

2024 ESG REPORT

A MESSAGE FROM OUR MANAGEMENT BOARD



2024 was a very strong year for us at AUTO1 Group. We reached a number of key goals on our journey to enable Europe's Used Car Market on our Platform, our team executed well across all our different business units, and we continued to spearhead innovation. What is more, we also made solid progress in advancing our environmental, social, and governance (ESG) commitments and we thank our team for their dedication and motivation in doing so.

One of our highlights of 2024 is our decision to voluntarily report on the Corporate Sustainability Reporting Directive (CSRD) key performance indicators in this ESG report. While the regulatory requirements are still evolving, we see this as an opportunity to lead with transparency and accountability. By proactively aligning with these standards, we aim to set a benchmark for responsible business practices and ensure that sustainability remains an integral part of our long-term strategy.

In addition to our reporting efforts, we have the ambition to score beyond legal requirements and want to highlight two initiatives in particular: We participated in the Berlin Pride for the first time this year with our LGBTQ+ Community. This milestone reflects our commitment to fostering diversity, equity, and inclusion within our



organization and beyond. We believe that creating a workplace where everyone feels valued and empowered is not only the right thing to do but also essential for driving innovation and collaboration.

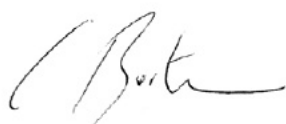
Furthermore, from an environmental perspective, we have made significant strides in optimizing our logistics operations to improve emissions. By improving delivery routes and leveraging data-driven solutions, we have enhanced efficiency while optimizing our environmental footprint.

These achievements are just a few examples of how we are working to balance purpose and performance. We recognize that our success is intertwined with the health of our planet and the well-being of our communities. That's why we continue to stay committed to integrating ESG considerations into every aspect of our decision-making process.

Looking ahead, we continue to be ambitious about driving positive change. As we start into 2025 we are continuing to execute growth initiatives across the entire business, while we strive for excellence by delivering the best customer experiences in the industry. We are confident that by continuing to innovate, collaborate, and hold ourselves accountable, we can make a meaningful difference.

This report showcases the progress we've made across a range of ESG initiatives in 2024, while also recognizing the areas in which we are just starting to lay the groundwork. We are excited about the future and the opportunities it presents for growth and positive impact.

We would like to take this opportunity to thank our employees, customers, partners and shareholders. Thank you for being part of our journey and to help shape and transform the European used car market responsibly.



Christian Bertermann

CEO & Co-Founder
of AUTO1 Group



Markus Boser

CFO of AUTO1 Group



COMPANY PROFILE

AUTO1 Group SE (hereinafter AUTO1) is Europe's leading digital automotive platform, operating as an e-commerce platform under the brand names AUTO1.com, wirkaufendeinauto.de, with its sister brands, and Autohero. With a presence in over 30 countries, we have around 5,500 employees, and have more than 4,900,000 transactions Europe-wide since the foundation of the company. Please refer to the Group profile in the Combined Management Report within Section 3 of our Annual Report for a detailed description of our business model.

ca. 5,500

Employees



30+

Countries



22

Countries
with offices



110

Unique
nationalities



4,900,000+

Used car transactions
Europe-wide since
foundation



Our Value Chain



We believe that our unique business model, as shown in this model of our value chain, has the potential to contribute to multiple ESG goals, such as the transition to a circular economy. In preparing this report, we have re-analyzed our model to transparently represent its sustainability impact.

Our Approach to Non-financial Reporting

As we advance our company mission to create the best way to buy and sell used cars, we acknowledge that the integration of sustainability considerations in our daily work is central to this goal and the sustainable growth of our company. It is this principle that underlies our legal obligation to produce a sustainability report and forms the cornerstone of our approach towards our non-financial reporting.

This sustainability report is a separate, non-financial Group report for the fiscal year 2024 in accordance with Sec. 289b (1) and (3) and Sec. 315b (1) and (3) of the German Commercial Code (HGB). Simultaneously, we voluntarily comply with the yet to be transposed Corporate Sustainability Reporting Directive (CSRD). The CSRD establishes an in-depth and updated framework for sustainability reporting, requiring companies to disclose detailed information on their environmental, social, and governance impacts, risks, and opportunities. As a directive, it must be transposed into national law and as a German company, AUTO1 Group SE is subject to German ESG legislation. Due to the delay in the transposition of the CSRD into German law, AUTO1 Group SE is subject to the legal requirements applicable to our 2024

ESG report, i.e. the sustainability requirements laid out in the German Commercial Code (HGB) as outlined above.

Nevertheless, we are CSRD-ready and have decided to voluntarily include the KPIs we have derived from our Double Materiality Analysis (DMA) in this year's report. This ensures that our 2024 ESG reporting gives a holistic view on our sustainability matters, that addresses both the impacts of our operations on the environment and society, as well as the financial implications of sustainability-related risks and opportunities on our company.

By adhering to the rigorous standards of the CSRD before the legal obligation to do so and by using our DMA as the underlying analysis of our reporting, we aim to enhance the quality and consistency of our disclosure, ensuring stakeholders have as much access to reliable and actionable information as they would have under full CSRD implementation.

For the financial year 2024, we identified the following CSRD KPIs:

SUSTAINABILITY MATTER	KPI NAME	RELATED ESRS ¹
Climate Change	Energy consumption and mix	E1-5
Climate Change	Gross Scopes 1, 2, 3 and Total GHG emissions	E1-6
Working conditions (own workforce)	Characteristics of the company's employees	S1-6
Working conditions (own workforce)	Diversity Metrics	S1-9
Working conditions (own workforce)	Training and skills development metrics	S1-13
Business Conduct	Incidents of corruption or bribery	G1-4

¹ The ESRS (European Sustainability Reporting Standards) specify the information that an obliged undertaking must disclose about its material impacts, risks and opportunities in relation to environmental, social, and governance sustainability matters. Link to the ESRS: https://eur-lex.europa.eu/legal-content/DE/TXT/HTML/?uri=OJ:L_202302772

Regarding the above and other sustainability matters, various risks can arise across different parts of the value chain (upstream, within own operations, and downstream). To provide a clearer understanding thereof, we have laid out a visual value chain heatmap that highlights these risks and their significance (see the figure below).

	UPSTREAM Vendor (Consumer or car dealer)	OWN OPERATIONS Vehicle repair / repair / car wash / car storage	OWN OPERATIONS Internal Functions (Marketing / Com / Sales, Invoicing / Payments, Finance, Website / app maintenance / Customer Loyalty)	OWN OPERATIONS Transport (Inbound/Outbound)	OWN OPERATIONS Customer (Product life cycle including use- phase and end of life disposal/recycling)
Climate change adaption	No measurable impact	Moderate	No measurable impact	Low	No measurable impact
Climate change mitigation	No measurable impact	No measurable impact	No measurable impact	High	High
Energy	No measurable impact	Moderate	High	No measurable impact	No measurable impact
Pollution of air	No measurable impact	Low	No measurable impact	Moderate	High
Pollution of water	No measurable impact	Moderate	No measurable impact	Low	No measurable impact
Pollution of soil	No measurable impact	Moderate	No measurable impact	Low	No measurable impact
Substances of concern	No measurable impact	Moderate	No measurable impact	Low	No measurable impact
Substances of very high concern	No measurable impact	Moderate	No measurable impact	Low	No measurable impact
Microplastics	No measurable impact	Moderate	No measurable impact	Low	High
Water	No measurable impact	High	Moderate	No measurable impact	No measurable impact
Marine resources	Low	Low	No measurable impact	Low	No measurable impact
Impacts on the extent and condition of ecosystems	Low	No measurable impact	No measurable impact	Low	Moderate
Impacts and dependencies on ecosystem services	No measurable impact	No measurable impact	No measurable impact	Low	No measurable impact
Resources inflows, including resource use	No measurable impact	No measurable impact	No measurable impact	No measurable impact	Low
Waste	Moderate	Moderate	Low	No measurable impact	Moderate
Working conditions (Own workforce)	No measurable impact	No measurable impact	High	No measurable impact	No measurable impact
Equal treatment and opportunities for all (Own workforce)	No measurable impact	No measurable impact	High	No measurable impact	No measurable impact
Working conditions (Workers in the value chain)	No measurable impact	No measurable impact	No measurable impact	Moderate	No measurable impact
Equal treatment and opportunities for all (Workers in the value chain)	No measurable impact	No measurable impact	No measurable impact	Moderate	No measurable impact
Other work-related rights (Workers in the value chain)	No measurable impact	No measurable impact	No measurable impact	Moderate	No measurable impact
Communities' economic, social and cultural rights	No measurable impact	No measurable impact	No measurable impact	No measurable impact	Low
Information-related impacts for consumers and/or end-users	No measurable impact	No measurable impact	Low	No measurable impact	No measurable impact

	UPSTREAM Vendor (Consumer or car dealer)	OWN OPERATIONS Vehicle repair / repair / car wash / car storage	OWN OPERATIONS Internal Functions (Marketing / Com / Sales, Invoicing / Payments, Finance, Website / app maintenance / Customer Loyalty)	OWN OPERATIONS Transport (Inbound/Outbound)	OWN OPERATIONS Customer (Product life cycle including use-phase and end of life disposal/ recycling)
Personal safety of consumers and/or end- users	No measurable impact	Moderate	No measurable impact	No measurable impact	No measurable impact
Social inclusion of consumers and/or end- users	No measurable impact	No measurable impact	No measurable impact	No measurable impact	Low
Corporate Culture	No measurable impact	No measurable impact	Low	No measurable impact	No measurable impact
Protection of whistle-blowers	No measurable impact	No measurable impact	Low	No measurable impact	No measurable impact
Management of relationships with suppliers including payment practices	No measurable impact	No measurable impact	Low	No measurable impact	No measurable impact
Corruption and bribery	Moderate	No measurable impact	Moderate	No measurable impact	Moderate
Economic value and distribution	No measurable impact	No measurable impact	Low	No measurable impact	No measurable impact
Tax	Moderate	No measurable impact	Low	No measurable impact	No measurable impact
Digitalization and cyber security	Low	No measurable impact	High	No measurable impact	Low

Below is a brief summary of the medium and high risks that can potentially occur if no mitigating measures are implemented.

Upstream, moderate impacts for us include waste; where keeping cars in circulation reduces landfill use; *corruption and bribery*, which pose reputational risks if not managed; and *tax risks*, particularly with transnational vehicle purchases. These areas represent manageable challenges that can be addressed through targeted measures.

In our own operations, moderate and high impacts are concentrated around vehicle repair, internal functions, and transport.

- Regarding vehicle repair, significant challenges include *climate change* adaptation, requiring protective measures against extreme weather events, *pollution* from car washes, oil contamination, and cleaning substances, *energy use and water consumption* in car washes and paint shops. Additionally, *waste* generation from auto parts exchange and the personal *safety* of consumers through vehicle repairs are key considerations.

- Concerning internal functions, high server *energy demand and water consumption* for cooling contribute to emissions, while *workforce-related* issues such as fair payment, diversity, and gender equality are emphasized. Risks of *corruption and bribery* and *data security* for customer information are also critical.
- Regarding transport, *GHG emissions* from fossil fuels, *air pollution* from particulates, and weak *labor rights* for truck drivers in cross-border operations are possible.

Downstream, moderate and high impacts are tied to the type of vehicle, with electric motors offering positive contributions to *climate change adaptation*, while combustion engines have negative effects. *Air pollution and microplastics* from tire and brake wear are significant, alongside the positive effects of keeping used cars in circulation, which reduces resource use and landfill waste. However, risks of *corruption and bribery* also extend downstream, potentially affecting customer loyalty and reputation.

Beyond the CSRD this report applies the EU's Regulation on the establishment of a framework to facilitate sustainable investment (the Taxonomy Regulation). Accordingly, this report discloses the proportion of our turnover, capital

expenditure (CapEx), and operating expenditure (OpEx) which is eligible under, as well as the proportion which is aligned with, the requirements of the EU Taxonomy Regulation. Please refer to the Environmental section of this report for a more detailed explanation of our Taxonomy disclosure.

Finally, since our first ESG report in 2021, this report voluntarily applies the Sustainability Accounting Standards Board (SASB) reporting standard and its focus on disclosing industry-specific Key Performance Indicators (KPIs), which we believe allow us to provide relevant information and easily benchmarkable metrics that focus on material issues impacting the health of the company.

Under the SASB standard we are classified within the sector Consumer Goods, Primary Industry Multiline & Speciality Retailer, and Distributor. Applying this standard enables

us to use the same rigor when producing our sustainability metrics as for our financial statements, allowing us to offer our shareholders, business partners, and the public a comprehensive overview of our non-financial metrics and performance to transparently assess our sustainability efforts.

Our Central Commitments

We support the United Nations' 17 Sustainable Development Goals (SDGs) and integrate these into our strategic business decisions and daily operations. In line with the characteristics of our business model, our focus lies on the following three SDGs:

Goal 13

Regarding Environmental Topics: Climate Action

This SDG calls to "take urgent action to combat climate change and its impact" through climate protection, reduction of greenhouse gasses, and the adherence to the Paris Agreement of December 2015. Accordingly, we are aware of the overwhelming importance of this goal and the need for our company to support it.



Goal 5

Regarding Social Matters: Gender Equality

This SDG calls to "achieve gender equality and empower all women and girls", and we fully agree with this principle. Indeed, Goal 5 aims at ending all forms of discrimination against women and girls (Goal 5.1), to recognize and value the promotion of shared responsibilities within the household and family as nationally appropriate (Goal 5.4), and to ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in economic life (Goal 5.5).



Goal 8

Regarding Governance: Decent Work and Economic Growth

Aiming to “promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all”, we felt that this goal was best aligned with the governance measures which we have implemented to ensure the sustainable development of our business, our adherence to labor rights and fair pay, and the sustainable economic development of our business partners.

This report develops these along with other principles, describes our sustainability strategy, and outlines initiatives and governance measures that we have implemented to underline our commitment to sustainability. In this report, we also present an outlook on upcoming initiatives and measures, as well as our sustainability strategy going forward.



Process Followed to Create Report

The foundation of our sustainability strategy and reporting was our double materiality analysis (DMA). It represented the first step in the process of identifying how our business activities affect environmental, social and employee matters (inside-out perspective) and at the same time assess how these factors influence our business operations and performance (outside-in perspective). This involved a constant exchange with our consultants, who were specifically commissioned for the DMA.

This process ensured we identified and prioritized the key areas where our business has significant impacts and dependencies, enabling us to align with regulatory

requirements, strengthen risk management, and at the same time effectively implement our sustainability strategy.

This analysis included our strengths, potential weaknesses and risks which have informed our sustainability strategy, as well as the implementation of the ESG initiatives described throughout this report. This preliminary assessment was followed by in-depth internal discussions and deliberation led by our Management Board in collaboration with the ESG Steering Committee and under the supervision of the ESG Committee of our Supervisory Board. It involved our Purchasing, Sales, Real Estate, Logistics, Production, Legal and Compliance, Communications, People, Tax & Risk, and

Accounting departments, involving stakeholders across multiple seniority levels. It touched on a broad range of environmental, social and governance topics, and aspects of our business, resulting in the following assessment.

AUTO1 fulfills consumers' mobility needs by providing a uniquely transparent and easy way to both buy and sell used cars, offering the widest selection of vehicles and enabling customers to transact from the comfort of their own home. To enable this vision, AUTO1 operates a comprehensive pan-European logistics network. Our impact on the environment, and therefore our CO2 footprint remains the decisive factor within our assessment. Accordingly, our ESG Team performed our yearly CO2 audit to analyze which of our operational elements impacts the environment and which measures would best mitigate this impact. We also took into consideration further environmental aspects such as the use of renewable energy sources and the sustainable disposal of waste on our premises and production facilities. On top of that, measures have been adopted to reduce the use of paper and the production of paper waste. For example, many of our offices use software programs and have digitized our contract management system for a more efficient review and signing of transactions, which no longer require paper copies. Addressing environmental sustainability remains our principal ESG goal.

Our people and the community are the second most important consideration for us. With around 5,500 employees, a representation of 110 unique nationalities, activities in more than 30 countries, and a strong local and international impact as an employer, it remains clear to us that the people and community topics are particularly important for our company. Within these topics we looked at our impact as a company on a pan-European level, labor practices, workplace equality and diversity, the training & development of our diverse workforce, and our social impact and contributions.

Finally, we re-assessed our risk management, compliance, and governance measures on the basis of applicable laws and standards, as well as the German Corporate Governance Code. Here, we evaluated our risk management strategy, anti-corruption & bribery measures, data security and protection, our adherence to human rights and supply chain legislation, the independence of our Supervisory Board, Audit Committee, and our dedicated sustainability governance structure. Areas of focus here were diversity and inclusion within these bodies, decision paths, and the integration and reporting of sustainability considerations within them.



Our Non-financial Risk Management

The Management Board, in collaboration with the Risk Management and Compliance teams, has conducted a rigorous evaluation of AUTO1's principal risks, including those that could potentially influence our sustainability strategy. Our internal due diligence encompasses a holistic ESG risk assessment, addressing key areas such as environmental impacts, employee and social considerations, human rights, and supply chain due diligence. This evaluation comprehensively analyzes both the impacts of these risks on AUTO1 and the reciprocal effects of our operations on these risk domains.

Furthermore, a dedicated annual compliance risk assessment, integral to our risk management protocol, is conducted. This ensures a continual review of our sustainability risk profile from a legal perspective, fortifying our commitment to upholding legal standards and best practices.

In alignment with the 2022 update of the German Corporate Governance Code, AUTO1 has updated its practices to fully comply with its enhanced guidelines, particularly the sustainability-centric recommendations A2 and A3. These recommendations reflect the growing importance of sustainability in corporate governance and aim to ensure that companies take a proactive approach to ESG issues.

Recommendation A2 provides that the Management Board is tasked with ensuring that the company's activities are aligned with its sustainability goals. This includes integrating sustainability into its corporate strategy and ensuring that its operations are conducted in a way that considers ESG factors. On the other hand, recommendation A3 provides that the Supervisory Board is responsible for overseeing the Management Board's implementation of sustainability measures. This includes monitoring how the company addresses sustainability risks and opportunities, as well as ensuring that sustainability considerations are incorporated into the company's risk management and control systems. These guidelines underscore the importance of embedding ecological and social sustainability considerations into our enterprise management and oversight frameworks. To monitor non-financial risks, we have implemented a robust whistleblowing system, supplemented by our Whistleblowing policy to enable both internal and external reporting. In 2024, no material concerns were raised through this channel.

No significant non-financial risks have been identified during the reporting period relating to the topics laid out in Sec. 289c (2) (HGB).

Involvement of the Management Board

The Management Board bears the overall responsibility for our sustainability strategy. It provides guidance on the sustainability initiatives pursued and coordinates these with the respective department leadership at Senior Vice President (SVP) and Vice President (VP) level, as well as with our dedicated ESG Team, which is made up of senior stakeholders from the People, Communications, Investor Relations, Accounting, and Legal / Compliance teams. The ESG Committee of the Supervisory Board is the controlling body under which this governance structure is set up.

To ensure accountability for our continued efforts around our sustainability at the most senior levels of management, AUTO1 has formally appointed Markus Boser, Chief Financial Officer, as our Management Board representative for sustainability, ESG ambassador, and chairman of our operational-level ESG Steering Committee.

ESG Ambassadors

Complementing our overarching ESG governance structure, we have three dedicated ESG ambassadors as the principal representatives responsible for developing and implementing our sustainability strategy at all management levels across the Group.



“Embracing ESG is about driving long-term value for our stakeholders and shareholders. By integrating environmental, social, and governance principles into our strategy, we ensure resilience, innovation, and sustainable growth for the future.”

Markus Boser

Chief Financial Officer

Responsible for our ESG strategy at Management Board level and chairman of our ESG Steering Committee.



“ESG is essential to creating a workplace where employees feel proud, valued, and find their work and impact meaningful. Prioritizing these principles helps us attract top talent and foster a culture that thrives on inclusivity and shared success.”

Anne-Kristin Müller

SVP People & Operations

Responsible for ESG at VP level, with a primary focus on the People and Community aspects of our ESG strategy.



“ In 2024, we continued to demonstrate our accountability with the ever developing ESG frameworks by voluntarily applying the requirements of the CSRD to our report. Having orchestrated our CSRD readiness has been an extremely rewarding project, because I was able to work with passionate people across our organisation on a cutting edge sustainability project. ”

Matthew Perry

Head of Legal Compliance

The primary point of contact at AUTO1 for ESG and responsible for the development and implementation of our ESG strategy.

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01

THE ENVIRONMENT



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Our Business Model

As an e-commerce business which operates a Europe-wide distribution network, our operations have an impact on the environment. In parallel, our principal product - used cars - also affects the environment. However, we believe that our unique business model places our business within the circular economy and plays an important part in reducing the environmental footprint of automotive mobility in Europe, while simultaneously mitigating further sustainability risks traditionally associated with this industry.

AUTO1's pan-European sales and distribution network and unparalleled vehicle data allows for cars to be sold into territories in which they are needed instead of being scrapped. As a large-scale player, we are therefore able to offer the selection, price, and efficiency required to allow for a democratic transition to cleaner vehicles. For example, a 15-year-old Audi A4 which would be scrapped in Sweden may be sold in Italy where it replaces a 26-year-old VW Golf which is in turn scrapped. In Sweden, the vehicle is replaced by an electric vehicle (EV). In this example, our circular economy model means that an old vehicle with an internal combustion

engine (ICE) is replaced by an EV and an even older ICE vehicle is scrapped and replaced with a younger and more environmentally friendly one.

Enhancing our circular economy business model, the average car we trade is younger than the average vehicle age in most EU countries². The age of a car often correlates with its impact on the environment. The older the car the more likely it produces more emissions in contrast to a younger and therefore more efficient vehicle. This means that, on average, AUTO1 trades vehicles which are more environmentally friendly than the average EU vehicle, replacing less environmentally friendly cars with younger and more environmentally friendly ones – and we expect this to steadily increase as we continue to expand our retail sector through our brand Autohero, which focuses on young and therefore more environmentally friendly vehicles.

We also believe that as the market share of electric vehicles increases in the European car parc, AUTO1 will play an important role in ensuring this transition. By providing

² <https://www.acea.auto/files/ACEA-Report-Vehicles-on-European-roads-.pdf>



unparalleled transparent and data-driven pricing for EVs, as well as increased selection, AUTO1 will enable early adopters to receive a fair price for their cars, that the life of used EVs is extended, and that they are sold to the right owner across Europe. We believe that enabling a liquid and transparent market for EVs is one of the key elements within the green energy transition we find ourselves in and that we are already contributing to this transition, likely being one of the largest traders of used electric and hybrid vehicles in the EU with over 22,000 EVs and Hybrids sold in 2024.

Finally, by purchasing used cars from businesses and consumers and re-selling them, AUTO1 is enabling the reuse of vehicles and extending their lifecycle, thus reducing the need for the production of new cars, and the considerable environmental and social impact this causes.

A newly built mid-sized ICE vehicle carries approximately 5.6t embedded CO₂, though some may argue substantially more³. In other words, vehicle production substantially impacts the environment, before emissions from driving are taken into account. The circulatory emissions of the same vehicle do not surpass those emitted through production until the car has reached significant mileage, depending on the manufacturing process and fuel efficiency of the car. This shows how refurbishing and re-selling a vehicle can be more environmentally friendly than production, a principle which we believe holds true for the majority of our Autohero segment, through which we sell young, refurbished vehicles.

While there is conflicting data regarding vehicles with higher mileages, we believe that focusing on CO₂ alone is an oversimplification of the matter. Indeed, the production of cars cannot be seen uniquely from the perspective of embedded CO₂. On the contrary, car production is a complex process which requires extraction of raw materials, the production and transport of parts, and their assembly – all of which substantially impact the environment and the world's natural resources. Beyond this, the process harbors numerous social, human rights, and supply chain risks commonly associated with complex production chains, such as those caused by mining, production, and international shipment and assembly.

In contrast, our business model avoids these broader environmental and social risks by not producing, and reducing the need for producing, new vehicles. By extending their lifecycle we limit their environmental impact to that caused by circulation, which is strongly linked to the state of technology. The more environmentally friendly vehicles are produced, the more refurbishment and re-sale of vehicles will be the greener option as opposed to production.

Beyond avoiding the impact of production, we inspect and, if necessary, repair and improve all vehicles we purchase for sale to consumers, ensuring that they comply with EU safety, emissions, noise, and further applicable standards. Adequate technical inspections, ensuring the functioning of the engine, proper tire inflation, and further measures taken in our production centers, ensure that the vehicles which are already in circulation maintain their efficiency and emissions standards, limiting the risk of increased impact due to non-maintenance and age.

³ OC&C (2020), The European Used Car Market - Evolving Trends.

Yearly CO2 Audit

In 2021, we performed our first Group CO2 audit in order to measure our current greenhouse gas emissions and gain an overview of our main areas of impact. We repeated this exercise in 2022, 2023, and 2024 to form the basis of our ongoing CO2 reduction strategy.

The results identified the key sources of greenhouse gas emissions which can be attributed to our business activities for the year 2024. In our analysis, we included internally and externally emitted greenhouse gasses and presented the results to the ESG Committee of the Supervisory Board which supervised the implementation of the CO2 reduction strategy we outlined below.

Assessment Criteria

AUTO1 reports in alignment with the Greenhouse Gas (GHG) Protocol and the Corporate Sustainability Reporting Directive (CSRD) for the areas currently covered in our report. As we continue to enhance our annual environmental, social, and governance (ESG) reporting, we aim to expand the scope and provide more comprehensive details in the next reporting period. The GHG Protocol introduced the concept of 'scopes' to distinguish between direct and indirect emission sources, enhance transparency, and support various organizations in aligning with different climate policies and business objectives for GHG accounting and reporting purposes.

The figure below outlines the definition of each scope and highlights the emission sources associated with each scope within AUTO1 Group.



Scope 1

Direct GHG emissions occur from sources that are owned or controlled by the company

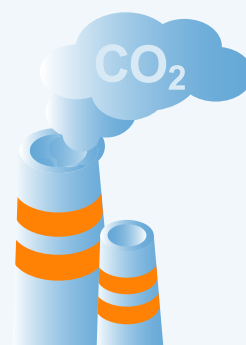
- Purchasing Test Drive
- Internal Production
- Internal Logistics
- Internal Vehicle Fleet
- Real Estate



Scope 2

Accounts for GHG emissions from the generation of purchased electricity consumed by the company

- Purchased Energy



Scope 3

Emissions are a consequence of the activities of the company, but occur from sources not owned or controlled by the company

- IT
- External Logistics
- External Production
- Business Travel

As the leading used car platform in Europe, we trade used cars but do not manufacture vehicles. Therefore, our emissions do not include product lifecycle emissions as car manufacturers already account for, and increasingly compensate, these. After having reevaluated all material sources which are relevant for our emissions, we collected data for the year 2024 across all brands and all countries we operate in. After the collection phase, we calculated the amount of CO₂e for each source identified, using established emissions factors.

GREENHOUSE GAS EMISSIONS PER SCOPE (MTCO₂e)

	FY19	FY20	FY21	FY22	FY23	FY24
Scope 1	2,278	3,101	4,404	7,018	7,887	7,528
Purchasing (WKDA)	319	170	136	172	132	171
Internal Logistics	0	15	493	3,172	2,397	1,866
Internal Production	0	32	126	598	2,212	1,587
Internal Vehicle Fleet	1,008	1,013	1,764	1,249	1,051	1,124
Real Estate	951	1,871	1,885	1,827	2,095	2,780
Scope 2	222	242	278	312	448	1,174
Purchased Energy	222	242	278	312	448	1,174
Scope 3	158,095	175,590	264,567	286,003	227,232	364,760
IT	22	16	7	1	1	1
External Production	173	513	1,961	2,393	553	210
External Logistics	157,641	174,826	262,164	283,293	226,525	364,328
Business Travel	259	235	434	317	153	221
Total	160,595	178,933	269,249	293,334	235,567	373,462

| All reported values represent best available data at the time of publication

The following is a detailed description of the individual emissions sources and an overview of the measures we have put in place to mitigate these:

Purchased Energy & Real Estate

In 2024, our energy consumption increased compared to the previous year. This increase is primarily due to the opening of additional internal production centers, the refurbishment of more vehicles, and an overall rise in the number of employees. Despite this increase, we remain committed to our long-term goal of purchasing 100% renewable energy. Additionally, we continue to focus on mitigation measures to

reduce emissions in this category, such as ongoing projects to lower electricity consumption, including the implementation of LED lighting solutions and other energy-efficient practices.

IT

Our internal server infrastructure is fully powered by renewable energy. However, we continue to generate greenhouse gas emissions through our external servers, which are operated by Amazon Web Services (AWS). These emissions are expected to decrease further and eventually reach zero, as AWS has publicly committed to powering its operations with 100% renewable energy by 2025. Additionally,

AWS is highly energy-efficient—up to five times more efficient than typical EU enterprise infrastructure. In 2024, our emissions from both internal and external IT infrastructure were lower than in the previous year.

Internal Vehicle Fleet

Over the course of 2024, we notice a slight increase in emissions from our company car fleet. This increase can be attributed to the growing size of our workforce and the expansion of our operations, which required more frequent use of company vehicles. Despite this, we remain focused on reducing emissions by ensuring vehicles are used only for essential work-related purposes, optimizing routes, transitioning to more eco-friendly vehicles, and implementing other sustainable practices to mitigate future increases.

Business Travel

Through our Travel and Expense policy, we have regulated and minimized work-related travel as much as possible. We continue to encourage all employees to meet virtually and avoid unnecessary trips wherever feasible. For unavoidable trips, we prioritize environmentally friendly transportation methods, such as trains or public transport, over rental cars. However, in 2024, emissions related to business travel were higher than the previous year. This increase can be attributed to the expansion of our company, which has led to more work and additional locations. Despite this, we remain committed to our mitigation measures and will continue to follow these practices to reduce business travel-related emissions in the future.

Purchasing (wirkaufendeinauto.de) Operations

In order to assess all vehicles we inspect, a short test drive is conducted in the vicinity of our purchasing locations. These test drives emit greenhouse gases. While we have optimized the length of our test drive routes, our aim to purchase and sell more vehicles has resulted in an increase in the number of test drives. In 2024, approximately 24% more test drives were conducted compared to the previous year, leading to a higher amount of emissions than in 2023. Nevertheless, we remain committed to reducing emissions in the long term as the share of electric and hybrid vehicles we trade continues to grow and vehicles generally become more environmentally friendly.

Internal Production

All vehicles sold via Autohero undergo our production process to ensure their refurbishment. As the Autohero business continues to grow, we expect to sell and refurbish an increasing number of vehicles in the coming years. To optimize this process and enhance its sustainability, we

have committed to insourcing our production process. We believe that our in-house refurbishment process is both more efficient and environmentally friendly compared to the external refurbishment process it replaces. By thoroughly examining each vehicle and determining the appropriate refurbishment level required, we are able to streamline the process, reducing unnecessary steps and minimizing environmental impact.

In 2024, we significantly increased the number of vehicles refurbished overall, with 93.6% of them being refurbished internally. This expansion of in-house production allowed us to further improve our control over emissions and work toward reducing emissions per refurbished vehicle.⁴

External Production

In 2024, we successfully reduced emissions from our external production by further insourcing the refurbishment process and enhancing the efficiency of our internal production capabilities. During this year, only 6.4% of vehicles were refurbished in external production centers, resulting in significantly lower emissions compared to the previous year.

External Logistics

External logistics remains the largest contributor to our overall greenhouse gas emissions, accounting for 97% of our total emissions in 2024. Over 99% of our logistics emissions were produced by external partners through the transport of our vehicles, with less than 1% coming from our own home delivery glass trucks. In 2024, the number of transports increased by 24% compared to the previous year, and longer transport routes contributed to a higher amount of emitted greenhouse gases. Despite this increase, we remain focused on our goal to optimize delivery routes, improve efficiency, and make our logistics operations more environmentally friendly in the future.

Internal Logistics

In 2024, we further reduced the emissions caused by our internal logistics, i.e., Autohero Glass Trucks, compared to the previous year. This reduction is partly attributed to a lower number of transports conducted internally. By continuing to optimize delivery routes and expanding our network of delivery hubs, we have been able to enhance the efficiency of our internal logistics while minimizing their environmental impact.

⁴ The reason this year's emissions are lower, despite the higher number of in-house refurbished cars, is due to an updated calculation methodology designed to prevent data duplication and ensure more accurate reporting.

Overall Assessment

As our business continues to grow rapidly, we have observed an increase in overall greenhouse gas emissions in 2024, primarily driven by a higher number of vehicle transports, the expansion of our insourced production sites, and increased energy consumption. Additionally, operations has contributed to emissions from business travel and internal logistics. While these increases are a natural consequence of our expanding business, we remain fully committed to our goal of carbon neutrality.

While we acknowledge the challenges posed by our growing operations, we view this as an opportunity to further integrate sustainability into our business model. By continuing to innovate and invest in environmentally friendly practices, we are confident in our ability to reduce emissions over time and remain steadfast in our commitment to achieving carbon neutrality.



Initiatives to Mitigate

Reducing our environmental and therefore carbon footprint is a central priority to us as a company. To achieve this, we are aware that our current reduction efforts are not sufficient as we would require technological developments which are yet to take place and hard to predict to effectively reduce our emissions. Principally, our logistics network relies on the use of trucks to transport our cars to our customers. The main limitation here is that there is currently close to no use of hybrids or EVs by logistics companies. We expect this to change as such pilot projects progress and our partners work on solutions to offer emission reductions in their transportation offering.

Our commitment as a company is to shift towards carbon neutral logistics as soon as it is feasible. This means that when we purchase our Autohero delivery fleet, we ensure that each truck has the leading emission standard available for combustion engines. Over time, we expect to replace the existing Autohero delivery fleet with carbon neutral vehicles and work with logistics providers in our B2B segment which have also shifted towards this technology. Until then, we are prioritizing reducing our carbon footprint as much as possible and offsetting the emissions which we cannot reduce and have implemented a host of measures which aim at improving our environmental footprint.

Additionally, AUTO1 Group Spain, as well as other countries in which we operate, have adopted measures to tackle the waste involved with the technological devices utilized during our operations. It is part of our policy to repair and restore broken or faulty IT equipment such as phones, tablets or computers instead of immediately replacing them with new devices. AUTO1 employees are given priority to purchase used IT equipment for personal purposes. In the event that such equipment is no longer required, it is donated to NGOs we cooperate with or if they are not salvageable they are used for parts or recycled.

Furthermore, we are proud to work with companies who share the same vision and promote the same values as AUTO1 in terms of sustainable practices and protection of the environment. FlexIT, a long-time external business partner, is one of the leading circular IT specialists in Europe, who has been providing sustainable hardware solutions for organisations in the commercial and public sector for over 30 years. Importantly, Flex IT is certified with ISO 9001, ISO 27001, ISO 14001, ISO 45001, R2v3, Climate-Neutral Certified and Weeelabex (2025). Their mission, amongst others, is to

reduce raw materials, help extend the life-cycle of hardware, recycle responsibly and save energy in the IT production process.

Refurbishment is a big part of their sustainability vision which provides cost-effective business solutions all designed around circular economy principles. Flex IT collaborates with companies like HP and Microsoft to refurbish products, reinforcing their commitment to help conscious companies sustainably manage or reduce e-waste to an absolute minimum. Aligned with our own sustainable efforts at AUTO1, Flex IT helps us prolong the lifecycle of IT products in various ways, reduce our environmental footprint, recover value, and postpone the use of new IT equipment for as long as possible.

Case Study: The Netherlands

It is worth drawing attention to one of our subsidiaries and their local progress with regards to ESG. Our Dutch subsidiary has not only successfully contributed to the implementation of Group ESG initiatives, but also adopted multiple noteworthy local ones, in accordance with local needs and operations, specifically in support of the “E”, environmental pillar of the ESG framework.

As such, the Netherlands have introduced, implemented, and realized the following innovative projects, promoting environmentally-conscious improvements:

- Adopting a ‘bag-in-box concept’ in our production centers during the use of motor oil which allows for zero waste and residual oil.
- Installing a climate control system with heat pumps that can both cool and heat the entire building through the use of solar panels.
- Installing a Moonwalk painting machine, which allows for zero residual paint during the spray work on cars due to the ability to use precise quantities with the mixing robot.
- Opting for a separate waste stream for paper, plastic, metals, batteries, car tires and wood.
- Using only recycled paper for all purposes.
- Equipping the entire building with LED lighting, which drastically allows for economical energy consumption.

- Operating our spray booths entirely on electricity, which does not require the need to fuel them with gas, which is the case with most traditional damage repair shops.
- Choosing a type of paint that dries quickly at room temperature, which does not require the need to install drying cabins that traditionally require gas to function.

Finally, the Netherlands have installed 182 solar panels at their premises, with which they aim to work towards energy neutrality.



EU Taxonomy

The EU Taxonomy, adopted on 18 June 2020 (Regulation (EU) 2020/852), serves as the EU's primary tool for achieving the European Green Deal and its climate targets. Designed to facilitate investments in sustainable projects and activities, the Taxonomy systematically classifies environmentally sustainable economic activities. It aims to provide companies, investors, and policymakers with clear definitions of what constitutes environmentally sustainable activities, fostering transparency around corporate environmental efforts and combating greenwashing. To ensure accountability, it requires the disclosure of key performance indicators (KPIs).

Under its delegated acts and technical screening criteria, the Taxonomy mandates all publicly listed companies to report three key performance indicators (KPIs) related to their economic activities. Specifically, companies must disclose the percentage of their turnover, capital expenditures (CapEx) and operating expenditures (OpEx) that are Taxonomy-eligible and Taxonomy-aligned. For AUTO1, this involves assessing whether its economic activities are included in the Taxonomy (eligibility) and determining whether those activities meet its specified requirements (alignment).

The Taxonomy Regulation establishes six environmental objectives to which an economic activity needs to contribute in order to classify as sustainable:

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

For the previous year's (2023) Taxonomy disclosure, reporting companies had to report on the eligibility of their activities with respect to all six environmental objectives. With respect to alignment, companies needed to report only with regards to the first two environmental goals. For the current year's reporting, companies need to additionally consider the remaining objectives, i.e., objectives 3 to 6, to assess whether their activities are Taxonomy-aligned.

Eligibility

An economic activity is considered Taxonomy-eligible when it is defined within the Taxonomy's delegated acts. AUTO1's business model aligns significantly with environmental objective 4: Transition to a Circular Economy.

Within this objective, our core business activities are classified under the following category:

5.4 Sale of second-hand goods

This category pertains to the sale of second-hand goods, including motor vehicles, that have been previously used by customers for their intended purpose. It also encompasses goods sold after undergoing repair, refurbishment, or remanufacturing. AUTO1's business model is fully aligned with this activity.

AUTO1 operates through two key segments: Merchant and Retail. In our Merchant segment, used cars are sold to professional car dealers via AUTO1.com. Our Retail segment is focused on the sale of used cars to private customers under the brand Autohero. A significant portion of the turnover from both segments falls under the scope of activity 5.4 (Sale of Second-Hand Goods).

As a result, the proportion of Taxonomy-eligible economic activities in our turnover, CapEx, and OpEx for the year 2024 is as follows:



CapEx

100%

2023: 100%

0% non-eligible
2023: 0% non-eligible



OpEx

100%

2023: 100%

0% non-eligible
2023: 0% non-eligible



Our disclosure explained:

Turnover

Turnover consists of revenue recognised in accordance with the International Accounting Standard (IAS) 1.82(a) for both AUTO1 segments and excludes certain portions which are not directly connected to the sale of vehicles, e.g. revenue from transport services⁵.

Capital Expenditure (CapEx)

CapEx is calculated in accordance with IAS 16.73(e) (i) and (iii), IAS 38.118(e) (i) and International Financial Reporting

Standards (IFRS) 16.53(h)⁶. The KPI used for Taxonomy purposes includes additions to intangible assets, property, plants and equipment as well as to right-of-use assets. Due to the definition of CapEx in the EU Taxonomy, significant parts of our investments are classified as Taxonomy eligible. Indeed, the high CapEx KPI can be explained by the fact that our eligible capital expenditures, i.e. additions to the right-of-use assets from the leasing of buildings and investments in Autohero glass trucks, serve AUTO1's Taxonomy-eligible main business and are therefore themselves eligible.

Operational Expenditure (OpEx)

OpEx comprises refurbishment costs for the cars sold in our Retail segment, non-capitalised development and IT costs, maintenance costs for buildings, and expenses relating to short-term lease contracts⁷. All taxonomy eligible OpEx relates to 5.4 Sale of second-hand goods.

Alignment

AUTO1's business model aligns with the EU Taxonomy under activity 5.4 (Sale of Second-Hand Goods), contributing to Environmental Objective 4: Transition to a Circular Economy. However, to achieve full alignment with the EU Taxonomy, economic activities must meet the "Do No Significant Harm" (DNSH) criteria, including those related to pollution prevention and control.

For vehicles and their components, the DNSH criteria require compliance with specific regulations, such as:

- The most recent applicable stage of Euro VI heavy-duty and light-duty emission type approvals (Regulations (EC) No 595/2009 and No 715/2007).
- Tyres must meet external rolling noise requirements in the highest populated class and rolling resistance coefficient in the two highest population classes, as outlined in Regulation (EU) 2020/740 and verified through the European Product Registry for Energy Labelling (EPREL).

Currently, AUTO1 cannot document compliance with these DNSH criteria due to the lack of data on the used cars sold, particularly regarding whether their tyres meet the specified requirements. As a result, while AUTO1's activities are Taxonomy-eligible, the company cannot confirm full Taxonomy alignment at this time.

⁵ Further information on turnover is presented in the revenues section 5.1 of the Group's financial statements 2024.

⁶ Regarding our CapEx disclosure, we refer to the notes 6.1 and 6.2 of the Group's financial statements.

⁷ The OpEx KPI figure as defined in the Taxonomy regulation is not used by AUTO1 for financial reporting purposes.

Annex

Turnover

DNSH criteria

Substantial contribution criteria

	Code(s)	Turnover	Proportion of turnover	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Minimum safeguards	Taxonomy-aligned prop. of turnover year 2023	Category (enabling activity)	Category (transitional activity)
Economic activities		in EURm	in %	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	in %	E	T
A. Taxonomy <i>Eligible activities</i>																			
A.1 Environmentally Sustainable Activities <i>Taxonomy-aligned</i>	-	0.0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total A.1	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-
A.2 Taxonomy-eligible but not environmentally sustainable activities <i>not Taxonomy-aligned activities</i>																			
Sale of second-hand goods	CE 5.4	6,124.1	98%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								5,356.2		
Total A.2	-	6,124.1	98%														5,356.2		
Total (A.1+A.2)	-	6,124.1	98%														5,356.2		
B. Taxonomy <i>non-eligible activities</i>	-	147.8	2%																
Total (A+B)	-	6,271.9	100%																

CapEx

DNSH criteria

Substantial contribution criteria

	Code(s)	CapEx	Proportion of CapEx	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Minimum safeguards	Taxonomy-aligned prop. of CapEx year 2023	Category (enabling activity)	Category (transitional activity)
		in EURm	in %	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	in %	E	T
Economic activities	-																		
A. Taxonomy <i>Eligible activities</i>																			
A.1 Environmentally Sustainable Activities <i>Taxonomy-aligned</i>	-	0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total A.1	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-
A.2 Taxonomy-eligible but not environmentally sustainable activities <i>not Taxonomy-aligned activities</i>																			
Sale of second-hand goods	CE 5.4	75,985	100%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								52,158		
Total A.2	-	75,985	100%														52,158		
Total (A.1+A.2)	-	75,985	100%														52,158		
B. Taxonomy <i>non-eligible activities</i>	-	0	0%																
Total (A+B)	-	75,985	100%																

OpEx

DNSH criteria

Substantial contribution criteria

	Code(s)	OpEx	Proportion of OpEx	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Minimum safeguards	Taxonomy-aligned prop. of OpEx year 2023	Category (enabling activity)	Category (transitional activity)
Economic activities	-	in EURm	in %	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	in %	E	T
A. Taxonomy <i>Eligible activities</i>																			
A.1 Environmentally Sustainable Activities <i>Taxonomy-aligned</i>																			
Total A.1	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-
A.2 Taxonomy-eligible but not environmentally sustainable activities <i>not Taxonomy-aligned activities</i>																			
Sale of second-hand goods	CE 5.4	37,870	100%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								33,122		
Total A.2	-	37,870	100%														33,122		
Total (A.1+A.2)	-	37,870	100%														33,122		
B. Taxonomy <i>non-eligible activities</i>	-	0	0%																
Total (A+B)	-	37,870	100%																



02

OUR PEOPLE

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Introduction



As well as our impact on the environment, we believe our People to be a central consideration within our sustainability strategy. We take the wellbeing of our employees very seriously and strive to create the best working environment possible for our around 5,500 employees. Team diversity, workplace inclusion, workplaces free from harassment and discrimination, a developmental educational offering, and the health & safety of our employees are topics of utmost importance to us and play a crucial role in our business strategy.

This commitment is cemented in our Code of Conduct, which, in line with the overall section on correct behavior, has recently added a section on prohibiting harassment thus further strengthening the wording of its sustainability section. This underlines our commitment to a collaborative, diverse, and inclusive working environment and the topic of sustainability, highlighting that we feel they are an integral part of our ongoing success.

In 2024, we further pursued the goal of inclusion of people with disabilities within our workforce, particularly by encouraging part time working solutions and better understanding the needs of our colleagues with disabilities. And we want to continue to develop our attention to this topic, because with 9.4 % of people with disabilities relating to the total population in Germany, we see this project as great potential to attract talent and simultaneously clearly position ourselves in favor of diversity and inclusion.

As a matter of principle, we comply with applicable labor law and have supported our employees in the creation of an SE works council which was formed over the course of 2021. Through this representation body, our international employee representatives are in direct contact with the Management Board and are able to participate in decisions relating to cross-border employee topics. As a pan-European company, we feel that this has allowed for the best possible employee representation across the Group and are proud that our employees are involved in strategic business decisions.

Beyond this, we have implemented a host of People governance measures to ensure we offer our employees the best working conditions possible. For instance, we have grouped all positions by job families, unifying similar roles under common families in order to create a structure on which to build a fair and transparent performance assessment and career progression process. Following this initial clustering of roles into groups, we developed uniform job descriptions, defining key skills, knowledge levels, and performance expectations for each job family. Based on this structure, we have implemented a standardized feedback, promotion, and salary raises process which entails a streamlined and standardized performance appraisal process across the Group.

Diversity Chart

AROUND

5,500Number
of employees**22**Countries
with offices**110**Unique
nationalities

Employees

Men

70.4%

Women

27.2%

Not declared

2.4%**23%**Women in
management
positions

Commitment by 2026

25%Women in
Management Board**25%**Women in the
two management
levels below Board

SASB Labor KPIs

Average wage
per hour

14.62€



Minimum wage
in-store employees across the Group⁸

0%

⁸ Please note that this KPI refers to our in-store, showroom employees



Voluntary & involuntary
turnover rate
employees

12.5%

Voluntary

25%

Involuntary turnover
rate for in-store
employees⁹



⁹ Please note that this refers to in-store employees only, i.e. those who work at our Autohero showrooms.

Monetary losses as a result of
legal proceedings associated
with labor law violations
in EUR

130,890€



Monetary losses as a result of
legal proceedings associated
with employment discrimination
in EUR

42,238€





Employee Initiatives

Introduction

Within our People initiatives, we have implemented a number of measures which aim at enhancing diversity, inclusion, and development among our workforce. This effort can be seen from both a training and development perspective, as well as from what we call the employee involvement perspective. Through our employee involvement program, we offer our employees various opportunities to get involved with both the company as well as other initiatives and external sustainability related initiatives.

Training

Onboarding

Our employee training and development program always starts with our digital onboarding and People team welcome sessions. During these online sessions, new joiners are given introductory information on the company, focusing on our business model, mission, values and our teams. The program

includes compliance and sustainability training and supports the integration of our employees by allowing them to connect with colleagues across departments from day one.

Apart from our general onboarding program, our AUTO1 academy offers our employees various department-specific onboarding and developing programs, which aim, for example, at ensuring the quality of our customer facing interactions and therefore improving the experience of our customers in their interactions with us, such as dedicated training on office tools such as Google sheets. In addition, we ensure that our car quality standards are upheld by running detailed and regular training programs for our customer service, pricing and retail teams. This training ensures that we maintain a uniform definition of quality and transparency across the platform and provide our end customers with optimal car quality and service.

Compliance Training

Once onboarded, our employees receive mandatory compliance training based on their job responsibilities through our AUTO1 Academy, a platform administered by the People team that provides the possibility to host web-based training.

Additionally, we roll out our annual compliance training which covers topics such as our Code of Conduct, data protection, and anti-corruption & bribery (including gifts and invitations). Training on anti-money laundering, data protection and insider trading, is rolled out to all employees across various departments ranging from interns to top-level management. We ensure training reaches all office employees as well as deskless employees who do not necessarily use computers in their day to day job posts.

Finally, specific, in-person and ad-hoc training initiatives are provided to teams based on their individual needs. For example, our Sales, Cash Management or Sports Marketing teams have received specific in-person training on anti-money laundering and anti-bribery and corruption, and our People Business Partnering team regularly give management training on relevant aspects of labor law.

Further Training & Development

Depending on individual functions, we offer our employees a host of specific training and development possibilities. This

training journey starts during onboarding when employees receive a full introduction to our Group and business model. In parallel, we provide technical onboarding for Customer Service agents, Handover Experts and Pricing Managers. These programs develop our teams' knowledge around processes and skills specific to these jobs. Our goal is to expand this offering and provide specific technical onboarding to all jobs in the company.

After onboarding, we offer continuous training with programs specific to new processes or products launched. We also launched our educational budget program in 2021 which enables individual employee growth by providing a fixed educational budget for determined groups of employees. In 2024, over 687 employees were eligible for this program.

Currently, training budget allocation varies from department to department and by function and seniority level. Nevertheless, in 2024 we offered a total of 34 new training courses to our employees in various departments. We also continue to engage in-house trainers who offer coaching to various teams across the Group, such as our Purchasing, Customer Service, and Production teams, as well as training in tax, legal and accounting. In parallel, we run multiple educational benefit programs such as tandem and free online language courses which are available to all employees irrespective of seniority, tenure, or position at our HQ in Berlin.



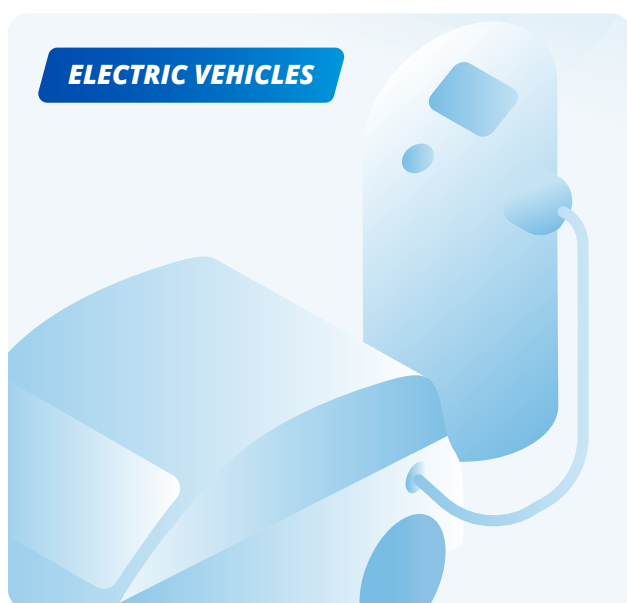
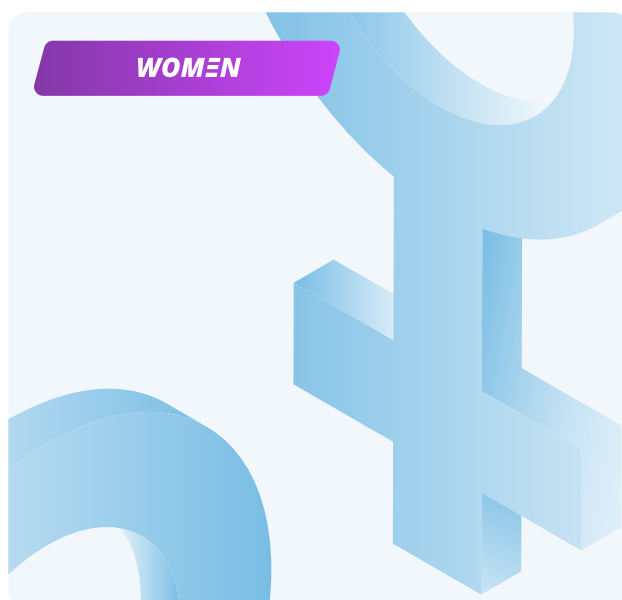
Involvement

Communities

Within our effort to promote diversity, equity, and inclusion we offer our employees the possibility to form funded AUTO1 Communities at a Group level with the aim to create a safe space for employees to exchange ideas and experiences, network, create awareness within the company on certain topics, and nurture the exchange of ideas. This exchange is envisioned as a driving factor within our diversity and inclusion strategy as it gives us valuable insight into issues to which we previously had no access.

As a first step towards establishing the individual groups, we conducted a pulse check survey in 2022 which gauged the interest of our employees in these groups. We subsequently launched a Communications campaign around our company value “team up” and then, after having assessed the interest, we elected the Chairpersons and leaders for the individual communities. These leaders are supported by a senior sponsor who helps them define their goals and structure.

This process resulted in the formation of the following communities:





Each of our communities started their activities in 2022 and developed individual initiatives. For example, in 2024, the EV Community established a monthly newsletter on developments in the EV Sphere and the “Women at AUTO1” community organized a special office afterwork event in Berlin for International Women's Day. The LGBTQ+ Allies Community organized AUTO1's participation in Berlin's 2024 Christopher Street Day.

It is noteworthy to mention the collaboration between the Women at AUTO1 and LGBTQ+ & Allies Community in 2024, which led to another milestone for our Group. Our HQ offices in Berlin signed the “Charta der Vielfalt”, also known as Diversity Charter, a corporate initiative with the aim to promote the recognition, appreciation and integration of diversity into Germany's business culture. It promotes a working environment free of biases where all employees are valued regardless of cultural or religious background, national origin, gender, sexual orientation, gender or transgender identity or expression, physical or mental disability, or age. Our commitment to diversity and inclusion is a core part of our corporate values and reflects our dedication to creating a workplace where everyone feels respected and valued. By signing the Charter, AUTO1 joined 3,900 other institutions and became part of the largest network for diversity in Germany.

The Sustainability Community, which is chaired by our colleague Marco Didone, also established a monthly newsletter, which covers various sustainability topics and business practices. As a group of AUTO1 volunteering employees interested in environmental topics, the Sustainability Community is a source of research and publication of topics that reach all other members and employees internally. Accordingly, the community's chairperson and team have published articles on topics such as the “Pfand” recycling system in Germany and across the EU, sustainable materials used in the production cycle of cars, and an essential guide to the use of toners, lighting, recycling, heaters & ACs, transport and water consumption, as well as the disposal of paper and batteries.

I am very sensitive to the issues of sustainability, recycling of materials and saving resources, so that we can have a better world. Our ideas and initiatives as a Community are based on our common interest in sustainability and therefore we exchange knowledge that shape our daily activities and promote sustainable practices. We cannot change the world in a day but together we can definitely start making a difference for the sake of future generations.

Marco Didone

Chairperson of the Sustainability Committee

Commitment to Health of Employees

To support the health of our employees, we provide health and safety training and medical examinations in certain locations or as deemed necessary. We also provide daily fresh organic fruit and healthy drinks at all our local HQ premises. Additionally, we continue to develop our own internal health programs, such as the AUTO1 running group at our HQ in Berlin or other international offices.

Sports Initiatives across the Group

Sporting events, such as football, basketball, beach volleyball, padel or yoga are held in various locations across the Group. In a number of our locations, corporate fitness schemes have been introduced with tax advantages for employees in order to support their health and incentivise physical activity.

Our Group sports initiatives aim at advancing our diversity and inclusion program by allowing employees at all levels of seniority, with diverse backgrounds and fitness levels, to engage in a social and cultural exchange with each other outside of the work environment.

Employee Engagement and Feedback

Measuring the satisfaction of our workforce as well as gauging our teams' interest in diverse projects, we launch pulse check (eNPS) surveys on a monthly basis. These surveys allow us to evaluate whether our People measures are being effectively implemented and typically ask our employees to give their opinion on a number of People related questions.

In 2024, the monthly pulse check survey was completed by 27.4% of our workforce - satisfaction with managers obtained a score of 8.1 / 10 and 7.2/ 10 regarding personal growth & development within our organisation.

Striving to continuously improve our employee engagement, at AUTO1 Group we embrace an open feedback culture in which employees and their supervisors are encouraged to openly address key topics such as career progression and development, and ways to improve satisfaction at the workplace. Underlining this commitment, our employees have the opportunity to give and receive multifaceted feedback, e.g., from and to their managers and peers; twice a year through a dedicated feedback tool.

In 2024, 83% of our workforce participated in both feedback rounds with an average satisfaction rate of 65% with this process.

WHAT OUR EMPLOYEES THINK ABOUT WORKING AT AUTO1 GROUP



Theresa Teichert
Junior Communications Manager

“What's truly special is that no matter how long you've been with the company, people are always open to listening to your ideas, which fosters a very inclusive and empowering atmosphere.”



Krystian Orzechowski
Senior Business Development Manager

“In my job, what I love most is that I have a real impact on the development of the company, with new challenges, strategies, opportunities, and solutions emerging every day.”



Alexandra Ballantyne
Team Lead Graphic Design

“The company's workforce comprises employees from diverse and international backgrounds, providing unique perspectives. It's both enjoyable and enlightening.”



Felipe Sierra Monedero
Junior Pricing Manager

“I wanted to learn more and advance professionally in another direction. So I applied for an internal job offer, passed the screening and had an interview with the responsible manager. It is all simple and transparent at AUTO1 Group.”

Impact as an Employer

As a pan-European employer with a diverse workforce of around 5,500 employees, AUTO1 has an impact as an employer both locally as well as on a European level. Indeed, as a fast-growing company we are constantly increasing the number of job opportunities we offer. These cover a diverse range of experiences and qualifications aiming to improve the employment offerings both locally as well as internationally. For example, with the development of our production centers, we have become large employers in various locations, such as in Toledo, Spain, or Berlin/Brandenburg, Germany with a production capacity of around 180k units, thus having a major impact as an employer across Europe. We also offer internship opportunities for young people to join our company and gain first-hand experience in their field of work.



We follow a policy which is based on the prohibition of discrimination, the adherence to labor law practices, and competitive remuneration and benefits for our employees, thus striving to underline our quantitative impact as an employer with the qualitative characteristics which make us an attractive company to work for.

To track this, we have a dedicated employee concerns channel, which is a confidential reporting channel administered by our People and Compliance teams. This reporting channel offers our employees Group-wide the possibility to raise, communicate, and escalate employment related concerns and issues with a firm commitment from the company that these are taken seriously and adequately investigated and resolved.

Insights into an employee's journey and development at AUTO1 Group

Interview with Antonella Zagaria, Director of Product Management for C2B Sourcing

As Director of Product Management for C2B Sourcing, Antonella leads the product management of *wirkaufendeinauto.de* and its sister brands. Antonella's journey at AUTO1 Group is marked by her dedication to embracing challenges, fostering collaboration, and driving innovation. Under her leadership, the company has implemented transformative initiatives like the Voice AI project, which leverages cutting-edge technology to optimize customer service and streamline operation.

Can you please introduce yourself and your role?

My name is Antonella Zagaria, and I am the Director of Product Management for C2B Sourcing at AUTO1 Group. I have been with the company since June 2015, when I began my career in product management. I hold a degree in English Studies and initially thought I would pursue a career in the publishing industry. However, I am incredibly grateful to have discovered product management and to have been given the opportunity to grow and excel in this field.

*In my role at AUTO1 Group, I lead the C2B Sourcing product area, which consists of eight teams supporting our business across several key domains: marketing, purchasing, pricing, and customer service. Our teams are responsible for a range of products, including the *wirkaufendeinauto.de* website and its localized versions in eight other countries, our Customer Relationship Management (CRM) system, the evaluation app used in over 500 branches across Europe, pricing tools, customer service communication tools, and the platform used by our branch personnel to purchase used cars.*

Why did you decide to join AUTO1 Group, and how has your career evolved since you joined the company?

In early 2015, after completing an internship at a publishing house in Berlin, I was looking for a new opportunity. That's when I received a cold call from a recruiter at AUTO1 Group, offering me an entry-level position in product management. The interview went so well that I walked out of the room with an offer—and the rest is history.

When I joined the company, I was entrusted with a small team responsible for our "admin" platform. My first product was rolling



out the Booking Center Task Manager, which is still in use today. And so, my adventure began. That team was the best I've ever worked with—the collaboration was incredible. We put in a lot of work, and the energy and camaraderie made it all worthwhile. I received great feedback and embraced every challenge as an opportunity to grow.

Over time, I took on more responsibilities, including managing people. It was challenging at first, but once I found my leadership style, new doors began to open. After returning from maternity leave, I was offered the opportunity to become Head of Product Management. Just one year later, I was promoted to Director, a position I'm proud to hold today.

What do you think has been the key to your success here, and how has the company supported your professional development?

I believe I can speak for many colleagues who have experienced similar growth at AUTO1 Group when I say that if you work hard and embrace challenges, you will be rewarded. The key is to take ownership when no one else will and to work alongside your colleagues with a laser focus on the objectives. It might sound simple, but if you get the chance to sit at the table, make it count—listen carefully, take notes, think before you speak, and contribute meaningfully to the conversation. If you've earned that seat, make the most of it.

The journey has been incredibly rewarding filled with valuable lessons and opportunities. While challenges arose along the way, they only strengthened my determination to move

forward. The unwavering trust and support I've received have been a cornerstone of my progress, fueling my commitment to continuous improvement and success.

You successfully led the Voice AI project at AUTO1 Group. Can you tell us more about this initiative and its significance for the company?

Thank you! At the start of 2024, we saw an incredible opportunity to leverage AI to support our growing business and streamline customer support processes. One key area we identified was the potential for voice AI to handle a significant portion of our inbound calls. That's when we introduced the use of a digital assistant in the *wirkaufendeinauto.de* inbound queue. This AI-powered assistant is designed to work 24/7, managing tasks like confirming or canceling appointments and answering customer questions without the need for human intervention.

During the 3-month pilot phase, which was tested in Germany and Spain, the AI agent handled thousands of calls—significantly reducing the workload for our teams. By taking care of simpler, repetitive queries, they freed up our colleagues to focus on more complex, high-value tasks and interactions where human expertise and empathy are crucial. This initiative has not only optimized our processes but also set the stage for scaling automation across our customer service operations. It's a transformative step forward for AUTO1 Group, enabling us to provide faster, more efficient service while preparing for future growth.

How has the implementation of AI, particularly in the Voice AI project, contributed to improving the customer experience and optimizing processes at AUTO1 Group?

The implementation of voice AI has been a game-changer for both our customers and our customer service teams. For our customers, it means faster responses and 24/7 availability. Digital assistants are always ready to assist, whether it's confirming an appointment, rescheduling, or answering common questions. This ensures that customers get the support they need without waiting in long queues, which significantly enhances their experience with us.

For our teams, the impact has been equally profound. By automating repetitive tasks, voice AI can reduce the workload for our agents, allowing them to focus on more complex and personalized interactions that require a human touch. This not only improves efficiency but also boosts employee satisfaction, as they can dedicate their time to higher-value tasks that require critical thinking. Additionally, the data and insights gathered from these interactions help us continuously refine our processes and improve the overall customer journey.

What excites you most about the future of AI at AUTO1 Group?

What excites me most is the sheer potential of AI to transform how we operate and serve our customers. Looking ahead to 2025, we aim to handle even more calls using voice AI and expand self-service tools to empower customers to manage tasks like booking or rescheduling appointments, checking payment statuses, and even tracking deregistrations—all without needing to speak to an agent.

Beyond customer service, AI is driving transformation across our processes. It's not just about automation but also about scaling efficiently, innovating faster, and delivering exceptional experiences to our customers. By embracing AI, we're not only solving today's challenges but also building a foundation for long-term growth and reimagining what's possible for the future of AUTO1 Group.

Health & Safety

The health and safety of our employees, customers, and visitors is a principal priority to us. Our occupational health and safety efforts are therefore embedded in our values and anchored in our Code of Conduct. In 2024, we continued our efforts to promote and maintain a culture of safety, with the goal of zero workplace accidents.

AUTO1 has appointed fully trained and qualified Health & Safety coordinators at various locations ranging from office buildings to production sites. From a governance perspective, local health and safety coordinators support management and employees in implementing legal requirements, taking into account those applicable to the organization. The branch or site management is responsible for the operational implementation of the occupational safety and health policy.

Beyond our existing facilities, with the launch of our Autohero production centers for the reconditioning of used cars, all appropriate measures have been taken in accordance with the laws and regulations of each country (e.g. separation of hazardous waste, labeling of hazardous areas, replacement of hazardous "chemical" products with safer products, preparation of instructions for use of chemical products, labeling of emergency exits and fire extinguishers, regular inspections of machines with potentially serious risks, etc.). We also cooperate with different institutions on a national

level for occupational health and safety, such as DEKRA in Germany or MPE Grupo in Spain, which monitor compliance with statutory health and safety requirements at our sites.

In addition to daily fresh fruit and healthy drinks on our premises that we offer all employees at our Berlin site, remote employees based in Germany, those in the Tech department (regardless of their work location or country), all employees of Ukrainian descent (regardless of their department or work location), and in the Netherlands, we also offer a preventive program to balance mental health through direct access to the psychological support platform OpenUp. This program was extended in 2024. Similarly, our offices in Spain launched a well-being and mental health application called Vitaance.

Further initiatives to protect the health of our employees are the on-premise flu vaccinations and first aid training.

Beyond this, regular training courses based on the local health & safety requirements are held at our production centers to ensure that our employees are able to identify and reduce accident risks. As part of our policy, we expect each employee to follow all relevant safety protocols, use appropriate personal protective equipment, keep work areas clean, and eliminate or report hazards as soon as they are discovered.



03 OUR COMMUNITY



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- PAGE 49 **Social Initiatives**

We believe that the AUTO1 business model has a positive social impact by providing transparency and consumer friendliness to an industry that has traditionally been opaque and complex. Our model leverages the power of the internet to create a consistent and transparent process around the purchase and sale of used cars.

Impact on Mobility

By nature, our business model underlines an important social principle: affordable access to quality mobility. Secondhand cars are very sought after, among other reasons due to the increasing cost of living. By purchasing and selling from both companies and consumers, we give people access to vehicles of all price classes as well as reliable and fast liquidity. We believe that our unparalleled, europe-wide, access to used vehicles brings economic growth to companies and access to affordable mobility to consumers who can choose from a large range of vehicles at all price classes, while experiencing the guarantees that are usually reserved to a higher pricing segment or purchases directly from Original Equipment Manufacturers (OEMs)

At AUTO1 Group, we enable people with smaller budgets to buy vehicle types that they could not afford as brand new cars.

Sergio García Casado

Car Inspector - Optics

Production Center Toledo (Spain)

We believe that this underlines the value that our company brings to the market on a European level, allowing cars which are no longer needed in one location to be used for affordable mobility solutions in others.

Take for example a VW Passat with a mileage of 65,000 Km which we purchase in France: our French (selling) customer receives fast, reliable, and hassle-free payment. We then refurbish the vehicle in accordance with applicable EU and AUTO1-internal standards. It is then sold at a competitive price at a different location. Another family could therefore benefit from this transparent transaction and receive a used vehicle with a 12 month guarantee at an affordable price.





While offering affordable access to quality mobility, we emphasize the safety of the vehicles we offer. For this, all of our Autohero vehicles are technically inspected and sold in a refurbished condition. Our Polish team went beyond this and joined the Polish campaign known as 'Rescue Sheet in a Vehicle' under the patronage of the Automobile Dealers Association and the Polish Automotive Industry Association. The aim of this social initiative was to contribute and reinforce the effectiveness of emergency services and their rescue mission in the event of a car accident - particularly in a country prone to dangerous road conditions in the winter months.

As an additional security measure, all Autohero vehicles purchased by our customers in Poland are equipped with a rescue card and relevant indicators, designating the most important warnings and information for the rescue team's attention, such as the location of body reinforcements, safety airbags, or gas belt tensioners, etc. allowing for a faster rescue of the person inside the vehicle.

Indeed, a study carried out by ADAC (officially the Allgemeiner Deutscher Automobil-Club) which is Germany's biggest Automotive Club, for the FIA Foundation for the Automobile and Society showed that emergency services with a standard rescue card under the sun visor on the driver's side were able to extract an accident victim from the vehicle almost 30% faster¹⁰.

¹⁰ <http://rescuesheet.info/index.html>



Transparency and Consumer Protection

According to the Consumer Market Study on the Functioning of the Market for Second-hand Cars from a Consumer Perspective by the EU Commission¹¹, the secondhand car market is considered one of the most opaque industries in the EU, noting that it was the worst functioning goods market in the EU

“Due to particularly low scores in terms of consumer trust in dealers complying with consumer protection rules, comparability, consumer satisfaction and a relatively high proportion of problems”

thus highlighting that consumers were often negatively affected by the characteristics of the market, its fragmentation, and lack of transparency.

AUTO1's business model is based on transparency and our aim is to increase the transparency, therefore, the consumer trust in our market, by applying our business model to the traditional used car market. Indeed, we offer consumers the hassle-free possibility to purchase and sell used vehicles based on our transparent evaluation and pricing model. In addition to this, we follow a strict non-cash business model, as a further measure to enhance transparency and counteract the risk of money-laundering which is traditionally present in highly fragmented markets. We also provide guarantees on the vehicles we sell via our Autohero brand and comply with applicable consumer protection laws. Our success in transforming this market is reflected in our industry-leading average Net Promoter Score of 70.

This effort to maximize transparency directly benefits consumer trust and protection. Indeed, the vast majority of the customers who book an appointment based on our online price, sell their vehicles to us. We believe that this underlines that we provide a more transparent, reliable, and trustworthy solution when compared with the traditional used car market. We continue to build on this achievement on a daily basis as we believe that our e-commerce focused and customer centric approach towards a sector which is often characterized as untransparent for consumers will continue to have a positive impact on the experience of consumers wanting to buy or sell used cars and therefore the secondhand car market in general.

Audit-proof trading with a single contract partner

The merchant platform AUTO1.com enables audit-proof and compliant trading for dealers. In the used car market there is an issue of compliance. With a digital platform and processes, dealers can easily track their transactions in real-time across different devices. If cars are traded on personal offline channels, the transaction can quickly be influenced by personal contacts of the contractual partners, the risk of negatively influencing the business through corruption and price agreements increases. Since the beginning, AUTO1.com has been the only contractual partner. Therefore the seller is connected to one of the more than 60.000 buyers in Europe on the platform in an anonymous way. Digital auctions and reports increase transparency and contribute to compliance, especially for big dealer groups and OEMs. An interactive user interface simplifies functions such as resolving reservations through digital price negotiation, starting auctions, and viewing bidding activity on the vehicles delivered. All processes can thus be viewed and tracked by decision-makers at any time. In addition, AUTO1.com offers the design of customized reports with the help of a modular system. The combination of vehicle, performance and transaction data enables maximum transparency and audit-proof, data-driven transactions.

Ensure optimum sales price thanks to pan-European reach

After the remarketing partner accepts the trade-in from their customers, they digitize the vehicle via the AUTO1 EVA app and put the car into the auction without leaving the device. The vehicle can be auctioned in an audit-proof manner to more than 60,000 dealers in over 30 countries. The offer is displayed live to all registered dealers in the respective national language. The advantage of this unique reach lies in the large international bidding competition. Compared to the dependence on a few local buyers, this ensures more attractive prices in the sale as well as lower volatility for individual vehicles. As a result, the capital risk is reduced to a minimum and there are no strong fluctuations in the marketing of B2B goods. In particular, the current market situation, which is similar in all European countries, means that optimum sales prices can be achieved.

¹¹ https://commission.europa.eu/publications/study-second-hand-cars-market_en

Economic Growth and Digitization

We have seen that small and medium enterprises Europe-wide have strongly benefitted from working with AUTO1. Indeed, our sourcing opportunities and transparent claims and pricing policies have helped empower the used-car entrepreneurial ecosystem on a European level and have provided businesses across Europe with a transparent and reliable business partner.

We spoke with Enrico Tetzlaff, owner and managing director of the car dealership Autogesellschaft Dresden. Mr. Tetzlaff is a long-standing partner of our B2B business, AUTO1.com.

Hi Enrico, can you please introduce yourself?

I am Enrico Tetzlaff, the owner and managing director of Autogesellschaft Dresden. Our company has been in operation since 2016. We primarily trade young, used, classic, and vintage cars, as well as exotic vehicles. On average, we sell around 450 to 500 cars per year. I became a car dealer out of passion and enthusiasm. There's no other way to describe it, because the topic of automobiles has accompanied me comprehensively throughout my life, starting from a young age.

What does the collaboration with AUTO1.com mean to you?

The collaboration with AUTO1.com means a lot to me. To briefly outline my career path: Autogesellschaft Dresden is not the only company I've worked at over the past 18 years in this industry. My partnership with AUTO1.com began during my time at Tom Automobile, which was in 2013 or 2014.

How has the collaboration developed?

Our collaboration started with conducting phone conference calls with my AUTO1.com partner manager and business partners. Sometimes, there were three or four of us on the line, discussing packages, making deals, negotiating prices, and having a good time together. That is how our shared journey started, and AUTO1.com has been part of our path for over ten years now. Whenever we faced challenges, we always found a shared, customer-oriented solution. From my perspective and based on my experience, as long as you maintain open communication, you will always find a good solution.



How has AUTO1 Financing impacted the development of your company?

AUTO1 Financing has been a tremendous help in preserving our liquidity, allowing us to allocate or invest our cash in other resources and plan accordingly. This has allowed us to purchase vehicles extremely quickly and expand our inventory. As a result, we have seen increased opportunities for sales, profits and revenue. This is extremely important to us, and I would not want to be without AUTO1 Financing. It's the best financing product the used car market has seen in the last 20 years.

What was your highlight this year, and what are you looking forward to in 2025?

In the automotive sector, my personal highlight this year was the SLS Coupé we purchased through AUTO1.com. I spontaneously bought it while sitting in the passenger seat during a drive to Dortmund. Car trading never stops -if you have five minutes, you quickly check the AUTO1 platform to see if there's something suitable to add to your inventory. I refreshed the page and saw the SLS with 35,000 kilometers, first owner, accident-free, and with VAT deductible. I checked the price, the condition, the silver and black color combination, and I bought it. Within 60 seconds, we successfully resold it to one of our customers. I hope that next year we can continue to grow together and cooperate even further. I look forward to continuing to purchase young vehicles and young used cars from AUTO1.com.

Social Initiatives

Social Case Study: France

European Week for the Employment of People with Disabilities

AUTO1 Group France celebrated the European Week for the Employment of People with Disabilities (SEEPH) in Paris, between November 18-24, 2024. It marked the 28th edition of SEEPH events organized to encourage meetings between companies and jobseekers with disabilities and strongly reflect on integration and awareness-raising measures.

Through a series of impactful initiatives, AUTO1 Group France engaged our teams, raised awareness about disability in the workplace, and celebrated the strength that diversity brings to our organization. One of the highlights was welcoming Tanguy De La Forest, a Paralympic shooting champion and flag bearer for the Paris 2024 Paralympic Games, to our French headquarters offices in Châtillon. His talk resonated deeply with our teams and sparked conversations about the importance of inclusion in the workplace as a key driver for achieving our goals. These events successfully reminded everyone that diversity is a strength and that perseverance can lead to extraordinary achievements.

Collaboration with Aktisea and participation in DuoDay 2024

At AUTO1, we believe it is our responsibility to cultivate an innovative, dynamic and respectful working environment for all by embracing diversity and promoting inclusion. To ensure that we promote these values, our French team renewed our partnership with Aktisea, an Adapted Company.

An Adapted Company is a company in the ordinary environment, subject to the provisions of the Labor Code, which has the specificity of employing at least 55% of disabled workers among its workforce. It allows its employees to exercise a professional activity in an environment adapted to their possibilities so that they obtain or keep a job. Aktisea's mission is to employ a significant number of workers recognized as having disabilities, while providing them with working conditions tailored to their abilities. Together they hosted a fun and engaging Q&A event which contributed to the Group's awareness campaign on diversity and reinforced the ongoing dialogue on disability-related issues.

For yet another consecutive year, the French team participated in DuoDay 2024, a national initiative that pairs people with disabilities with employees for a day of professional exploration. This year, they welcomed a participant to our Autohero production center in Montataire, where they shadowed our Mechanic and Bodywork/Paint Specialist teams. This hands-on experience offered valuable insights into these roles while fostering collaboration and understanding. DuoDay is a testament to the power of inclusion in creating stronger, more connected workplaces.

Breaking Barriers with a French Sign Language (LSF) Workshop

We believe communication is at the heart of improving inclusion, so our team in Paris partnered with the association T Pas Cap – Diversité & Handicap to host a workshop on French Sign Language (LSF). This event was led by a consultant specializing in deafness and related challenges, the workshop introduced AUTO1 employees to the basics of LSF and provided insights into the obstacles faced by deaf



or hard-of-hearing individuals. This interactive session not only equipped our teams with new skills but also deepened their understanding of diverse communication methods, reinforcing our commitment to creating an inclusive corporate culture.

Partnership with Women and Vehicles in Europe (WAVE) association

Additionally, AUTO1 Group France partnered up with WAVE, a recognized association of general interest whose goal is to promote diversity in the automotive and mobility professions i.e. manufacturers, importers, original equipment manufacturers, etc. AUTO1 supports WAVE in their efforts of raising awareness and promoting a wide variety of jobs in the automotive sector among women. According to their mandate, inviting more women into the automotive and mobility world means opening up to a wider range of talent, and taking advantage of specificities that are different and complementary to those of men. We at AUTO1, align our goals and beliefs with like-minded and forward thinking associations or companies.

04 OUR GOVERNANCE



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Introduction

At AUTO1 we pride ourselves in our corporate governance and compliance measures and believe that these directly impact our ability to pursue our envisioned sustainability strategy. Indeed, it is only with the involvement of the Management and Supervisory Board, as well as clear definitions of roles, responsibilities, and decision paths that our concepts can go from ideas to implemented policies and can be reported accordingly.

At the heart of our corporate governance structure are the principles laid out in the German Corporate Governance Codex, which we have comprehensively implemented, as we believe it offers us the best organizational guidelines to ensure that they meet our legal, ethical, and sustainability goals and requirements. On this basis we have ensured that we have an independent supervisory board in place and have met our commitment to having two women within that body by 2023. We further have a dedicated Audit Committee which was established prior to our initial public offering (IPO), with appropriate financial and accounting expertise in the form of Lars Santelmann, as chairman. Additionally, we have a dedicated ESG Committee at Supervisory Board level with

Sylvie Mutschler von Specht as chairwoman. Outstanding elements of implementation can be found in our annual declaration of compliance.

This governance structure is reinforced by our company policies, and indeed our Code of Conduct, which integrates its principles and highlights our commitment to transparency. Both with regards to our business model and customer relationships as well as with regards to legal requirements and our adherence to these. To ensure that our most important principles as well as compliance measures are communicated both internally and externally, we have a dedicated section on our Group website on which these can be found. Our policies are also communicated and accessible to all employees on our company's intranet, in a dedicated section, the Compliance Portal.

In 2022 we launched a dedicated sustainability section on our Group website <https://www.auto1-group.com/esg/> on which you can find our key messages and contact points regarding sustainability.

Supervisory Board

Christian Miele, Claudia Frese, Martine Gorce Momboisse, Hakan Koç, Sylvie Mutschler-von Specht, Lars Santelmann



ESG Governance Chart



At AUTO1, all ESG decisions at AUTO1 are made by the ESG Steering Committee, involve the Management Board, and are reported to the ESG Committee of the Supervisory Board. The decision flow is as follows:

Supervisory Board

Has a dedicated ESG Committee and supervises all ESG-related decisions.

Management Board

Responsible for ESG. Has quarterly meetings with the ESG Steering Committee.

ESG Steering Committee

Reports directly to the Management Board. Quarterly meetings with the Management Board to push forward strategy. Members: senior stakeholders from the Communications, Accounting, People, Investor Relations, and Legal / Compliance teams.



EXAMPLE DECISION

The Management Board proposes a new environmental strategy. It is discussed during quarterly meetings with the ESG Steering Committee and the ESG Committee of the Supervisory Board. The ESG team then works on implementation and progress tracking.

Compliance

Commitment to Compliance

We believe that a culture of compliance originates in the so-called tone from the top and at Management Board level. For this reason, the integrity of our legal representatives as well as top management, together with their commitment towards a management style based on responsibility and in accordance with the law, forms the basis of our compliance culture. To define this approach in the form of an easy to follow set of standards, we have laid out the guidelines found in our company-wide Code of Conduct (CoC). Among other topics, our CoC lays out our principles around anti-bribery and corruption and our commitment towards human rights and supply chain compliance, both within our company and also within our supply chain.

These rules are binding for employees, management, and senior management who acknowledge that it sets an example for the rest of the company and is therefore committed to doing business in a legally and ethically sound manner. They also apply to all third parties AUTO1 does business with, form part of our third party due diligence process, and therefore inform our contracting and business partner selection decisions.

To uphold our culture of compliance, all our employees must align their behavior with the law and the rules set out in our CoC as these represent the fundamental values on which our culture is built. In practice, this means that our employees have the obligation to adhere to and implement these rules and principles into their daily work. In line with our zero-tolerance approach, we do not tolerate any deviations from this rule. As a result, any behavior that is harmful to our company is investigated, resolved, and, if necessary, prosecuted - irrespective of the level at which it takes place.

The compliance function is an independent part of the company's corporate governance, which includes risk management as well as internal controls. According to § 93 (1) of the German Stock Corporation Act (Aktiengesetz – AktG), and as underlined by the German Corporate Governance Codex, senior management is responsible for its business and must employ the care of a fair and diligent manager when performing its duties. Maintaining compliance forms part of this statutory obligation but is assigned to the General Counsel / VP Legal and Head of Legal Compliance within the framework of the allocation of business responsibilities.

To ensure that this governance standard is met, we have a dedicated Compliance Committee at operational level



consisting of Markus Boser (CFO), Timo Wilke (General Counsel / VP Legal), Christian Schröder (VP Tax and Risk Management), and Matthew Perry (Head of Legal Compliance). The compliance committee meets quarterly for a session. In case of determined circumstances, such as grave compliance infringements, or other urgent matters, the Head of Legal Compliance convenes a session immediately. This structure ensures the involvement of the Management Board as well as risk function in all major compliance related matters.

During its sessions, the Head of Legal Compliance reports on the status of the Compliance Management System at AUTO1, as well as on any breaches of compliance, ongoing investigations, and any reports which the Compliance team has received through our whistleblowing channels. Further topics include risk management and sustainability considerations. Should disciplinary measures be required due to a compliance infringement, these are set by the Compliance Committee within the limits of the applicable statutory provisions. If necessary, non-permanent members of the Compliance Committee, such as for example senior stakeholders from the People team, shall be called upon to assist in this process. In 2024, one substantiated employee concerns and two compliance infringement cases were brought to our attention. They related to harassment as well as fraud and theft and resulted in investigations into the matters and disciplinary measures for employees.

The basis of all our compliance measures is our yearly compliance risk analysis, which covers all potential legal risks we face. To evaluate potential risks, we hold workshops with departments, review processes, and interview stakeholders

across the Group. This gives us an overview of possible risks for which we then empirically evaluate the likelihood of occurrence and impact. This process is signed off by the Management Board and is reported to the Audit Committee.

Anti-Corruption and Bribery Measures: Policies, Training, and Reporting Governance

One of the central elements within our compliance program are our anti-corruption and bribery measures. Indeed, we see it as part of our corporate responsibility to ensure that we do business fairly, honestly and with integrity, and contribute to the fight against bribery and corruption.

Apart from our Code of Conduct, which states that we do not accept corruption and bribery in our business practices, we have implemented an Anti-Corruption and Bribery policy which builds on this principle, offers our employees a guideline on how to act in such situations, and forms the basis on which we maintain compliance with our values and all applicable anti-corruption and bribery laws. This policy covers dealing with public officials, facilitation payments, political and charitable contributions, and conflicts of interest. The topic of gifts & invitations, which we see as a central element within our anti-corruption and bribery effort, is laid out in our dedicated Gifts & Invitations policy.

To ensure the communication of the principles set out in the above compliance documents, we have a dedicated compliance training program which begins during the onboarding of employees and continues throughout their tenure at the company. In 2022, we updated our Anti-Corruption and Bribery policy by explaining conflicts of interest in more detail and providing enhanced practical examples. We also published an article on conflicts of interest

in the company newsletter and held several targeted anti-corruption and anti-bribery training sessions tailored to the needs of specific departments and employees. In 2023, we launched an updated version of our annual mandatory compliance training courses on this topic. In 2024, there were no material violations of anti-corruption and anti-bribery laws.

Human Rights Considerations

AUTO1 is committed to the respect of human rights, both internally as well as with regards to its business partners and within its supply chain. We acknowledge the importance of human rights in our daily work and the implications they have with regards to labor considerations. We also recognize the connection and significance of environmental influences on human rights. As a result, we subscribed to the UN Charter and the UN Universal Declaration on Human Rights, introduced a new group wide Human Rights & Working Conditions policy in 2023 and published it on our website. Our aim is to set a standard within our company and our direct and indirect business partners on human rights and the environment, and at the same time comply with the legal requirements resulting from the Supply Chain Due Diligence Act (LkSG). In this context, we have appointed a dedicated human rights officer, who is responsible for all human rights related matters of the Group.

The basis of our human rights protection effort is a yearly risk analysis around the topic. After evaluating the risk as part of our compliance risk analysis, we concluded that the risk of human rights infractions is low for AUTO1. This is primarily due to the fact that we uphold EU labor standards, source our products within the EU, and mainly work with companies based in the EU; thus minimizing the risk of human rights violations in our supply chain.

We have implemented a number of measures which help us reduce potentially remaining risks. We identify our business partners in fulfillment of applicable anti-money laundering legislation. This Know-Your-Customer process ensures that we know with whom we are in business and allows our Compliance team to run background checks in case of any red flags. While this is often seen as a measure linked to the fight against money laundering and corruption and bribery, we feel that the transparency this creates also supports us in ensuring that we do not enter into a business relationship with a partner which does not take the respect of human rights seriously.

As a further preventive measure, we screen business partners for sanctions. On the one hand, this ensures that



we comply with applicable sanctions as well as import and export regulations. On the other hand, it ensures that we do not participate in the financing of terrorist activities and ensures that we adequately identify business partners, thus also avoiding counterparties which are more likely to pose a risk from a human rights perspective and activities with an environmental impact.

Finally, in 2024, we launched and fully implemented our third-party due diligence program. This procedure deepens the requirement to conduct distinct levels of due diligence on third parties based on a risk assessment as part of our contracting process. This means that transactions in certain territories and industries, and / or those with an elevated contractual sum or binding period, which pose a heightened risk to us, undergo a dedicated third party due diligence process. Through this process, we require potential business partners to provide the necessary information for the compliance team to complete a comprehensive background check on the contracting party. These background checks will ensure that we avoid business partners which pose a heightened risk of compliance infringements, including instances of bribery and corruption and human rights infractions.

Beyond this, our Code of Conduct clearly expresses our position and commitment towards human rights. To communicate this externally and ensure that our business partners are aware of our position, our CoC is published on our group website for public access and is forwarded to business partners as part of our third-party due diligence program. In the financial year 2024, we did not receive reports of human rights infractions through our dedicated whistleblowing channels.

Whistleblowing

To detect infractions, and to ensure that our compliance principles are upheld, we implemented a whistleblowing governance structure which meets the requirements of the EU Whistleblowing Directive ahead of the formal legal requirement to do so. After its transpositions into German law, we ensured that our measures complied with the German Whistleblowing Act (HinSchG). Indeed, we believe that enabling whistleblowing and protecting reporting persons from retaliation is central to ensuring our values as a company and encourages a healthy exchange between us, our employees, and third parties.

At AUTO1 we have put in place three dedicated and independent whistleblowing channels:

The channel compliance@auto1.com, which is administered

by our Compliance team, is our principal reporting channel and is a confidential way for our employees or third parties to report any (suspected) compliance breach. As an alternative, and for anonymous reports, AUTO1 has retained the services of the lawyer Dr. Margarete Gräfin von Galen as an external ombudsperson. Finally, the channel employeeconcerns@auto.com, for which the People and Legal teams share responsibility, is a reporting channel which aims at resolving work-related issues, such as potential harassment or discrimination in accordance with our dedicated Anti-Harassment policy.

We also offer the opportunity for our employees or third parties to contact us in person or via mail, as well as to set up an in-person meeting with our Compliance team or external ombudsperson to report compliance issues.

To clearly lay out the reporting process as well as the underlying governance measures we have implemented, we have a dedicated Whistleblowing policy which has been communicated to all employees and is available in the compliance portal of our intranet. This policy focuses on our reporting procedure, which describes the exact steps and timeline of a report, as well as the prohibition of retaliation against the reporting person. It also covers confidentiality and data protection within the whistleblowing process. The topic of whistleblowing, in the form of the most relevant elements of our process and policy, has also been integrated into our compliance training program. Apart from this internal communication we have also included an overview of these whistleblowing possibilities, as well as an outline of our report investigation process, within the compliance section on our Group website.

In 2024, one substantiated employee concerns and two compliance infringement cases were brought to our attention or reported through the above channels.

Data Protection and Security

As a data-driven company, we process large amounts of data, some of which fall within the category of so-called personal data. We consider (personal) data to be a sensitive asset which must be protected. Subsequently, we address the regulatory requirements relating to data protection, and the corporate and social responsibility we feel as data controllers for the data of our business partners and employees, by following a company policy which ensures the responsible handling of data.

Our company is impacted by current and emerging data protection laws. With the constant ambition of improving the

level of data protection across the Group, we are continuously working to embed it within our systems and processes. On one front, we actively engage in advanced technologies and security measures to fortify the safeguarding of sensitive information, thereby mitigating risks associated with unauthorized access, misuse, and loss of data. Concurrently, we place a strategic emphasis on the human factor in the area of data security.

Therefore, AUTO1 has implemented a binding data protection and IT security policy, which provides clear guidelines and instructions for handling personal and sensitive data, creating a unified framework for all employees. To complement this, AUTO1 conducts annual training sessions through our internal AUTO1 Academy which are mandatory for all employees across the Group¹². These training programs are continuously updated and tailored to the specific responsibilities of our employees, ensuring that they understand the importance of data protection and can apply it effectively in their daily work.

In addition to our internal measures, AUTO1 places an emphasis on providing transparency to our customers and users regarding the processing of their data. We publish clear and easily accessible Privacy policies that outline the types of data we collect and how we use it. We provide information about the rights of the data subjects and have established simple processes to enforce these rights.

As the basis of our data protection measures, and therefore underlying data protection management system, we perform a yearly compliance risk analysis which evaluates the risk of non-compliance with data protection requirements. Starting point was an external audit of our data protection management system which was performed by PriceWaterhouseCoopers. The audit showed that there were no red flags or serious

data protection concerns in our organization. Nevertheless, according to our risk analysis, and due to our nature as a data driven company, we feel that data protection is central to us as a company and holds a particularly central position within our compliance and regulatory considerations. In conjunction with the compliance risk analysis, AUTO1 is working on developing additional control measures to monitor and continuously improve the sustainable integration of data protection in our company divisions.

Despite comprehensive precautions and security measures, data protection incidents cannot be entirely ruled out. In order to react quickly and effectively in such cases, AUTO1 has established clear internal processes and reporting channels that enable a structured assessment and resolution. Beyond fulfilling our legal reporting obligations, we systematically analyze the findings from each incident to further enhance our data protection measures. In this way, we continuously strengthen the protection of personal data and minimize future risks.

To manage data protection, we named a Data Protection Officer and notified the competent authority about her appointment. Our Data Protection Officer performs the tasks required by law to ensure compliance with data protection rules and monitors compliance with data protection laws. Our Data Protection Officer is supported by various members of the legal team who have expertise on the subject, as well as by a data protection coordinator who is responsible for the technical and organizational implementation of our data protection measures.

Finally, responsibility for data protection lies with the Management Board, which is involved in all major data protection considerations by way of continuous reports through the Compliance Committee. Above Board level, the Audit Committee and Supervisory Board also receive regular data protection reports.

Internet Security

As one of the leading used car trading platforms, AUTO1 actively promotes cyber security and safe activities within the digital world. In 2024, AUTO1 made further progress by strengthening and ensuring cybersecurity and protection of data processed online. In addition, we have further enhanced our trademark protections, as trademark infringements can have a significant impact on consumers and businesses.



¹² Employees in our production centers, who do not perform their job responsibilities with a computer, receive access to our training program through dedicated information displays at the workplace.

AUTO1's designated team continued its efforts against internet-based brand abuse in 2024. This interdisciplinary team is not only composed of members of the Legal and Compliance departments, but also actively involves the company's Management Board and senior members of the Technology department. Where necessary, our team of experts collaborated with external partners in favor of a comprehensive approach to potential threats against AUTO1's virtual presence.

AUTO1's internal structure ensures that potential security incidents can be reported and tackled immediately. The data collected from this reporting infrastructure is the basis for ongoing risk analysis and the development of effective countermeasures. This way, trademark and copyrights in the digital space were enforced by every means necessary either through legal action and in accordance with existing internet laws, and/or through the establishment of internal reporting procedures.

In addition to these countermeasures, AUTO1 continued to focus on precautionary measures that would particularly protect and prevent breaches of security on the internet. Monitoring our domain, sites and platforms was actively performed to alert us against third-party registrations and to detect potential risks early on. By integrating multi-factor authentication into our security strategy, we strengthened our ability to maintain the confidentiality and integrity of the sensitive data we process, which is a key aspect in reducing the risk of brand abuse. In light of the recent global rise in supply chain attacks, AUTO1 placed an emphasis on external security standards and compliance practices in 2024, when selecting business partners in order to minimize overall risk and ensure a comprehensive security strategy.

The technology landscape is constantly being monitored and analyzed. AUTO1's readiness to proactively alter, expand or adopt new security measures at any given time has effectively contributed towards mitigating risks and threats. AUTO1 is committed to protecting the interests of the company as well as those of consumers and has upheld cooperation with public authorities, financial institutions, and major automotive trading platforms for the safeguard of such interests.

AUTO1's IT security policy remained aligned with industry standards and therefore actively considered the risks associated with Artificial Intelligence (AI). Regular phishing simulations and employee training on various types of attacks such as Trojans, phishing and ransomware helped raise awareness on cyber security and has ensured that data is handled securely. AUTO1 effectively contributed towards its goal of minimizing digital threats and ensuring solid protection for its brands and consumer safety in 2024.

Tax compliance and Governance

AUTO1 Group aims to minimize the administrative burden involved in tax compliance while fully and efficiently complying with the tax laws, rules, and regulations in all jurisdictions in which the AUTO1 Group operates. Tax returns, claims, and payments must be made on time and accurately, while interest charges and penalties must be avoided. AUTO1 tax practices are governed by a global organization in which roles have been defined to secure an efficient structure, where:

- Overall tax policy and strategy are centralized in the headquarters together with global controlling functions and subject matter experts providing support to local management, and;
- Local tax compliance and tax filing are the responsibility of local management, seeking guidance from the global policy and available guidelines.

AUTO1 retains the necessary level of trained tax professionals to ensure understanding of the AUTO1 business model adequately, comply with tax filing requirements in a satisfactory and timely manner and develop and maintain the information necessary to explain how AUTO1 business decisions have affected individual tax filings.

As part of the tax governance the Tax team is constantly monitoring the planned changes of the tax regulations in the countries in which AUTO1 Group operates and on a multinational level (EU, OECD etc.). Where necessary, the tax processes at AUTO1 are respectively adjusted to the changes of the regulations and tax practice to ascertain required tax compliance.

In accordance with the above, AUTO1 Group has based its fiscal strategy on current national and international tax regulations, aware of the importance and need of its contribution to the public finances of the different territories in which it operates. Fiscal Policy revolves around four basic pillars:

- Responsibility in decisions and actions in fiscal matters.
- Tax contributions where the activities take place. AUTO1's aim has never been to relocate activities or profits to particular jurisdictions for purely fiscal reasons.
- Transparency in all the information that AUTO1 provides to shareholders, the market and the different stakeholders with which it is associated; this information is also accessible, transparent and reliable.

- Cooperation with the different public administrations of the countries where AUTO1 has presence and always subject to solid values of professionalism, collaboration, good faith, mutual trust and mutual respect.

A good example of this global tax regulation is the Country by Country report, whereby the group must report to the tax authorities as well as disclose global figures such as income, taxes paid and accounted for, or the value of its tangible assets.

We consider them important for us to maintain a competitive position and to continue to be innovative in both our funding and the products and services we provide to our customers.

LOOKING AHEAD



As we head into the new year, we remain committed to transforming the European used car market and delivering exceptional experiences and creating value for our customers. Our vision to revolutionize one of the largest markets in the world continues to drive us forward, and we are proud to do so with firm ESG guardrails in place. Our talented and dedicated team is motivated to innovate, improve, and create value for our customers, all while contributing meaningfully to a more sustainable future.

In 2025, we will continue to build on the progress we've made and advance our ESG initiatives across the following pillars:

- **The Environment:** We remain committed to reducing our environmental impact and driving the transition to a circular automotive economy. Through innovation, technology and digitalization, we continue to lead the electrification of the used car market and work toward our goal of becoming carbon neutral by 2030. We will further enhance our environmental reporting under the Corporate Sustainability Reporting Directive, ensuring a robust, KPI-driven approach to our disclosures.
- **Our People:** We believe that diversity and inclusion are key to our success. In 2025, we will build on the initiatives launched in previous years to foster an even more

inclusive workplace and strengthen our people processes. The leads and members of our AUTO1 communities are highly motivated and we look forward to supporting their initiatives and activities this year. By empowering our employees and supporting their growth, we aim to create a culture where everyone feels valued and can thrive. This will be especially important as we continue to grow in 2025 and we look forward to welcoming new colleagues to AUTO1 Group.

- **Our Communities:** We are dedicated to making a positive impact in the communities where we operate. By expanding our purchasing branch network even further in 2025 across Europe, we aim to increase accessibility to our services and bring greater transparency and convenience to our customers.
- **Our Governance:** Strong corporate governance remains at the heart of our sustainability strategy. In 2025, we will continue to refine our governance and compliance measures, ensuring alignment with evolving legal and regulatory requirements. Our ESG Committee will remain instrumental in driving key initiatives and advancing our sustainability goals.

While we are proud of the progress we have made, we recognize that there is even more to achieve for us. In 2025, we are committed to addressing challenges, seizing opportunities, and continuing to lead with purpose as we shape the future of the automotive industry. Together, we will create lasting value for our customers, employees, partners and shareholders while operating our business responsibly.

Annex I - Environmental, Social and Governance Key Performance Indicators (KPIs) according to Corporate Sustainability Reporting Directive (CSRD).

I-1.

Environmental Requirements

TOPIC	CSRD ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA AVAILABLE IN THE REPORT
E1-5 – Energy consumption and mix	(a) total energy consumption from fossil sources; (b) total energy consumption from nuclear sources; (c) total energy consumption from renewable sources disaggregated by: i. fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources, etc.; ii. consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources; and iii. consumption of self-generated non-fuel renewable energy	Quantitative	Mega-Watt hour (MWh)	(a) - 14,775.39 (b) - 2,560.28 (c) i - 1,763.37 (c) ii - 5,673.29 (c) iii - 519.23
	Total energy consumption from fossil sources: (a) fuel consumption from coal and coal products; (b) fuel consumption from crude oil and petroleum products; (c) fuel consumption from natural gas; (d) fuel consumption from other fossil sources; (e) consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources;	Quantitative	Mega-Watt hour (MWh)	AUTO 1 is not required to report these data points, as its operations are not categorized under high climate impact sectors.
	(a) non-renewable energy production (b) renewable energy production	Quantitative	Mega-Watt hour (MWh)	(a) - 11,849.87 (b) - 519.23
	energy intensity (total energy consumption per net revenue)	Quantitative/ Qualitative	MWh/EUR	AUTO 1 is not required to report these data points, as its operations are not categorized under high climate impact sectors.
E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	(a) gross Scope 1 GHG emissions; (b) gross Scope 2 GHG emissions; (c) gross Scope 3 GHG emissions; and (d) total GHG emissions.	Quantitative	metric tonnes of CO2eq	(a) - 7,528 (b) - 1,174 (c) - 364,760 (d) - 373,462
	(a) the gross Scope 1 GHG emissions in metric tonnes of CO2eq; and (b) the percentage of Scope 1 GHG emissions from regulated emission trading schemes.	Quantitative	metric tonnes of CO2eq; %;	(a) - see above (b) - AUTO1 is not part of any Emissions Trading Scheme (ETS). This method can not be applied.
	(a) the gross location-based Scope 2 GHG emissions in metric tonnes of CO2eq; and (b) the gross market-based Scope 2 GHG emissions in metric tonnes of CO2eq.		metric tonnes of CO2eq metric tonnes of CO2eq	(a) - 2,915 (b) - AUTO1 does not possess any of the following: Renewable Energy Certificates (RECs), Guarantees of Origin (GOs), or Power Purchase Agreements (PPAs). This method can not be applied.
	(a) the total GHG emissions derived from the underlying Scope 2 GHG emissions being measured using the location-based method; and (b) the total GHG emissions derived from the underlying Scope 2 GHG emissions being measured using the market-based method.		metric tonnes of CO2eq metric tonnes of CO2eq	(a) - 375,203 (b) - N/A
	GHG emissions intensity (total GHG emissions per net revenue)	Quantitative	metric tonnes of CO2eq/ EUR	0.0000595
	The undertaking shall disclose the reconciliation to the relevant line item or notes in the financial statements of the net revenue amounts (the denominator in the calculation of the GHG emissions intensity).	Qualitative		The net revenues correspond to the revenue amount as presented in the consolidated financial statements 2024.

I-2.

Social Requirements

TOPIC	CSRD ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA AVAILABLE IN THE REPORT
S1-6 – Characteristics of the undertaking's employees	The total number of employees by head count, and breakdowns by gender and by country for countries in which the undertaking has 50 or more employees representing at least 10% of its total number of employees;	Quantitative	in number	Table 1 (below)
	The total number by head count or full time equivalent (FTE) of: (a) permanent employees, and breakdown by gender; (b) temporary employees, and breakdown by gender; and (c) non-guaranteed hours employees, and breakdown by gender	Quantitative	in number	(a) ¹³ - 4,890 [1,403 Females; 3,464 Males] (b) ¹⁴ - 986 [251 Females; 689 Males] (c) ¹⁵ - 273 [16 Females; 173 Males]
	The total number of employees who have left the undertaking during the reporting period and the rate of employee turnover in the reporting period.	Quantitative	in number	Total Terminations - 2,291; Total Turnover % - 27.04%
	A description of the methodologies and assumptions used to compile the data, including whether the numbers are reported: (a) in head count or full-time equivalent (FTE) (including an explanation of how FTE is defined); and (b) at the end of the reporting period, as an average across the reporting period, or using another methodology.	Qualitative	-	The data is reported in headcount as the total of active workers over the reporting period (01/01/2024 - 31/12/2024). Every worker active at least 1 day in our headcount over the reporting period counts as 1 headcount. The value of each metric for a worker is taken as of 31/12/2024 or the termination date if the worker is terminated by the end of the year. For example, if a worker changes category during the reporting period, it's the category as of 31/01/2024 that will be considered.
	(a) a provision of contextual information necessary to understand the data (for example, to understand fluctuations in the number of employees during the reporting period); (b) cross-reference of the information reported under (first row) above to the most representative number in the financial statements.	Qualitative	-	(a) - Gender blank data: employers are not allowed to require workers to declare their gender in some countries. Hence, the data is not available. (b) - The headcount communicated in our financials is around 5,500, which represents the average number of internal employees during 2024. This figure is 12.3% lower than the number reported by the People Team. The difference is due to the exclusion of external employees in the financial report and the fact that the figure represents an annual average.
S1-9 – Diversity metrics	The undertaking shall disclose the gender distribution at top management and the age distribution amongst its employees. a) the gender distribution in number and percentage at top management level; and b) the distribution of employees by age group: under 30 years old; 30-50 years old; over 50 years old.	Quantitative	in number and %	(a) - Entry-Level -> 2,306, where 1,518 are males (65.83%) and 702 are females (30.44%); - Mid-Level -> 3,222, where 2,332 are males (72.38%) and 823 are females (25.54%); - Senior Level -> 570, where 425 are males (74.56%) and 145 are females (25.44%); - Executive-Level -> 80, where 70 are males (87.50%) and 10 are females (12.50%). (b) - [<25] - 1,245 (20.2%) [26 - 50] - 4,503 (72.9%) [51 - 64] - 420 (6.8%) [>65] - 10 (0.2%)

¹³ Permanent employees include the following categories: Permanent, Mini-Jobber (Permanent) and Permanent (replacement).

¹⁴ Temporary employees include the following categories: Fixed Term, Temporary, Working Student (Fixed Term) (Trainee), Apprentice (Fixed Term) (Trainee), Sub-contractor Poland (Fixed Term), Intern (voluntary) (Fixed Term) (Trainee), Mini-Jobber (Fixed Term), Working Student (Trainee).

¹⁵ Non-guaranteed hours employees include the following categories: Freelancer, Contractor, Consultant.

Note: If the Total count exceeds the sum of the Female and Male counts, it indicates that the difference represents individuals who have not declared their gender or have left the questionnaire blank. The total number of employees may also differ from the reported headcount as a monthly sum was used for the calculation of this KPI.

TOPIC	CSRD ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA AVAILABLE IN THE REPORT
S1-13 – Training and skills development metrics	<p>The undertaking shall disclose the extent to which training and skills development is provided to its employees.</p> <p>(a) the percentage of employees that participated in regular performance and career development reviews; such information shall be broken down by gender;</p> <p>(b) the average number of training hours per employee and by gender.</p>	Quantitative/ Qualitative	% and hours	<p>(a) - % of employees without open feedback talks (Done/ Waiting for signature/ Scheduled/ Cancelled) - 93%</p> <p>(b) - Average no. of training hours/ Total no. of employees = 190.6/6178 = 0.031</p> <p>Out of 100% of participants, 28.9% were females, 69.69% were males, and 1.41% did not declare their gender.</p>

Table 1. The total number of employees by head count, and breakdowns by gender and by country.

COUNTRY	FEMALE		MALE		TOTAL ¹⁶
	COUNT	% OF TOTAL	COUNT	% OF TOTAL	
Albania	205	63.3%	119	36.7%	324
Austria	53	31.0%	118	69.0%	171
Belgium	54	19.4%	215	77.1%	279
Croatia	0	0.0%	2	66.7%	3
Czechia	4	22.2%	12	66.7%	18
Denmark	2	28.6%	5	71.4%	7
Estonia	0	0.0%	3	100.0%	3
Finland	2	28.6%	4	57.1%	7
France	205	25.0%	589	71.8%	820
Germany	529	27.6%	1,381	72.0%	1,918
Italy	137	18.6%	565	76.7%	737
Kosovo	1	2.9%	11	31.4%	35
Latvia	0	0.0%	4	100.0%	4
Lithuania	2	22.2%	7	77.8%	9
Netherlands	31	16.1%	161	83.9%	192
Poland	37	15.3%	196	81.0%	242
Portugal	33	35.1%	59	62.8%	94
Romania	74	38.7%	108	56.5%	191
Serbia	0	0.0%	15	100.0%	15
Slovakia	1	14.3%	2	28.6%	7
Spain	255	30.4%	568	67.6%	840
Sweden	41	24.1%	123	72.4%	170
Ukraine	14	15.2%	78	84.8%	92
Total	1,680	27.2%	4,345	70.3%	6,178

¹⁶ If the Total column exceeds the sum of the Female and Male columns, it indicates that the difference represents individuals who have not declared their gender or have left the questionnaire blank. The total number of employees may also differ from the reported headcount as a monthly sum was used for the calculation of this KPI.

I-3.

Governance Requirements

TOPIC	CSRD ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA AVAILABLE IN THE REPORT
G1-4 – Incidents of corruption or bribery	The undertaking shall provide information on incidents of corruption or bribery during the reporting period. (a) the number of convictions and the amount of fines for violation of anti-corruption and antibribery laws ; and (b) any actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery .	Quantitative/ Qualitative	-	(a) - 0 / 0 EUR (b) - Please refer to the compliance section of the ESG report for details. For the financial year 2024, no material breaches in procedures and standards of anti-corruption and anti-bribery took place.
	The disclosures required shall include incidents involving actors in its value chain only where the undertaking or its employees are directly involved.	Quantitative/ Qualitative	-	N/A

Annex II - Sustainability Accounting Standards Board Disclosure

TOPIC	SASB ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA AVAILABLE IN THE REPORT
Energy Management in Retail & Distribution	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	(1) 88,985 GJ (2) 50.44% (3) 28.2%
Data Security	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	Pages 56-58
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Quantitative	Number, Percentage (%)	(1) 0 (2) 0% (3) 0
Workforce Diversity & Inclusion	Percentage of gender and racial/ethnic group representation for (1) management and (2) all other employees	Quantitative	Percentage (%)	(1) 23 % women (2) 70.4% Men / 27.2% Women / 2.4% not declared
	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	Quantitative	Reporting currency	42,238 EUR
Labor Practices	(1) Average hourly wage and (2) percentage of in-store employees earning minimum wage, by region	Quantitative	Reporting currency, Percentage (%)	(1) 14.62 EUR (2) 0%
	(1) Voluntary and (2) involuntary turnover rate for in-store employees	Quantitative	Rate	(1) 12.5% (2) 25%
	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	Quantitative	Reporting currency	130,890 EUR
Product Sourcing, Packaging & Marketing	Revenue from products third-party certified to environmental and/or social sustainability standards	Quantitative	Reporting currency	0 EUR
	Discussion of processes to assess and manage risks and / or hazards associated with chemicals in products	Discussion and Analysis	n/a	In 2024, we do not handle a material amount of chemicals. In production centers where car painting is conducted, we adhere to the manufacturer's standards for the painting equipment used at each location. Additionally, we conduct regular safety reviews at each production center to ensure compliance with both external (official) and internal safety regulations regarding the handling and storage of painting materials.
	Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	n/a	We do not ship packaged products, i.e., used cars, and try to recycle all packaging we receive. If packaging is used, we opt for paper-based or more environmentally friendly solutions whenever possible.

SASB ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA AVAILABLE IN THE REPORT
Number of: (1) retail locations and (2) distribution centers	Quantitative	Number	(1) 17 retail locations (2) 2 distribution centers
Total area of: (1) retail space and (2) distribution centers	Quantitative	Square meters (m ²)	(1) 60,000 sqm of retail space (2) 100,000 sqm of space in distribution centers



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