by the end of 2025.
- In the second quarter of 2024 we analyzed the impact of splitting passenger cars and vans in the GHG Emissions Inventory /Total Carbon Footprint and reviewed the Sustainability Strategy accordingly. The new SLBs, issued in November 2024, were linked to this updated version, having the boundaries for the emission KPI set to the passenger cars fleet.
- The Pre-Feasibility study for PV Electric Charging stations in Autonom locations over the country, conducted in 2022, had as result charging stations installed in our offices wherever infrastructure permitted, AC or DC type. We continued this plan and considered this facility for every new/relocated office, extending the existing charging capacity where possible. 3 new fast charging stations were installed in the first quarter of 2024, one in our Headquarters in Floreasca and 2 in Piatra Neamț.
- Extended package for Operational Lease, including charging stations in the list of optional components of the rent.
- Support charging stations suppliers in their national and regional extension plans, offering them operational leasing solutions via our equipment department.
- RES (renewable energy source) from direct suppliers for our agencies, where possible. We continued to renegotiate contracts with energy suppliers and ask them to provide us with guarantees of origin for the consumption that comes from green energy. As a result, the number of certificates increased from 274 in 2023 to 475 in 2024.
- We continued increasing the installed capacity for PVs within the premises that we own reaching 313.78 kW, extending the production capacity in our Piatra Neamț headquarters from 206 MWh in 2023 to 386 MWh in 2024 and continued to raise awareness among the landlords for the rented spaces. Our agency in Craiova operates in a location where energy is mainly consumed from photovoltaic panels installed by the owner of the space.
- We continued the project with OMV and Climate Partner to compensate for the emissions from the fuel used by our fleet from this supplier. More details can be found in ***E1-7_56 (b).***

We continued to explore additional Carbon Off-setting projects, aligned with the organizational culture for further potential mitigation of corporate carbon footprint by external contribution. There are no other projects formalized in 2024.

To be noted that the offsetting projects are not considered in our Corporate Carbon Footprint direct compensation. As part of our CSR activities, we continue to support different NGOs in different afforestation and reforestation projects.

To better synthesize the above actions by decarbonization lever, please see the summary below:

Decarbonization Lever Type	Disclosure Summary
1. Low-emission or zero-emission mobility	ZLEVs fleet transition, EV rent and leasing, EV client offers
2. Energy efficiency	Driver behavior programs, telematics, digital tools
3. Renewable energy sourcing	PV installations, green energy procurement (GOs)
4. Electrification and charging infrastructure	EV chargers, support for external providers
5. Circularity/resource efficiency	Reuse and recycle, efficient fleet management
6. Carbon credits or compensation	Offsetting through OMV/Climate Partner
7. Strategic and governance actions	Net Zero strategy in progress to be developed, SBTi screening, SLB updates
8. Nature-based solutions	Afforestation and Reforestation projects

Datapoint (ESRS E1_AR 68)	Disclosure Summary
(a) Key actions and expected outcomes	Fleet electrification (hybrid and EVs share up to 23%), CO2 info in lease offers, green client campaigns, digital decarbonization modelling tools, SBTi 1.5O screening initiated, renewable energy sourcing (475 GOs), PV installation expansion, support for EV charging infrastructure, and carbon offset exploration.
(b) Scope of actions	Applies to the entire operational lease and rental fleet across Romania; includes customer education, internal processes, supplier partnerships, and infrastructure improvements.
(c) Time horizons for actions	Short term (2024-2025): fleet transition and infrastructure, client campaigns, ZLEV awareness and dedicated products, digital modelling tools;
	Medium term (2025-2030): fleet transition and infrastructure; ZLEV incentives;
	Long term (2030 onwards): up to 45% ZLEV fleet share; Net Zero strategy publication and potential SBTi commitment.
(d) Remedy for material impacts	No material climate-related impacts requiring remedy were identified in 2024. No remediation processes were triggered under climate mitigation activities.
(e) Progress vs. prior periods	Hybrids and EVs fleet share increased from 17% (2023) to 23% (2024); PV generation at HQ rose from 206 MWh (2023) to 386 MWh (2024); green electricity GoOs increased from 274 to 475; new SLBs issued with updated KPI boundary definitions.

Datapoint (ESRS E1_AR 69)	Disclosure Summary
(a) Type of current and future financial resources; instruments; dependencies	CapEx: 608 million RON (ZLEVs), 144 thousand RON (charging infrastructure); OpEx: 166 million RON (fleet maintenance and digitalization). Internal funds and leasing lines used; Sustainability-Linked Bonds; dependent on ZLEV availability and policy support.
(b) Current financial resources and link to financial statements	Reported CapEx and OpEx align with assets additions and operating expenses in financial statements.
(c) Future financial resources	Estimated 600 million RON for continued fleet decarbonization by 2026; Estimated 500 thousand RON for charging infrastructure expansion by 2028.

E1-3_AR 21 The successful implementation of Autonom's climate mitigation actions — particularly those related to fleet electrification, EV infrastructure, and digital decarbonization tools — depends on the ongoing availability of financial resources and favorable market conditions. While current investments are covered through internal capital and leasing-based financing models, our ability to scale electrification efforts and deploy additional renewable energy capacity may be affected by:

- Access to affordable capital, especially considering increasing vehicle and equipment prices;
- Market availability of ZLEVs, which affects both procurement and customer adoption;
- Evolving policy incentives for electric mobility and renewable energy, which play a role in investment timing;
- Supplier readiness to meet our sustainability criteria for lower-emission assets and green energy.

At this stage, no material constraint in financing has been encountered. However, we remain attentive to market and regulatory dynamics that may impact the feasibility or pace of our decarbonization roadmap. Some initiatives, such as the development of digital carbon modeling tools and integration of EV-ready infrastructure, are supported by R&D investment and the use of sustainability-linked financing, which further ties resource access to climate performance

E1-4 – Targets related to climate change mitigation and adaptation

E1-4_33 We have not yet set absolute GHG emissions reduction targets, but we plan to do so by the end of 2026. Considering our direct link of the business expansion correlated to fleet expansion and slow adoption of electric mobility in Romania, we considered it more adequate for Autonom to set intensity targets for our developing climate transition plan to a lower emission vehicle fleet. For detailed targets and progress towards the targets set please see the previous chapter.

E1-4_AR 25 (a) The 2020 Baseline from the initial Sustainability Strategy published in 2021, was based on analyzing a 3-year historical data set of the company's fleet average emissions (2018-2020). When the Fit for 55 package and EU Climate Law were adopted later on (2021–2022), 2021 emissions inventories were the most up-to-date, verified dataset available across EU Member States, through EEA (European Environment Agency) and Eurostat, making it a practical baseline year for implementing the EU's legally binding -55% net GHG emissions reduction target by 2030 (compared to 1990). This allowed the EU to establish a common, consistent starting point for all countries and sectors, reflecting a post-pandemic normalization of emissions and serving as a consistent reference across EU-wide climate frameworks. Following this approach, we wanted our main targets to be aligned.

E1-4_AR 25 (b) Thus, in 2024 we reviewed the 2020 Baseline to a new 2021 Baseline and adjusted the 2030 target to 55% in reduction from 2021 Baseline for the passenger cars fleet.

E1-4_34 (e), 16 (a) As specified above, our targets are not science-based verified as commitment to SBTi has not been submitted yet. Thus, the internal team benchmarked them using the available online tool against 2degrees scenario.

E1-4_34 (f), 16 (b), AR 30 (c) In setting the targets, we analyzed 3 scenarios for different decarbonization levers. We chose Scenario 1 as the one that fitted the best out business approach while aligning also with EU targets.

Scenario 1 – Progressive and Balanced Transition: A steady decarbonization pathway combining moderate investments and a balanced increase in hybrid and electric vehicles, reaching a 51% reduction in average WLTP CO_2g/km by 2030. Low-emission vehicles make up 18% of the fleet by 2025 and 41% of the fleet by 2030, with CapEx LEV peaking at 60%.

Scenario 2 – Cost-Optimized Medium Ambition: A slightly slower emissions reduction trajectory with lower early investment in LEVs (15% by 2025), optimized for gradual adoption, with LEV CapEx below Scenario 1 until 2026.

Scenario 3 – Accelerated Decarbonization with Higher Capacity: Faster and more ambitious reduction to 76.4 g CO_2/km by 2030 (50.2% cut), enabled by greater LEV investments and a 25,000-vehicle fleet. Green vehicle share reaches 45% by 2030, with peak LEV CapEx share over 70% by 2025–2026.

E1.MDR-T_80 (a-g) Our emission targets were benchmarked against other peers and SBTi 2030 targets, but no commitment was officially formed yet.

E1.MDR-T_80 (h) When setting the 2030 target and the interim levels, the market potential and the willingness of our clients to join our developing climate transition plan were also considered. With the support of our sales team, we informally surveyed our main clients on willingness to switch to lower emission vehicles and they consider to transit to a hybrid model but not to an electric vehicle yet. This adoption rate and their preference can be also reconciled with the increased share of hybrids and EVs

in our fleet. Still, we opted to keep the alignment with the European ambitious target of 55% emission reduction, which would lead to an EV share of at least 40% in our fleet.

E1.MDR-T_80 (i) Please see disclosures under ***E1_1_14*** for changes in target and corresponding metrics.

E1.MDR-T_80 (j) Performance against the disclosed targets was already addressed in ***E1_1_16 (c) and E1_1_16 (j).***

E1-5 – Energy consumption and mix

We recognize the importance of continuously optimizing energy and fuel consumption in our daily operations. To achieve this, we actively maintain an efficient tools and database management system that provides a clear overview of our consumption levels and identifies key areas for improvement.

Energy consumption

The energy consumption in the operational activities of Autonom's agencies and headquarters is in the form of energy required for lighting, heating, and cooling of workspaces, as well as for the operation of office equipment and other equipment specific to our activity.

To carry out their field activities and visit various locations and partners, some of our employees use vehicles from our own fleet, thus generating fuel consumption (diesel, gasoline or electricity) that constitutes a direct environmental impact on behalf of our company. In addition, we offer vehicles to our customers through operational leasing or rent-a- car, and the associated consumption represents an indirect impact for Autonom from a value chain perspective.

Based on the integrated management system and the Sustainability Strategy, we quantify these energy consumptions, constantly monitor them and assess their magnitude, while ensuring the traceability of this data. As an overview, we measure the company's direct and indirect environmental impact through its carbon footprint, calculated annually according to the GHG Protocol standard. Specific to our domain, we assess the impact generated by our fleet using CO2 per mile driven according to the latest standard WLTP (Worldwide Harmonized Light-Duty Test Procedure).

In this way, we can ensure accurate and complete traceability of our environmental impact and undertake clear measures to reduce it.

Over the last 3 years, the direct impact on the company's carbon footprint from own consumption has been less than 1%, the difference being an indirect impact related to the use of the fleet by our customers. In most of our locations, the 2024 way of working was predominantly office-based, being needed for both direct interaction with clients on our premises and effective interaction within teams, regardless of their size. Where possible, we have considered continuing hybrid working. Energy and natural gas consumption in Autonom's locations increased compared to the previous year, mainly

because of the opening of our new headquarters in Piatra Neamț and secondary due to the expansion of other premises required for operational activities, either by opening new work points or resizing existing ones. The total surface area of our work points increased by 122% compared to the previous year.

E1-5_37, 37 (a-b), (c) i, (c) ii, (c) iii, 38 (a-e), AR 34

Energy consumption and mix	Year 2024 (MWh)
(1) Fuel consumption from coal and coal products (MWh)	-
(2) Fuel consumption from crude oil and petroleum products (MWh)	1,218.10
(3) Fuel consumption from natural gas (MWh)	606.64
(4) Fuel consumption from other fossil sources (MWh)	-
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	93.32
(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	1,918.06
Share of fossil sources in total energy consumption (%)	69.76%
(7) Consumption from nuclear sources (MWh)	75.15
Share of consumption from nuclear sources in total energy consumption (%)	2.73%
(8) Fuel consumption from renewable sources (MWh)	75.06
(9) Purchased/acquired electricity, heat, steam from renewables (MWh)	579.42
(10) Self-generated non-fuel renewable energy (MWh)	177.01
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	831.5
Share of renewable sources in total energy consumption (%)	30.24%
Total energy consumption (MWh) (calculated as the sum of lines 6 and 11)	2,749.55

The only office data available is for the headquarters in Piatra Neamț, as below:

Year	2024
Energy consumption on site (kW)	325,760
Renewable energy produced on site (kW)	318,110
% of consumption from renewable	98%

E1-5_40, 43 The company does not operate in sectors with high climate impact; therefore, this conditional information is not applicable.

E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

E1-6_44 In developing the Sustainability Strategy, in 2021, using the GHG Protocol Standard methodology for calculating the carbon footprint, we assessed emissions for the first time by Scope 1 / (direct emissions), Scope 2 / (indirect emissions) and Scope 3 / (indirect emissions) limited to the operational fleet, under direct use by our customers (rental - short and medium term and operational leasing - long term).

For the whole CO2 emissions inventory performed for the years 2018-2023, we benefited from the support of an external advisor with solid experience and track-record in the field of sustainability and consultancy in Central and Eastern Europe, part of INOGEN Alliance.

We resumed the exercise of calculating the company's carbon footprint, using the same type of input data and calculation methodology used in previous years, but with a descriptive approach based on a higher granularity at the level of Scope 3.

Scope 1 Input data

- Gasoline consumption for the company fleet
- Diesel consumption for the company fleet
- Natural gas consumed for heating premises
- Fugitive emissions (refrigerants AC), company cars

Scope 2 Input data

- Electricity consumption / premises
- Electricity consumption car charging stations /company fleet

Scope 3*limited Input data

- Gasoline used for fleet in customer use
- Diesel used for fleet in customer use
- Electricity used for the electric fleet in customer use
- Number of tires used for the company's fleet
- Number of tires used for the fleet in customer use
- Quantity of oils used for the company's fleet
- Quantity of oils used for fleet in customer use
- Fugitive emissions (refrigerants AC) for fleet in customer use
- Tire and brake wear for fleet in customer use

In terms of coverage within Scope 3, we integrated data for the following categories, in order of materiality:

▪ **Category 3.13 (Downstream leased assets)** - emissions from fossil fuel combustion and electricity consumption by vehicle fleets used by operational leasing or rent-a-car customers, refrigerants and tire and brake wear emissions.

▪ **Category 3.3 (Fuel & energy related services)** - emissions resulting from the production of fuels used by customers' fleets and own fleets, as well as emissions associated with losses in electricity transmission and distribution.

▪ **Category 3.1 (Purchased goods and services)** - emissions related to the purchase of automotive consumables (lubricants and tires) but excluding all purchases of goods and services.

The data analyzed indicates the following recent results regarding the company's carbon footprint:

	Retrospective				Milestones and target years			
AR 48	Base year	Comparative	2024	2024 / 2023	2025	2030	2050	Annual % target / Base year
Scope 1 GHG emissions								
Gross Scope 1 GHG emissions (tCO2eq			457					
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)			0					
Scope 2 GHG emissions								
Gross location-based Scope 2 GHG emissions (tCO2eq)			145					
Gross market-based Scope 2 GHG emissions (tCO2eq)			71					
Significant scope 3 GHG emissions								
Total Gross indirect (Scope 3) GHG emissions (tCO2eq)[1]			78,700					
1. Purchased goods and services[1]			451					
(Optional sub-category: Cloud computing and data center services (optional sub-category)			N/A					

[1]The Total Gross GHG Scope 3 emissions in absolute values increased by 22% in 2024 (78,700 tCo2eq) compared to 2023 (64,147 tCo2eq). It should be noted that, for the same period, the total mileage of the fleet increased by 25%, from 379 mil km to 473 mil km. That represents an optimization of intensity emissions per mileage, aligned with the decrease of the average emissions in WLTP values.

2. Capital goods			N/A					
3. Fuel and energy-related activities (not included in Scope 1 or Scope 2)			10,105					
4. Upstream transportation and distribution			N/A					
5. Waste generated in operations			N/A					
6. Business traveling			N/A					
7. Employee commuting			N/A					
8. Upstream leased assets			N/A					
9. Downstream transportation			N/A					
10. Processing of sold products			N/A					
11. Use of sold products			N/A					
12. End-of-life treatment of sold products			N/A					
13. Downstream leased assets			68,144					
14. Franchises			N/A					
15. Investments			N/A					
Total GHG emissions								
Total GHG emission (location-based) (tCO2eq)			**79,301**					
Total GHG emission (market-based) (tCO2eq)			**79,228**					

Over the last 3 years, the direct impact on the company's carbon footprint from own consumption has been less than 1%, the difference being an indirect impact derived from the usage of the car fleet by our customers. Our main source of emissions remains Scope 3, responsible for more than 99% of total company-wide emissions.

In the Carbon Footprint for 2024, gasoline consumption for company cars accounted for 41% of Scope 1, while diesel for 30% and natural gas for heating 25%. We added for the first time data related to fugitive emissions from refrigerants from AC installations in the company fleet, but the impact is low, about 4%. The energy purchased for office consumption accounted for 75% of Scope 2 while charging the electric vehicles used as company cars counted for 25%.

The largest share of emissions still comes from the diesel fleet, as they serve many companies in the operational active fleet, which requires extensive mobility, currently unmet only by electric cars. However, diesel cars consumption continued the downward trend, having accounted for 43% of total

greenhouse gas (GHG) emissions in Scope 3, down from 47% in 2023, while gasoline cars kept the 37% level from 2023. Electric cars footprint doubled compared to 2023 but their impact in Scope 3 is still in the 1% range. Of our Scope 3 emissions, 15% are related to the production of diesel and gasoline used by our customers, while less than 1% is generated using oil and tires. We also extended our Scope 3 calculations to other emission types related to vehicles, fugitive emissions from refrigerants (AC in installations) and tire and brake wear emissions but share in the total GHG Scope 3 is 4% combined.

E1-6_50 Autonom applies the operational control approach for GHG accounting. Emissions are categorized across Scope 1 (direct fuel and heating), Scope 2 (purchased electricity), and Scope 3 (notably from customer use of rented and leased vehicles). Emissions sources are consolidated based on our ability to implement operational policies, regardless of ownership.

E1-6_48 (a), 49 (a), 52, 51, 44, AR 45 (i), AR 52

Value chain category	Scope 1 Source of emissions	GHG Emissions (tCo2)
Own operations	Company fleet - gasoline	181
Own operations	Company fleet - diesel	138
Own operations	Natural gas for heating	123
Own operations	Fugitive emissions (refrigerants)	15
Value chain category	Scope 2 Source of emissions	GHG Emissions (tCo2)
Own operations	Electricity consumption - offices (location based)	132
Own operations	Electricity consumption - offices (market based)	59
Own operations	Electricity consumption - company cars	12
Value chain category	Scope 3 Source of emissions	GHG Emissions (tCo2)
3.1. Purchased goods and services	Customer fleet - tires	359
3.1. Purchased goods and services	Customer fleet - lubricants	91
3.1. Purchased goods and services	Company fleet - tires	1
3.1. Purchased goods and services	Company fleet - lubricants	0

3.3. Fuel & energy related services	Company fleet - gasoline production	5,047
3.3. Fuel & energy related services	Customer fleet - diesel production	4,864
3.3. Upstream Fuel & energy related services	Company fleet - gasoline production	31
3.3. Upstream Fuel & energy related services	Company fleet - diesel production	19
3.3. Upstream Fuel & energy related services	Electricity losses	146
3.13. Downstream leased assets	Customer fleet - diesel	36,089
3.13. Downstream leased assets	Customer fleet - gasoline	29,797
3.13. Downstream leased assets	Customer fleet - electricity	358
3.13. Downstream leased assets	Customer fleet - fugitive emissions (refrigerants)	1,898
3.13. Downstream leased assets	Customer fleet - tire and brake wear	1

E1-6_48 (b) We do not have GHG emissions from regulated emission trading schemes.

E1-6_AR42 (c) Autonom has applied the GHG Protocol Standard as the basis for identifying, categorizing, and quantifying Scope 1, 2 and 3 emissions across its own operations, upstream and downstream value chain activities. We have used a hybrid calculation approach, combining activity data, secondary emission factors, and industry-average assumptions where primary data was unavailable.

For natural gas consumption we used the input collected from invoices by our colleagues in our offices. For diesel and gasoline consumption we used average consumption data from technical documentation of the vehicle and estimated mileage from our systems.

We report on our Scope 2 greenhouse gas (GHG) emissions using both the location-based and market-based methodologies.

The location-based method reflects the average emissions intensity of the grids on which our energy consumption occurs. It uses the national grid emission factor sourced from publicly available data and provides a consistent baseline to assess the indirect emissions resulting from purchased electricity across all our operational locations.

The market-based method, by contrast, captures emissions based on our specific electricity purchasing decisions, such as supplier-specific emission factors and contractual instruments like Guarantees of Origin (GOs). Where supplier-specific emissions factors were not available, residual mix factors or grid-average factors were applied as proxies, consistent with GHG Protocol hierarchy rules.

Our dual reporting approach ensures transparency, enabling stakeholders to assess both the broader systemic impact of our energy usage (location-based) and the effectiveness of our strategic purchasing efforts to drive the transition to renewable energy (market-based).

Downstream Leased Assets (Category 13 – Customer Fleet Use)

For emissions related to the use phase of leased vehicles operated by customers (both operational leasing and rent-a-car), we applied the operational control approach, meaning all emissions from these assets are reported under Scope 3, Category 13. These include:

- Fuel combustion from gasoline and diesel usage (tank-to-wheel),
- Electricity consumption by battery electric vehicles (BEVs),
- Fugitive emissions from air conditioning refrigerants,
- Tire and brake wear emissions (non-exhaust PM emissions),
- Production of upstream fuels (well-to-tank emissions for gasoline and diesel).

Methodology & Emission Factors:

- Fuel use was estimated based on customer mileage, fuel card data, and vehicle specifications, applying emission factors from the IPCC Guidelines (AR6) and DEFRA 2023 GHG Conversion Factors.
- Electricity consumption for BEVs was multiplied by country-specific emission factors (market-based and location-based) using data from EEA and national residual mix factors.
- Fugitive emissions were calculated based on average refrigerant charge per vehicle and leakage rates according to IPCC default values and vehicle category-specific factors.
- Tire and brake wear emissions were estimated based on EU average non-exhaust emission intensities (EEA/EMEP) per vehicle kilometer.

Upstream Emissions – Purchased Goods and Fuel (Categories 1 & 3)

We included emissions from upstream supply chains of fuel, tires, and lubricants used in both the customer and company fleet, categorized as follows:

- Category 3.3 – Fuel and energy-related activities (not included in Scope 1 or 2): Emissions from the extraction, refining, and transport of fuels used in both company and customer vehicles (gasoline and diesel) were calculated using well-to-tank factors from EcoInvent and UK BEIS 2023.
- Category 3.1 – Purchased goods and services:

Emissions from the production and transport of tires and lubricants were estimated based on life cycle assessment (LCA) factors for material production and processing, drawn from EcoInvent v3.9 and industry averages for automotive components.

Other Upstream Emissions:

- Electricity losses were calculated as part of Category 3.3, using standard loss coefficients for transmission and distribution, aligned with EEA national grid statistics.

We did not identify in Scope 1 biogenic CO2 emissions from biomass.

E1-6_AR45 (d) As we operate in 53 rented spaces, there are a variety of energy suppliers and situations. Some of the landlords hold responsibility for utilities and include the costs in monthly rent agreements, some transfer the payment responsibility to Autonom. We have 11 different energy suppliers for our offices, and we could not receive info related to the 4 locations in airports, as the costs are within the monthly rent.

For 2024, we have 475 bundled Guarantees of Origin (GOs) from one supplier.

From the total 71t Co2e Scope 2 GHG Emissions market based, 59 tCo2e (83%) are emissions related to energy consumption in our offices.

61% (467Mwh out of 768Mwh) of electricity purchases in 2024 were linked to valid contractual instruments (likely Guarantees of Origin) under market-based Scope 2 GHG emissions.

In 2024, Autonom did not purchase any unbundled Guarantees of Origin or equivalent energy attribute certificates. Therefore, 0% of our total electricity consumption was covered by unbundled contractual instruments for Scope 2 GHG accounting. All market-based calculations reflect either bundled energy purchases or standard supplier emission factors.

In 2024, Autonom sourced electricity through standard supplier contracts across 11 providers. Most of these contracts did not include specific energy attribute certificates and were treated as bundled electricity under the market-based method, applying supplier-specific emission factors.

One contract was associated with a zero-emission factor, due to the inclusion of bundled Guarantees of Origin, though formal confirmation is pending. No electricity was purchased through Power Purchase Agreements or supported by unbundled Guarantees of Origin, and there were no spot-market

purchases. Additionally, the electricity generated from the on-site photovoltaic system was not consumed internally but invoiced back to the supplier, according to the prosumer contract.

Contract durations were standard supply agreements without special renewable provisions, and all contracts were executed within Romania.

E1-6_AR45 (g) For all relevant categories, 85% of emissions were calculated using primary data (fuel and electricity consumption from vehicle technical documentation, quantities of tires and lubricants purchased), combined with secondary emission factors from recognized sources such as DEFRA, Ecoinvent, and GHG Protocol. Where supplier-specific data was unavailable, conservative assumptions were applied.

For mileage we used compiled data from real board readings and estimated historical data between consecutive readings.

E1-6_AR45 (h) In line with the GHG Protocol, Autonom defines the boundaries for Scope 3 GHG emissions based on both operational relevance and data availability, with a particular focus on the downstream use of leased assets, which constitutes the most significant source of indirect emissions. The Scope 3 inventory includes emissions from Category 3.13 (Downstream Leased Assets), covering the energy consumption of the customer fleet (gasoline, diesel, electricity), as well as fugitive emissions from refrigerants, and non-combustion sources such as tire and brake wear.

Upstream emissions have been incorporated to capture Category 3.1 (Purchased Goods and Services) and Category 3.3 (Fuel- and Energy-Related Activities). These include the production of fuels (gasoline and diesel) used by both company and customer fleets, electricity transmission and distribution losses, as well as embedded emissions in purchased vehicle components such as tires and lubricants.

Boundaries for Scope 3 reporting are defined using the operational control approach and aligned with the financial materiality lens, focusing on activities that are either under our influence or directly linked to our service offering. This Scope 3 composition enables a more accurate representation of Autonom's indirect climate impact, particularly in the use phase of leased vehicles, which accounts for the majority of our carbon footprint.

E1-6_53

Net revenue 2024	841.39	mil RON
GHG Intensity location based	94.25	tCo2/mil RON
GHG Intensity market based	94.16	tCo2/mil RON

E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

E1-7_56 (a) We did not have GHG removals and storage in operations/value chain projects in 2024.

E1-7_56 (b) Autonom uses climate neutral products from OMV and contributes to their partnership with Climate Partner. It has also enabled us to compensate a share of the emissions related to the fuel run through this supplier in climate projects from OMV Portfolio Worldwide and Renewable energy in India, that can be tracked and verified in the Climate Partner Portal, using this reference: climatepartner.com/14866-2502-1006. The certificate we receive, confirming the financial climate contribution, also means that the carbon footprint of the product or service has been calculated and that a certified climate project has been financed for the resulting amount. For 2024, the estimated equivalent of carbon offset is 7,256 tCO2e, from a total 20,978 tCO2 reduced, removed or avoided up to date. These offsets are not counted toward our GHG reduction targets but represent a voluntary contribution to climate mitigation efforts.

EU TAXONOMY

1. Introduction

Autonom Services SA EU Taxonomy chapter presents the information related to the eligible and aligned activities for the fiscal year 2024 as outlined in the EU Taxonomy Regulation (Regulation (EU) 2020/852).

The company's main target is to reduce the average carbon emissions of the operational fleet by 25% by 2025 and 51% by 2030, especially backed by increasing the share of green cars in the operational fleet. Today the company's fleet has reached 694 electric cars and 3,131 hybrid cars.

Autonom is committed to responsible business practices and recognizes the critical importance of integrating sustainability considerations into its decision-making processes. Through this comprehensive analysis, Autonom aims to provide its stakeholders with a clear understanding of the degree to which its activities contribute to a sustainable and resilient future.

Progress from 2023 to 2024

In 2023, the company reported only the eligibility of one economic activity:
➢ *Transport by motorbikes, passenger cars, and light commercial vehicles.*

In 2024, the company expanded its analysis to include two potential eligible activities:

1. Transport by motorbikes, passenger cars and light commercial vehicles
2. Installation, maintenance and repair of charging stations for electric vehicles (in *buildings and associated parking spaces)*

Methodology: Activity Identification

The identification of eligible activities was based on a structured mapping exercise, carried out by the company's sustainability team:

- Taxonomy analysis was based on Autonom's main NACE Code 77.11 (Rental and Leasing of Motor vehicles), but also its secondary NACE codes: 49.32 (Occasional land transportation), 49.39 (Other land passenger transportation) all classifying under Taxonomy Activity 6.5 Transport by motorbikes, passenger cars and light commercial vehicles
- These codes were matched to corresponding EU Taxonomy economic activities.
- The EU Taxonomy Compass online tool was used to facilitate and verify this identification process.

2. Compliance statement

The EU Taxonomy Regulation (EU) 2020/852) is a critical component of the European Commission's broader efforts to implement the European Green Deal and promote sustainable growth. Enacted in 2020, this regulation serves as a vital instrument in redirecting capital flows towards environmentally sustainable investments and enhancing market transparency.

The EU Taxonomy Regulation establishes a standardized and mandatory classification system that enables the identification of economically viable activities that contribute to the EU's six environmental objectives:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

In June 2021, the European Commission took a significant step forward by adopting the Climate Delegated Act, which, along with its Annexes (Annex I and Annex II), sets the Technical Screening Criteria for the substantial contribution to the first two of these environmental objectives. This comprehensive framework serves as a crucial tool in guiding and validating investments that align with the EU's sustainability goals, ultimately driving the transition to a greener and more resilient future.

It is vital to highlight that the conditions that must be met for an economic activity to be considered environmentally sustainable are the following:

1) Significant contribution to at least one of the six environmental objectives.
2) Assessment of the Do No Significant Harm (DNSH) criteria so that economic activity is not causing any significant harm to any of the other five environmental objectives.
3) Verification of compliance with Minimum Social Safeguards (MSS).

In accordance with the requirements outlined in the EU Taxonomy Regulation, Autonom's report discloses the proportion of its economic activities that are categorized as Environmentally Sustainable (Taxonomy-Aligned), Taxonomy-Eligible but Not-Aligned, and Taxonomy Non-Eligible. This breakdown is provided across three key financial metrics: Turnover, Capital Expenditure (CapEx), and Operating Expenditure (OpEx).

Autonom has assessed its entire portfolio, comparing its activities against the descriptions of Taxonomy-Eligible activities provided in the relevant EU delegated acts: Commission Delegated

Regulation (EU) 2021/2139, along with its supplements, Commission Delegated Regulation (EU) 2023/2485, and the latest Commission Delegated Regulation (EU) 2023/2486.

This evaluation ensures that Autonom's reporting accurately reflects the alignment of its operations with the EU's sustainability framework, providing stakeholders with a transparent and detailed understanding of the company's progress towards meeting the EU Taxonomy's environmental objectives.

Autonom analyzed its compliance with the EU Taxonomy Regulation by having implemented the following steps:

- Identification of eligible economic activities.
- Assessment of substantial contribution to at least one of the six environmental objectives (compliance with the technical screening criteria).
- Assessment of the DNSH criteria of the remaining/other environmental objectives.
- Verification of the minimum social safeguards.
- Calculation of Key Performance Indicators (KPIs).

For the purposes of this report, Autonom has chosen to focus its disclosure on the eligibility to the climate change mitigation objective.

3. Autonom's assessment of Taxonomy-eligible economic activities

Under the EU Taxonomy, an economic activity is considered eligible if it matches the description of the activity provided in the Annex I or II of the EU Taxonomy Climate Delegated Act. In order to identify Autonom's eligible economic activities in scope of the EU Taxonomy Regulation, the company conducted a screening of its entire portfolio and value chain. This assessment involved a detailed comparison of Autonom's activities against the descriptions of the Taxonomy-eligible economic activities provided in the relevant regulatory sources, namely the Climate Delegated Act.

Autonom's activities related to "Transport by motorbikes, passenger cars and light commercial vehicles" (NACE codes H49.32, H49.39, and N77.11) are considered Taxonomy-eligible in the context of climate change mitigation, as per the Climate Delegated Act. However, upon internal review and by reference to the criteria set out in Regulation (EU) 2020/852:

- The activity does not qualify as a "transitional activity" under Article 10(2), since low-carbon alternatives (such as zero-emission vehicles) are already available on the market and form a core part of the Taxonomy's technical screening criteria.

- Similarly, the activity does not meet the definition of an "enabling activity" under Article 16, as it does not directly enable other activities to substantially contribute to environmental objectives, nor does it exist solely to support such aligned activities.

Therefore, while the activity is Taxonomy-eligible, it should be reported solely under that category unless and until the vehicles used meet the criteria for alignment — specifically, if the fleet consists exclusively of zero-emission vehicles (ZEVs). In such a case, it could also be reported as Taxonomy-aligned under the climate change mitigation objective.

The "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)" activity was considered not eligible in the end, as Autonom does not own nor directly install, maintain or repair any charging stations for electric vehicles, as this is done by the company's business partners along the value chain.

The analysis performed for this reporting (FY 2024) period was focused solely on eligibility. Autonom has not performed a full alignment verification, including the technical screening criteria, 'Do No Significant Harm' (DNSH) assessment or minimum safeguards compliance. As such, the activities described are reported as Taxonomy-eligible but not Taxonomy-aligned.

Technical and Operational Context Supporting Eligibility

Although alignment was not assessed, Autonom conducted a technical mapping of its activity to the criteria relevant for future alignment, for internal readiness and disclosure transparency.

Vehicle Categories and Scope

- Vehicles operated under this activity fall within the scope of:
    - **M1** (passenger cars, up to 8 passengers + driver),
    - **N1** (light commercial vehicles for goods),
    - **L** (motorbikes and quadricycles), as defined in EU Regulations.
- The company operates a diverse fleet including Battery Electric Vehicles (BEVs) and Plug-in Hybrid Electric Vehicles (PHEVs).

Emissions Data and Fleet Characteristics

- Autonom has compiled a comprehensive inventory of vehicles in its fleet emitting less than 50g CO_2/km, in accordance with Regulation (EU) 2019/631 — a threshold relevant to low- and zero-emission vehicles.

- Vehicles of category L are also tracked, with emissions data confirming zero tailpipe CO_2 for eligible electric models, as per Regulation (EU) 168/2013.

This inventory supports Autonom's understanding which parts of its fleet may qualify for future alignment once full DNSH and minimum safeguards assessments are performed.

Limitations and Data Considerations

During this exercise, Autonom identified data limitations and practical barriers to performing a full technical screening criteria assessment. In particular:

- The pollution prevention criteria, especially those related to tire classification under Regulation (EU) 2020/740, were found to be highly complex and dependent on detailed supplier data not readily available.
- The analysis would require integration of OEM data, EPREL labeling, and tire specifications across thousands of vehicles and configurations, with seasonal variation further increasing complexity.
- Additional criteria on recyclability and waste management — while largely met due to EU legislation (e.g. Directive 2000/53/EC on EVs) have not yet been supported by written confirmations from all our suppliers across the fleet.

As a result, Autonom has opted not to claim alignment for FY2024, despite internal work indicating substantial readiness in some areas.

Next Steps Toward Alignment

Autonom views this eligibility assessment as the first step in a phased approach toward full alignment with the EU Taxonomy. Future initiatives include:

- Continued engagement with OEMs and suppliers to gather documentation on environmental compliance.
- Expansion of internal databases to track sustainability-relevant fleet characteristics.
- Evaluation of DNSH indicators and human rights policies under the minimum safeguards framework, using international guidance (OECD, UNGP, Platform on Sustainable Finance).

These efforts will support a more detailed and potentially alignment-level disclosure in subsequent reporting cycles.

Conclusion

For the reporting period FY2024, **Autonom confirms that its core mobility activity is Taxonomy-eligible under the climate change mitigation objective**, in accordance with the EU Taxonomy Delegated Acts. While alignment was not assessed, the company has initiated robust technical groundwork to support future alignment disclosures.

4. Definitions for EU Taxonomy KPIs

a) KPI related to Turnover

According to Commission Delegated Regulation (EU) 2021/2178, the proportion of turnover shall be calculated as the part of the net turnover derived from products or services, including intangibles, associated with Taxonomy-aligned economic activities (numerator), divided by the net turnover (denominator) defined as follows: "Net turnover means the amounts derived from the sale of products and the provision of services after deducting sales rebates and value added tax and other taxes directly linked to turnover."

b) KPI related to CapEx

According to the Delegated Regulation, the proportion of CapEx shall be calculated as the numerator divided by the denominator.

The denominator shall cover additions to tangible and intangible assets during the financial year considered before depreciation, amortization and any re-measurements, including those resulting from revaluations and impairments, for the relevant financial year and excluding fair value changes. The denominator shall also cover additions to tangible and intangible assets resulting from business combinations.

For non-financial undertakings applying international financial reporting standards (IFRS) as adopted by Regulation (EC) No 1126/2008, CapEx shall cover costs that are accounted based on:

(a) IAS 16 Property, Plant and Equipment, paragraphs 73, (e), point (i) and point (iii);
(b) IAS 38 Intangible Assets, paragraph 118, (e), point (i);
(c) IAS 40 Investment Property, paragraphs 76, points (a) and (b) (for the fair value model);
(d) IAS 40 Investment Property, paragraph 79(d), points (i) and (ii) (for the cost model);
(e) IAS 41 Agriculture, paragraph 50, points (b) and (e);
(f) IFRS 16 Leases, paragraph 53, point (h).

For non-financial undertakings applying national generally accepted accounting principles (GAAP), CapEx shall cover the costs accounted under the applicable GAAP that correspond to the costs included in the capital expenditure by non-financial undertakings applying IFRS.

Leases that do not lead to the recognition of a right-of-use over the asset shall not be counted as CapEx.

The numerator equals to the part of the capital expenditure included in the denominator that is any of the following:

(a) related to assets or processes that are associated with Taxonomy-aligned economic activities;

(b) part of a plan to expand Taxonomy-aligned economic activities or to allow Taxonomy-eligible economic activities to become Taxonomy-aligned ('CapEx plan');

(c) related to the purchase of output from Taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions, notably activities listed in points 7.3 to 7.6 of Annex I to the Climate Delegated Act, as well as other economic activities listed in the delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) and Article 15(2) of Regulation (EU) 2020/852 and provided that such measures are implemented and operational within 18 months.

The numerator shall also contain the part of the CapEx for adaptation of economic activities to climate change in accordance with Annex II to the Climate Delegated Act. The numerator shall provide for a breakdown for the part of CapEx allocated to substantial contribution to climate change adaptation.[2]

c) KPI related to OpEx

KPI related to OpEx is defined as:

The denominator shall cover direct non-capitalized costs that relate to research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets.

Non-financial undertakings that apply to national GAAP and are not capitalizing right-of-use assets shall include lease costs in the OpEx in addition to the costs listed in the first subparagraph.

The numerator equals to the part of the operating expenditure included in the denominator, that is any of the following:

[2] Autonom Services SA hasn't approved yet a CapEx plan for EU Taxonomy

(a) related to assets or processes associated with Taxonomy-aligned economic activities, including training and other human resources adaptation needs, and direct non-capitalized costs that represent research and development;

(b) part of the CapEx plan to expand Taxonomy-aligned economic activities or allow Taxonomy-eligible economic activities to become Taxonomy-aligned within a predefined timeframe.

(c) related to the purchase of output from Taxonomy-aligned economic activities and to individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions as well as individual building renovation measures as identified in the delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) or Article 15(2) of Regulation (EU) 2020/852 and provided that such measures are implemented and operational within 18 months.

Research and development costs already accounted for in the CapEx KPI shall not be counted as OpEx.

The numerator shall also include the part of OpEx for the adaptation of economic activities to climate change in accordance with Annex II to Climate Delegated Act. The numerator shall provide for a breakdown for the part of the OpEx allocated to substantial contribution to climate change adaptation.

d) Eligibility and alignment to the EU Taxonomy

An "EU Taxonomy-aligned economic activity" is an environmentally sustainable economic activity that meets the requirements set out in Article 3 of Regulation (EU) 2020/852.

Accordingly, an economic activity is considered to be environmentally sustainable if it makes a significant contribution to the achievement of one or more environmental objectives, does not significantly harm the rest of the environmental objectives, is carried out in compliance with minimum social requirements and meets the technical assessment criteria.

An 'EU Taxonomy-eligible economic activity' is an economic activity described in the adopted delegated acts, irrespective of whether that economic activity fulfills all the technical assessment criteria set out in those delegated acts.

5. Autonom EU Taxonomy Reporting

Taxonomy KPIs were calculated based on the definitions in the previous chapter (chapter 4), respecting the Delegated Act definitions for numerator and denominator. In terms of accounting policies, the individual financial statements of Autonom Services SA have been prepared in accordance with the Order of the Ministry of Public Finance no. 2844/2016 for the approval of accounting regulations in accordance with the International Financial Reporting Standards adopted by the European Union ("OMFP 2844/2016"), with its subsequent amendments. Any reference in this report to IFRS refers to

order 2844 (local GAAP). The calculation of key taxonomy indicators is based on the figures presented in the individual financial statements, prepared in accordance with OMFP 2844/2016.

Double counting in the allocation in the numerator of Turnover, CapEx, and OpEx KPIs across economic activities was avoided as follows:

- Autonom has identified only one eligible activity under the EU Taxonomy – "6.5. Transport by motorbikes, passenger cars and light commercial vehicles", under only one environmental objective – Climate Change Mitigation (CCM). To avoid double counting, all Turnover, CapEx, and OpEx indicators have been attributed exclusively to this activity and environmental objective, which are unique, thus there is no risk of counting the same economic activity under another eligibility code or objective.
- Eligible expenditure was allocated to the numerator starting from the accounting data and principles – capitalized expenditure was associated to the CapEx KPI, non-capitalized expenses were associated to the OpEx KPI, avoiding in this way overlapping of expense allocations.
- Economic activities were identified using the complete accounting ledgers and Trial Balance, which were reconciled with the amounts presented in the Financial Statements. The eligible activities were mapped and afterwards extracted from the total. Analysis was performed separately for Turnover, OpEx and CapEx Trial Balance accounts to avoid double counting.

The following table showcases Autonom's KPI eligibility with the Climate Change Mitigation environmental objective.

KPI (RON)	Turnover				CapEx				OpEx			
Year	2024	%	2023	%	2024	%	2023	%	2024	%	2023	%
Taxonomy aligned	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Taxonomy eligible, not aligned	540,228,556	64%	469,511,094	64%	607,690,197	87%	466,323,982	82%	165,963,193	100%	139,059,651	100%
Taxonomy non-eligible	301,162,390	36%	259,434,154	36%	92,282,695	13%	103,579,241	18%	0	0%	0	0%
Total	**841,390,946**	**100%**	**728,945,248**	**100%**	**699,972,892**	**100%**	**569,903,223**	**100%**	**165,963,193**	**100%**	**139,059,651**	**100%**

Turnover KPI Calculation:

Numerator (eligible activities): eligibility mapped according to NACE codes specific to activity CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles (N77.11 being core CAEN of Autonom, H49.39 - secondary codes, connected as activity type to the core code N77.11). Eligible revenue streams identified in the Trial Balance, and they correspond to the following Financial Statement lines (just the eligible part of the line considered in the Numerator): Operating lease income, Additional services income, Vehicle rental income and Other operating income. Eligible turnover is netted off by the corresponding discounts and rebates. Eligible activities represent 64% of Total Revenue, in line with the 2023 share. Amounts in 2023 were restated to present consistent comparative data and same logic of calculation, in the light of the newest clarifications from the European Commission. In 2023, Autonom included only Operating lease income and Rent-a-car

income in the eligible revenue streams. For the restatement, the eligible part from Additional services income and other income was added, on top of the Operating lease income and Rent-a-car income.

Denominator (total Turnover) comprises the total turnover from contracts with clients presented in the Financial Statements - 841 million RON, comprising both Taxonomy eligible and non-eligible revenue. The denominator agrees with the financial statements and is presented in line with IAS 1 & IFRS 15.

The Turnover KPI numbers are presented in the table below - Proportion of Turnover from products or services associated with Taxonomy-aligned economic activities.

				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities (1)	**Code (2)**	**Absolute turnover (3)**	**Proportion of Turnover (4)**	**Climate Change Mitigation (5)***	**Climate Change Adaptation (6)**	**Water (7)**	**Pollution (8)**	**Circular Economy (9)**	**Biodiversity and ecosystems (10)**	**Climate Change Mitigation (11)**	**Climate Change Adaptation (12)**	**Water (13)**	**Pollution (14)**	**Circular Economy (15)**	**Biodiversity (16)**	**Minimum Safeguards (17)**	**Proportion of Taxonomy aligned (A.1.) turnover, year N-1 (18)**	**Category (enabling activity) (19)**	Category (transitional activity) (20)
		RON	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY-ELIGIBLE ACTIVITIES			**64%**																
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0.00**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**N**	**N**	**N**	**N**	**N**	**N**	**N**	**0%**	**0%**	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	540,228,556	64%	**EL**	**N/EL**	**N/EL**	**N/EL**	**N/EL**	**N/EL**										
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**540,228,556**	**64%**														64%		
Total (A.1+A.2)		**540,228,556**	**64%**														**64%**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		**301,162,390**	**36%**																
Total (A+B)		**841,390,946**	**100%**																

Table: Proportion of Turnover from products or services associated with Taxonomy-aligned economic activities

CapEx KPI Calculation:

Numerator (eligible CapEx) comprises investments capitalized in 2024 related to the car fleet and the Rights-of-use Assets leases under IFRS 16 added in 2025 related to the car fleet, in line with CCM 6.5. There were no intangible investments identified as eligible. Eligible activities comprise 87% of total CapEx, having a 5% increase in share of eligible activities compared to 2023 because the share of fleet investments was higher in 2024 than in 2023 compared to total investments.

Denominator (total CapEx) includes the total investments capitalized in 2024 regarding IAS 16 Property, Plant and Equipment, IAS 38 Intangible Assets and IFRS 16 leases, as they are presented in notes 14, 15 & 17 to the Financial Statements. The denominator excludes goodwill, depreciation and amortization and fair value changes, in line with the Delegated Act definition. Total amount of the denominator is 700 million RON.

CapEx Denominator for 2023 was restated to present consistent comparative data and same logic of calculation, in the light of the newest clarifications from the European Commission. In accordance with the EU Taxonomy requirements, and specifically Commission Notice 2021/C 280/01 (CCM 6.5), the investments considered eligible in 2023 included only capitalized expenditures and long-term lease under IFRS 16 (rights-of-use assets) related solely to the car fleet. Investments related to intangible assets as well as other assets than the car fleet were not counted in the denominator in 2023. For the purposes of the restatement of capital expenditures, Autonom considered the total capitalized investments for the year 2023 as presented in the Financial Statements, encompassing tangible assets under IAS 16 (Property, Plant and Equipment), intangible assets under IAS 38 (Intangible Assets), and leased contracts under IFRS 16, as disclosed in Notes 14, 15, and 17, respectively.

The CapEx KPI numbers are presented in the table below - Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities.

				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities (1)	**Code (2)**	**Absolute turnover (3)**	**Proportion of Turnover (4)**	**Climate Change Mitigation (5)***	**Climate Change Adaptation (6)**	**Water (7)**	**Pollution (8)**	**Circular Economy (9)**	**Biodiversity and ecosystems (10)**	**Climate Change Mitigation (11)**	**Climate Change Adaptation (12)**	**Water (13)**	**Pollution (14)**	**Circular Economy (15)**	**Biodiversity (16)**	**Minimum Safeguards (17)**	**Proportion of Taxonomy aligned (A.1.) turnover, year N-1 (18)**	**Category (enabling activity) (19)**	Category (transitional activity) (20)
		RON	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY-ELIGIBLE ACTIVITIES			**87%**																
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.00	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	0%	0%
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	607,690,197	87%	**EL**	**N/EL**	**N/EL**	**N/EL**	**N/EL**	**N/EL**										
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		607,690,197	87%														82%		
Total (A.1+A.2)		**607,690,197**	**87%**														**82%**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Capex of Taxonomy-non-eligible activities		92,282,695	13%																
Total (A+B)		**699,972,892**	**100%**																

Table: Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities

OpEx KPI calculation:

Numerator (eligible OpEx) comprises fleet expenses related to repair and maintenance and other related expenses that keep the fleet functional. These expenses were identified in the accounting ledger according to the nature of the expense, in line with CCM 6.5. OpEx eligible activities represent 100% of Total OpEx, the same proportion as in 2023.

Denominator (total OpEx): activities in scope of the Denominator were mapped according to the Delegated Act (2021/2178) definition and they refer to repair and maintenance of the fleet expenses (including short-term leases related to the fleet), coinciding with the eligible activities and with the Fleet Expenses line in the Income Statement from the Financial Statements (Note 7). Autonom did not have operational expenses related to research & development, building renovation or any other repair and maintenance non-capitalized related to other assets except the fleet. Total amount of OpEx denominator is 166 million RON.

OpEx Denominator for 2023 was restated to present consistent comparative data and same logic of calculation, in the light of the newest clarifications from the European Commission. For the restatement, the following expenses were excluded from Total OpEx, keeping only the Fleet Expenses: Cost of vehicles sold, Cost of cars from rental fleet sold, Employee benefits expense, Administrative expenses, Depreciation of cars from rental fleet, Depreciation, amortization and impairment of other non-current assets, Other operating expenses and Other (losses) / gains – net.

The OpEx KPI numbers are presented in the table below - Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities.

Table: Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities

				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities (1)	**Code (2)**	**Absolute turnover (3)**	**Proportion of Turnover (4)**	**Climate Change Mitigation (5)***	**Climate Change Adaptation (6)**	**Water (7)**	**Pollution (8)**	**Circular Economy (9)**	**Biodiversity and ecosystems (10)**	**Climate Change Mitigation (11)**	**Climate Change Adaptation (12)**	**Water (13)**	**Pollution (14)**	**Circular Economy (15)**	**Biodiversity (16)**	**Minimum Safeguards (17)**	**Proportion of Taxonomy aligned (A.1.) turnover, year N-1 (18)**	**Category (enabling activity) (19)**	Category (transitional activity) (20)
		RON	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY-ELIGIBLE ACTIVITIES			**100%**																
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0.00**	**0%**	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	0%	0%
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Transport by motorbikes, passenger cars and light commercial vehicles (OpEx A)	**CCM 6.5**	**165,963,193**	**100%**	**EL**	**N/EL**	**N/EL**	**N/EL**	**N/EL**	**N/EL**										
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**165,963,193**	**100%**														**100%**		
Total (A.1+A.2)		**165,963,193**	**100%**														100%		
B. ACTIVITĂȚI NEELIGIBILE DIN PUNCTUL DE VEDERE AL TAXONOMIEI																			
OpEx of Taxonomy-non-eligible activities		**0.00**	**0%**																
Total (A+B)		**165,963,193**	**100%**																

Table: Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities

All KPIs disclosed in the table below represent **Taxonomy-eligibility only**. No Taxonomy-aligned figures are reported for the current period, as the company has not performed full alignment testing against substantial contribution and Do No Significant Harm (DNSH) criteria.

COMMISSION DELEGATED REGULATION 2022/1214

In accordance with the requirements of the Regulation EU 2022/1214, non-financial entities must include fossil fuel and nuclear related activities in their eligibility assessment and report their associated activities. In accordance with the proposed templates and considering the firm's business model, Autonom is not eligible for any of the activities specified in this regulation.

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

ESRS E5 – Resource use and circular economy

E5-1 – Policies related to resource use and circular economy

Our internal policy - Policy on Resource Use and Circular Economy - outlines the company's approach to using resources more efficiently and promoting circular economy practices throughout our operations. It supports the 2024–2030 Sustainability Strategy and aligns with key EU regulatory frameworks, including the CSRD, EU Green Deal, and EU Taxonomy. We are focusing on areas such as sustainable procurement, efficient fleet and waste management, and digitalization, aiming to reduce environmental impact and encourage responsible use of materials.

The policy is designed to address material sustainability risk and impacts identified through our materiality assessment. The key financial risk is the volatility of spare parts costs, driven by fleet expansion and market price fluctuations. These factors may lead to increased warehouse and recycling expenses, impacting Autonom's financial performance and potentially its access to capital. The policy responds to this risk through actions that promote preventive maintenance, efficient inventory management, supplier engagement, and reuse of components. Two material impacts have also been identified. The first relates to the increasing amount of used tires generated by fleet growth. Improper recycling of these tires may harm the company's image and reduce its circularity performance, especially when energy recovery (e.g., incineration) is favored over more sustainable reuse solutions. The policy addresses this by setting recycling targets, collaborating with certified operators, and exploring reuse strategies. The second impact is linked to paper consumption in operational processes. Although paper is still used, initiatives like "Zero Paper" and the use of recycled paper aim to reduce environmental footprint and improve resource efficiency. These efforts are monitored through specific KPIs and progressive reduction targets mentioned in the company's **Sustainability Strategy**.

E5.MDR-P_65 (a) The policy outlines Autonom's commitment to integrating circular economy principles into all strategic and operational decisions. It focuses on maximizing resource efficiency, minimizing waste, and fostering sustainable innovation, in response to identifying material risks and impacts. Key action areas include sustainable procurement, increasing fleet and operational efficiency, improving waste and materials management (especially tires), and promoting digitalization through the "Zero Paper" initiative. The policy also defines specific KPIs to monitor progress, including paper consumption reduction (target: -10% annually), tire recycling rate (target: 50% by 2030), and employee engagement levels in sustainability initiatives.

E5.MDR-P_65 (b) The policy applies across the company's operations and value chain, covering procurement, fleet management, waste systems, and internal administrative processes. The policy does not include specific exclusions, implementation may be adapted based on local regulations, technical capabilities, and opportunities for collaboration with responsible partners and resource providers.

E5.MDR-P_65 (c) The Sustainability Department is responsible for implementing the policy, in collaboration with key operational, administrative and technical teams. Strategic monitoring is provided by the Sustainability Committee, which ensures alignment with the company's sustainability goals and reviews progress twice a year. The Committee reviews performance indicators, including those related to material impacts (used tires, paper), twice per year, and recommends adjustments as needed.

E5-1_15 (a) The policy supports a gradual shift away from virgin resources by promoting products made from recycled or renewable materials in both procurement and operations. Through it, Autonom encourages the reuse, refurbishment, and recycling of vehicle components and emphasizes partnerships with certified collectors and recycling providers. Circularity is also embedded in procurement decisions and product lifecycle management. To track these transitions, the company monitors the percentage of recycled products used, tire recycling rates, and plans to introduce supplier circularity scores starting with 2025.

E5-1_02 | 15 (b) Autonom addresses the transition away from non-renewable resources through multiple levers: adopting low-carbon materials in fleet and infrastructure, eliminating single-use packaging where alternatives exist, and promoting paperless workflows via the ``Zero Paper`` initiative. The implementation of these measures is customized per site depending on technological maturity and market availability of sustainable alternatives. Local teams monitor progress and address gaps through supplier negotiations or digital tools. Monitoring is embedded into sustainability reporting systems and aligned with KPIs defined in the policy and also in the company's **Sustainability Strategy.**

E5-2 - Actions and resources related to resource use and circular economy

Our business activities can generate both environmental and economic impacts. To address this, we are committed to responsible waste management by encouraging recycling and recovery practices. Additionally, we have implemented the Zero Paper initiative to reduce paper usage across our operations. Recognizing that resource consumption in our day-to-day activities may affect the environment, we aim to manage resource use and waste generation efficiently. This includes maintaining effective recycling measures and minimizing environmental footprint wherever possible.

We continued to optimize internal processes to reduce paper consumption and advanced our digitization efforts by implementing the digital/electronic handover receipt process within the operational leasing division. At the national level, we have established contracts for the recycling of paper, plastic, metal, glass, tires, and WEEE (waste electrical and electronic equipment). Starting in 2024, we have also partnered with a national collector for the collection and recycling of portable and

industrial batteries and accumulators. Additionally, we have held regular discussions with employees at the national level to raise awareness of separate waste collection and identify local collectors and recyclers. We promoted the responsible use and disposal of resources (paper, plastic, glass, portable batteries and accumulators, WEEE, tires, oil), and involved them in semiannual or annual quantitative and qualitative waste collection campaigns (GRI/ESRS indicators) to monitor progress on our sustainability targets.

As part of our operational activities—primarily within our agencies and headquarters—we generate various types of waste, including paper, plastic/metal and glass, waste electrical and electronic equipment (WEEE), household waste, and other non-hazardous materials. Across our national value chain, particularly through partner service providers, additional waste types such as rubber, used oil, and other hazardous substances are also produced. These are managed by certified companies specialized in waste recovery and disposal, while internally designated employees are responsible for monitoring and ensuring traceability of waste streams.

Paper remains the most used resource in processes involving interactions with public institutions (e.g., for tax documents or vehicle registrations). However, we are optimistic that paper consumption will significantly decline in the coming years as digitization continues to expand in this area. Our digital transformation efforts began with the digitization of decision-makers' signatures in 2021. This was followed in 2022 by the introduction of electronic signatures for contractual documents and the digitalization of car handover forms for operational leasing. In 2023, these efforts were further extended to include short-term rental agreements in our rent-a-car division.
The implementation of the ISO 14001 environmental management system, certified in 2021, ensures that our operations are controlled and aligned with applicable legal requirements. Complementing this, our Sustainability Strategy includes a continuous program with defined actions—environmental initiatives among them—designed to help us meet our sustainability goals. To support these actions, we allocate dedicated internal resources, including personnel with environmental responsibilities, ongoing staff training, and investment in digital tools and low-impact technologies. While the scale of resources may vary by project, environmental initiatives are integrated into annual planning and budgeting processes to ensure adequate financial and technological support.

E5-3 - Targets related to resource use and circular economy

We are committed to responsible consumption and have set the goal of achieving ZERO PAPER usage in operational activities by 2030.

E5-3_24 (a-f) We have defined clear sustainability performance targets that directly support a circular economy and responsible resource use. Two of our central objectives are increasing the recyclability of

used tires and significantly reducing paper consumption in operational and administrative activities. These targets are measurable, time-bound, and supported by concrete actions involving both internal operations and external partnerships.

Our paper reduction target (ENV 2) contributes directly to the minimization of raw materials by decreasing our reliance on paper—a resource derived from forests. By committing to a minimum 10% annual reduction in paper usage and aiming for ZERO PAPER consumption by 2030, we encourage digitalization across all departments. Initiatives such as the adoption of digital signatures, implementation of electronic handover forms, and ongoing awareness campaigns among employees and stakeholders are part of this transition. This approach aligns with the waste hierarchy by focusing first on prevention (paper use reduction) and then on recycling, supported by national recycling contracts. Through this transition from paper, we also contribute to reversing the depletion of renewable resources by reducing the demand for virgin paper from forests and using recycled paper. Our efforts to digitize internal processes help protect biodiversity and reduce pressure on ecosystems that provide renewable natural materials.

Our target on used tire recyclability (ENV 3) sets a clear direction toward increasing the circular material use rate and supporting circular design principles. At the end of 2024, we reached a 33.41% recyclability rate of the total of 209.84 tons of used tires, compared to a 0% baseline in 2020. We aim for a 30% recyclability rate by 2025 and 50% by 2030. Although we are not involved in direct manufacturing, we integrate circular practices through tire reuse, upcycling initiatives with NGOs, and stronger traceability in collaboration with our subcontractors. These efforts also enhance waste management practices by reducing reliance on landfills and boosting recovery and recycling processes. The expected environmental outcomes include lower carbon emissions, reduced resource depletion, and improved waste management efficiency.
Both targets contribute to broader resource efficiency goals, supported by internal data collection and centralized reporting. Each year, we track and report the recycled quantities of tires and the reduced volume of paper waste as Sustainable Performance Indicators, enabling us to monitor progress effectively.

E5-3_25 Our waste-related performance targets are aligned with multiple levels of the EU waste hierarchy, with a clear focus on prioritizing actions at the top of the hierarchy. In terms of prevention, we aim to reduce paper usage by at least 10% annually through extensive digitalization efforts, with a long-term objective of eliminating paper use in administrative and operational processes by 2030 (Target ENV 2). We also support reuse by promoting the refurbishment and extended use of operational components, and by exploring partnerships with NGOs involved in sustainable initiatives. For the recycling level, we have set the goal to increase the recyclability of used tires, targeting a 50% recycling rate by 2030 (Target ENV 3). While other recovery methods are not a primary focus, we collaborate

with certified waste management providers to ensure that materials not suitable for reuse or recycling are directed toward recovery rather than disposal. (e.g. the partnership with NGO ``Ateliere Fără Frontiere") Ultimately, through these measures, we aim to significantly reduce the volume of waste sent to landfill, supporting a circular and responsible approach to resource use.

E5-3_27, E5.MDR-T_80 (b), (e) The objectives we have voluntarily established, using 2020 as the reference year, focus on resource use and the circular economy. These include reducing paper consumption by at least 10% annually (ENV 2) and increasing the recycling rate of used tires by 50% by 2030 (ENV 3). These objectives are not mandated by legislation but rather reflect our commitment to sustainability. They are embedded within our Sustainability Strategy and aligned with the principles of environmental responsibility, operational efficiency, and contribution to the European Union's circular economy goals. At the same time, we ensure that all related activities—such as the collection, treatment, and disposal of waste—fully comply with applicable environmental regulations at both national and European levels.
In addition to these voluntary initiatives, through ***E5-5_36 (c)***, we have addressed the requirements of Directive 2005/64/EC (on the type of approval of motor vehicles with regard to their recyclability and reusability) and Directive 2000/53/EC (on end-of-life vehicles), ensuring compliance with the relevant legal obligations. This integrated approach—combining voluntary commitments with adherence to legal standards—reinforces our dedication to sustainability and environmental responsibility.

E5.MDR-T_80 (a) The targets set in relation to resource use and the circular economy—such as reducing paper consumption by at least 10% annually and increasing the recyclability rate of used tires to 50% by 2030—are directly aligned with our internal Sustainability Strategy and reflect our proactive approach to supporting broader EU policy objectives. Specifically, these targets contribute to the European Green Deal and the EU Circular Economy Action Plan, which aim to promote sustainable resource use, reduce waste, and improve product lifecycle management. By setting these voluntary targets, we seek to advance environmental performance beyond compliance, while also supporting the transition to a circular and resource-efficient economy. Moreover, our compliance with relevant directives, such as Directive 2005/64/EC and Directive 2000/53/EC, ensures alignment with EU-level legal frameworks, reinforcing the coherence between our internal objectives and public policy goals.

E5.MDR-T_80 (c), (j)

◈ ENV 2 – Paper Waste Reduction: The target applies to the reduction of paper waste generated within the organization's administrative and operational activities across all company-owned and operated facilities. This includes:

- Offices, service centers, and operational branches involved in administrative work, internal documentation, printing, and communication;

- All geographical locations where the company is active;
- The scope covers internally generated paper waste, without including waste produced by external suppliers or customers;
- The target supports a transition to digital documentation and communication, process optimization, and employee awareness initiatives;

To support and monitor this transition, the company tracks the annual procurement of paper, which reflects direct consumption potential. Data from the last two years shows a downward trend in paper usage:

Year	**Reams of Paper Ordered**	**Weight/Ream (kg)**	**Total Quantity (tons)**
2023	960	2.5	2.4
2024	767	2.5	1.9

In 2024, paper consumption in operational activity was reduced by 19.5% compared to the previous year, thus exceeding the annual reduction target of 10% and marking significant progress towards the goal of zero paper waste by 2030. This result reflects the effectiveness of internal measures and supports transparent monitoring and reporting in line with ESRS Standard.

◈ ENV 3 – Recyclability of Used Oil and Tires: This target addresses the recyclability of two specific waste streams: used oil and used tires, generated primarily through the company's mobility and automotive service operations, and includes:

- All vehicle service centers and workshops operated by third parties, and fleet maintenance units operated by the company;
- Waste arising from internal vehicle servicing as well as services offered by third parties; The scope focuses on the collection, appropriate separation, and transfer of used oil and tires to authorized recyclers;
- The target applies to all operational units under company control, and aims to reach 50% recyclability by 2030, with the starting point being zero recycling practices in 2020.

Year	**Engine Oil Collected (tons)**
2023	48.57
2024	63.15

In 2024, we removed 63.15 tons of engine oil from use through our authorized service partners, ensuring full recycling in compliance with current legal regulations. This represents an increase from 2023, when 48.57

tons of engine oil were collected and recycled under the same conditions, reflecting our continued commitment to responsible waste management and environmental compliance.

E5.MDR-T_80 (d) The baseline value identified for the indicator related to paper waste generation is 3.53 tons/year. This figure represents the reference level of paper waste resulting from administrative and operational activities, against which future reductions are measured. It serves as the quantitative starting point for tracking progress towards the company's zero paper waste target by 2030, in line with its commitment to a circular economy. The baseline value for both indicators under ENV 3 (percentage of oil waste recycled and percentage of tires waste recycled) was 0%, as no recycling of these waste streams was reported or implemented in the baseline year. This establishes a clear starting point for evaluating improvements toward the 50% recyclability target by 2030.
This baseline provides a clear reference point for evaluating progress made towards the company's targets. As shown in the table below, consistent reductions in paper waste generation have been achieved annually, decreasing from 3.53 tons/year in 2020 to 1.27 tons/year in 2025, with a target of zero paper waste by 2030. Similarly, since the recycling efforts for used oil and tires began in 2021, significant advancements have been made—from an initial 0% recyclability to 30% by 2025. These year-on-year improvements highlight the organization's sustained commitment to resource efficiency and circular economy objectives. The trajectory presented supports a data-driven evaluation of progress and the feasibility of meeting the 2030 sustainability goals.

Sustainability Strategic PILLARS GOALS/TARGETS	KPI definition	Real 2018	Real 2019	Baseline year 2020	2021	2022	2023	2024	2025	2030
ENVIRONMENT										
ENV 2 - Contributing to a circular economy by mitigating paper usage in administrative and operational activities with 10% per year, Zero paper target by 2030	Tons of paper waste/year	2.43	2.53	3.53	2.28	2.02	1.77	1.52	1.27	0
ENV 3 - 50% recyclability for used oil and tires by 2030, starting 2021	%Tons of oil waste recycled/year %Tons of tires waste recycled/year	0	0	0	10	15	20	25	30	50

Source: **Sustainability Strategy - 2021**

E5.MDR-T_80 (d) The baseline year is 2020, selected as the most recent year with complete and reliable data available prior to the implementation of paper waste reduction initiatives. This year provides a consistent reference for monitoring performance trends and evaluating the effectiveness of waste mitigation measures introduced from 2021 onwards. Similarly, the baseline year is 2020 for both indicators related to oil and tire waste recyclability. This year marks the final reference period before the implementation of structured recycling practices in 2021 and provides the benchmark against which progress is measured through to the 2030 target.

E5.MDR-T_80 (f) To define the ENV 2 and ENV 3 targets related to circular economy, Autonom used the year 2020 as a baseline, ensuring consistency in tracking emission reductions over time. Emissions are calculated based on the WLTP (Worldwide Harmonized Light Vehicles Test Procedure) standard, which provides a reliable and comparable measurement framework.

These targets were defined based on scenario analysis using 2020 as a baseline year, integrating company-level data on resource usage and emissions trends. The selected scenario reflects alignment with national and EU policy objectives—such as the European Green Deal and the EU Circular Economy Action Plan—and incorporates assumptions regarding future regulatory developments, availability of recycling infrastructure, and technological advancement in low-emission and circular economy solutions. The methodology also considers broader aspects of sustainable development, such as waste reduction, efficient resource use, and the local operational context in which waste flows and fleet-related emissions occur. These assumptions support the long-term ambition to reach zero paper waste and a 50% recyclability rate for used oil and tires by 2030, in line with Autonom's Sustainability Strategy.

E5.MDR-T_80 (g), (h), (i) Starting in 2024, as part of our Sustainability Strategy review, we decided to exclude the oil recyclability target. Both ENV 2 and ENV 3 targets are not based on conclusive scientific evidence. We also note that stakeholders were not involved in the process of setting these targets.

E5-5 - Resource outflows

In 2024, Autonom generated a total of 569.05 tons of waste, based on verified data and internal estimates. This includes both operational and administrative waste types: tires, used oil, paper/cardboard, plastic/metal, glass, WEEE (Waste Electrical and Electronic Equipment), WPBA (Waste Portable Batteries and Accumulators), and an estimated 306.11 tons of household-type waste based on a volume of 874.60m³. All waste was collected through authorized channels and managed in compliance with applicable national and EU regulations.

E5-5_37 (c)

Waste Type	Quantity (tons)	Hazardous / Non-hazardous	Treatment Type	Recovery / Disposal Operation
Paper/Cardboard	6.05	Non-hazardous	Diverted from disposal	Recycling
Plastic/Metal	1.9	Non-hazardous	Diverted from disposal	Recycling
Glass	1.85	Non-hazardous	Diverted from disposal	Recycling
Tires - reused	13.07	Non-hazardous	Diverted from disposal	Preparation for reuse
Tires - recycled	79.71	Non-hazardous	Diverted from disposal	Recycling
Tires - scrapped	97.01	Non-hazardous	Directed to disposal	Other disposal
Used oil	63.15	Hazardous	Diverted from disposal	Recycling
WEEE	0.193	Hazardous	Directed to disposal	Other disposal
WBPA	0.012	Hazardous	Directed to disposal	Other disposal
Household	306.11	Non-hazardous	Directed to disposal	Landfill
Total diverted from disposal	165.73	Mixed	-	Preparation for reuse & recycling
Total directed to disposal	403.32	Mixed	-	Landfill & other disposal
Total hazardous waste	63.35	Hazardous	-	Recycling
Total non-recycled waste	403.32	Mixed	-	Landfill, other disposal
Total waste generated	569.05	Mixed	-	-

E5-5_36 (a) Autonom defines "product durability" in terms of the average operational lifespan of vehicles within its fleet, measured by mileage and years of service. In 2024, the average vehicle lifespan in Autonom's operational leasing services was 4 years and approximately 30.000 km, which is slightly below the Romanian industry average of 4-5 years in corporate fleet services. We make sure the

vehicles exiting our fleet are well maintained and proper to enter a new usage cycle, thus contributing to the overall renewal of the Romanian fleet that is, on average, about 15 years old. This reflects our emphasis on preventive maintenance and sustainable asset management.

E5-5_36 (b) The vehicles in Autonom's fleet are selected from manufacturers whose models comply with reparability standards and are maintained in accordance with manufacturer specifications to ensure longevity and circularity. Maintenance and repairs are conducted through authorized service providers, with an increasing focus on the reuse of viable components (e.g. batteries, tires, electronic modules) in compliance with legal and safety standards. While Autonom does not design or manufacture vehicles, reparability is a core criterion in supplier selection and fleet management.

E5-5_36 (c) Autonom's core products—leased or rented vehicles—are not manufactured in-house. However, based on manufacturer statements for about half of our fleet, the recyclable content of vehicles in Autonom's fleet is compliant to EU directives (ELV Directive 2000/53/EC), respecting the minimum threshold of 85% in weight, depending on model and brand. Furthermore, Directive 2005/64/EC on the type of approval of motor vehicles with regard to their reusability, recyclability, and recoverability ensures that vehicles placed on the EU market meet specific thresholds for end-of-life recovery, reinforcing circularity in design and material use. Autonom engages dealers and manufacturers in increasing transparency on compliance with these directives and demonstrates commitment to circular design and end-of-life recovery. As Autonom does not sell packaged goods, this indicator is only applicable to packaging used for internal consumables (e.g. parts, documents). Where applicable, packaging used for parts and office supplies contain recycled content.

E5-5_40 Autonom calculates resource outflows primarily through data provided by certified waste management and recycling partners. Waste volumes (e.g. tires, oil, WEEE) are tracked through weight-based invoices and transfer documents (e.g. weighbridge slips, invoices), which are centralized by the sustainability team. Resource usage is monitored through procurement records (fuel, paper, parts) and fleet software systems. Household waste is estimated based on internal values and service provider reporting, where available.

Given our national presence, we recognize the environmental impact generated across our locations, particularly in terms of waste volumes and the management and disposal of specific waste types such as tires and oils. Waste collection and disposal activities remain largely centralized, supported by a national partner. This approach enables us to closely track and consolidate data on each category of waste, ensuring effective oversight and compliance.

As of November 2021, we continue to support the initiative of the Association ``CAPACE CU SUFLET", which gives a new meaning to the plastic caps collected by volunteers across the country, through

which the amounts collected via recovery by authorized collectors and via sponsorships received, materialize as donation for various social causes. The involvement of our colleagues at the national level during 2024 resulted in the handing over of 0.35 tons over the course of 2024, equivalent to 178,535 caps.

WEEE - Waste Electrical and Electronic Equipment | In 2024, through our continued partnership with the authorized WEEE collector ``Ateliere Fără Frontiere", we handed over 301 kg of electrical and electronic equipment for recycling—equivalent to 188 products—which, according to their estimates, helped avoid 7,713 kg of CO2 emissions. This marks a significant increase compared to 2023, when 87 kg of equipment (around 80 products) were recycled, contributing to an estimated reduction of 3,840 kg of CO2.

WPBA - Waste portable batteries and accumulators | In 2024, we initiated a partnership with a nationally authorized collector to ensure the responsible collection and recycling of portable and industrial batteries and accumulators across all Autonom locations. Within the first year of implementation, 12 kilograms of used batteries were successfully transferred to our collector.

TIRES | In 2024 we scrapped 97.01 tons of tires and sent directly to recycling another 79.71 tons, representing 42% of the total of 189.78 tons of used tires. The remaining 7%, equivalent to 13.07 tons of tires, were considered apt to be re-used through partners or sold directly to end-users. The process is constantly monitored by authorized internal staff, and the scrapping and recycling of tires is carried out by authorized partners, in accordance with the legal regulations in force. The process is closely monitored by internal staff, and both scrapping and recycling activities are carried out in partnership with licensed providers, in accordance with legal requirements.

E5-5_37 (a) The total waste generated by Autonom in 2024 was 569.05 tons. This figure includes 262.94 tons of operational and administrative waste and approximately 306.11 tons of household waste generated in the company's territorial agencies. The data represents all major waste streams resulting from the company's core activities, including vehicle servicing and office operations.

E5-5_37 (b) In 2024, out of a total of 569.05 tons of waste generated, a quantity of 165.73 tons was successfully diverted from disposal through recycling and reuse activities. This included 79.71 tons of used tires that were sent to certified recyclers, 13.07 tons of tires that were reused either through service partners or sold directly to end-users, 9.80 tons of paper and cardboard, plastics and metals, and glass and 63.15 tons of used oil that were fully collected and recycled by authorized waste service providers. While part of the diverted waste, such as used tires, was classified as non-hazardous and contributed to reducing the overall environmental impact of the company's operations, used oil is considered hazardous and was managed accordingly through authorized treatment channels.

In the same reporting year, a total of 403.32 tons of waste were directed to final disposal. This volume was composed primarily of 306.11 tons of household-type waste and 97.01 tons of operational waste, including scrapped tires and small quantities of hazardous waste that were sent for disposal, specifically 0.193 tons of Waste Electrical and Electronic Equipment (WEEE) and 0.012 tons of Waste Batteries and Accumulators (WPBA). Although the 63.15 tons of used oil generated during the year are classified as hazardous under EU legislation, they were fully recovered through authorized channels and are therefore excluded from the waste directed to disposal.

E5-5_37 (d) The amount of non-recycled waste generated in 2024 was approximately 403.12 tons. This figure represents the portion of the total waste that was not diverted from disposal through recycling or reuse and the scrapped tires. The proportion of non-recycled waste represented approximately 70.84% of the total waste generated in 2024. This percentage reflects the inclusion of the significant volume of household-type waste that is not currently recovered or separated at source. By contrast, the operational waste stream shows stronger performance in terms of diversion, with over half of these materials being recycled or reused.

E5-5_38 The overall waste composition for 2024 was dominated by household-type waste, which accounted for approximately 53.79% of the total volume. Tires represented the second-largest category, making up 33.35% of the total, followed by used oil at 11.10%. The remaining 2% of waste included paper and cardboard, plastics and metals, glass, WEEE, and WPBA. **E5-5_38 (a)** For Autonom, the most relevant waste streams are those closely linked to the company's core operations and services. These include end-of-life tires resulting from fleet maintenance activities, used engine oil generated during vehicle servicing, electronic and IT equipment waste (WEEE), and household-type municipal waste generated across office and service locations.

E5-5_38 (b) The key materials identified within Autonom's waste include rubber from tires, hydrocarbons from engine oil, various types of plastics and metals from packaging and electronic equipment, as well as smaller quantities of plastic, glass and paper-based materials. Additionally, household waste includes mixed organic content and general municipal fractions.

E5-5_39 In 2024, Autonom generated a total of 63.35 tons of hazardous waste. This included 0.19 tons of Waste Electrical and Electronic Equipment (WEEE) and 0.012 tons of Waste Batteries and Accumulators (WPBA), both of which were safely managed through authorized waste collection services. Additionally, 63.15 tons of used oil, also classified as hazardous under EU regulations, were fully recycled through licensed recovery channels. While this volume is included in the total hazardous waste generated, it was not reported under waste directed to disposal, as it underwent complete recovery treatment. Autonom did not generate any radioactive waste.

E5-5_40 Waste generation data for 2024 was collected through a mix of direct measurements and informed estimates. For operational and hazardous waste streams—such as used tires, paper and cardboard, plastics and metals, glass, WEEE, and batteries—quantities were based on records from certified waste management partners, including weighbridge tickets and transfer certificates, all internally consolidated and verified. Internal systems also support data collection, particularly for procurement and fleet maintenance, allowing cross-checking of waste volumes by category.

Household waste generated across the company's territorial agencies was not fully weighed directly. As a result, part of the reported quantities was estimated using standardized conversion factors based on national waste studies and correlated with waste collection invoices. While this method provides a reasonable level of accuracy, it also underscores the need to improve traceability and source separation in this waste stream.

The year 2024 marked a step forward in Autonom's waste monitoring and reporting capabilities, particularly regarding hazardous waste recovery and the circular treatment of tires and oil. However, the high proportion of non-recycled, mixed household waste remains a challenge. As such, strengthening waste segregation at source, expanding data tracking tools, and increasing diversion rates are strategic priorities for aligning with ESRS requirements and advancing the company's circular economy objectives.

ESRS S1 Own workforce

Empowering People to Succeed

At Autonom, our approach to managing our own workforce is both shaped by and shapes our business strategy and operating model. As a service-oriented company, the performance, well-being, and engagement of our employees are critical to delivering high-quality customer experience and sustaining long-term growth.

The impacts related to our workforce—such as promoting an inclusive environment, ensuring equitable development opportunities, and maintaining employee motivation—originate from our core values and strategic objectives. These impacts are not only the outcomes of our culture and leadership philosophy but also directly influence how we adapt our strategy in a dynamic labor market. For example, our decentralized team structure and emphasis on autonomy and leadership development are strategic choices informed by our understanding of what motivates and retains talent in our industry. The transition to digital safety training and tailored career programs were implemented in response to workforce needs and feedback, demonstrating how employee-related dependencies and risks actively shape our operational and strategic decisions.

Furthermore, opportunities related to our workforce—such as the need to ensure equal representation in leadership or to retain talent in a competitive market—are regularly assessed and integrated into our strategy. We respond to these by strengthening our non-discrimination policies, expanding career development initiatives, and aligning remuneration and benefits with employee expectations. Additionally, we recognize the financial material opportunity in sharing best practices and information, which enhances our visibility and attracts new business, investors, and sponsorship for the Autonom Foundation. We also leverage tailored training programs to boost team effectiveness by addressing individual needs through coaching, innovative team interactions, and well-being support. This ongoing alignment ensures that our workforce policies support the resilience, innovation capacity, and long-term success of our business model.

S1.SBM-3_14 (a) The company's workforce consists of employees with permanent employment contracts, meaning they are all directly employed by the company. This structure provides continuity in staffing and allows for more direct management of employment conditions, responsibilities, and internal processes.

S1.SBM-3_14 (c) Employees are encouraged to take part in social and community projects run by the Autonom Foundation. These activities offer chances to volunteer, build team spirit, and contribute positively to local communities. Employees have access to training and development programs to grow

their skills and advance in their careers. These include specialized courses related to their activity type within the company, leadership and management workshops, educational resources and mentorship. The company also invests in sustainable infrastructure. The new headquarters, certified by BREEAM, shows its care for the environment and for employee well-being. It offers a modern, eco-friendly workspace that supports health and productivity. This space is used not only by employees but is also open to the local community for hosting various events.

S1.SBM-3_14 (d) One key opportunity arising from our dependency on a motivated and well-supported workforce is the development of tailored training programs that respond to individual and team needs — including coaching, non-traditional team meetings, and access to psychotherapy services at a 60% discount. These initiatives not only enhance team effectiveness but also create a culture of continuous learning and well-being. As a result, the company can further capitalize on the knowledge and experience gained by employees by promoting internal and external knowledge sharing, which strengthens our employer brand and generates additional value through new business opportunities, investor interest, and increased support for the Autonom Foundation.

S1.SBM-3_14 (e) For the current double materiality assessment process, we did not identify any material impacts on workers that may arise from transition plans for reducing negative impacts on the environment and achieving greener and climate-neutral operations.

S1.SBM-3_14 (f) i, (f) ii The risk of forced or compulsory labor is low in internal operations; however, certain employee categories may be more exposed during periods of increased activity. However, the most affected employee category - customer service agents – is the most impacted during peak periods, when workload volumes increase significantly, potentially leading to elevated stress levels and greater vulnerability if staffing or working conditions are not adequately managed. Considering that we operate only in Romania, there are no countries or geographic areas at significant risk of incidents in our operations.

S1.SBM-3, 14 (g) i-ii The company complies with international child rights standards and labor laws. Operations are carried out in EU-based territorial agencies, where strict adherence to national legislation on child labor is ensured. No significant risks have been identified.

S1.SBM-3_15 The company has implemented a structured approach to identify workforce segments potentially at higher risk of harm, considering employee characteristics, work context, and activity type. This understanding is informed by regular assessments of working conditions—focusing on safety, equity, and well-being—and by monitoring workplace health and safety indicators to detect risk patterns. Identified higher-risk categories include: customer service agents, due to elevated stress and

fatigue during peak periods and continuous client interaction; office-based employees, due to ergonomic and health risks associated with prolonged sedentary work

S1.SBM-3_16 For customer service agents, the main risks include high staff turnover driven by intense workloads and continuous exposure to demanding client interactions. These conditions can lead to increased stress and fatigue, particularly during peak periods. To mitigate these risks, the company has implemented targeted retention initiatives, enhanced benefits, workload planning strategies, and access to psychological support.

One opportunity related to this group is sharing best practices and knowledge gained through direct customer interactions. Encouraging employees to share what they have learned—internally and externally—not only improves service quality but also contributes to business development, investor interest, and support for initiatives such as the Autonom Foundation. For employees engaged exclusively in office-based work, the main (though not material) risk identified is related to ergonomic and health issues caused by prolonged sedentary activity. This is mitigated through awareness campaigns, health-focused initiatives, and ongoing improvements in the work environment.
In this context, another opportunity is the implementation of tailored training and well-being programs, including personalized coaching, team development sessions, and subsidized psychotherapy. These initiatives enhance both individual and team performance, while also supporting long-term employee well-being. The third key opportunity relates to gender parity in training and development, with the goal of ensuring that women represent at least 46% of management positions by 2030. This objective is part of the Sustainability Strategy reviewed in 2024 and is outlined in section ***S1-5_47 (a-c)*** — which addresses targets for managing material impacts, advancing positive impacts, and managing associated risks and opportunities.

S1.MDR-P_65 (a) Our **Diversity and Inclusion Policy** fosters a fair, inclusive, and respectful work environment for employees and external stakeholders, including clients, partners, and shareholders. The policy guarantees the recognition and appreciation of diversity across all company operations, from recruitment to professional development and workplace interactions. Discrimination based on gender, age, race, ethnicity, disability, sexual orientation, religion, or any other personal characteristic is strictly prohibited.

The company is committed to transparency, respect, and fairness in employment decisions, promotions, training, remuneration, and leadership opportunities. This includes a strong focus on gender equality, work-life balance, and accommodation for employees with disabilities. Employees are encouraged to report discrimination or harassment, with strict procedures in place for handling complaints and applying disciplinary measures. The full policy can be consulted **here.**

S1.MDR-P_65 (b) This policy applies to all employees and external partners, covering recruitment, promotions, performance evaluations, and workplace interactions. It excludes personal disputes unrelated to workplace discrimination or harassment. While the company supports flexible working arrangements, certain roles require specific working conditions based on operational needs, which are considered practical requirements rather than exceptions.

S1.MDR-P_65 (c) The company's management (consisting of founders, board members, head of departments and head of regional operational agencies) oversees the implementation and alignment with the general business approach of the Diversity & Inclusion Policy, while the HR department handles operational aspects such as reporting, investigations, and feedback collection.

S1-1 Commitment to Human Rights, Workplace Inclusion, and Employee Well-being and Policies related to own workforce

S1-1_19 The company prioritizes employee well-being, professional development, and an inclusive work environment through structured policies. Key approaches include:

- Workplace Safety & Well-being – Occupational health and safety programs reduce workplace accidents and health-related absences. Preventive initiatives improve employee well-being, stability, and productivity.
- Risk Management – Strict health and safety policies minimize workplace incidents and liabilities, while strong diversity and inclusion policies prevent internal conflicts and dissatisfaction.
- Career Growth & Inclusion – Continuous training, career advancement programs, and mobility opportunities keep employees engaged, fostering innovation and reducing turnover risks. By integrating these measures, the company creates a positive, productive, and resilient workforce.

S1-1_20 (a) The company upholds fundamental human rights in alignment with international and national labor standards. Our commitments include:

- Non-discrimination & Equal Opportunity – Zero tolerance for discrimination based on legally protected characteristics, ensuring fair access to career growth and development.
- Safe & Healthy Working Conditions – Compliance with occupational health and safety standards through risk assessments and preventive measures.
- Fair Compensation & Work-life Balance – Wages align with legal requirements and industry benchmarks, with policies supporting reasonable working hours and paid leave.
- Freedom of Association – Employees' rights to collective bargaining and representation are respected, fostering open dialogue on workplace conditions.

- Prevention of Forced & Child Labor – Zero tolerance for forced labor and supply chain monitoring to prevent unethical labor practices.
- Employee Well-being – Access to flexible work arrangements, mental health initiatives, and stress management programs.

The company is committed to human and labor rights through clear policies, adherence to international standards, and continuous monitoring to maintain a safe, fair, and inclusive work environment.

Active employee engagement is a key factor for the company's success. We maintain an open, transparent and constructive dialogue by:

- Regular Employee Feedback – Surveys, focus groups, and suggestion programs ensure employee concerns are addressed.
- Collaborative Decision-making – Employees participate in discussions on workplace conditions and improvements.
- Professional Development & Well-being – Training, mentorship programs, and wellness initiatives enhance workforce satisfaction and motivation.

S1-1_20 (b) Employee engagement is essential to the company's success, and we are committed to fostering an open, transparent, and constructive dialogue with our workforce. By implementing various engagement initiatives, we ensure that employees' concerns are acknowledged, working conditions are enhanced, and a professional, inclusive, and motivating environment is cultivated.

S1-1_20 (c) To address human rights impacts, we implement confidential grievance mechanisms that allow for secure reporting and thorough investigations. We take prompt corrective actions by adjusting policies and implementing remediation plans to resolve any violations effectively. Additionally, we prioritize employee well-being through support programs that offer psychological assistance and workplace initiatives designed to mitigate long-term impacts.

S1-1_21 Our company is aligned with human rights, labor rights, and sustainability principles, in accordance with internationally recognized frameworks such as the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

S1-1_22 Our company has a strict zero-tolerance policy against human trafficking, forced labor, compulsory labor, and child labor across all its operations and throughout its supply chain. These commitments are formally articulated in the company's dedicated **Policy Against Modern Slavery and Human Trafficking**, which is aligned with international human rights standards, including the European Convention on Human Rights. The policy includes concrete measures to identify, prevent, and address

potential violations, supported by training, reporting mechanisms, and supplier due diligence processes.

S1-1_23 The company has established an accident prevention system in compliance with occupational health and safety standards, incorporating periodic training on occupational safety and health (OSH) and fire safety to maintain a secure and well-protected work environment for all employees. Furthermore, employees who operate company vehicles are internally trained on preventive driving training to improve road safety and reduce the risk of accidents.

S1-1_24 (a) Anti-discrimination policies are embedded in the collective labor agreement, internal regulations, and a dedicated Diversity & Inclusion Policy, regarding which all employees were trained. These policies ensure a fair and inclusive work environment.

S1-1_24 (b) The grounds for discrimination are clearly defined and addressed in internal policies, such as the internal regulations, the collective labor agreement, and the diversity and inclusion policy. These documents establish the legal and procedural framework for preventing and combating workplace discrimination.

S1-1_24 (c) Autonom promotes equal rights and opportunities in the workplace based on professional competencies and fulfillment of internal requirements—such as hiring, promotion, recruitment, remuneration, professional training, performance evaluation, benefits, access to managerial positions, etc.—without distinction based on ethnicity, gender, race, religion, age, disabilities, sexual orientation, political opinions, union affiliation, or similar factors.

S1-1_24 (d) We actively prevent discrimination and promote inclusion by enforcing policies through regular reviews and strict compliance measures. Our training programs educate employees on bias, inclusion, and workplace ethics, fostering a more aware and respectful work environment. Additionally, we support diversity initiatives by encouraging inclusive hiring practices, mentorship opportunities, and leadership development programs that empower a diverse workforce.

S1-2 – Processes for engaging with own workers and workers' representatives about impacts

S1-2_27 The company acknowledges the critical role of employee participation in shaping decisions and initiatives that influence both the workplace and the broader community. To ensure well-informed and relevant solutions, workforce perspectives are integrated through various consultation and feedback mechanisms. Empowering employees with decision-making autonomy is a fundamental aspect of the company's organizational culture.

S1-2_27 (a-c) The organization is dedicated to fostering an inclusive, fair, and productive work environment through ongoing and transparent dialogue with employees. A structured engagement framework allows for the continuous collection of employee feedback, which is actively incorporated into decision-making processes, reinforcing a culture of collaboration and openness. To facilitate workforce participation, the company has established formal engagement channels that provide structured opportunities for dialogue and collaboration. Depending on the team, regular consultations are held weekly, bimonthly, monthly, or biannually to address workplace concerns and involve employees in decisions that affect them. The Heads of Departments and Heads of Regional Operational Agencies are responsible for facilitating these processes. Beyond these formal mechanisms, the organization encourages informal engagement through open meetings and interactive listening sessions, which strengthen internal relationships and foster a culture of openness and mutual respect. Moreover, team-building initiatives and collaborative activities are organized to reinforce team cohesion and ensure employees feel valued and connected in their roles. By integrating both formal and informal feedback mechanisms, the company underscores its commitment to employee engagement, creating a work environment where every voice is heard, and every contribution makes a difference.

S1-2_27 (e) To ensure the effectiveness of these collaboration efforts, the company regularly assesses how well they support employee needs and organizational goals. This is done through various methods, including two structured evaluations per year for each employee, where topics such as motivation, engagement, and professional development are discussed. Feedback gathered during these sessions is used to identify opportunities for improvement, and outcomes often include concrete actions such as updates to internal procedures, implementation of targeted training, and enhanced communication practices. These measures help ensure that employee input translates into meaningful organizational development.

S1- 3 – Processes to remediate negative impacts and channels for own workers to raise concerns

S1-3_32 (a) The organization recognizes the importance of preventing, managing, and remedying significant negative impacts on its employees. If the organization causes or contributes to such an impact, clear and effective processes are implemented to provide fair, equitable, and sustainable solutions. These processes include multiple reporting channels such as direct contact with managers, HR representatives, employee representatives, or anonymous submissions through the internal whistleblower platform. Once a report is submitted, it follows a structured sequence: confirmation of receipt within 7 days, an impartial investigation led by a designated team, regular feedback to the whistleblower, implementation of appropriate corrective actions, and strong protection against retaliation. We rely on transparency and communication throughout the remediation process, ensuring continuous improvement to prevent future incidents.

S1-3_32 (b) Our organization provides multiple channels for employees to express their concerns and needs. These include regular meetings with managers (one-on-one discussions), digital platforms, and anonymous reporting channels. Any issue raised is carefully reviewed, and the management team takes action to ensure a fair and responsive work environment that addresses employees' needs.

S1-3_32 (c) Our organization has implemented robust mechanisms for handling employee complaints and grievances, ensuring a transparent, confidential, and fair process. Employees can report issues through dedicated channels, including **anonymous platforms**, the Human Resources Department, and direct supervisors. All complaints are carefully investigated by the Senior Management members, and solutions are communicated appropriately. We are committed to maintaining a safe work environment where all concerns are taken seriously and addressed with diligence.

S1-3_32 (d) We recognize the importance of an efficient and accessible communication system, ensuring that employees have the appropriate channels to express concerns, provide feedback, and report any issues. Therefore, the company has implemented clear mechanisms to support and enforce the availability of these channels. These include direct communication channels such as regular meetings with managers and monthly team meetings, confidential reporting lines such as **Whistleblower channel**, and employee representatives.

S1-3_32 (e) The organization is committed to ensuring an efficient and transparent system for managing employee-reported issues by continuously monitoring them and evaluating the effectiveness of communication channels. The process includes tracking reported concerns, analyzing implemented solutions, and continuously improving reporting mechanisms.

S1-3_33 The company is committed to ensuring that all employees are aware of the reporting mechanisms and have confidence in them. Through a system of biannual evaluation and one to one discussions, we ensure that employees' voices are heard, and their concerns are addressed fairly, efficiently, and without retaliation. Autonom recognizes the risk of retaliation and has established strong safeguards through its Whistleblowing Policy to ensure full protection and support for all whistleblowers, including workers' representatives.

S1-5_47 (a-c) – Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities

We realize the huge importance of intensive knowledge sharing among our employees and we pay attention to their needs for both technical and soft skills. Training and different kinds of instruction are the main activities our company enables through its easy knowledge access mission, fostering equal treatment and opportunities for all employees tailored to their specific training needs. This approach

also enhances the retention rate, as we see, employees with constant access to training opportunities over the years are also more loyal to remain.

As a confirmation of this intensive focus related to the development of our employees, in our Sustainability Strategy established in 2021, we took the natural step forward towards committing to set a target of minimum of 50 hours of training per employee each year until 2030, starting from a 38.6 - hours baseline in 2020. As this target was set in 2021, it was established based solely on internal input—namely, management perspectives, historical data, and employee expectations—without the involvement of external stakeholders. Progress towards this target, including the achieved training hours for 2024, is outlined in section ***S1-13 Training and Skills Development metrics.***

With our strong focus on evolving daily, we embrace diversity and inclusion in all aspects of our business and on all career levels, creating a safe and optimal place for equal opportunities where talent can grow and reach top management positions.

Our employees are some of the company's most important assets, critical to the success of our business. We value gender equality and promote a strong presence of women in leadership roles as part of our organizational culture and core values. We want to be a company that promotes women in management positions based on their abilities and performance, not only on gender quota compliance needs. We have created an organizational culture that is based on continuous evolution, ethics, tolerance, respect, encouragement of equal opportunities and respect for human rights.

Based on all these above, analyzing our historical data on training hours and the enforced EU regulations on gender balance and upcoming Social EU Taxonomy, we reviewed our Sustainability Strategy to include a more granular approach to development trends in terms of gender and the potential to reach and retain Management positions. Considering that women already represent the majority of our Board structure, we want to continue to promote the representation of women also on the extended Management level. In order to better monitor the progress, we have also set targets for this topic, and we consider the values to be even more ambitious than the EU binding diversity quota for large, listed companies.

In the 2024 update of our Sustainability Strategy, we also set a new target focused on promoting gender parity in training and development, aiming to ensure that women represent at least 46% of management positions by 2030. This target was defined as a forward-looking ambition aligned with our internal cultural values and EU-level policy directions. Similar to the training target, it was developed as a management rationale, without consultation with external stakeholders. The target is based on internally available data (e.g. historical percentages of women in leadership roles and

projected available positions) and reflects our strategic commitment to a more inclusive leadership structure.

GOAL/TARGET	KPI definition	2021	2022	Baseline 2023	2024	2025	2026	2027	2028	2029	2030
Evolve Daily. Gender parity in training and development, ensuring that women represent at least 46% of Management level by 2030	% of women at Management level	39%	37%	37%	38%	40%	41%	42%	43%	45%	46%
Estimated available positions	Women	16	15	15	16	17	18	19	20	21	22
	Men	25	26	26	26	26	26	26	26	26	26

Note: values for 2021 – 2023 are real, 2024 – 2030 estimated.

S1-6 - Characteristics of the Undertaking's Employees

S1-6_50 (a) Our team continues to expand each year. As of December 31, 2023, there were 531 employees with active contracts, and by the end of 2024, the Autonom team had grown to 588 employees, representing a 10.73% increase in the workforce. This consistent growth demonstrates our dedication to talent development and workforce expansion. The rise in female representation marks a step toward a more balanced gender distribution, while the predominantly young workforce contributes to a dynamic and innovative work environment.

Gender	**2023**	**2024**
Women	181	198
Men	350	390
Total	**531**	**588**

From an administrative and operational standpoint, the 588 employees - located within the territory of Romania (100%) are distributed between the Territorial Agencies (64.97%) and the Headquarters (35.03%), located in Bucharest and Piatra Neamț. The Headquarters team, comprising 122 female and 88 male employees, is responsible for administrative and strategic coordination. Meanwhile, the Territorial Agencies, with 76 female and 302 male employees, manage field operations and direct business activities. This distribution reflects the company's organizational structure, where the

majority of employees are engaged in agency-level operations, while the headquarters focuses on leadership, administrative support, and strategic direction.

Gender	Location	2023	2024
Women	Headquarters	114	122
	Agencies	67	76
Men	Headquarters	76	88
	Agencies	274	302

The average number of employees (headcount) in 2024 was 545, compared to 497 in 2023, calculated based on workforce fluctuations throughout the year. This reflects the company's steady growth and commitment to maintaining a stable workforce while adapting to operational needs through balanced hiring and retention strategies.

S1-6_50 (b) In 2024 the workforce continued to grow, with an increase in full-time employees for both genders. The number of full-time female employees rose from 180 in 2023 to 196 in 2024, while full-time male employees increased from 349 to 389. At the same time, the number of part-time female employees remained constant at 2, while the number of part-time male employees increased from 0 to 1. This trend reflects a shift toward full-time employment, reinforcing job stability and long-term workforce engagement within the company. This approach aligns with our commitment to stable employment practices. All of our employees have permanent contracts. The other types of employment — temporary employees or employees with non-guaranteed hours — are not applicable (N/A) to our organization. Autonom does not employ personnel under these types of contracts, as the company is committed to promoting stable, long-term employment and does not use temporary or flexible arrangements in its operations.

Gender	Contract type	2023	2024
Women	Full-time	180	196
	Part-time	2	2
Men	Full-time	349	389
	Part-time	0	1
Total employees		**531**	**588**

Staff turnover

S1-6_50 (c) In 2024, a total of 148 employees left the organization, representing a turnover rate of 27.16%, calculated following the formula below:

Turnover rate (%) = (Number of leavers / Average number of employees) × 100

Staff turnover	**2023**	**2024**
Avg. number of employees (no.)	497	545
Leavers (no.)	151	148
Turnover rate (%)	30.38%	27.16%

Employee departures in 2024 were carried out amicably and by mutual agreement. Those leaving the organization are invited to participate in an exit interview to share feedback about their experience — including interactions with colleagues, reasons for leaving, the relevance of the knowledge gained, and suggestions for improving the work environment at Autonom. The feedback is reviewed monthly by the management team and used to inform future actions. The number of employees who left the organization includes voluntary resignations, as well as cases where the collaboration ended during the probation period (the first three months of employment), following a mutual agreement between the employee and the employer that the role was not a good fit for the employee. Additionally, during the reporting period, there was one case of retirement, which is also included in the total mentioned.

S1-6_50 (d) The methodology used to compile employee data relies on several internal sources to ensure accuracy and consistency across all reporting dimensions. Firstly, data is extracted from the Human Resources Information System (HRIS), which provides real-time records on employment contracts, working hours, and types of employment. This system serves as the primary source for tracking workforce changes and employment structure. Secondly, information related to salaries, overtime, and contract types is obtained from payroll and benefits administration systems. These records help ensure that compensation-related data is accurately reflected in employee reporting.
In addition, tax and social security declarations are used to validate the number of employees and confirm their employment status. This step ensures alignment between internal records and official reporting obligations. Lastly, departmental reports contribute to workforce segmentation, offering detailed insights by region, contract type, and employment status. This multi-source approach ensures a comprehensive and reliable overview of the company's workforce.

S1-6_50 (d) i The number of employees is reported in number of people.

S1-6_50 (d) ii Reports are made on the number of employees at the end of the reporting period, as well as on the average number of employees during the reporting period.

S1-6_50 (e) To provide clarity and context for the reported employee data, several key details must be considered. The data is presented in terms of headcount, depending on the indicator. Information is collected either at the end of the reporting period or calculated as an annual average, ensuring relevance and comparability over time. The primary sources of data include internal human resources systems, payroll systems, and tax declarations, which collectively ensure data accuracy. The reported figures cover employees on both full-time and part-time schedules, including those with fixed-term and indefinite contracts. However, independent contractors, consultants, and workers employed by external suppliers are excluded from the scope of the employee data.

S1-7 – Characteristics of non-employee workers in the undertaking's own workforce

S1-7_55 (a), (b) i-ii, AR 61, S1-7_56

Autonom does not have non-employees in its own workforce. Therefore, the reported figures for all related data points for S1-7 are zero. No methodology or assumptions were required for data compilation, and disclosures regarding types of non-employees, their roles, or calculation methods are not applicable.

S1-9 Diversity metrics

S1-9_66 (a) At the end of 2024, the workforce remained predominantly young, with 52.23% of employees under 30, mainly in territorial agencies, while 43.71% were aged 30-50, and only 4.06% were over 50. At the top management level, a gender disparity persisted, with the total number of women remaining at 15, while the number of men increased slightly from 26 to 27. Women were more represented in middle management within departments, reflecting their strong involvement in operational activities, whereas men dominated middle management roles in agencies, where fieldwork is essential. Despite differences in representation across levels, the distribution of leadership roles remained stable over the two years.

	2023				2024			
Management level	**Women**	**Percent**	**Men**	**Percent**	**Women**	**Percent**	**Men**	**Percent**
Senior Management	0	-	3	100%	0	-	3	100%
Middle Management, Departments	8	66.66%	4	33.34%	8	66.67%	4	33.33%
Middle Management, Agencies	7	26.92%	19	73.08%	7	25.93%	20	74.07%
Total	**15**	**36.59%**	**26**	**63.41%**	**15**	**35.71%**	**27**	**64.29%**

S1-9_66 (b) At the end of 2024, the workforce was predominantly composed of employees under 30 years old (52.23%), mainly working in territorial agencies. Employees aged 30-50 accounted for 43.71%, while those over 50 represented only 4.06%. Younger employees were primarily men, whereas women were more prevalent in the 30-50 age group, often occupying management roles. Overall, the data indicates a relatively young workforce with a balanced gender distribution in the middle age category.

Age category	Women Distribution (%)	Men Distribution (%)	Total Distribution (%)
<30 years old	43.43%	61.03%	52.23%
30-50 years old	51.52%	35.90%	43.71%
>50 years	5.05%	3.08%	4.06%

S1-9_AR 71 Senior management of Autonom consists of Marius Stefan and Dan Stefan, as Founders and Managing Partners and Dan Iacob, Operational Director and Board Member. The extended top management team consists of Founders, Board Members, Head of Departments and Head of Regional Operational Agencies. All functions within the company are based on our central HR system and aligned with the organigram set by the Board.

S1-13 - Training and Skills Development metrics

S1-13_83 (a) Key performance indicators (KPIs) encompass the following metrics: the total number of books read, training hours accrued (internal, external, and on-the-job), and the innovations implemented on the internal platform. As we do our evaluations twice per year, we have two semesters. Thus, our KPIs are split for every semester (25 training hours, 6 innovations, 6 books read, etc.). Employees are encouraged to focus on on-the-job training, which emphasizes the acquisition of technical and job-specific skills through mentorship from more experienced colleagues. This form of training constitutes the largest share of the semester's training hours, totaling 17.5 out of 25 hours. The second category comprises internal training sessions, which feature courses and workshops aimed at enhancing both hard and soft skills, accounting for 5 out of 25 hours. Lastly, external training hours involve sessions led by non-employee experts, representing the smallest segment of the required training hours at 2.5 out of 25 per semester.

Gender	Training hours	Books read	Innovations
Men	15,212	3,765	835
Women	12,621	2,369	552

Gender	Training hours	Books read	Innovations
Men	15,212	3,765	835
Total	27,833	6,134	1,387

In Romania, labor legislation requires employers to establish clear criteria and procedures for evaluating employees' professional performance. According to the Labor Code, the employer must include the applicable performance evaluation criteria in the individual employment contract. In Autonom, all employees are evaluated after the 3-month probation period and then every 6 months. This process applies to all Autonom employees, regardless of hierarchy or department.

S1-13_83 (b)

Category	Employees	Male	Female
Total Employees (%)	588 (100%)	390 (66.33%)	198 (33,67%)
Participated in Career Development	550 (94%)	368 (94.36%)	182 (91.92%)
Avg. number of training hours/category of employees	50.61 hours/employee	41.34 hours/employee	69.35 hours/employee

In the row "Participated in Career Development," we included only the employees who recorded their training hours in the internal platform, as this serves as verifiable evidence of their involvement in career development activities. While we continue to conduct biannual evaluations for all of them, as previously stated, not all of them consistently input their KPIs in the internal system. Nonetheless, 100% of employees were evaluated in 2024, and we have made progress in increasing the average recorded training hours per employee to 50.61 hours and aim to maintain this positive trend in the coming years.

The total workforce at the end of 2024 comprises 588 employees, with 66.33% being male (390 employees) and 33.67% female (198 employees). Overall, 94% of employees participated in career development programs, with a similar participation rate among males (94.36%) and females (91.92%). However, a significant difference is observed in the average number of training hours per employee. While the overall average is 50.61 hours, male employees receive an average of 41.34 hours, whereas female employees receive substantially more, averaging 69.35 hours. As there are significantly fewer female employees (198 vs. 390 males), the total number of training hours for men is higher than that

for women. This indicates that although participation in career development is nearly equal between genders, female employees benefit from considerably higher training hours on average.

ESRS S4 Consumers and end-users

S4.SBM-3_10 All types of consumers and end-users who may be materially impacted by Autonom's operations are included in the scope of disclosures, in line with ESRS 2 requirements.

S4.SBM-3_10 (a) Autonom's services are used by a broad range of consumers and end-users who may be subject to material impacts through the company's operations. These include individual clients who use rental and used car services, corporate clients benefiting from operational leasing, and service users who interact with customer support channels. Additionally, groups with particular characteristics—such as young people, persons with disabilities, and individuals experiencing financial hardship—are specifically considered in the company's consumer policy, given their potential exposure to disproportionate impacts. The material impact identified may relate to service accessibility, clarity of information, digital literacy, or the availability of sustainable mobility alternatives such as electric vehicles.

S4.SBM-3_10 (a) i-iv Most material impacts on consumers and end-users are generated directly through the company's own operations. These include, in particular, the lack of internal electric vehicle (EV) specialists—which may affect the adoption of sustainable mobility. This impact is primarily associated with individual incidents, rather than being widespread or systemic. It typically arises in specific situations where clients require technical guidance or support related to electric vehicles and trained personnel are not available at the point of contact. While not structurally embedded across all operations, these instances may still limit the company's ability to support customers transitioning to low-emission mobility. Autonom addresses this through targeted employee training and progressive integration of EV-related expertise.

S4.SBM-3_10 (d) The material impact identified relates to the lack of internal EV specialists, which may limit the company's capacity to guide consumers in adopting electric mobility solutions. The related material risk concerns the lack of EV specialists in service, potentially affecting the maintenance quality and safety of electric vehicles used by consumers. No material opportunities linked to these impacts or dependencies have been identified at this stage.

S4.SBM-3_11 Autonom acknowledges that some consumer and end-user groups may be more vulnerable to negative impacts due to specific characteristics or circumstances. To develop its understanding of these differentiated risks, the company actively monitors customer feedback segmented by service type and customer profile (e.g., new vs. returning clients, individual vs. corporate users etc.). This analysis informs the adaptation of services to reduce barriers and ensure fair treatment across all categories of consumers.

S4.SBM-3_12 Among the material risks identified, the lack of internal EV specialists may limit support for consumers interested in transitioning to electric mobility, thus disproportionately impacting environmentally conscious users. This challenge is further compounded by the underdevelopment of public charging infrastructure and persistent customer hesitancy toward EV adoption, particularly for long-distance rentals or operational leasing. These external constraints reduce the practical attractiveness of electric mobility, slowing down the pace of decarbonization across the customer base. Similarly, information asymmetries and digital access limitations may affect elderly clients or those with low digital literacy.

S4. SBM-3_paragraph 43 (a), (b)

(a) The company's actual impact on consumers and end-users is closely tied to the company's strategic commitment to promote sustainable, inclusive, and customer-centric mobility services. For example, the lack of internal EV specialists—identified as a material impact—stems from the evolving business model which increasingly emphasizes electric mobility and low-emission alternatives. This internal capacity gap directly influences how well the company can support clients in transitioning to electric vehicles (EVs), a key strategic pillar in Autonom's environmental and service differentiation strategy.

The company's customer-centric culture, highlighted in both the policy on consumers and end users and the operational model, encourages active adaptation based on client feedback. For instance, digital literacy barriers or lack of accessibility for vulnerable clients have led to adaptations in communication channels, including broader use of call center support, WhatsApp, and simplified online services. Furthermore, the strategy prioritizes service accessibility, transparency, and tailored offerings, particularly for groups at greater risk of exclusion (e.g., youth, elderly, persons with disabilities, financially vulnerable clients).

These insights, derived from impact assessments and client feedback loops, continuously inform improvements in training, communication practices, and product design, reinforcing the company's ability to deliver on its brand promise while meeting stakeholder expectations.

(b) The material risk related to consumers is both a consequence and a driver of Autonom's strategic development. Key risks such as the lack of internal EV expertise (both in sales and servicing), limited client understanding of EV options, and information asymmetry for digitally less-skilled users —are directly linked to the company's transition to a more sustainable and technology-driven service offering.

This risk influences resource allocation and business model evolution, such as: investing in training programs for EV technologies, improving multichannel communication, and designing tailored services for different customer segments. At the same time, opportunities such as differentiation through service personalization, equitable access, and expanding reach through digital and local channels support Autonom's strategy to build long-term customer trust and loyalty.

The dependencies on end-user satisfaction, service accessibility, and equitable treatment are therefore central to the company's value creation model and act as both strategic risks and levers for competitive advantage.

S4-1 – Policies related to consumers and end-users

S4-1_15 The company has the Policy on Consumers and End Users as part of its commitment to delivering responsible services aligned with its core values and international sustainability principles. The policy governs the company's relationship with consumers and end users across all services offered – including car rentals, operational leasing, and used car sales – and is implemented at the national level.

Guiding Principles and Formal Values

S4-1_16 (a), (c) Autonom's policy on consumers and end users is guided by the company's official values, which reflect its organizational culture and the way it adopts responsible business decisions. These values form the formal reference framework for all commercial and operational interactions:

- Honesty and integrity are fundamental to the company's development. We take responsibility for our actions and act with transparency.
- We do whatever it takes to help our clients, treating every interaction with responsibility, empathy, and a genuine desire to contribute.
- We are a team. Respect, common sense, and a smile define our internal and external collaboration.
- We are adaptable and flexible. We believe simplicity is the path to a more efficient and human experience.
- We evolve every day, continuously learning from our relationship with clients and constantly improving our services.

These values are directly reflected in operational approaches, customer interaction, and remediation processes.

Remedy Measures for Potential Human Rights Impacts

In line with the company's values and its commitment to the UN Guiding Principles on Business and Human Rights, the company has established clear and accessible measures to provide and enable remedy in the event of adverse human rights impacts on consumers and end-users. While such impacts are currently considered potential and not material, Autonom ensures that all clients have access to effective grievance mechanisms. These include multiple channels for submitting feedback or complaints—such as direct contact with Autonom representatives, a dedicated customer relations email address, on-site staff at physical branches, and public review platforms monitored by local teams. All submissions are reviewed by the customer relations team, and significant or recurring cases

are escalated to senior management. Significant cases could be individual complaints that raise concerns related to customer rights, service quality, or legal risks. Recurring cases could be repeated issues that point to a broader pattern or potential systemic weakness.
The company guarantees confidentiality, prohibits retaliation, and uses insights from grievances to continuously improve service delivery and reduce the risk of future harm.

S4-1_17 The company aligns not only with these values but also with relevant international standards, such as the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the ILO Declaration on Fundamental Principles and Rights at Work.

S4-1_16, 16 (a), (c) In this regard, company's policy regarding its relationship with consumers and end users affirms its commitment to respecting the following rights of consumers and end users:

- the right to safety and physical integrity;
- the right to clear and accessible information;
- the right to privacy and protection of personal data;
- the right to equal treatment and non-discrimination;
- the right to remedy in case of harm;
- the right to free expression and feedback.

The policy also includes specific attention to vulnerable groups (e.g., youth, persons with disabilities, individuals facing financial hardship), encouraging equitable access to services and consideration of their needs.

S4-1_16 (b) Internally, responsibility for implementation lies with the operational teams, under the coordination of the marketing, sustainability, and executive leadership teams. The policy is communicated to employees through training sessions and was progressively integrated into the company's operational policies on sales, distribution, and customer relations. The monitoring process includes specific KPIs related to customer satisfaction, accessibility, and feedback mechanisms. The policy will be reviewed annually or whenever relevant changes occur in the legislative or operational context.

S4-1_17 As of the reporting period, the company has not identified any cases of non-respect of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises involving consumers or end users.

S4-2 – Processes for engaging with consumers and end-users about impacts

S4-2_20 (a-d), 21, 22 Autonom has initiated the implementation of a structured framework for engaging consumers and end users in identifying and assessing the impacts generated by its services. This initiative is an integral part of our sustainability due diligence approach and reflects the company's commitment to listening to and integrating customer perspectives into the decision-making process.
Current engagement processes are based on direct and recurring mechanisms such as:

- automated satisfaction surveys sent after relevant interactions (rentals, vehicle purchases, contact with support teams);
- analysis of data received through existing communication channels, including emails, call center interactions, and feedback forms available on Autonom's digital platforms.

These tools allow us to consistently collect customers' opinions and experiences, helping us identify potential areas with a risk of negative impact, as well as opportunities for improvement. Feedback is analyzed both at the operational and central levels and is linked to initiatives for optimizing services and commercial communication.
Responsibility for coordinating the engagement process lies with the customer relations team, in collaboration with the sustainability team and with the support of executive leadership. Where relevant, the outcomes of this process are integrated into strategic decisions regarding service design, commercial processes, and development priorities.

Autonom places special focus on potentially vulnerable consumer groups, aiming to understand to what extent they may be disproportionately affected by the way services are delivered. In this regard, we continuously monitor the typology of feedback, meaning the categorization of customer input based on the nature of concerns raised, the characteristics of the consumer, and the specific service experiences reported. This includes identifying whether feedback relates to service accessibility, digital literacy barriers, communication clarity, financial limitations, or discriminatory experiences. The insights gathered help Autonom adapt its services to better meet the diverse needs of clients. The effectiveness of these engagement processes is evaluated by analyzing the recurrence and quality of feedback received, as well as the level of expressed customer satisfaction.

S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

S4-3_25 (a), (b) Autonom provides consumers and end users with several accessible channels through which they can express concerns, report negative impacts, or share suggestions regarding the services offered. These channels are an integral part of the company's commitment to transparency, accountability, and the continuous improvement of customer relations.
Customers can submit complaints or feedback through the following channels:

- Any Autonom representative, who is required to report the situation to the branch manager or a member of the management team;
- The dedicated call center;
- Public reviews on platforms such as Google Reviews, which are constantly monitored by local teams;
- The official feedback email address – feedback@autonom.com;
- Direct interaction with staff at the physical locations within the national network.

S4-3_25 (c) Customers are made aware of these channels through verbal communication from trained staff, information displayed on digital platforms (e.g., the Autonom website and social media channels), follow-up messages such as post-rental surveys, and the company's active presence in responding to online reviews.

S4-3_25 (a), (d) Complaints and reports are reviewed by the customer relations team, which ensures an initial response within 24 hours. Afterward, a concrete solution is proposed, or, in cases where further investigation is required, the customer is informed about the next steps and the estimated timeframe for a final response. Recurring issues or those indicating a potentially significant negative impact are escalated to the management team and, when appropriate, to the executive leadership.

S4-3_26, S4-3_25 (b) Autonom handles all reports with respect for confidentiality and the rights of the individuals involved. In line with the Policy on Consumers and End Users, the company strictly prohibits any form of retaliation against customers who choose to report issues, including via public reviews.

S4-3_25 (d), S4-3_26 The company regularly monitors the number and type of complaints received, the average resolution time, and the level of satisfaction expressed by customers after their issues are resolved. This data is systematically used to improve the effectiveness of communication channels and internal customer relationship management processes, with the aim of preventing similar situations in the future and enhancing overall customer experience.

S4-4 – Taking action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users and effectiveness of those actions and approaches

S4-4_31 (a), (c), S4-4_33 (b) Autonom implements a series of actions to prevent, mitigate, or remedy negative impacts on consumers and end users, as well as to generate positive social outcomes. These actions are part of a continuous strategic effort to strengthen trust in the company's services and to foster the sustainable development of customer relationships.

S4-4_32 (b), S4-4_34 To reduce risks and prevent negative impacts on consumers and end users, Autonom implements a range of proactive measures. These include regular and thorough vehicle maintenance to ensure user safety, providing clear and transparent information about products and services through explicit contracts and accessible communication, and ongoing training for local teams to strengthen their skills in client interaction. Additionally, the company ensures the prompt resolution of any reported issues, whether related to user experience, communication gaps, or defective products. These actions are designed to address specific material risks, prevent internal practices from causing harm, and contribute to building a responsible and trustworthy customer relationship.

S4-4_31 (c) To contribute to a positive customer experience and to seize opportunities related to sustainable and customer-centric service development, Autonom has implemented several customer-oriented initiatives. These include an easy and diversified access system to services via websites, call center, email, and WhatsApp; commercial flexibility and personalized offers tailored to specific customer needs; and an extensive national network covering over 30 cities to ensure proximity and availability. In addition, the company applies balanced commercial policies, such as flexible cancellation options and active consulting to help clients choose the most suitable services. These measures are intended to enhance customer satisfaction and loyalty while supporting the company's long-term value creation.

S4-4_31 (b), S4-4_32 (a), S4-4_33 (a) Autonom has identified both a material negative impact and a material risk related to the broader context of electric vehicle (EV) adoption.
The material negative impact stems from the lack of internal EV specialists, which limits the company's ability to provide customers with accurate and accessible information on EV use, maintenance, and sustainable mobility solutions. To address this, Autonom began developing a targeted training program in 2024 – in collaboration with external partners – aimed at equipping sales and customer-facing teams with relevant knowledge about EV technologies, batteries, charging infrastructure, and eco-driving. The program will be implemented in 2025 and is complemented by ongoing support from external EV experts. These actions aim to close the internal knowledge gap, ensuring that clients receive high-quality, up-to-date guidance.

As part of these efforts, Autonom also launched two editions of the Autonom Green Tour, a series of educational events focused on raising awareness about electric mobility. Participants had the opportunity to test-drive electric vehicles and engage directly with sustainability experts, who answered questions related to EV technology and eco-driving. To further support the transition to greener transport, Autonom continued its partnership with Autocritica by joining the Cars & Roads and RoCharge projects. Over the course of nine days, top automotive journalists tested the latest electric and hybrid models across Romania, while Autonom actively promoted electrification and presented its Autonom Business Green solutions through direct engagement and public dialogue.

Separately, a material risk has been identified in relation to the lack of EV specialists in external service networks, which may hinder the company's ability to support consumers during the maintenance phase of EV ownership. This could affect customer satisfaction, particularly among environmentally conscious users, and delay progress toward sustainable mobility. As a mitigation measure, Autonom is strengthening its collaboration with external experts to expand internal capacity and explore opportunities to improve service capabilities across its partner network. The effectiveness of these measures is monitored through direct feedback from EV users, complaint resolution rates, and the growth of EV-related service uptake.

S4-4_31 (d), 32 (c) The effectiveness of these actions is continuously monitored through customer feedback analysis, recurrence rate of complaints and resolution time, overall satisfaction scores, and Net Promoter Score (NPS). Additionally, cases involving corrective measures — referring generally to situations where specific actions were needed to address consumer issues — are reviewed to assess their impact on customer experience. This information is used to adjust internal processes, learn from past experiences, and continuously improve the services provided.

S4-4_35 During the reporting period, Autonom has not identified any severe human rights issues or incidents connected to consumers or end users.

S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

S4-5_41 (a) In setting its customer-related performance targets, including the NPS objectives, Autonom actively engaged consumers through direct feedback channels such as surveys, suggestion forms, and structured interviews. The feedback received regarding service satisfaction, expectations, and improvement needs was analyzed and integrated into the definition of strategic objectives for the 2025–2030 period. This approach ensures that performance goals are aligned with customer values and needs.

S4-5_41 (b) Autonom monitors the performance of its relationship with consumers through both quantitative and qualitative indicators, with a focus on satisfaction, trust, and loyalty. At the core of this approach is the Net Promoter Score (NPS), used internally as a voluntary metric to evaluate customer sentiment and guide service-level improvements. While not explicitly required under the ESRS, this metric does not address material impact and risk related to consumers and end-users, but serves as a management tool to track satisfaction trends and identify opportunities for enhancement across service divisions. The NPS is calculated annually based on customer feedback collected after direct interactions. Dedicated local teams gather feedback separately for key areas—such as auto deliveries, technical interventions, tire services, and onboarding of new clients—allowing for a granular understanding of customer needs and the implementation of targeted corrective actions.

As part of its Sustainability Strategy, Autonom has committed to maintaining an annual NPS of at least 80% and reaching 85% by 2025. In 2024, the company recorded a consolidated satisfaction performance aligned with these goals, with average monthly ratings above 9.7/10 across all major service categories. Key averages included:

- Auto deliveries – 9.85
- Technical interventions – 9.74
- Tire changes – 9.78
- New clients – 9.67

Monthly performance remained stable throughout the year, with a consolidated average of 9.76, reflecting strong customer loyalty and consistent service quality. Feedback from lost clients and decision-makers was also monitored and analyzed to further enhance customer retention.

To achieve these objectives, Autonom is implementing a set of strategic measures designed to both strengthen customer relationships and align operations with sustainability principles. These efforts include establishing a formal framework for customer relationship management and corporate governance, integrating sustainability goals and performance indicators into the annual reporting cycle, and ensuring transparent communication of ESG outcomes. This transparency covers key aspects such as customer satisfaction, environmental indicators (including GHG emissions and progress in reduction efforts), and social engagement results, all reported in line with international standards like the Global Reporting Initiative (GRI)—separately from the Sustainability Statement and the European Sustainability Reporting Standards (ESRS). At the same time, the company is working to foster greater internal awareness and accountability on ESG matters by embedding these themes into employee training and day-to-day operational practices.

S4-5_41 (c) The NPS target is part of the company's strategic performance indicators. Its progress is tracked annually and analyzed at both company-wide and operational levels. Improvement actions are adjusted based on customer feedback and the specific context of each division. In the medium and long term, Autonom remains committed to prioritizing customer satisfaction as a key performance metric, using NPS results to guide operational, communication, and relationship improvements across all business divisions.
While consumers are not involved in formal performance reviews, their direct feedback—collected through NPS evaluations—is used to identify lessons learned and areas for improvement. This input is systematically reviewed by internal teams and directly informs concrete actions aimed at enhancing customer experience and service delivery.

ESRS G1 - Business conduct

The Board of Directors plays an active role in overseeing the company's business conduct by formally approving the Internal Rules, which include standards of ethical behavior, compliance, and integrity. It also exercises oversight of the company's whistleblowing mechanism, ensuring that concerns regarding unethical practices can be reported securely and handled transparently.

In terms of expertise, members of the management team have enhanced their governance and ethical leadership competencies through participation in specialized training programs. This includes attending certified courses like Corporate Governance that Creates Value organized by ENVISIA Business School, as well as completing executive leadership and business conduct programs delivered by internationally recognized universities. These initiatives strengthen the company's capacity to manage business conduct responsibly and reinforce a culture of accountability and ethical performance at all levels of the organization.

G1 IRO-1 As part of our Double Materiality Assessment, Autonom identified a positive impact related to our vision of being a best practice model for business conduct. The process to identify this impact considered several key criteria:

Location – Our reputation for ethical conduct is most visible in the local market where we operate (Romania), where transparency and integrity in the private sector remain key societal expectations. Our local leadership presence and stakeholder engagement initiatives amplify our ability to act as a role model in our region.

Activity – We considered the nature of our core business activities, including car rental, operational leasing, and fleet management, where ethical behavior, transparency, and responsible customer interactions contribute to trust and brand strength. Activities that involve direct interaction with clients, suppliers, and business partnerships were assessed as leverage points for demonstrating ethical leadership.

Sector – Operating in the "Transport & Logistics" and "Non-banking Financial Services" sectors, we recognize the high visibility and potential influence of our conduct on sectoral norms, especially regarding anti-corruption, fair competition, and ESG integration in financing models.

Structure of the Transaction – We evaluated the extent to which our contractual arrangements, especially those involving SMEs, local suppliers, and business associations, allow us to embed and promote ethical standards, transparency clauses, and ESG-aligned partnerships. Our responsible contracting practices and the clear ethical framework embedded in our Procurement Policy support this positive impact.

This positive IRO (Autonom' s vision as a best practice model) is tracked through stakeholder feedback, brand perception, and recognition in sustainability ratings and partnerships. It informs us of our ongoing commitment to transparency, ethical leadership, and alignment with international standards such as the UN Global Compact, further reinforcing Autonom's role as a regional leader in sustainable and ethical business conduct.

G1-1 – Business conduct policies and corporate culture

G1-1_9 Internal policies and procedures have been established to ensure strict compliance with both national and international regulations while upholding the highest standards of social and environmental responsibility. Their effective implementation is a top priority for our company, which is why we place strong emphasis on adhering to all aspects of our code of business conduct and corporate policies, as well as ensuring transparency in diversity practices.

We integrate our commitments outlined in the Autonom Policies by embedding them within the processes of our integrated management system and strengthening internal operational controls through cross-functional mechanisms initiated by multiple departments. Commitments related to human resources are overseen by departmental leaders, while those involving external stakeholders are primarily managed by the leadership and commercial teams, along with support departments such as marketing and communication, sustainability, finance, and operations.

Each department's leaders are actively engaged in coordinating activities and guiding their teams to uphold responsible business practices, ensuring the organization operates ethically and efficiently. In cases where policy commitments are breached, internal mechanisms are in place to address and resolve these issues. Both internal and external complaints are subject to structured internal reviews and resolutions, with direct involvement from management.

To prevent non-compliance, we communicate these policies both internally and externally and utilize several key documents to support their implementation, including:

- Collective Bargaining Agreement;
- Internal Rules, which includes the integrated Code of Conduct;
- Specific Policies, such as Quality, Environmental Protection, Occupational Health and Safety; Whistleblowing Policy; Diversity and Inclusion Policy; Anti-Corruption and Anti-Bribery Policy; Policy Against Modern Slavery and Human Trafficking; Dividend Policy; Remuneration Policy; and Procurement Policy.

Our policies have been developed collaboratively with the involvement of key internal stakeholders and have been formally approved by management following a thorough review. They are communicated through various business channels and media, and can be accessed in the dedicated section of our website: **Autonom Policies.**

G1-1_10 (a) The mechanisms for identifying, reporting, and investigating concerns about unlawful behavior or behavior contradicting its code of conduct or similar internal rules

Autonom has established mechanisms to detect, prevent, and address misconduct while fostering a culture of integrity, transparency and compliance within the organization.

Autonom employs a proactive approach to identifying potential unlawful behavior or ethical breaches, encouraging employees to report any suspected misconduct to their direct supervisors or designated compliance officers.

There is also the option that employees, suppliers, or other external stakeholders report concerns anonymously through a dedicated online reporting whistleblowing platform, whereas the company ensures confidentiality in handling reports and protects the author from retaliation, harassment, or discrimination. Investigations are conducted by responsible parties who are trained to assess the situation impartially and take appropriate corrective measures if necessary. High-risk concerns or violations with potential legal or financial impact are escalated to the Audit Committee and Board of Directors. The whistleblower (if not anonymous) is informed of the outcome of the investigation and any resulting actions.

Policies and procedures

Anti-Corruption and Anti-Money Laundering Compliance Policy

G1.MDR-P_65 (a) The Anti-Corruption and Anti-Money Laundering Compliance Policy of Autonom Services S.A. is designed to ensure that all business activities are conducted in an honest, ethical, and legally compliant manner. The policy establishes a zero-tolerance approach to bribery and corruption, prohibiting employees, collaborators, directors, and business partners from engaging in any form of corrupt practice. It defines corruption as the abuse of entrusted power for private or corporate gain through illegitimate means. The policy explicitly forbids offering, soliciting, or accepting bribes, whether in cash, gifts, favors, entertainment, or any other form of undue advantage. Employees are encouraged to seek guidance from supervisors or the Compliance Officer if they have doubts about the legality of a particular payment or benefit. The role of Compliance Officer was not formally assigned and communicated yet, however there is a dedicated person who also has responsibilities of a Compliance Officer. To reinforce compliance, Autonom commits to providing training on anti-corruption measures and enforcing strict disciplinary actions, including termination, against those found violating the policy. The company also maintains confidentiality in whistleblower reports and ensures that no employee faces demotion or retaliation for reporting suspected violations. Additionally, the policy outlines clear indicators of corruption risk, such as excessive commissions, unexplained preferences for certain

suppliers, and payments through offshore accounts, helping employees identify and prevent unethical behavior. The policy can be consulted in its entirety **here.**

G1.MDR-P_65 (b) The scope of the policy applies to all employees, subsidiaries, divisions, and affiliated companies of Autonom worldwide. It extends to all interactions with clients, suppliers, government officials, and business partners, ensuring that anti-corruption standards are upheld in all business dealings. The policy covers a wide range of activities, including procurement, sales, contract negotiations, and financial transactions, where corruption risks are most prevalent. However, it does not prohibit reasonable and transparent exchanges of gifts and hospitality, provided they are infrequent, proportionate, and not intended to improperly influence business decisions. Charitable contributions and political donations are also covered under the policy, requiring careful oversight to prevent them from being misused as indirect bribes. Additionally, while the policy mandates strict compliance, it does not replace local laws or regulations, meaning that employees must also adhere to specific national anti-corruption laws where the company operates. The policy is consistent with the United Nations Convention against Corruption (UNCAC).

G1.MDR-P_65 (c) All company's employees are required to immediately report to their supervisors or the Compliance Officer any known or suspected deviation from this Policy by any other AUTONOM Associate, affiliated third party or business partner. Employees must never be prevented by threat of disciplinary action or other adverse treatment from raising known or suspected issues of compliance with the policy by others. The Board of Directors is the most senior level in the organization that is accountable with handling reports and ensuring compliance with anti-bribery and anti-corruption policies and laws.

Whistleblowing Policy

G1-1_10 (c) Autonom Services S.A. has established a comprehensive set of safeguards to ensure that individuals who report irregularities, including whistleblowing concerns, are protected and can do so in a secure, confidential, and retaliation-free environment. As teams within Autonom, starting from our values based corporate culture, are a safe place to work and grow, the first natural step recommended for reporting irregularities is the direct manager of the employee wanting to disclose an issue. Similarly, the senior management is open at any moment for a transparent discussion with any employee, whether it is for a recommendation or for incident reporting, having also their mail and contact publicly available for all employees.

For those who prefer to keep the anonymous profile, the company provides a dedicated whistleblowing platform accessible online **here**, allowing employees and stakeholders to report concerns anonymously or confidentially. Reports are received through a secure channel that prevents unauthorized access,

and whistleblowers are given a unique reference code to track the progress of their report without revealing their identity.

Strict confidentiality measures are in place to protect whistleblowers. The identity of the person reporting is not disclosed without their explicit consent, except when required by law. Even in such cases, whistleblowers are informed in advance, unless disclosure would compromise an investigation. The company has also implemented anonymization features, ensuring that metadata or digital traces that could reveal a whistleblower's identity are not stored or tracked.

The company has a zero-tolerance policy for retaliation, meaning that no whistleblower can be dismissed, demoted, harassed, discriminated against, or subjected to any form of punitive action for making a report in good faith. If a whistleblower experiences retaliation, they have legal recourse, and the burden of proof falls on the company to demonstrate that any actions taken against them were unrelated to their report.

To reinforce protection, reports are handled by a designated internal investigation team, which operates impartially. Reports are acknowledged within 7 days, and investigations are conducted within 3 months, ensuring timely follow-up and resolution. The company also adheres to Directive (EU) 2019/1937 on Whistleblower Protection and Romanian Law No. 361/2022, which provide a strong legal framework for safeguarding whistleblowers.

Through these measures, Autonom ensures that its whistleblowing process is safe, transparent, and aligned with international best practices, fostering a culture of integrity and ethical responsibility.

Furthermore, a dedicated leadership team is responsible for receiving complaints directly. Based on the nature of each case and the department or role of the defendant, one member of the team assumes responsibility for the investigation. This structure ensures that every report is addressed by a senior executive with the appropriate expertise, further reinforcing our commitment to timely, impartial, and effective resolution of whistleblowing concerns. Additionally, all relevant personnel undergo annual training to ensure comprehensive understanding of the whistleblowing procedures. As part of this process, they receive the whistleblower policy electronically, review it thoroughly, and sign a confirmation that they have been properly trained and are up-to-date with the latest guidelines and protocols. We will update during 2025 the current review of whistleblowing alerts to also include a reporting flow that would allow for the escalation of certain reports, depending on the complexity and sensitivity of the matter.

G1.MDR-P_65 (a) The company's Whistleblowing Policy is designed to ensure transparency, ethical business conduct, and compliance with national and international regulations. It establishes clear procedures for employees and external stakeholders to report legal violations or unethical behavior in a safe and confidential manner. The policy is aligned with Directive (EU) 2019/1937, Romanian Law

No. 361/2022 on Whistleblower Protection, and other relevant legislation, ensuring that whistleblowers are protected from retaliation.
The company provides an internal reporting mechanism through a secure online platform, allowing individuals to report concerns either anonymously or confidentially. Confidentiality is a key component of the policy, with strict measures in place to protect the identity of whistleblowers. Anonymous reports are accepted, provided they contain sufficient information to enable an investigation. Once a report is submitted, it is acknowledged within 7 days, reviewed by an internal team, and investigated within 3 months whenever possible. For the moment, we did not organize specific training for the people in charge of receiving these reports. If necessary, corrective measures are taken, and whistleblowers are kept informed about the progress of their case, unless disclosure could interfere with the investigation.

The policy also includes strong protection against retaliation. Any form of punishment—such as dismissal, demotion, salary reduction, harassment, or blacklisting—is strictly prohibited, and whistleblowers have the right to challenge any adverse actions in court. In such cases, the burden of proof lies with the company, meaning that Autonom must demonstrate that any disciplinary measures were unrelated to the whistleblowing activity. The policy can be consulted in its entirety **here.**

G1.MDR-P_65 (b) As for its scope, the policy applies to employees, contractors, business partners, suppliers, and even job applicants who report violations they have observed in a professional context. It also extends protections to facilitators and individuals associated with the whistleblower, such as colleagues or family members who may face indirect retaliation. However, not all types of complaints fall under the policy. Reports based on unverified rumors, personal workplace disputes, dissatisfaction with company policies, or publicly available information are not covered. Likewise, issues related to defense and national security procurements are handled separately under different legal frameworks.

G1.MDR-P_65 (c) At the highest level, accountability for the implementation of this policy rests with our dedicated Executive Leadership Team, comprising the CEO, the Managing Partner, and the Chief Operations Officer. This group is responsible for ensuring that the policy is fully integrated into our organizational framework, including the consistent training of staff, adherence to reporting protocols, and ongoing oversight of the entire process. They guarantee that the policy's provisions are implemented effectively and that our operations align with both internal standards and international best practices.

G1.MDR-P_65 (d) The company's Whistleblowing Policy is aligned with key third-party standards and initiatives that promote ethical business conduct, transparency, and whistleblower protection. The policy complies with Directive (EU) 2019/1937 on the protection of whistleblowers, ensuring that individuals who report legal violations or unethical behavior are safeguarded against retaliation. Additionally, it is developed in accordance with Romanian Law No. 361/2022 on Whistleblower Protection, which transposes the EU directive into national legislation. Beyond legal requirements, the

policy reflects best practices outlined by the United Nations Global Compact, particularly Principle 10, which emphasizes the need for businesses to combat corruption in all its forms, including bribery and unethical practices.

Remuneration policy

G1.MDR-P_65 (a) The company's Remuneration Policy outlines the principles and procedures for determining the remuneration of the company's Board of Directors and Executive Officers under a mandate contract. The policy is designed to ensure fairness, transparency, and alignment with the company's long-term business strategy and sustainability. It establishes a proportional remuneration system, meaning that compensation is determined based on the company's size, nature, internal organization, and complexity of activities. The remuneration structure consists of fixed and variable components, with fixed remuneration set through mandate contracts and variable remuneration based on individual and company performance. The policy also emphasizes compliance with national regulations, including Company Law no. 31/1990 and Law no. 24/2017 on issuers of financial instruments. It includes internal governance measures, assigning the Board of Directors the responsibility of overseeing remuneration decisions, with support from the Human Resources Department in ensuring fair and competitive compensation. Additionally, the policy incorporates conflict-of-interest provisions, requiring board members and executives to disclose any conflicting interests and avoid transactions that could compromise the company's integrity. The full policy can be consulted **here** .

G1.MDR-P_65 (b) The scope of the policy is strictly limited to the remuneration of the Board of Directors and the General Director, meaning it does not apply to other employees of the company, even if they hold director-level positions based on Romania's job classification system. The policy governs both fixed and variable compensation, with variable remuneration awarded based on multi-year performance evaluations that consider individual contributions, operational unit success, and overall company results. It also specifies contract duration, stipulating that board members serve four-year terms, with potential removal by the Shareholders' General Meeting. In the case of termination without cause, affected administrators or directors may be entitled to damages. The policy also excludes personal employment contracts outside of mandate agreements and does not regulate industry-wide salary benchmarks beyond its application within Autonom. The remuneration framework is subject to be reviewed at least once every four years, or earlier if significant changes in company structure, financial performance, or industry conditions occur, ensuring that the policy remains adaptable to evolving business needs.

G1.MDR-P_65 (c) The most senior level in the organization accountable for the implementation of the Policy is the Board of Directors, responsible for setting both fixed and variable remuneration.

Procurement Policy

G1.MDR-P_65 (a) The company's Procurement Policy ensures that all procurement activities are conducted efficiently, transparently, and sustainably, aligning with legal and ethical standards. It establishes guidelines for supplier selection, contract negotiation, and procurement processes, emphasizing cost efficiency, sustainability, and compliance with regulations. The policy enforces principles related to human rights, occupational safety, anti-corruption, and fair competition, while also implementing a Categorized Approved Supplier Program to optimize procurement operations. Supplier performance is monitored using GRI standards, assessing social and environmental impact. The policy can be consulted in its entirety **here.**

G1.MDR-P_65 (b) The policy applies to all employees, subsidiaries, and business partners within the Autonom Group, covering all procurement activities, supplier relationships, and compliance measures. However, it does not apply to areas unrelated to procurement, such as general HR policies, financial strategies, or operational decisions beyond supply chain management.
G1.MDR-P_65 (c) The most senior level in the organization accountable for the implementation of the Policy is the Board of Directors.

G1-1_10 (g) Autonom has a zero tolerance for corruption approach and has implemented training on business conduct to promote ethical awareness, regulatory compliance, and alignment with our Internal Rules, which includes the Code of Conduct across all levels of the organization. The training is mandatory for all new employees during onboarding and is extended to existing staff through annual refresher sessions where participation is tracked through our HR system. This approach plays a key role in embedding a culture of integrity and supports our broader strategy of acting as a business conduct best practice model.

G1-1_10 (h) As part of our business conduct risk assessment, Autonom has identified specific functions that present a higher exposure to corruption and bribery risks due to the nature of their activities and external interactions. These include:

- Fleet Acquisition and Disposals, where decisions involve large-value transactions and third-party negotiations, creating exposure to ethical risks in bidding, discounts, and asset evaluations.
- Sales and Client Relationship Management, particularly in high-value contracts, where there is increased pressure to meet performance targets and where interactions with decision-makers may pose integrity risks.
- Finance and Debt Collection, where individuals are involved in payments, reimbursements, and deferral approvals that may be susceptible to irregularities if controls are bypassed.
- Procurement, where staff is responsible for supplier selection, contract negotiation, and pricing arrangements, increasing the potential for conflicts of interest or undue influence.

Appendix 1 - ESRS content index			
Statement of use	AUTONOM reported in accordance with ESRS Standards for the period 1 January 2024-31 December 2024		
ESRS used	ESRS: Foundation 2022		
Applicable ESRS sectoral standards	N/A		
ESRS standard reference / Alternative source	**DISCLOSURE**	**DATA POINT**	**Page**
General requirements			
ESRS 1 - General requirements			
General disclosures			
ESRS 2 - General disclosures	**BP-1 – General basis for preparation of Sustainability Statements**	BP-1_5 (a) Specify the basis for preparation of Sustainability Statement	2
		BP-1_5 (c) Disclose the extent to which the Sustainability Statement covers the upstream and downstream value chain	3
		BP-1_5 (d) Disclose if the option to omit proprietary or innovative information has been used	3
		BP-1_5 (e) Disclose if the Member State option to omit developments or negotiations has been used	3

	BP-2 – Disclosures in relation to specific circumstances	BP-2_9 (a) If you define medium- or long-term time horizons in your reporting, disclose these definitions	3-4
		BP-2_9 (b) Disclosure of reasons for applying different definitions of time horizons	3-4
		BP-2_10 (a) If your metrics include value chain data from indirect sources, disclose these metrics (conditional)	4
		BP-2_10 (b) Description of basis for preparation of metrics that include value chain data estimated using indirect sources	4
		BP-2_10 (c) Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	4
		BP-2_10 (d) Description of planned actions to improve accuracy in future of metrics that include value chain data estimated using indirect sources	4
		BP-2_11 (a) Disclose metrics and monetary amounts subject to high measurement uncertainty	4-5
		BP-2_11 (b) i Disclose the sources of measurement uncertainty	4-5
		BP-2_11 (b) ii Disclose assumptions, approximations and judgements used in measurement	4-5
		BP-2_13 (b) If there are changes in the preparation and presentation of sustainability information, explain these changes and provide the reasons	5
		BP-2_AR 2 Disclose if European standards (ISO/IEC or CEN/CENELEC) have been used	5-6
		BP-2_AR 2 Disclose the extent of verification against ISO/IEC or CEN/CENELEC standards	5-6
		BP-2_16 If DRs or DPs are incorporated by reference, list them	5
		BP-2_17 If topics E4, S1, S2, S3, S4 are considered material, disclose these topics	5-6
	GOV-1 – The role of the administrative, management and supervisory bodies	GOV-1_21 (a) Indicate the number of executive members	6-7
		GOV-1_21 (a) Indicate the number of non-executive members	6-7
		GOV-1_21 (b) Provide information on employee and worker representation	7
		GOV-1_21 (c) Provide information on members relevant experience in sectors, products, and areas	7-8
		GOV-1_21 (d) Disclose the percentage of gender and diversity in management bodies	8
		GOV-1_21 (d) Provide the boards gender diversity ratio	8
		GOV-1_21 (e) Indicate the percentage of independent board members	8
		GOV-1_22 (a) Provide information on oversight body's roles and responsibilities relating to impacts, risks, and opportunities	8
		GOV-1_22 (b) Describe how oversight responsibilities are integrated into policies	8
		GOV-1_22 (c) Describe management’s role in governance processes and oversight	8

		GOV-1_22 (c) i Describe how oversight of delegated management roles/committees is exercised	8-9
		GOV-1_22 (c) ii Disclose the reporting lines to administrative, management, and supervisory bodies	8-9
		GOV-1_22 (c) iii Describe how integrated controls support internal functions	9
		GOV-1_22 (d) Describe how top management oversees setting and monitoring of targets	9-10
		GOV-1_23 Describe how skills and expertise to oversee sustainability matters are ensured	10
		GOV-1_23 (a) Provide information on sustainability expertise within or accessible by bodies	10
		GOV-1_23 (b) Describe how sustainability skills impact risks and opportunities	11
	GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	GOV-2_26 (a) Disclose frequency and responsible parties informed about impacts, risks, and due diligence outcomes	11-12
		GOV-2_26 (b) Explain how management assesses impacts, risks, and strategies	11-12
		GOV-2_26 (c) Disclose material impacts, risks, and opportunities addressed by management	12
	GOV-3 – Integration of sustainability-related performance in incentive schemes	GOV-3_29 Indicate if sustainability-linked incentive schemes for management exist	12
	GOV-4 – Statement on due diligence	GOV-4_30 Disclose due diligence info in the sustainability report	12-14
		GOV-4_32 The undertaking shall provide a mapping that explains how and where its application of the main aspects and steps of the due diligence process are reflected in its Sustainability Statement, to allow a depiction of the actual practices of the undertaking with regard to due diligence	12-14
	GOV-5 - Risk management and internal controls over sustainability reporting	GOV-5_36 (a) Describe sustainability risk management & internal control overview	14
		GOV-5_36 (b) Describe risk assessment approach followed	14-15
		GOV-5_36 (c) Describe key risks identified and their mitigation strategies	15
		GOV-5_36 (d) Describe how risk and control findings are incorporated into sustainability reporting	15-16
		GOV-5_36 (e) Describe periodic risk assessment reports to management bodies	16
	SBM-1 – Strategy, business model and value chain	SBM-1_40 (a) i Describe key products and services offered	16
		SBM-1_40 (a) ii Describe key markets and customer groups served	16
		SBM-1_40 (a) iii Specify total number of employees (head count)	17
		SBM-1_40 (a) iii Specify average number of employees (head count)	17
		SBM-1_40 (b) Report total revenue	17
		SBM-1_40 (b) Disclose revenue by significant ESRS Sectors	17

		SBM-1_ 40 (c) List key ESRS sectors with significant or potential material impacts	17
		SBM-1_40 (d) i Indicate if active in fossil fuel (coal, oil, gas) sector	18
		SBM-1_40 (e) Describe sustainability goals for products, customers, regions, stakeholders	18
		SBM-1_40 (f) Provide disclosure on products, services, markets, and customer groups	18
		SBM-1_40 (g) Disclose strategy elements impacting sustainability	18-19
		SBM-1_41 If certain ESRS sectors are significant for your undertaking, list these key sectors	19
		SBM-1_42 Describe business model and value chain	19-20
		SBM-1_42 (a) Describe input gathering, development, and security approach	20-21
		SBM-1_42 (b) Describe current and expected benefits for stakeholders	22
		SBM-1_42 (c) Describe main and downstream value chain features and position	22-23
	SBM-2 – Interests and views of stakeholders	SBM-2_45 (a) Describe stakeholder engagement	23
		SBM-2_45 (a) i Describe key stakeholders	23-24
		SBM-2_45 (a) ii Describe stakeholder engagement categories	24-25
		SBM-2_45 (a) iii Explain how stakeholder engagement is organized .	26
		SBM-2_45 (a) iv Describe purpose of stakeholder engagement	26-27
		SBM-2_45 (a) v Explain how stakeholder engagement outcomes are considered	27-31
		SBM-2_45 (b) Describe understanding of interests and views of key stakeholders as they relate to the undertakings strategy and business model	31-32
		SBM-2_45 (d) Describe how administrative, management and supervisory bodies are informed about views and interests of affected stakeholders with regard to sustainability-related impacts.	32
	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	SBM-3_48 (a) Describe material impacts resulting from the materiality assessment	32-36
		SBM-3_48 (a) Describe material risks and opportunities resulting from the materiality assessment	32-36
		SBM-3_48 (b) Disclose current and anticipated effects of material impacts, risks, and opportunities on business model, value chain, strategy, and decision-making, and how the undertaking has responded or plans to respond to these effects.	36-40
		SBM-3_48 (c) i Disclose how material negative and positive impacts affect (or are likely to affect) people or the environment	40-41
		SBM-3_48 (c) ii Disclose whether and how material impacts originate from or are connected to strategy and business model	41
		SBM-3_48 (c) iii Disclose the reasonably expected time horizons of material impacts	41-42

		SBM-3_48 (c) iv Describe the nature of activities or business relationships through which the undertaking is involved with material impacts	42
		SBM-3_48 (d) Disclose the current financial impacts of material risks and opportunities on financial position, performance, and cash flows, along with risks likely to cause material adjustments in the next annual reporting period.	42
		SBM-3_48 (e) Disclose the anticipated financial effects of material risks and opportunities on financial position, financial performance, and cash flows over the short-, medium-, and long-term.	42 We are opting for the phase-in provision from ESRS 1 Appendix C and we are not disclosing quantitative financial effects.
		SBM-3_48 (f) Provide information about the resilience of the strategy and business model regarding capacity to address material impacts and risks and to take advantage of material opportunities	43-44
		SBM-3_48 (g) Disclose changes to material impacts, risks, and opportunities compared to the previous reporting period.	44
	IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	IRO-1_53 (a) Describe the methodologies and assumptions applied in the process to identify impacts, risks, and opportunities	46
		IRO-1_53 (b) Describe the process to identify, assess, prioritize, and monitor potential and actual impacts on people and the environment, informed by due diligence process	46-47
		IRO-1_53 (b) i Describe how the process focuses on specific activities, business relationships, geographies, or other factors that give rise to heightened risk of adverse impacts	47
		IRO-1_53 (b) ii Describe how the process considers impacts with which the undertaking is involved through own operations or as a result of business relationships	47
		IRO-1_53 (b) iii Describe how the process includes consultation with affected stakeholders and external experts to understand how they may be impacted	47
		IRO-1_53 (b) iv The process prioritizes negative impacts by severity and likelihood, and positive impacts by their scale, scope, and likelihood, to identify material sustainability matters for reporting.	47
		IRO-1_53 (c) Describe the process used to identify, assess, prioritize, and monitor risks and opportunities that have or may have financial effects	47
		IRO-1_53 (c) i Describe how connections of impacts and dependencies with risks and opportunities that may arise from those impacts and dependencies have been considered	47
		IRO-1_53 (c) ii Describe how the likelihood, magnitude, and nature of effects of identified risks and opportunities have been assessed	47

		IRO-1_53 (c) iii Describe how sustainability-related risks relative to other types of risks have been prioritized	47
		IRO-1_53 (d) Describe the decision-making process and related internal control procedures	47
		IRO-1_53 (e) Describe the extent to which and how the process to identify, assess, and manage impacts and risks is integrated into the overall risk management process and used to evaluate the overall risk profile and risk management processes	47
		IRO-1_53 (f) If your process to identify, assess, and manage opportunities is integrated into management, describe how and to what extent	47-49
		IRO-1_53 (g) Describe the input parameters used in the process to identify, assess, and manage material impacts, risks, and opportunities	47-49
		IRO-1_53 (h) Describe how the process to identify, assess, and manage impacts, risks, and opportunities has changed compared to the prior reporting period	49
	IRO-2 – Disclosure requirements in ESRS covered by the undertaking's Sustainability Statement	IRO-2_56 Disclose the list of data points that derive from other EU legislation and provide information on their location in the Sustainability Statement	49-53
		IRO-2_56 Disclose the list of ESRS Disclosure Requirements complied with in preparing the Sustainability Statement following the outcome of the materiality assessment	53, 145-163
		IRO-2_58 If your company assessed ESRS E2 Pollution as not material, explain why	53-55
		IRO-2_58 If your company assessed ESRS E3 Water and marine resources as not material, explain why	53-55
		IRO-2_58 If your company assessed ESRS E4 Biodiversity and ecosystems as not material, explain why	53-55
		IRO-2_58 If your company assessed ESRS S2 Workers in value chain as not material, explain why	53-55
		IRO-2_59 Explain how material information to be disclosed in relation to material impacts, risks, and opportunities has been determined	55
E1 - Climate change	**E1-1 – Transition plan for climate change mitigation**	E1-1_14 Disclose the transition plan for climate change mitigation	56-61
		E1-1_16 (a) Explain how targets are compatible with the 1.5°C global warming limit of the Paris Agreement	61-62
		E1-1_16 (b) Disclose the decarbonization levers and key actions	62-63
		E1-1_16 (c) Disclose significant OpEx and CapEx for the implementation of the action plan	63
		E1-1_16 (c) Indicate the financial resources allocated to the action plan (OpEx)	63
		E1-1_16 (c) Indicate the financial resources allocated to the action plan (CapEx)	63

		E1-1_16 (d) Explain the potential locked-in GHG emissions from key assets and their impact on reduction targets	63-64
		E1-1_16 (g) Indicate if the undertaking is excluded from EU Paris-aligned Benchmarks	64
		E1-1_16 (h) Explain how the transition plan aligns with business strategy and financial planning	64
		E1-1_16 (i) Indicate whether the transition plan is approved by all relevant bodies	65
		E1-1_16 (j) Explain the progress on implementing the transition plan	65
		E1-1_17 If there is an adoption date for pending transition plans, state it	65
		SBM-3_19 (a) Describe how material impacts, risks and opportunities affect the strategy and business model	65
		SBM-3_19 (b) Explain how strategy and business model take account of the interests of stakeholders	65
		SBM-3_19 (c) Explain how the strategy and business model address material impacts, risks and opportunities	65
	E1-2 – Policies related to climate change mitigation and adaptation	E1-2_25 Explain how the climate policy addresses sustainability matters	65-66
		E1.MDR-P_65 (a) Describe the key contents of the policy	66
		E1.MDR-P_65 (b) Describe the scope of the policy or any exclusions	66
		E1.MDR-P_ 65 (c) Describe the most senior level in the organization accountable for policy implementation	66
	E1-3 – Actions and resources in relation to climate change policies	E1-3_29 (a) Indicate the type of decarbonisation lever	67-70
		E1-3_29 (b) Report the achieved GHG emission reductions	We opted for the phased-in approach.
		E1-3_AR21 Explain how the ability to implement actions depends on resource allocation	70
		E1-3_AR 21 Dependency on Financial and Resource Availability	70
		E1-3_29 (c) i Explain the linkage of CapEx and OpEx to financial statement items	We opted for the phased-in approach.
		E1-3_16(c) Explain CapEx and OpEx impacts on KPIs	We opted for the phased-in approach.
		E1-3_29 (c) ii, Explani the key performance indicators required under Commission Delegated Regulation (EU) 2021/2178	We opted for the phased-in approach.
	E1-4 – Targets related to climate change mitigation and adaptation	E1-4_33 Disclose details on GHG emissions reduction and climate targets	70
		E1-4_AR 25 (a) Describe how the baseline value represents activities covered and external factors	71

		E1-4_AR 25 (b) Describe the impact of a new baseline on the target, its achievement, and the presentation of progress over time	71
		E1-4_16 (a) Indicate that the GHG emission reduction target is science-based and compatible with limiting warming to 1.5°C	71
		E1-4_34 (e)	71
		E1-4_16 (b) Describe the expected decarbonization levers and their quantitative contributions to achieving GHG emission reduction targets	71
		E1-4_34 (f)	71
		E1-4_AR 30(c) Explain how varied climate scenarios were analyzed to identify relevant decarbonization levers	71
		E1.MDR-T_80 (a) Indicate the relationship with policy objectives	71
		E1.MDR-T_80 (b) State the measurable target	71
		E1.MDR-T_80 (b) If there is a target, describe its nature	71
		E1.MDR-T_80 (c) Describe the scope of the target	71
		E1.MDR-T_80 (d) Indicate the baseline value	71
		E1.MDR-T_80 (d) Specify the baseline year	71
		E1.MDR-T_80 (e) Disclose the period to which the target applies	71
		E1.MDR-T_80 (e) If there are milestones or interim targets, indicate them	71
		E1.MDR-T_80 (f) Describe the methodologies and significant assumptions used to define the target	71
		E1.MDR-T_80 (g) State whether the target related to environmental matters is based on conclusive scientific evidence	71
		E1.MDR-T_80 (h) Disclose whether and how stakeholders have been involved in target setting	71-72
		E1.MDR-T_80 (i) Describe any changes in target and corresponding metrics or underlying measurement methodologies, including significant assumptions, limitations, sources, and adopted processes to collect data	72
		E1.MDR-T_80 (j) Describe performance against the disclosed target	72
	E1-5 – Energy consumption and mix	E1-5_37 Report the total energy consumption related to own operations	73
		E1-5_37 (a) Report the total energy consumption from fossil sources	73
		E1-5_37 (b) Report the total energy consumption from nuclear sources	73
		E1-5_ AR34 Indicate the percentage of total energy consumption derived from nuclear sources	73
		E1-5_37 (c) i Report the fuel consumption from renewable sources	73

		E1-5_37 (c) ii Report the consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	73
		E1-5_37 (c) iii Report the consumption of self-generated non-fuel renewable energy	73
		E1-5_ AR 34 Indicate the percentage of total energy consumption from renewable sources	73
		E1-5_38 (a) If your fuel consumption includes coal and coal products, disclose the amount	73
		E1-5_11 | 38 (b) If your fuel consumption includes crude oil and petroleum products, disclose the amount	73
		E1-5_12 | 38 (c) If your fuel consumption includes natural gas, disclose the amount	73
		E1-5_12 | 38 (d) If your fuel consumption includes other fossil sources, disclose the amount	73
		E1-5_12 | 38 (e) If your consumption includes electricity, heat, steam, or cooling from fossil sources, disclose the total amount	73
		E1-5_AR34 If your energy consumption includes fossil sources, indicate the percentage	73
		E1-5_40 If your activities are in high climate impact sectors, disclose the energy intensity	74
		E1-5_43 If your net revenue from high climate impact sectors needs reconciliation to financial statements, disclose this reconciliation	74
	E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	E1-6_44 Present the gross GHG emissions by scope (Scopes 1, 2, 3, and Total) in a table	74-77
		E1-6_50 Provide the gross GHG emissions for Scopes 1, 2, 3, and Total under financial and operational control in a table	77
		E1-6_AR 41 Provide a breakdown of GHG emissions by country, segment, economic activity, subsidiary, GHG category, or source type	75-76
		E1-6_AR 46 (d) Present the total and Scope 3 GHG emissions according to the GHG Protocol in a table	75-76
		E1-6_AR 52 Present the total GHG emissions including Scopes 1, 2, 3, and the value chain in a table	77-78
		E1-6_48 (a) Report the gross Scope 1 greenhouse gas emissions	77
		E1-6_48 (b) Indicate the percentage of Scope 1 GHG emissions from regulated emission trading schemes	78
		E1-6_49 (a) Report the gross location-based Scope 2 greenhouse gas emissions	75-78
		E1-6_ 52 (a) Report the gross location-based Scope 2 greenhouse gas emissions	75-78
		E1-6_49 (a) Report the gross market-based Scope 2 greenhouse gas emissions	75-78
		E1-6_52 (a) Report the gross market-based Scope 2 greenhouse gas emissions	75-78
		E1-6_51 Report the gross Scope 3 greenhouse gas emissions	75-78

		E1-6_52 (a) Report the total location-based GHG emissions	75-78
		E1-6_44 Disclose total GHG emissions market based	75-78
		E1-6_52 (a) Disclose total GHG emissions market based	75-78
		E1-6_47 If there are significant changes in reporting criteria affecting GHG emissions comparability, disclose these changes and their impacts	We opted for the phased-in approach.
		E1-6_AR42 (c) Describe the methodologies, significant assumptions, and emission factors used to calculate or measure GHG emissions	78-80
		E1-6_AR45 (d) Identify the percentage of contracts related to Scope 2 GHG emissions	80-81
		E1-6_AR45 (d) Disclose types of contractual instruments related to Scope 2 GHG emissions	81
		E1-6_AR45 (d) Specify the percentage of market-based Scope 2 GHG emissions from purchased bundled electricity	81
		E1-6_ AR45 (d) Identify the percentage of energy sale/purchase contracts linked to Scope 2 emissions	81
		E1-6_AR45 (d) Describe the percentage of contractual instruments for unbundled energy attribute claims related to Scope 2 GHG emissions	81
		E1-6_AR45 (d) Disclose types of energy contracts and attributes	81
		E1-6_AR45 (g) Specify the percentage of GHG Scope 3 calculated using primary data	81
		E1-6_AR45 (i) Explain the reason for excluding Scope 3 GHG emissions	75-78
		E1-6_AR45 (i) List Scope 3 GHG emissions categories included in inventory	75-78
		E1-6_AR45 (h) Explain boundaries and methods for Scope 3 GHG emissions reporting	81
		E1-6_53 Describe location-based GHG emissions per net revenue	81
		E1-6_53 Describe market-based GHG emissions per net revenue	81
		E1-6_53 Provide reconciliation of net revenue for GHG emissions intensity	81
	E1-7 – GHG removals and GHG mitigation projects financed through carbon credits	E1-7_56 (a) Explain GHG removals and storage in operations/value chain projects	82
		E1-7_56 (b) Disclose GHG reductions/removals from carbon credits financing	82
E5 - Resource use and	**E5-1 – Policies related to resource use and circular economy**	E5.MDR-P_65 (a) Describe the key contents of the policy	99
		E5.MDR-P_65 (b) Describe the scope of the policy or its exclusions	99
		E5.MDR-P_65 (c) Describe the most senior level in the organisation accountable for implementing the policy	100

circular economy		E5-1_15 (a) Disclose whether and how policy addresses transitioning away from the use of virgin resources, including increases in the use of secondary (recycled) resources	100
		E5-1_15 (b) Disclose whether and how policy addresses transitioning away from the use of virgin resources, including increases in the use of secondary (recycled) resources	100
	E5-2 – Actions and resources related to resource use and circular economy		100-101
	E5-3 – Targets related to resource use and circular economy	E5-3_24 Disclose how the target relates to resources concerning resource use and the circular economy	101
		E5-3_24 (a) Disclose how the target relates to increasing circular design	101-102
		E5-3_24 (b) Disclose how the target relates to the increase of circular material use rate	101-102
		E5-3_24 (c) Describe how the target relates to the minimisation of primary raw material	101-102
		E5-3_24 (d) Describe how the target relates to the reversal of depletion of renewable resources	101-102
		E5-3_24 (e) Indicate how the target relates to waste management	101-102
		E5-3_24 (e) Explain how the target relates to waste management	101-102
		E5-3_24 (f) Explain how the target relates to resource use or circular economy	101-102
		E5-3_25 Indicate the layer in the waste hierarchy the target relates to	102-103
		E5-3_13 | 27 Indicate whether the targets set are mandatory by legislation	103
		E5.MDR-T_80 (a) Indicate the relationship with policy objectives	103
		E5.MDR-T_80 (b) Specify the measurable target	103
		E5.MDR-T_80 (c) Describe the scope of the target	103-104
		E5.MDR-T_80 (d) Indicate the baseline value	105
		E5.MDR-T_80 (d) Specify the baseline year	105
		E5.MDR-T_80 (e) Specify the period to which the target applies	103
		E5.MDR-T_80 (f) Describe the methodologies and significant assumptions used to define the target	106
		E5.MDR-T_80 (g) Indicate if the target related to environmental matters is based on conclusive scientific evidence	106
		E5.MDR-T_80 (h) Disclose whether and how stakeholders have been involved in target setting	106
		E5.MDR-T_80 (i) Specify any changes in target and corresponding metrics or underlying measurement methodologies, significant assumptions, limitations, sources, and adopted processes to collect data	106

		E5.MDR-T_80 (j) Describe performance against the disclosed target Stakeholders have not been involved in target setting.	106
	E5-4 – Resource inflows	E5-4_31 (b) Indicate the percentage of biological materials and biofuels used for non-energy purposes	We opted for the phased-in approach.
		E5-4_31 (c) Indicate the percentage of reused or recycled secondary components and materials	We opted for the phased-in approach.
	E5-5 – Resource outflows	E5-5_36 (a) Disclose the expected product durability compared to the industry average	108
		E5-5_36 (b) Disclose the reparability of products	108
		E5-5_36 (c) Indicate the rates of recyclable content in products	108
		E5-5_36 (c) Provide the rates of recyclable content in product packaging	108
		E5-5_40 Describe methodologies used for calculating resource outflows	108-109
		E5-5_37 (a) Report the total waste generated	109
		E5-5_37 (b) Report waste diverted from disposal, broken down by hazardous and non-hazardous types and treatment	109-110
		E5-5_37 (c) Provide a breakdown of waste directed to disposal by hazardous and non-hazardous types and treatment	107
		E5-5_37 (d) Report the amount of non-recycled waste	110
		E5-5_37 (d) Indicate the percentage of non-recycled waste	110
		E5-5_38 Disclose the composition of waste	110
		E5-5_38 (a) Disclose relevant waste streams for the undertakings sector or activities	110
		E5-5_38 (b) Disclose materials present in waste	110
		E5-5_39 Report the total amount of hazardous waste	110-111
		E5-5_40 Describe methodologies used for calculating waste generated data	111
	E5-6 – Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	E5-6_43 (a) Disclose quantitative information on anticipated financial effects from resource use and circular economy risks	We opted for the phased-in approach.
		E5-6_43 (a) Disclose qualitative information on anticipated financial effects from resource use and circular economy risks	We opted for the phased-in approach.
		E5-6_43 (b) Describe the effects considered and related impacts concerning resource use and circular economy	We opted for the phased-in approach.
		E5-6_43 (c) Disclose critical assumptions used in estimating financial effects from resource use and circular economy risks	We opted for the phased-in approach.

		E5-6_AR35 Describe related products and services at risk due to resource use and circular economy	We opted for the phased-in approach.
		E5-6_AR35 Explain how time horizons are defined, financial amounts estimated, and key assumptions made for resource use and circular economy	We opted for the phased-in approach.
SOCIAL			
S1 - Own workforce	**S4.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model**	S1.SBM-3_14 (a) Description of types of employees and non-employees in its own workforce subject to material impacts	112
		S1.SBM-3_14 (c) Description of activities that result in positive impacts and types of employees and non-employees in its own workforce that are positively affected or could be positively affected	112-113
		S1.SBM-3_14 (d) Description of material risks and opportunities arising from impacts and dependencies on own workforce	113
		S1.SBM-3_14 (e) Description of material impacts on workers that may arise from transition plans for reducing negative impacts on environment and achieving greener and climate-neutral operations	113
		S1.SBM-3, 14 (f) i, (f) ii Information about type of operations at significant risk of incidents of forced labour or compulsory labour	113
		S1.SBM-3, 14 (g) i-ii Information about types of operations and countries or geographic areas at significant risk of incidents of child labour	113
		S1.SBM-3_15 Disclosure of whether and how understanding of people in its own workforce with particular characteristics, working in particular contexts, or undertaking particular activities may be at greater risk of harm has been developed	113-114
		S1.SBM-3_16 Disclosure of which of material risks and opportunities arising from impacts and dependencies on people in its own workforce relate to specific groups of people	11114
	S1-1 – Policies related to own workforce	S1.MDR-P_65 (a) The key contents of the policy	114
		S1.MDR-P_65 (b) The scope of the policy or its exclusions	115
		S1.MDR-P_65 (c) Senior accountability for policy implementation	115
		S1-1_19 Managing workforce impacts, risks, and opportunities	115
		S1-1_20 Human rights policy commitments for own workforce	115-116
		S1-1_20 (a) Workforce engagement approach	115-116
		S1-1_20 (b) Disclose workforce engagement approach	116
		S1-1_20 (c) Approach to remedy human rights impacts	116
		S1-1_21 Policy alignment with global standards	116
		S1-1_22 Policies addressing trafficking, forced, and child labor	116-117

		S1-1_23 Workplace accident prevention system	117
		S1-1_24 (a) Policies to eliminate discrimination	117
		S1-1_24 (b) Specified discrimination grounds in policy	117
		S1-1_24 (c) Inclusion of vulnerable groups in workforce	117
		S1-1_24 (d) Preventing discrimination & promoting inclusion	117
	S1-2 – Processes for engaging with own workers and workers' representatives about impacts	S1-2_27 Disclose workforce perspectives impact in decision-making	117
		S1-2_27 (a) If your engagement includes your workforce or their representatives, ensure the engagement occurs	118
		S1-2_27 (b) Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	118
		S1-2_27 (c) Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach	118
		S1-2_27 (e) Disclosure of how effectiveness of engagement with its own workforce is assessed	118
	S1- 3 – Processes to remediate negative impacts and channels for own workers to raise concerns	S1-3_32 (a) Describe approach to remedying negative workforce impacts	118
		S1-3_32 (b) Identify channels for workforce to raise and address concerns	119
		S1-3_32 (c) Ensure employee grievance handling mechanisms are in place	119
		S1-3_32 (d) Disclose how channels availability is supported	119
		S1-3_32 (e) Explain tracking and ensuring effectiveness of raised issues	119
		S1-3_33 Disclose workforce awareness and trust in concern-raising processes	119
	S1-4 – Taking action on material impacts and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions and approaches	S1-4_38 (a) Actions taken, planned, or underway to prevent or mitigate negative impacts on own workforce	We opted for the phased-in approach.
		S1-4_38 (b) Whether and how actions have been taken to provide or enable remedy for actual material impact	We opted for the phased-in approach.
		S1-4_38 (c) Additional initiatives or actions aimed at delivering positive impacts for own workforce	We opted for the phased-in approach.
		S1-4_38 (d) How the effectiveness of actions and initiatives in delivering outcomes for own workforce is tracked and assessed	We opted for the phased-in approach.
		S1-4_39 The process for identifying needed and appropriate actions in response to actual or potential negative impacts on own workforce	We opted for the phased-in approach.
		S1-4_40 (a) Planned or ongoing actions to mitigate material risks from impacts and dependencies on own workforce and how their effectiveness is tracked	We opted for the phased-in approach.

		S1-4_40 (b) Describe planned or ongoing actions to pursue material opportunities related to own workforce	We opted for the phased-in approach.
		S1-4_41 Whether and how own practices are ensured to not cause or contribute to material negative impacts on own workforce	We opted for the phased-in approach.
		S1-4_43 Disclose resources allocated to manage material impacts	We opted for the phased-in approach.
	S1-5 – Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities	S1-5_47 (a) Disclose whether and how own workforce or their representatives were engaged in setting targets	119-121
		S1-5_47 (b) Disclose whether and how own workforce or their representatives were engaged in tracking performance against targets	119-121
		S1-5_47 (c) Disclose whether and how own workforce or their representatives were engaged in identifying lessons or improvements as a result of performance	119-121
	S1-6 – Characteristics of the Undertaking's Employees	S1-6_50 (a) Employee characteristics by gender and headcount	121-122
		S1-6_50 (a) The number of employees by headcount	121-122
		S1-6_50 (a) The average number of employees by headcount	121-122
		S1-6_50 (b) Provide a table of employee details by contract type and gender	122
		S1-6_50 (c) Indicate the number of employees who have left the undertaking	123
		S1-6_50 (c) Indicate the percentage of employee turnover	123
		S1-6_50 (d) Describe methodologies and assumptions used to compile employee data	123-124
		S1-6_50 (d) i Indicate whether employee numbers are reported in headcount or full-time equivalent	124
		S1-6_50 (d) ii Indicate whether employee numbers are reported at the end of the reporting period, as an average, or by another methodology	124
		S1-6_50 (e) If contextual information is necessary to understand employee data, disclose the relevant details	124
	S1-7 – Characteristics of non-employee workers in the undertaking's own workforce	S1-7_55 (a) Indicate the number of non-employees in own workforce	124
		S1-7_55 (a) Indicate the number of self-employed individuals in own workforce	124
		S1-7_55 (a) Report the number of non-employees in your own workforce provided by employment service providers	124
		S1-7_AR 61 Confirm that there are no non-employees in your own workforce	124
		S1-7_56 Disclose the most common types of non-employees, their relationship with the undertaking, and the type of work they perform	124
		S1-7_55 (b) Describe the methodologies and assumptions used to compile non-employee data	124

		S1-7_55 (b) i Report non-employee numbers in headcount or full-time equivalent	124
		S1-7_55 (b) ii Report non-employee counts using end of period, average, or other methodology	124
	S1-9 – Diversity metrics	S1-9_66 (a) Gender distribution in number of employees (head count) at top management level	124-125
		S1-9_66 (a) Gender distribution in percentage of employees at top management level	124-125
		S1-9_66 (b) Distribution of employees (head count) under 30 years old	125
		S1-9_66 (b) Distribution of employees (head count) between 30 and 50 years old	125
		S1-9_66 (b) Distribution of employees (head count) over 50 years old	125
		S1-9_AR 71 Disclosure of own definition of top management used	125
	S1-13 – Training and Skills Development metrics	S1-13_83 (a) Gender-specific training and skills development indicators	125-126
		S1-13_83 (a) Report the percentage of employees who participated in performance and career reviews	125-126
		S1-13_83 (b) Average number of training hours by gender [table]	126-127
		S1-13_83 (b) Average number of training hours per person for employees	126-127
S4 - Consumers and end-users	**S4.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model**	S4.SBM-3_10 All consumers and end-users who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2	128
		S4.SBM-3_10 (a) Description of types of consumers and end-users subject to material impacts	128
		S4.SBM-3_10 (a) i-iv Type of consumers and end-users subject to material impacts by own operations or through value chain	128
		S4.SBM-3_10 (d) Description of material risks and opportunities arising from impacts and dependencies on consumers and end-users	128
		S4.SBM-3_11 Disclosure of whether and how understanding of how consumers and end-users with particular characteristics, working in particular contexts, or undertaking particular activities may be at greater risk of harm has been developed	128
		S4.SBM-3_12 Disclosure of which of material risks and opportunities arising from impacts and dependencies on consumers and end-users are impacts on specific groups	129
		S4. SBM-3_paragraf 43 (a), (b) Material impacts, risks and opportunities and their interaction with the strategy and business model	129
	S4-1 – Policies related to consumers and end-users	S4-1_15 Policies to manage material impacts, risks and opportunities related to affected consumers and end-users, including specific groups or all consumers / end-users	130
		S4-1_16 Description of relevant human rights policy commitments relevant to consumers and/or end-users	130-131

		S4-1_16 (a) Disclosure of general approach in relation to respect for human rights of consumers and end-users	130-131
		S4-1_16 (b) Disclosure of general approach in relation to engagement with consumers and/or end-users	130=131
		S4-1_16 (c) Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	130-131
		S4-1_17 Description of whether and how policies are aligned with relevant internationally recognised instruments	131
		S4-1_17 Disclosure of extent and indication of nature of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve consumers and/or end-users	131
	S4-2 – Processes for engaging with consumers and end-users about impacts	S4-2_20 Disclosure of whether and how perspectives of consumers and end-users inform decisions or activities aimed at managing actual and potential impacts	132
		S4-2_20 (a) Engagement occurs with consumers and end-users or their legitimate representatives directly, or with credible proxies	132
		S4-2_20 (b) Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	132
		S4-2_20 (c) Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach	132
		S4-2_20 (d) Disclosure of how effectiveness of engagement with consumers and end-users is assessed	132
		S4-2_21 Disclosure of steps taken to gain insight into perspectives of consumers and end-users / consumers and end-users that may be particularly vulnerable to impacts and (or) marginalised	132
		S4-2_22 Statement in case the undertaking has not adopted a general process to engage with consumers and/or end-users	132
	S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	S4-3_25 (a) Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on consumers and end-users	132-133
		S4-3_25 (b) Disclosure of specific channels in place for consumers and end-users to raise concerns or needs directly with undertaking and have them addressed	132-133
		S4-3_25 (c) Disclosure of processes through which undertaking supports or requires availability of channels	133
		S4-3_25 (d) Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	133

		S4-3_26 Disclosure of whether and how it is assessed that consumers and end-users are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	133
		S4-3_26 Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	133
	S4-4 – Taking action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users and effectiveness of those actions and approaches	S4-4_31 (a) Description of action planned or underway to prevent, mitigate or remediate material negative impacts on consumers and end-users	133
		S4-4_31 (b) Description of whether and how action has been taken to provide or enable remedy in relation to an actual material impact	133
		S4-4_31 (c) Description of additional initiatives or processes with primary purpose of delivering positive impacts for consumers and end-users	134
		S4-4_31 (d) Description of how effectiveness of actions or initiatives in delivering outcomes for consumers and end-users is tracked and assessed	133
		S4-4_32 (b) Description of approach to taking action in relation to specific material impacts on consumers and end-users	134
		S4-4_32 (c) Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on consumers and end-users are available and effective in their implementation and outcomes	134
		S4-4_33 (a) Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on consumers and end-users and how effectiveness is tracked	134
		S4-4_33 (b) Description of what action is planned or underway to pursue material opportunities in relation to consumers and end-users	133
		S4-4_34 Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on consumers and end-users	134
		S4-4_35 Disclosure of severe human rights issues and incidents connected to consumers and/or end-users	135
		S4-4_37 Disclosure of resources allocated to management of material impacts	We opted for the phase-in approach.
	S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	S4-5_41 (a) Disclosure of whether and how consumers and end-users were engaged directly in setting targets	135
		S4-5_41 (b) Disclosure of whether and how consumers and end-users were engaged directly in tracking performance against targets	135-136
		S4-5_41 (c) Disclosure of whether and how consumers and end-users were engaged directly in identifying lessons or improvements as result of undertaking's performance	136

GOVERNANCE			
G1 - Business conduct	G1-1– Corporate culture and business conduct policies and corporate culture	G1 IRO-1 Business Conduct IRO Identification Process	137-138
		G1-1_9 Describe how the undertaking establishes, develops, promotes, and evaluates its corporate culture	138
		G1-1_10 (a) The mechanisms for identifying, reporting, and investigating concerns about unlawful behavior or behavior contradicting its code of conduct or similar internal rules	139
		G1-1_10 (c) Disclose the safeguards in place for reporting irregularities, including whistleblowing protection	140-141
		G1-1_10 (g) The undertaking's policy for training within the organisation on business conduct, including target audience, frequency and depth of coverage	144
		G1-1_10 (h) The functions within the undertaking that are most at risk in respect of corruption and bribery"	144-145
		G1.MDR-P_65 (a) Describe the key contents of the policy	139, 142, 143, 144
		G1.MDR-P_65 (b) Describe the scope of the policy or its exclusions	140, 142, 143,144
		G1.MDR-P_65 (c) Describe the most senior level in the organization accountable for implementation of the policy	140, 142, 144
		G1.MDR-P_04 | 65 (d) If your policy implementation respects third-party standards or initiatives, disclose them	142-143

Appendix 2 Glossary of terms

Nr.crt	Terms	Definitions
1	Business model	The undertaking's system of transforming inputs through its activities into outputs and outcomes that aims to fulfil the undertaking's strategic purposes and create value over the short-, medium- and long-term. ESRS uses the term " business model " in the singular, although it is recognised that undertakings may have more than one business model.
2	Carbon credits	A transferable or tradable instrument that represents one metric tonne of CO2eq emission reduction or removal and is issued and verified according to recognised quality standards.
3	Carbon footprint	The total emissions of greenhouse gases (in carbon equivalents) from whichever source is being measured, be it at an individual, organisational or product level. A zero-carbon footprint means no carbon emissions through efforts of good practice, not including offsetting
4	Circular Economy	An economic system in which the value of products, materials and other resources in the economy is maintained for as long as possible, enhancing their efficient use in production and consumption, thereby reducing the environmental impact of their use, minimising waste and the release of hazardous substances at all stages of their life cycle, including through the application of the waste hierarchy .

5	Climate change adaptation	Climate change adaptation is the process of adjusting to actual or expected climate and its effects. In human systems, it seeks to moderate harm or exploit beneficial opportunities. In natural systems, it is the process of adjustment to actual climate and its effects; human intervention may facilitate adjustment to expected climate and its effects.
6	Climate change mitigation	Climate change mitigation refers to efforts to reduce or prevent the emission of greenhouse gases (GHGs). This includes strategies like transitioning to renewable energy, improving energy efficiency, and adopting sustainable land management practices. Mitigation aims to address the root causes of climate change by limiting the increase in global average temperatures.
7	Corporate culture	Corporate culture expresses goals through values and beliefs. It guides the undertaking's activities through shared assumptions and group norms such as values or mission statements or a code of conduct.
8	Decarbonization levels	Aggregated types of mitigation actions such as energy efficiency, electrification, fuel switching, use of renewable energy , products change, and supply-chain decarbonisation that fit with undertakings' specific actions .

9	Directive 2000/53/EC (Article 7)	Establishing requirements for the recyclability and reusability of vehicles at end-of-life Objective: Reduce waste from end-of-life vehicles (ELVs) and promote their reuse, recycling, and recovery. Scope: Applies to passenger cars (M1) and light commercial vehicles (N1). Key Requirements: Prohibits the use of hazardous substances like lead, mercury, cadmium, and hexavalent chromium in vehicles (with some exemptions). Requires vehicle manufacturers to design cars for easier dismantling and recycling. Sets reuse and recovery targets: 95% of vehicle weight must be reused or recovered, and 85% must be recycled. Establishes Extended Producer Responsibility (EPR): car manufacturers must take back ELVs free of charge. Ensures proper dismantling and depollution before scrapping.

10	Directive 2005/64/EC (Annex I)	Addressing vehicle type approval in relation to reusability, recyclability, and recoverability. Objective: Ensure that new vehicles placed on the EU market are designed with recyclability, reusability, and recoverability in mind. Scope: Applies to new vehicle types (M1 and N1 categories) that require type-approval. Key Requirements: Minimum 85% recyclability and 95% recoverability for new vehicle designs. Manufacturers must provide detailed information on dismantling and material composition. Certification process: vehicle producers must obtain approval to prove compliance. Focuses on design for recyclability rather than just the end-of-life phase.
11	Double materiality	Double materiality has two dimensions: impact materiality and financial materiality. A sustainability matter meets the criterion of double materiality if it is material from the impact perspective or the financial perspective or both.

12	Due Diligence	Due diligence is the process by which undertakings identify, prevent, mitigate and account for how they address the actual and potential negative impacts on the environment and people connected with their business. These include negative impacts connected with the undertaking's own operations and its upstream and downstream value chain, including through its products or services, as well as through its business relationships. Due diligence is an on-going practice that responds to and may trigger changes in the undertaking's strategy, business model, activities, business relationships, operating, sourcing and selling contexts. This process is described in the international instruments of the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.
13	Ecovadis	EcoVadis is a globally recognized sustainability rating platform that assesses companies' environmental, social, and ethical performance. It provides businesses with a comprehensive evaluation of their corporate social responsibility (CSR) practices based on four key pillars: Environment – Evaluates a company's environmental policies, energy consumption, waste management, and carbon footprint. Labor & Human Rights – Assesses workplace conditions, diversity and inclusion, fair wages, and compliance with labor laws. Ethics – Reviews business integrity, anti-corruption measures, and responsible sourcing. Sustainable Procurement – Examines how companies integrate sustainability in their supply chain management.
14	Emission	The direct or indirect release of substances , vibrations, heat or noise from individual or diffuse sources into air, water or soil

15	Emission intensity	Emission intensity is a measure of greenhouse gas emissions per unit of economic activity, usually measured in Gross Domestic Product (GDP). Unlike absolute emission values which measure the quantum of emissions, emission intensity is a relative value with respect to units produced. Reduction of emission intensity means reducing pollution per unit, but if the production of units increases, the emissions go along with it.
16	Employee	An individual who is in an employment relationship with the undertaking according to national law or practice.
17	Energy consumption	Energy consumption is the total amount of energy required for a given process and is measured in kilowatt hours (kWh). This includes the use of electricity, gas, diesel, oil, and biomass.
18	Energy intensity	The amount of energy used in producing a given level of output or activity. It is measured by the quantity of energy required to perform a particular activity (service), expressed as energy per unit of output or activity measure of service
19	EU Taxonomy	The EU Taxonomy is a classification system designed to define and promote environmentally sustainable economic activities. It was introduced as part of the European Green Deal and the Sustainable Finance Action Plan to guide investors, companies, and policymakers in transitioning to a greener economy.

20	Financial material	Financial materiality focusses on the effects of sustainability matters on the undertaking's cash flows, financial performance and position, access to finance or cost of capital in the short-, medium- or long term, as such effect are material to the undertaking's investors
21	GHG emission reduction	GHG emission reduction refers to decreasing the amount of greenhouse gases (GHGs) released into the atmosphere. It's a key strategy in combating climate change by lowering the levels of these heat-trapping gases.
22	Global Reporting Initiative (GRI)	The Global Reporting Initiative (GRI) is an international organisation in The Netherlands, set up in 1997. It provides a framework to guide the sustainability reporting process and performance metrics, which results in a sustainability report that conveys disclosures on an organisation's impacts - positive and negative - on its environment, society, and economy.
23	Greenhouse effect	Decrease in the undertaking's Scope 1, 2, 3 or total GHG emissions at the end of the reporting period, relative to emissions in the base year. Emission reductions may result from, among others, energy efficiency, electrification, suppliers ' decarbonisation, electricity mix decarbonisation, sustainable products development or changes in reporting boundaries or activities (e.g., outsourcing, reduced capacities), provided they are achieved within the undertaking's own operations and upstream and downstream value chain . Removals and avoided emissions are not counted as emission reductions .

24	Greenhouse Gas	Greenhouse gases (GHGs) are gases in the Earth's atmosphere that trap heat. This trapping of heat is known as the greenhouse effect, which is a natural process that keeps the Earth's surface warm enough to support life. However, human activities, such as burning fossil fuels, deforestation, and agriculture, have increased the concentration of greenhouse gases in the atmosphere, leading to global warming and climate change.
25	Hazard	Hazard is a potential source of harm or adverse effects on the environment, human health, safety, or property. It can be a substance, event, or circumstance that, if not controlled, could cause damage. Hazards can be categorized into different types, depending on their nature and source.
26	Heating consumption	Heating consumption refers to the amount of energy used for heating purposes within a given timeframe. This typically includes energy used for space heating (heating buildings) and water heating. The type of energy consumed for heating can vary, including natural gas, electricity, oil, biomass, and other sources.

27	Impacts	The effect the undertaking has or could have on the environment and people, including effects on their human rights, connected with its own operations and upstream and downstream value chain , including through its products and services, as well as through its business relationships . The impacts can be actual or potential, negative or positive, intended or unintended, and reversible or irreversible. They can arise over the short-, medium-, or long-term. Impacts indicate the undertaking's contribution, negative or positive, to sustainable development.
28	ISO 14001	Provides the baseline requirements for an Environmental Management System. Companies that are ISO 14001 certified have a better track record in environmental compliance, reusing and reducing waste and water consumption. These entities also tend to show a more advanced innovation culture at all levels of the organisation concerning environmental impact reduction.
29	ISO 45001	ISO 45001 is an international standard for occupational health and safety (OH&S) management systems.It provides a framework to increase safety, reduce workplace risks and enhance health and well-being at work, enabling an organization to proactively improve its OH&S performance.
30	ISO 9001	Provides the baseline requirements for Quality Management Systems. Companies that are ISO 9001 certified have in general better structured governance around quality processes. They tend to have a quality-oriented culture.

31	Key Performance Indicator (KPI)	A financial and non-financial indicator for the performance of a company.
32	Life-cycle assessment (LCA)	A tool for evaluating the environmental impact of a product or service system through all stages of its life cycle.
33	Material Impact	Impact materiality is based on its impact on people or the environment, which are in turn affected stakeholders for the undertaking. The scope of impact materiality includes impacts on people and/or the environment connected to the undertaking's own operations and upstream and downstream value chain, including through its products and services as well as through its business relationships. For actual or potential impacts, the materiality is assessed by reference to the severity of such impacts on people and/or the environment
34	Double Materiality Matrix	A matrix that enables a company to decide which sustainability initiatives to invest in.
35	Net Promoter Score	The Net Promoter Score (NPS) is calculated as the difference between the percentage of Promoters and Detractors. The NPS is not expressed as a percentage but as an absolute number lying between -100 and +100. When measuring the NPS, one very important question is asked: how probable is it that you will recommend this company to a friend? Clients give a figure between 0 and 10. People rating 0 to 6 are defined as 'detractors', 7 to 8 as 'passives' and 9 to 10 as 'promoters'. The ultimate NPS score is obtained by deducting the percentage 'detractors' from the percentage of 'promoters'.

36	Net-zero target	Setting a net-zero target at the level of an undertaking aligned with meeting societal climate goals means: i. achieving a scale of value chain emissions reductions consistent with the abatement required to reach global net-zero in 1.5°C pathways; and ii.neutralizing the impact of any residual emissions (after approximately 90-95% of GHG emission reduction with the possibility for justified sectoral variations in line with a recognized sectoral pathway) by permanently removing an equivalent volume of CO2.
37	Opportunities	Sustainability-related opportunities with positive financial effects.
38	Paris Agreement	The Paris Agreement is a legally binding international treaty on climate change. It was adopted by 196 Parties at the UN Climate Change Conference (COP21) in Paris, France, on 12 December 2015. It entered into force on 4 November 2016.
39	Policy	A set or framework of general objectives and management principles that the undertaking uses for decision-making. A policy implements the undertaking's strategy or management decisions related to a material sustainability matter. Each policy is under the responsibility of defined person(s), specifies its perimeter of application, and includes one or more objectives (linked when applicable to measurable targets). A policy is validated and reviewed following the undertakings' applicable governance rules. A policy is implemented through actions or action plans.

40	Pollution	The direct or indirect introduction, as a result of human activity, of pollutants into air, water or soil which may be harmful to human health and/or the environment, which may result in damage to material property, or which may impair or interfere with amenities and other legitimate uses of the environment
41	Recycling	Any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.
42	Renewable energy	Energy from renewable non-fossil sources, namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas
43	Resource inflows	Resource that enters the undertaking's facilities.
44	Resource outflows	Resource that leaves the undertaking's facilities.
45	Risks	Sustainability-related risks with negative financial effects arising from environmental, social or governance matters that may negatively affect the undertaking's financial position, financial performance, cash flows, access to finance or cost of capital in the short, medium or long term.

46	Science Based Targets initiative	A global platform which helps organisations set science-based emissions reduction targets. The SBTi is a partnership between CDP, World Resources Institute (WRI), the World Wide Fund for Nature (WWF), and the United Nations Global Compact (UN Global Compact). Setting science-based targets via the SBTi is also one of the We Mean Business Coalition commitments.
47	Scope 1 CO2 emissions	Direct GHG emissions from sources that are owned or controlled by the undertaking.
48	Scope 2 CO2 emissions	Indirect emissions from the generation of purchased or acquired electricity, steam, heat or cooling consumed by the undertaking.
49	Scope 3 CO2 emissions	All indirect GHG emissions (not included in scope 2 GHG emissions) that occur in the value chain of the reporting undertaking, including both upstream and downstream emissions . Scope 3 GHG emissions can be broken down into scope 3 categories .
50	Stakeholders	Stakeholders are those entities or individuals that can reasonably be expected to be significantly affected by an organization's activities, products, and services, or whose actions can reasonably be expected to significantly affect the ability of the organization to successfully implement its strategies and achieve its objectives.

51	Supply chain	The full range of activities or processes carried out by entities upstream from the undertaking, which provide products or services that are used in the development and production of the undertaking's own products or services. This includes upstream entities with which the undertaking has a direct relationship (often referred to as a first-tier supplier) and entities with which the undertaking has an indirect business relationship.
52	Sustainability	Sustainability is responsibly meeting present needs while balancing environmental, social, and economic factors to ensure future generations can meet their own needs.
53	Sustainability Linked Bonds	Fixed income instrument (Bond) where its financial and/or structural characteristics are tied to predefined Sustainability/ESG objectives)
54	Sustainable business	A sustainable business is an enterprise that has a minimal negative impact or potentially a positive effect on the global or local environment, community, society, or economy.
55	Sustainable Development Goals (SDGs)	The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity.The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. More details on the 17 SDGs can be found here.

56	Sustainable finance	Sustainable finance is the set of practices, standards, norms, regulations and products that pursue financial returns alongside environmental and/or social objectives. It is sometimes used interchangeably with Environmental, Social & Governance investing
57	Sustainable future	A sustainable future is a future where the needs of the present are met without compromising the ability of future generations to meet their own needs. This concept aligns with the sustainability definition in the glossary: "responsibly meeting present needs while balancing environmental, social, and economic factors to ensure the ability of future generations to meet their needs". The text emphasizes that a sustainable future requires innovative approaches in social practices, technologies, and business models
58	Sustainable mobility	Sustainable mobility refers to modes of transportation that balance environmental, social, and economic considerations to meet current and future transportation needs.
59	Sustainable solutions	The solutions for transitioning to sustainability involve innovative social practices, technologies and business models. Sustainability transitions are society-wide, long-term processes built on innovation and knowledge creation. The nature of the many crises we face means that now, more than ever, we need to stick to our long-term sustainability goals and policy aims and anchor these environmental and wellbeing aims into the new priority areas like security and competitiveness.

60	Targets	Measurable, outcome-oriented and time-bound goals that the undertaking aims to achieve in relation to material impacts , risks or opportunities . They may be set voluntarily by the undertaking or derive from legal requirements on the undertaking.
61	Time horizons	Time horizons likely refer to the different timeframes (e.g., short-term, medium-term, long-term) that organizations consider when assessing their impacts, risks, and opportunities related to sustainability. Short-term horizons might focus on immediate operational concerns and financial performance. Medium-term horizons could encompass strategic planning and investment decisions. Long-term horizons would likely consider broader societal and environmental trends, such as climate change and resource depletion.
62	Training	Initiatives put in place by the undertaking aimed at the maintenance and/or improvement of skills and knowledge of its own workers . It can include different methodologies, such as on-site training, and online training.
63	Transparency	As a principle, directors of companies and organisations and board trustees have a duty to act visibly, predictably and understandably to promote participation and accountability. Information should be managed and published so that it is, firstly, relevant and accessible and secondly, timely and accurate.

64	Value Chain	The value chain is defined as the full range of activities, resources, and relationships related to a company's business model and the external environment in which it operates.
65	WLTP	The Worldwide Harmonised Light Vehicles Test Procedure (WLTP) is a global driving cycle standard for determining the levels of pollutants, CO2 emission standards and fuel consumption of conventional internal combustion engine (ICE) and hybrid automobiles, as well as the all-electric range of plug-in electric vehicles.

Appendix 3 List of acronyms

Nr.crt	Acronym	Expansion
1	2DS	2 degrees Celsius
2	AGA	General Meeting of Shareholders
3	API	Application programming interface
4	ARIR	Romanian Investor Relations Association
5	ASR	Sustainability Embassy in Romania
6	BEV	Battery-electric vehicle
7	BISM	International School of Management Bucharest
8	BTOL	BT Operational Leasing
9	BVB	Bucharest Stock Exchange
10	CapEx	Capital expenditure
11	CCIFER	French Chamber of Commerce, Industry and Agriculture in Romania
12	CDP	Carbon Disclosure Project
13	CFO	Finance Director
14	CIP	Payment Incident Centre
15	CO	Carbon monoxide
16	COO	Operational Director
17	COP	Conference of the Parties

18	CSR	Corporate social responsibility
19	CSRD	Corporate Social Responsibility Directive
20	CST	CORPORATE SUSTAINABILITY AND TRANSPARENCY INDEX
21	DMA	Double materiality analysis
22	DNSH	Do not cause significant harm
23	EBRD	European Bank for Reconstruction and Development
24	EFRAG	European Financial Reporting Advisory Group
25	ENV	Target related to Environment
26	ESG	E/'Environment', S/'People and community' and G/'Sustainable business and governance
27	ESRS	European Sustainability Reporting Standards
28	EU	European Union
29	EV	Electric Vehicule
30	GDPR	General Data Protection Regulation
31	GES	Greenhouse gases
32	GOs	Guarantees of Origin
33	GOV	Governance
34	GRI	Global Reporting Initiative
35	HEV	Hybrid vehicle
36	HPL	High pressure laminate

37	HR	Human Resources
38	IASE	International Association for a Sustainable Economy
39	ICAP	ICAP CRIF group of companies
40	ICMA	International Capital Markets Association
41	IDR	Issuer default rating
42	IFC	International Finance Corporation
43	IP	Interested party
44	IRO	Analysing impacts, risks and opportunities
45	ISO	International Organisation for Standardisation
46	KPI	Key Performance Indicator
47	KWh	Kilowatt hours
48	MDR	Minimum information requirement
49	MTN	Medium-term bonds
50	MTPL	Civil motor liability
51	Mwh	Megawatt hour
52	NGO	Non-governmental organisation
53	NRCC	Romanian-Dutch Chamber of Commerce
54	ODDs	Sustainable Development Goals
55	OECD	Organisation for Economic Co-operation and Development
56	OEM	Original equipment manufacturer

57	OpEx	Operational expenditure
58	OSH	Training in occupational safety and health
59	PEC	PEOPLE AND COMMUNITY
60	PHEV	Plug-in hybrid
61	PTI	Periodic technical inspection
62	RAR	Romanian Car Register
63	RBL	Romanian Business Leaders Organisation
64	SASB	Sustainability Accounting Standards Standard Boards
65	SBG	SUSTAINABLE BUSINESS AND GOVERNANCE
66	SBM	Sustainable business model
67	SBTI	Science-based targets initiative SBTi
68	SEE	European Economic Area
69	SFDR	Sustainable Finance Disclosure Regulation
70	SLBs	Bonds linked to Sustainability Objectives
71	SSM	Safety and Health at Work
72	SSO	Occupational Health and Safety Committee
73	TCFD	Initiative Taskforce for Climate Related Disclosures
74	UN	United Nations Organisation
75	UN	United Nations
76	UNCAC	United Nations Organisation Convention against Corruption

77	WEEE	Electrical and electronic waste
78	WLTP	Worldwide harmonised test procedure for light vehicles
79	ZLEVs	Zero-and-low emissions vehicles

Appendix 4 - Disclosures and data points incorporated by reference

		Data Point	Page	Cross-reference DP	Page
General disclosures					
ESRS 2 - General disclosures	BP-2 Disclosures in relation to specific circumstances	BP-2_13 - Changes in preparation or presentation of sustainability information	5	Taxonomy Chapter	83-98
		BP-2_16 - If DRs or DPs are incorporated by reference, list them	5	Appendix 4 _List of DRs incorporated by reference.	final
	GOV-1 The role of the administrative, supervisory and management bodies	GOV-1_22 (a)-Provide information on oversight body's roles and responsibilities relating to impacts, risks, and opportunities	8	GOV-1_22 (d)- Describe how top management oversees setting and monitoring of targets	9-10
		GOV-1_22 (c) ii - Disclose the reporting lines to administrative, management, and supervisory bodies	8	GOV-1_22 (d)- Describe how top management oversees setting and monitoring of targets	9-10
	GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	GOV-2_26 (c) - Disclose material impacts, risks, and opportunities addressed by management	12	SBM-3- Material impacts, risks and opportunities and their interaction with strategy and business model	32-44
	SBM-1 Strategy, business model and value chain	SBM-1_40 (a) i Describe key products and services offered	16	S1-5_47 (a-c) of chapter S1 - Own workforce	119-121
		SBM-1_40 (a) iii Specify total number of employees (head count) SBM-1_40 (a) iii Specify average number of employees (head count)	17	"Own Workforce" as per S1-6	121-124

		Conditional-SBM-1_41- If certain ESRS sectors are significant for your undertaking, list these key sectors	19	SBM-1_ 40 (c)- List key ESRS sectors with significant or potential material impacts	17
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	SBM-3_48 (g) Disclose changes to material impacts, risks, and opportunities compared to the previous reporting period.	44	IRO-1_Description of the processes to identify and assess material impacts, risks and opportunities	44-49
	IRO-2 Disclosure requirements in ESRS covered by the undertaking's Sustainability Statement	IRO-2_56 Disclose the list of ESRS Disclosure Requirements complied with in preparing the Sustainability Statement following the outcome of the materiality assessment	49-53	ESRS Disclosure Requirements	multiple reference s as per table info
ENVIRO NMENT					
E1 - Climate change	E1-3 Actions and resources in relation to climate change policies	E1-3_01 | 29 a - Indicate the type of decarbonization lever	67-70	E1-7_02 | 56 b - Disclose GHG reductions/removals from carbon credits financing	82
	E1-4 – Targets related to climate change mitigation and adaptation	E1.MDR-T_80 (i) Describe any changes in target and corresponding metrics or underlying measurement methodologies, including significant assumptions, limitations, sources, and adopted processes to collect data	72	E1-1_14 Disclose the transition plan for climate change mitigation	56-61
		E1.MDR-T_80 (j) Describe performance against the disclosed target	72	E1_1_16 (c) and E1_1_16 (j).	63 and 65

	E5-3 Targets related to resource use and circular economy	E5-3_27 Indicate whether the targets set are mandatory by legislation E5.MDR-T_80 (b) Specify the measurable target E5.MDR-T_80 (e) Specify the period to which the target applies	103	E5-5_36 (c) Indicate the rates of recyclable content in products E5-5_36 (c) Provide the rates of recyclable content in product packaging	108
E5 - Resource use and circular economy		E5.MDR-T_80 d - Indicate the baseline value	105-106	E5.MDR-T_80 j - Describe performance against the disclosed target Stakeholders have not been involved in target setting.	103-105
SOCIAL					
S1 - Own workforce	S4.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	S1.SBM-3_16 Disclosure of which of material risks and opportunities arising from impacts and dependencies on people in its own workforce relate to specific groups of people	114	S1-5_47 (a) Disclose whether and how own workforce or their representatives were engaged in setting targets S1-5_47 (b) Disclose whether and how own workforce or their representatives were engaged in tracking performance against targets S1-5_47 (c) Disclose whether and how own workforce or their representatives were engaged in identifying lessons or improvements as a result of performance	119-121
	S1-5 – Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities	S1-5_47 (a) Disclose whether and how own workforce or their representatives were engaged in setting targets S1-5_47 (b) Disclose whether and how own workforce or their representatives were engaged in tracking performance against targets	119-121	S1-13 - Training and Skills Development metrics.	125-127

		S1-5_47 (c) Disclose whether and how own workforce or their representatives were engaged in identifying lessons or improvements as a result of performance			