2024

Sustainability Report 2023

MOTODYNAMICS GROUP

DELOITTE

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Contents

Message from Management 2
Vision, mission, values 5
Business Model and Activities 6
Value creation 10
Data security and privacy 11
Participation in initiatives and awards 13
Our approach to Sustainable Development 15
Sustainable Development Policy 16
Stakeholder dialogue 18
Materiality analysis 25
Responsibility for the environment 27
Climate change mitigation and adaptation 28
Natural resources and waste management 34
Social progress and well-being 42
Our people 43
Labour relations and employment 45
Employee training and development 53
Occupational health and safety 59
Support for local communities 63
Corporate governance 68
Corporate governance model 69
Business ethics and integrity 76
Appendix 80
About the Report 81
GRI Standards 2021 content index 83
ATHEX ESG Reporting Guide 2024 disclosure table 92

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Management message

GRI 2-22

Athex A-G3-1, A-G3-2, A-G3-3

Dear partners and friends,

It is with great pleasure and pride that we present our company's Sustainability Report, a major initiative that reflects our commitment to a sustainable and responsible way of operating.

At MOTODYNAMICS, sustainability is not merely a strategic choice, but the foundation of every decision we make. 2023 was a year of challenges but also of opportunities, during which we focused on strengthening our efforts to reduce our environmental footprint, promote responsible business and enhance our social contribution. By integrating Environmental, Social and Governance (ESG) principles into our strategy, we achieved significant progress towards a more sustainable future.

Our actions in the areas of ESG had a positive and measurable impact. In the Environment (E) area, we achieved a significant increase in recycling and adopted practices to reduce our environmental footprint. In the Social (S) area, we promoted solidarity actions and actively supported initiatives in cooperation with Volunteer Groups, to strengthen local communities that were put to the test (such as Thessaly, Evros, Rhodes, Corfu). In the Governance (G) pillar, we remain committed to the goals of the ESG 2027 plan, strengthening transparency and responsible corporate governance.

2023 was a year full of challenges and opportunities, and we are proud of the significant progress we made towards our targets. We recorded important improvements, particularly in upgrading the benefits package for our employees, aiming to shape a modern and supportive working environment that promotes growth and well-being. In our 2022 Sustainability Report we had included ambitious targets, and this year's Report reflects our progress with specific achievement rates, ensuring transparency and measurable results.

Looking to the future, we have set important priorities for the coming years. Our main objectives include strengthening our climate initiatives and supporting a corporate culture that promotes equality, inclusion and skills development.

This year's Sustainability Report reflects our commitment to long-term responsibility and adaptability to the challenges of the energy transition. Through structured effort and continuous improvement, we are committed to creating value for the environment, society and future generations, contributing substantially to a sustainable future for all.

Paris Kyriacopoulos

Chairman & CEO

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MOTODYNAMICS at a glance

International presence
Operations in 3 countries

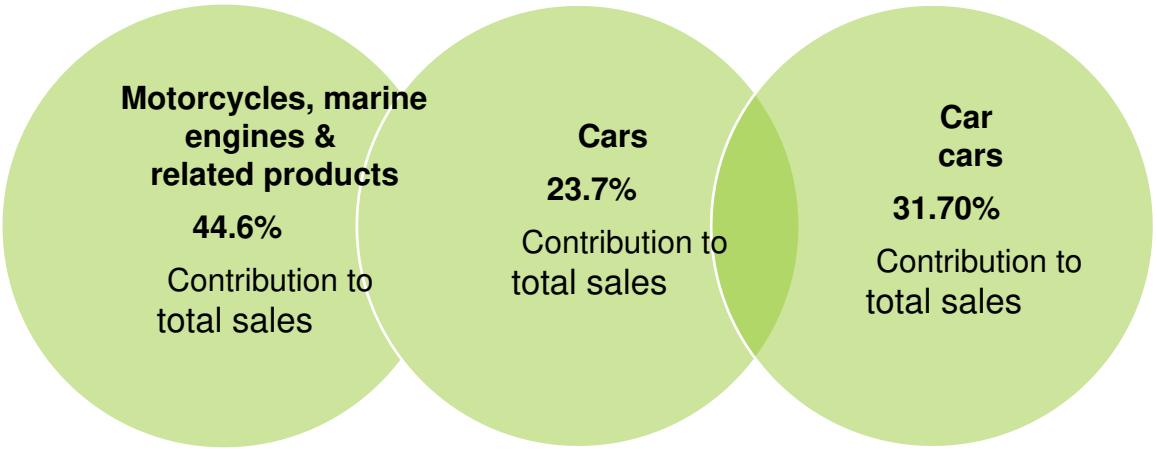
21 service points
A strong network of service points across Greece, which combines our commercial excellence while strengthening the engagement and trust of our customers.

Financial performance
170 m turnover (€) for 2023

343 employees (At European level)

55 years of presence
A 55-year history full of successes, which shapes the way we do business today.

The power of Premium Brands at MOTODYNAMICS



[1]

1 Annual Financial Report of the Company & Group 2023

https://motodynamics.gr/htmlfiles/213800PO787VGL2S3704_20231231_viewer.html#

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Our Group

With a vision and values that guide our every action, we are building a strong foundation for sustainable development. Through the dynamism of our Group and our dedication to our people, we are committed to creating long-term value for society and our partners.

Vision, mission, values

Business model and activities

Value creation

Participation in initiatives and distinctions

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Vision, mission, values

GRI 2-1

Vision

MOTODYNAMICS is always on the move. Agile, restless and adaptable. It changes. It evolves. It moves forward. We remain true to our vision of continuous progress, with products of pioneering technology and excellent services, with the ultimate goal of turning the driving experience into pleasure, for each and every one of you.

Mission

Guided by innovation and know-how, we are committed to leading the way in the mobility sector, continuing our work with the same passion.

Purpose

Through partnerships built on respect, trust and reliability, MOTODYNAMICS represents leading brands. Products and services that offer unique experiences.

Values

At MOTODYNAMICS, our values are at the core of our strategy and guide our every action. These values are not just words, but the basis on which we build our relationships with our customers, partners and people. We seek to maintain the ideal balance between our financial performance and our responsible environmental and social practices. Together with our strong financial performance, they form the basis for our successful future course.

By prioritising responsibility, teamwork, leadership and operational excellence, we ensure that we deliver value to all our stakeholders.

Strong ties with the represented Manufacturers
Appreciation, recognition, respect

Growing and retaining a customer base with a focus on the long-term view
Solid networks, honest customer relations, focus on after-sales

Pioneering promotional activities
Creativity, effective execution

Strong and effective infrastructure
Optimal information systems, effective logistics

Strong corporate presence
Solid shareholder base, healthy balance sheet, enduring brand portfolio

Working environment of high professionalism
Ethics, integrity, transparency, respect, self-commitment, consistency

High adaptability
Decisive adaptation, effective integration, flexible communication

Creating value by combining knowledge and analysis
Knowledge, analysis, negotiation, persuasion

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Business model and activities

GRI 2-1, 2-6

Athex A-G1-1, A-G3-1, C-G6-1

MOTODYNAMICS, with over 55 years of market presence, is a Group driven by evolution and a passion for motion. It represents internationally recognised brands such as YAMAHA, PORSCHE and SIXT, offering a wide range of services and products through its network. With the founding of the subsidiary Motodiktio and the MotoDirect online store, it has further strengthened its presence in retail.

The company was founded in 1993 as YAMAHA MOTOR HELLAS S.A. and in 2001 was renamed MOTODYNAMICS S.A., marking its listing on the Athens Exchange (ATHEX). In 2023, it was admitted to the ATHEX ESG Index, underlining its commitment to sustainability practices.

The MOTODYNAMICS Group comprises five companies, three operating in Greece and two abroad:

In Greece:

- Motodynamics S.A.: Official importer of Yamaha Motor Co. and Porsche AG, with three vertically integrated stores in Athens and Thessaloniki.
- Motodiktio S.M.S.A.: Yamaha dealer with three stores in Attica, as well as importer of motorcycle accessories and rider equipment, with a 100% shareholding.
- Lion Rental S.M.S.A.: Exclusive franchisee of Sixt GmbH & Co for the provision of vehicle rental services, with a 100% shareholding.

Abroad:

- Motodynamics Srl.: Official importer of Yamaha Motor Co. in Romania, with a store in Bucharest, and a 100% shareholding.
- Motodynamics Ltd.: Official importer of Yamaha Motor Co. in Bulgaria, with a store in Sofia, and a 100% shareholding.

In May 2023, the 19.5% minority shareholding in LION RENTAL S.M.S.A. was acquired for a consideration of €7.7 m. With a dynamic presence and expertise in the field of mobility, MOTODYNAMICS aims at an integrated sales and service experience, maintaining strong ties with its partners and supporting sustainable corporate growth.

Activities of the Group

The Group is active in the import, sale and rental of cars and motorcycles, as well as in the sourcing and sale of spare parts and accessories. Through its extensive range of products and services, it actively responds to the needs of today's market, while ensuring the highest quality and service for its customers. The provision of advanced solutions and services tailored to customers has led the Group to hold a significant position in the Greek market. The Group's main activities are set out below:

Import and sale of cars & motorcycles, spare parts & accessories - technical support

The Group holds a share in the import and sale of cars and motorcycles in Greece. In addition, it provides resale services for spare parts and accessories for cars, motorcycles and other vehicles, through the Motodiktio, MotoDirect and Porsche retail activities. It also offers repair and maintenance services.

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Short-term rental of cars and motorcycles

This Group service offers rental of cars and motorcycles for short periods, aimed at covering mobility and leisure needs.

Long-term rental of cars and motorcycles

The Group provides long-term vehicle rental (leasing) services for periods that usually range from 2 to 5 years or more. This service is particularly popular among businesses with an organised fleet and professionals who need vehicles for business use. The Group offers the flexibility of avoiding the purchase, maintenance, insurance and disposal of vehicles, while ensuring a stable cost of mobility.

Business Segments of the Group

MOTODYNAMICS has carried out a strategic restructuring of its business divisions, aiming to strengthen its competitive position in the markets in which it operates. The Group focuses on the continuous development of its customer-centric approach and on seizing new business opportunities, investing in the high-quality human resources and know-how that characterise the Group. The organisational changes include the creation of four divisions, covering all of MOTODYNAMICS' business activities.

Yamaha

Yamaha is active in the wholesale of motorised two-wheelers and other vehicles, marine products, spare parts and accessories of YAMAHA MOTOR Co in Greece. Products are distributed through a network of 62 partners for land products and 65 partners for marine products.

Motodiktio

Motodiktyo is active in the retail sale of all YAMAHA MOTOR Co. products (motorcycles, marine products, spare parts, accessories) through three vertical stores (showroom, spare parts, workshop) and is the official Yamaha dealer in Attica, as well as operating the Motodirect online store. It also imports, distributes and sells a wide range of motorcycle accessories and rider equipment.

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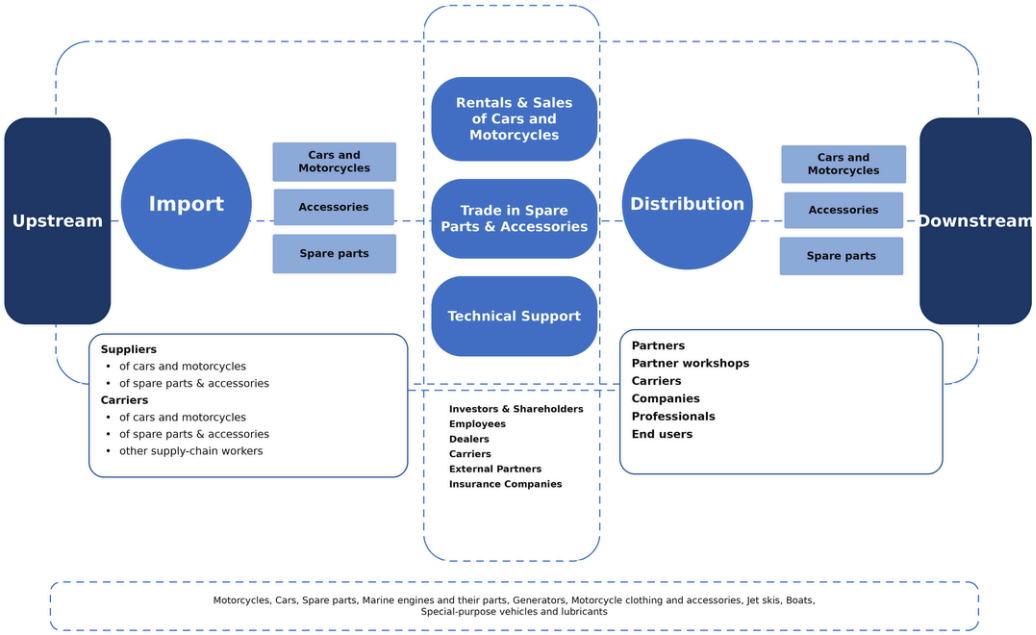
Porsche

The Porsche division is active in the wholesale and retail sale of PORSCHE AG products (cars, spare parts and accessories) in the Greek market. Porsche cars are sold through three vertically integrated units of the Group (Porsche Centres with vehicle sales, spare parts and workshop services) in Metamorfosi, in Glyfada, Attica, and in Thessaloniki,

Sixt

The Sixt division operates in the Greek market through Lion Rental S.M.S.A. as the exclusive franchisee of Sixt GmbH, providing short-term and long-term vehicle rental services. The activity is supported by a proprietary network of 18 rental stations across Greece.

Value chain



Upstream

The upstream value chain starts with activities relating to MOTODYNAMICS' suppliers of cars and motorcycles, as well as spare parts and accessories. The main actors are the following:

- Car and motorcycle suppliers
- Carriers of cars and motorcycles
- Parts & Accessories suppliers
- Parts & Accessories carriers
- Other Supply Chain Employees

In its supply chain, MOTODYNAMICS manages a variety of products, such as cars, motorcycles and accessories. Value chain analysis is critical for identifying risks related to human rights and the environment. The Group upholds human rights and seeks to integrate ESG (Environmental, Social and Governance) criteria into the selection of its suppliers.

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Midstream

The Group's range of activities includes the rental and sale of cars and motorcycles, the sale of spare parts and accessories, and the provision of technical support to customers. At this stage of the value chain, those involved deal with operational and technological processes, management of processes of an operational and technological nature, human resources management and infrastructure matters. In the midstream value chain, the main actors are the following:

- Authorised Workshops
- Investors & Shareholders
- Employees
- Other External Partners
- Insurance Companies

Midstream value chain processes – Addressing ESG risks

Protection of human rights

The protection of human rights is one of the main commitments of the MOTODYNAMICS Group. Stemming from the Code of Ethics and Conduct, a further commitment is the provision of equal opportunities at work and the fight against all forms of discrimination. In the midstream value chain and across the full range of the Group's activities, there are no conditions that favour the violation of human and labour rights.

Limiting environmental risks

Although MOTODYNAMICS is not directly involved in the production process of its activities, it cooperates with various external partners to limit any environmental risks. As part of the maintenance and upkeep of the vehicles it offers for rental or sale, it carries out recycling actions in cooperation with approved recycling bodies. In addition, the Group seeks to invest in environmentally friendly products. It has enriched its fleet with hybrid cars and is committed to procuring electric vehicles in the near future.

Downstream

The downstream chain, as the final stage of the value chain, concerns the distribution of the Group's cars, motorcycles, spare parts and accessories by carriers to end users and partner workshops, where technical support is provided. MOTODYNAMICS serves not only large companies, but also individual professionals. The actors involved in the final stage of the value chain are the following:

- Partners
- Partner Workshops
- Carriers
- Companies
- Professionals
- End Users

In this part of the value chain too, MOTODYNAMICS ensures the protection of the human rights of those involved, as well as the protection of the environment, by choosing more environmentally friendly means of transport.

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Value creation

GRI 201-1, 203-1

Athex A-G1

Economic performance

At MOTODYNAMICS, we focus on creating value for all our stakeholders – shareholders, partners and customers – seeking to develop long-lasting and enduring relationships. To achieve this, we develop innovative strategies, continuously improve our services and strengthen relationships with our partners and customers.

Our commitment to innovation and investment in new products and services strengthen our position in the market. At the same time, our dedication to sustainability and our focus on excellence in the provision of services and products ensure maximum value for all stakeholders.

It is worth noting that the Group's turnover amounted to €170.0 million, compared with €132.0 million in 2022, an increase of 28.7%.

	2023	2022	2021
Direct economic value generated (€)	**169,970,689**	**132,045,524**	**94,700,164**
Revenue (€)	169,970,689	132,045,524	94,700,164
Direct economic value distributed (€)2	**157,256,845**	**118,978,032**	**89,109,803**
Operating costs (€)	127,142,891	95,393,747	69,884,131
General & administrative costs (€)	10,691,023	9,207,165	7,666,208
Employee wages and benefits (€)	14,468,352	11,985,382	9,738,275
Payments to providers of capital (€)	4,954,578	2,391,738	1,821,189
Payments to the state -Greece (€)	5,233,568	3,547,717	3,233,831
Economic value retained (€)	**12,713,845**	**13,067,493**	**5,590,361**
Investments in infrastructure and services (€)	**2,274,383**	**870,329**	**615,541**
Financial assistance received from government	**0**	**0**	**0**

2 The figures relating to operating costs, general and administrative expenses, employee wages and benefits, payments to providers of capital and investments in infrastructure and services have been restated because they were enriched with supplementary flows for the years 2022 and 2021.

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Data security and privacy

Material topic GRI 3-3, 2-23 Athex C-G6, SS-S5-1,

Our commitment

MOTODYNAMICS applies technical and organisational measures to protect personal data and confidential information, ensuring full compliance with the relevant regulations and legal requirements. Recognising the importance of data security for our operations and employees as well as for our consumers, we have set clear targets through the Personal Data Protection Policy, which demonstrates our commitment to safeguarding sensitive information. At the same time, we continuously monitor developments in the field of cybersecurity, adapting our procedures and improving our practices so that they respond to the constantly changing technological and regulatory challenges.

Related Policies: Personal Data Protection Policy

Indicative ESG targets	Progress	Target beyond legal requirements
Increase in training on data protection and security matters	In progress	✓
Adoption of control mechanisms to monitor data access and use, with the aim of timely detection and handling of potential breaches	In progress	✓

Our impacts3

Thematic area of impacts	Significant impacts on Sustainable Development	
Consumer data protection	The Group respects and protects the personal data of customers, employees and partners, in compliance with the provisions of the EU General Data Protection Regulation and national legislation. It applies strong measures and protocols for the active protection of data, contributing to the security of consumers and employees.	⊕ Actual
Employee data protection	The Group has an organised IT Governance framework consisting of 15 Policies and procedures, covering a wide range of topics. In this way, it safeguards sensitive information and ensures business continuity.	⊕ Actual
	The Group provides its staff with training in data protection and cybersecurity, strengthening their ability to address cyber threats and to ensure business continuity and the security of data.	⊕ Actual

3 The positive sign (+) and the negative sign (-) in the impacts of the material topics denote the positive and negative impact, respectively, of MOTODYNAMICS on sustainable development.

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Our approach

MOTODYNAMICS makes the security of personal and corporate data a priority, applying modern technologies such as anonymisation, encryption and firewalls. It also offers staff training on security in the digital space and has developed a complete IT Governance system with 15 policies and procedures covering various data security topics. These policies are accessible via the corporate intranet and all employees are informed, ensuring the integrity, confidentiality and availability of data.

Workforce awareness ("Know Before" platform)

Through the "Know Before" platform, the Group carries out regular cybersecurity checks and training, in order to ensure that staff are well informed and prepared for potential risks. In 2022, 95% of employees took part in the cybersecurity training offered through this platform, demonstrating the Group's commitment to data protection. At MOTODYNAMICS we recognise the need to protect personal data, not only as a legal compliance requirement under the EU General Data Protection Regulation 2016/679 and other established legislation, but also because it offers added value and a competitive advantage to the Group.

Our performance

MOTODYNAMICS has maintained an excellent record in data security and protection, avoiding the imposition of fines for privacy breaches. This underlines the priority the Group gives to the secure management of personal and sensitive data, confirming its reliability and integrity in the field of cybersecurity.

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Participation in initiatives and distinctions

GRI 2-28

Distinctions

MOTODYNAMICS, committed to excellence and its social work, continues to be recognised for its practices and values. In December 2023, it was recognised as a Grand Sponsor of Humanity Greece at the celebration of International Volunteer Day, strengthening its role as an "Ally" of the organisation and promoting solidarity actions.

In addition, the company received the "Great Place to Work" certification for the second consecutive year (July 2024), confirming the high standard of the working environment it offers. These distinctions reflect MOTODYNAMICS' commitment to sustainable development, corporate responsibility and respect for its people.

Participation in national and international industry initiatives

MOTODYNAMICS, as a leading organisation in its field of activity, participates actively in associations and networks that are of critical importance to the industry, helping to maintain its pioneering position and to promote the exchange of knowledge. With regard to new business trends and practices, MOTODYNAMICS keeps itself informed through its participation in industry associations, while at the same time promoting innovation and growth. Moreover, as a member of organisations dedicated to waste management, MOTODYNAMICS demonstrates its commitment to sustainable practices and to reducing the environmental impact of its activities.

ΣΥΜΜΑΧΙΑ ΓΙΑ ΤΗΝ ΕΛΛΑΔΑ	Alliance for Greece
ΕΛΛΗΝΙΚΗ ΕΤΑΙΡΕΙΑ ΑΞΙΟΠΟΙΗΣΗΣ ΑΝΑΚΥΚΛΩΣΗΣ	Hellenic Recovery Recycling Corporation (HERRCO)
ecoelastika USED TIRES MANAGEMENT	Ecoelastika
Re-Battery reuse - reduce - recycle	Re-Battery
Κ.Ε.ΠΕ.Δ. Α.Ε.	Centre for Alternative Environmental Management (KEPED)

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ΕΝΔΙΑΛΕ	Alternative Management of Waste Lubricating Oils (ENDIALE)
ΕΙΕΠ	Hellenic Institute of Customer Service (HICS)
ΕΟΑΝ ΕΛΛΗΝΙΚΟΣ ΟΡΓΑΝΙΣΜΟΣ ΑΝΑΚΥΚΛΩΣΗΣ HELLENIC RECYCLING AGENCY	Hellenic Recycling Agency (HRA)
ΝΕΙΛΟΣ	NEILOS Recycling S.A.
φωτοκύκλωση	Fotokiklosi S.A.
ανακύκλωση συσκευών α.ε.	Appliances Recycling S.A. - Electrocycle
ΣΕΒ Σύγχρονες Επιχειρήσεις, Σύγχρονη Ελλάδα	Hellenic Federation of Enterprises (SEV)
SETE	Greek Tourism Confederation (SETE)
ΣΥΝΔΕΣΜΟΣ ΕΙΣΑΓΩΓΕΩΝ ΑΝΤΙΠΡΟΣΩΠΩΝ ΑΥΤΟΚΙΝΗΤΩΝ	Motor Vehicle Importers Association (AMVIR)
ΣΥΝΔΕΣΜΟΣ ΕΙΣΑΓΩΓΕΩΝ ΜΟΤΟΣΥΚΛΕΤΩΝ ΕΛΛΑΔΟΣ	Association of Motorcycle Importers of Greece (SEME)

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Our approach to Sustainable Development

Sustainable development is a high priority for us, and our long-standing goal is to integrate its principles into the way we operate, aiming to create value with a social and environmental orientation. In this context, we support international initiatives such as the UN Sustainable Development Goals, and we adopt best practices for a humane, sustainable and safe environment.

Sustainable Development Policy

Materiality analysis

Stakeholder dialogue

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Sustainable Development Policy

GRI 2-12, 2-13, 2-14, 2-23, 2-24, 2-25

Athex C-G4-1, C-G2-1

Sustainability

Policy

Our commitment to promoting sustainable development is clearly reflected in our internal procedures and our established policies. The Sustainable Development Policy sets out clear guidelines that reflect the Group's position and the pillars of actions and initiatives aimed at the continuous improvement of its performance, with the ultimate aim of long-term progress.

For us, sustainable development means meeting the economic, social and environmental needs of society. We approach sustainability as a strategy that secures both short-term and long-term prosperity, combining business growth with protection of the environment. Our Policy underlines MOTODYNAMICS' responsibility for the safety of employees, respect for the environment, cooperation with the local community and the satisfaction of our customers. It is based on our fundamental values: transparency, integrity, respect and honest communication. The full integration of the principles of sustainable development into our business activities requires the commitment and dedication of all employees. With this approach, MOTODYNAMICS pursues the continuous improvement of its performance and reputation.

Oversight

The Policy is monitored by the Corporate Affairs Division, the Finance Division and the Legal Department. This Division draws up the planning of actions, directs the necessary communications with the parties involved, coordinates the communication of actions inside and outside the Group and reports periodically to the Board of Directors on the outcome of actions in relation to MOTODYNAMICS' Sustainable Development Policy and Pillars. Overall oversight of its sustainable development framework rests with the Board of Directors.

Strategy

During 2024, MOTODYNAMICS is shaping its sustainable development strategy with the aim of creating a comprehensive action plan for the coming years. This strategy includes our short-term, medium-term and long-term targets, so that we comply with the new legislation and fulfil our ambition to be counted among responsible companies.

Our strategy focuses on creating a lasting positive impact and seeking continuous improvements across all our activities. It is based on three key pillars:

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Environment

- With steadfast dedication, MOTODYNAMICS is committed to leading the way in tackling climate change and promoting sustainable practices. We are committed to strengthening our actions for mitigation of and adaptation to climate challenges, and to integrating innovative methods for the rational management of natural resources and waste. Building on the collective effort to adopt low-carbon solutions and electric mobility, we seek to align ourselves with the "Fit for 55" initiative.

Social

- The Group's focus on social contribution revolves around road safety, sport, support for people with mobility impairments, education, and the protection and restoration of the environment. MOTODYNAMICS also promotes the development of its employees, so that they can better respond to the challenges of the working environment. In the context of strengthening and developing their professional careers, a variety of training programmes is offered, aimed at their better adaptation to their roles, which are directly linked to achieving our company's goals. Our aim is to cultivate strong labour relations, promote a culture of health and safety at work and ensure data privacy and security for all our employees.

Corporate governance

- At MOTODYNAMICS, we are committed to following the strictest standards of corporate governance, promoting diversity, integrity and transparency in all aspects of our activities. With a steady focus on the continuous improvement of our governance model, we aspire to set standards for ethical business practices in our sector, serving as an example to follow.

These pillars constitute the guiding principles towards a sustainable journey and incorporate specific targets for improving operational processes. We aim to redefine our practices and improve overall efficiency, with the ultimate aim of creating positive outcomes for shareholders and society at large.

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Stakeholder dialogue

GRI 2-29

Athex C-S1-1

The Group recognises as stakeholders the natural and legal persons that are directly or indirectly linked to its decisions and operations, as well as those that affect or are affected by them. The aim is to maintain continuous, meaningful and two-way communication with all groups, in order to meet their needs and expectations. Building relationships based on trust and mutual respect is a cornerstone of the sustainable development strategy that guides MOTODYNAMICS.

Through the application of international standards, such as the AA1000 Stakeholder Engagement Standard, the leading methodology used worldwide to ensure sustainable development, we have developed a comprehensive consultation process with all stakeholders. MOTODYNAMICS focuses on strengthening dialogue and on their meaningful participation in managing and addressing issues related to sustainable development. The main objectives of the consultation include:

- Examining and responding to the expectations of our partners,
- prioritising impacts and material topics,
- continually boosting transparency, and
- identifying and resolving issues and creating new synergies

The table below sets out the stakeholder categories identified by MOTODYNAMICS, the detailed consultation plan, as well as the practices it follows to maintain a constructive dialogue.

Stakeholder consultation table

Communication Channels	Frequency Communication	Most important material topics
Shareholders & Investors		
Annual General Meeting	Annually	Business ethics and integrity Employee training and development Climate Change mitigation and adaptation
Shareholder Dept.	Ongoing	
Financial reports	Twice a year	
Announcements (via the corporate website)	Ongoing	
Company Website	Ongoing	
Sustainability Report (first report)	Annually	

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Communication Channels	Frequency Communication	Most important material topics
Board of Directors		
Annual General Meeting	Annually	Business ethics and integrity Employee training and development Climate Change mitigation and adaptation
Results and financial reports presentations	At every board meeting	
Meetings	Six times a year and when required	
Employees		
Internal intranet	Ongoing	Employee training and development Data security and privacy Business ethics and integrity
Meetings, telephone and electronic communication on a regular basis	Ongoing	
Sustainability Report (first report)	Annually	
Announcements (via the corporate website)	When required	
Open dialogue and frequent events	Ongoing	
Training	Ongoing	
Partners		
Continuous and two-way communication with executives and management	Ongoing	Labour relations and employment Employee training and development Climate Change mitigation and adaptation
Announcements (via the corporate website)	Ongoing	
Group Website	Ongoing	
Participation in trade fairs	Annually	
Sustainability Report (first report)	Annually	
Events, workshops and conferences	Ongoing and when required	

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Communication Channels	Frequency Communication	Most important material topics
Suppliers and Service Providers		
Meetings, telephone and electronic communication on a regular basis	Ongoing	Labour relations and employment Data security and privacy Occupational health and safety
Sustainability Report (first report)	Annually	
Announcements (via the corporate website)	Ongoing	
Open dialogue and frequent events	Two or three times a year	
Regular communication through the relevant Group departments	Ongoing	
Social Media	Ongoing	
Company Website	Ongoing	
Announcements (via the corporate website)	Ongoing	
Meetings with executives and management	When required	
Participation in trade fairs	Annually	
Customers		
Meetings with executives	When required	Data security and privacy Natural resource and waste management Business ethics and integrity
Customer Service Department	Ongoing	
Annual customer surveys	When required	
Announcements (via the corporate website)	Ongoing	
Social Media	Ongoing	
Sustainability Report (first report)	Annually	

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Communication Channels	Frequency Communication	Most important material topics
Customers		
Meetings with executives	When required	Data security and privacy Natural resource and waste management Business ethics and integrity
Customer Service Department	Ongoing	
Annual customer surveys	When required	
Announcements (via the corporate website)	Ongoing	
Social Media	Ongoing	
Sustainability Report (first report)	Annually	
Dealers		
Direct interaction with the Group's specialised staff	Ongoing	Labour relations and employment Occupational health and safety Natural resource and waste management
Meetings with executives and management	Annually and when required	
Electronic, telephone and in-person communication	Ongoing	
Announcements (via the corporate website)	Ongoing	
Sustainability Report (first report)	Annual	
Social Media	Ongoing	
Regular communication via the respective Group departments	Ongoing	

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Communication Channels	Frequency Communication	Most important material topics
Regulators, Government bodies, Authorities & Policy makers		
Group Website	Ongoing	Business ethics and integrity Climate Change mitigation and adaptation Labour relations and employment
Electronic, telephone and in-person communication	When required	
Meetings with bodies/ authorities/ legislators and institutions	When required	
Financial reports	Twice a year	
Sustainability Report (first report)	Annually	
Regular communication via the respective Group departments	Ongoing	
Events, workshops and conferences	When required	
Networks and Industry Associations		
Financial reports	Twice a year	Business ethics and integrity Climate Change mitigation and adaptation Labour relations and employment
Sustainability Report (first report)	Annually	
Announcements (via the corporate website)	Ongoing	
Company Website	Ongoing	
Events, workshops and conferences	When required	

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Communication Channels	Frequency Communication	Most important material topics
Financial Institutions and Capital Market		
Board meetings	Six times a year and when required	Business ethics and integrity Occupational health and safety Climate Change mitigation and adaptation
Financial Reports	Twice a year	
Company Website	Ongoing	
Meetings, telephone and electronic communication on a regular basis	Ongoing	
Announcements (via the corporate website)	Ongoing	
Sustainability Report (first report)	Annually	
Academic and research institutions		
Company Website	Ongoing	Labour relations and employment Employee training and development Data security and privacy
Announcements (via the corporate website)	Ongoing	
Electronic communication	When required	
Events, workshops and conferences	When required	
Preparation of studies, theses in the case of internships (students), or provision of work to gain experience	Ongoing	
Sustainability Report (first report)	Annually	

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Communication Channels	Frequency Communication	Most important material topics
Society & NGOs		
Group Website	Ongoing	Supporting local local Business ethics and integrity Occupational health and safety
Electronic communication	When required	
Actions, events and meetings	When required	
Announcements (via the corporate website)	Ongoing	
Sustainability Report (first report)	Annually	
Mass Media		
Company Website	Ongoing	Business ethics and integrity Supporting local local Occupational health and safety
Electronic communication and press releases	When required	
Events, workshops and conferences	When required	
Sustainability Report (first report)	Annually	
Announcements (via the corporate website)	Ongoing	

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Materiality analysis

GRI 3-1, 3-2, 3-3

Athex C-G3-1, C-G3-2

During the 2023 reporting period, MOTODYNAMICS re-evaluated the list of material topics and their impacts, aligning with the 2021 Global Reporting Initiative (GRI) Standards. Senior Management participated actively in the validation of the topics, taking into account both the benefits and the challenges associated with them. It is noted that there were no significant changes compared with the 2022 materiality analysis.

The impact assessment process was carried out with regard to the scope of the company's activities and the potential impacts of our business activities, covering the three ESG pillars: Environment, Society and Governance. Our approach to impact assessment is fully aligned with the GRI Standards, ensuring a comprehensive analysis of the company's impacts on the environment, society and the economy. The detailed methodology of the materiality analysis can be found in the Group's previous Report, and is based on the following five key steps:

- Understanding the company's context: Identifying the business model and operating environment, within the framework of sustainable development.
- **Identifying actual and potential impacts: Identifying the positive and** negative impacts of the company, taking into account the full range of business activities.
- Assessing the significance of impacts: Analysing the scale, scope and remediability of impacts, both actual and potential.
- **Prioritising the most significant impacts for reporting: Determining the** impacts of greatest significance to the company.
- Stakeholder dialogue: Participation of stakeholders to ensure a representative assessment.

The table below presents the material topics identified through the materiality analysis, together with the related thematic sub-areas, the corresponding Sustainable Development Goals (SDGs) and the level of significance for stakeholders.

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Group material topics

From the results of the impact validation, the following impact areas emerged as material. These impact areas formed the basis for determining the content of this Report.

Material topics	Impact thematic areas				Sustainable Development Goals (UN SDGs)
Climate Change mitigation and adaptation	Energy	Emissions	Climate change mitigation strategies		
Natural resource and waste management	Circular economy – Waste management	Water management	Water pollution		
Data security and privacy	Consumer Data Protection	Employee Data Protection			
Labour relations and employment	Employee grievance mechanisms	Talent attraction	Diversity and equal opportunities	Fair remuneration	
Employee development and training	Training and personal development				
Occupational health and safety	Wellbeing	Employee health and safety			
Supporting local communities	Local communities				
Business ethics and integrity	Combating corruption and bribery				

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Responsibility for the environment

MOTODYNAMICS, with a steady commitment, aspires to lead the fight against climate change by promoting sustainable practices. We are committed to strengthening our actions to reduce the impacts of climate change and to adapt to it, while adopting new methods for the optimal management of natural resources and waste. Through collective efforts and investments in low-carbon and electromobility solutions, we seek alignment with the Fit for 55 initiative, which refers to the EU target of cutting net greenhouse gas emissions by at least 55% by 2030.

Recycling programme ‘’Just Go Zero’’

185 tonnes of waste recycled in 2023

Investment in a green fleet of vehicles

Climate change mitigation and adaptation
Natural resource and waste management

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Climate change mitigation and adaptation

-E1-1, C-E1-2, C-E2-1, C-E2-2, C-E2-3, C-E2-4, C-E3-1, C-E3-2, A-E6-1, A-E8-1, A-E8-2

Our commitment

At MOTODYNAMICS, we recognise the urgent need for meaningful action against climate change, focusing on reducing direct (Scope 1) and indirect (Scope 2) emissions by 2030, with the ultimate goal of achieving net zero emissions by 2050. Through our performance, our innovative initiatives and our integrated strategy, we confirm our steady course towards continuous improvement and support for the global transition to a climate-neutral planet. Following the principles of the Group's Sustainable Development Policy, we comply fully with environmental legislation, while placing emphasis on reducing our ecological footprint and promoting a sustainable approach across all our activities.

Related Policies: Sustainable Development Policy

Indicative ESG targets	Progress	Target beyond legal requirements
Continuous improvement of energy efficiency by upgrading the Group's infrastructure	In progress	-
Introduction of more hybrid, plug-in and electric cars into the Group's fleet by 2030	In progress	-
Full compliance with environmental legislation	In progress	-
We are committed to reducing our footprint annually (Net Zero), aligning our efforts with the sustainability goals and working actively to minimise our environmental footprint.	In progress	-

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Our impacts4

Thematic area of impacts	Significant impacts on Sustainable Development	
Emissions	MOTODYNAMICS is strengthening its fleet with environmentally friendly cars and motorcycles and is planning the transition to electric cars, contributing to the reduction of emissions and to environmental protection.	⊕ Actual
	The increase in MOTODYNAMICS' hybrid cars makes it competitive in a market that seeks sustainability and innovative mobility solutions, contributing to improved air quality through lower CO2e emissions.	⊕ Actual
	The installation of electric car charging stations at specific Group facilities facilitates the use of electric or hybrid cars, actively contributing to the reduction of carbon emissions.	⊕ Actual
Energy	MOTODYNAMICS is dedicated to actions that improve its energy efficiency and the use of its resources through advanced lighting infrastructure, LED technology with built-in motion sensors – practices aligned with the principles of sustainable development and the Group's responsible environmental management.	⊕ Actual
Climate change mitigation strategies	MOTODYNAMICS is committed to helping reduce the impacts of future use of energy, aiming at sustainable sources.	⊕ Potential

Our approach

Greenhouse gas emissions

Reducing carbon dioxide emissions is an ongoing priority for us. We continuously monitor the annual CO2 emissions of our fleet and assess our performance in order to apply the necessary reduction strategies. Emissions arise mainly from the consumption of electricity, oil and natural gas for heating, as well as from the consumption of electricity and the combustion of petrol and diesel for the operation of our company vehicles.

30% reduction in energy consumption	**39% reduction in fuel consumption**	**40% reduction in direct emissions (Scope 1)**	**43% reduction in indirect emissions (Scope 2 location based)**	**25% reduction in indirect emissions (Scope 2 market based)**

4 The positive sign (+) and the negative sign (-) in the impacts of the material topics denote the positive and negative impact, respectively, of MOTODYNAMICS on sustainable development.

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Green fleet

MOTODYNAMICS focuses on reducing carbon emissions and complying with environmental legislation, strengthening its fleet with environmentally friendly vehicles. We aim at the future integration of electric cars to achieve zero emissions, recognising that developing a sustainable fleet and investing in green vehicles will help address the negative impacts of climate change.

Sustainable mobility solutions

The Group recognises the critical importance of electromobility and, during the reporting period, integrated electric cars into its range of products and services. In particular, in 2023, sales of hybrid vehicles increased, while electric car chargers have been installed at selected Group facilities. Promoting low-carbon vehicles and working with suppliers that apply ESG criteria are strategies aimed at mitigating the climate crisis and improving the environmental footprint of MOTODYNAMICS. It is worth noting that a significant reduction in fleet fuel consumption was achieved compared with the previous reporting period.

47% reduction in petrol consumption in our fleet

46% reduction in energy consumption in our

Energy savings at our facilities

Energy audit

During the reporting period, the Group carried out an energy audit of its facilities in order to assess its energy efficiency and identify areas where improvements can be made, through a documented record of the current energy situation and of technically and economically efficient energy-saving measures. This audit provided valuable information for reducing energy consumption, cutting costs and strengthening the sustainability of MOTODYNAMICS' operations. This exercise also generated many ideas for future improvements that will reduce energy consumption and carbon dioxide emissions, while also helping to reduce the Group's operating expenses and reinforcing its commitment to sustainability.

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Our performance

Fuel consumption - non-renewable sources[5]	Unit of measure	2023	2022	2021
MOTODYNAMICS fleet				
Diesel	GJ	309	572	n/a[6]
Petrol	GJ	1,682	3,198	n/a
Facilities MOTODYNAMICS				
Natural gas[7]	GJ	959	1.274[8]	1,058
Heating oil	GJ	107	n/a	n/a
Total fuel consumption	GJ	3068	5.044[9]	1,058
Energy consumption	**Unit of measure**	**2023**	**2022**	**2021**
Electricity[10]	GJ	3022	3.643[11]	2,029
Total energy consumption[12]	GJ	6090	8.687[13]	3,088

5 For the calculation of the energy of petrol, natural gas, diesel and heating oil fuels, the conversion factors (NCV) of the emissions calculation tool of the National Technical University of Athens were used, and for the calculation of natural gas energy the Net CV factors from DEFRA were used for the years 2022 and 2021, while for 2023 the natural gas quality specifications of DESFA were used, specifically the average of the upper and lower limit of the Gross Calorific Value (GCV).

6 The symbol n/a indicates that the information was not available.
7 In the calculation of natural gas consumption for 2021 and 2022, only the facility Porsche Metamorfosi was included.

8 The data were recalculated in line with the national climate law exercise, in the context of which a new facility was added.

9 The data were recalculated in line with the national climate law exercise, in the context of which a new facility was added.

10 In the calculation of electricity for the years 2021, 2022 & 2023, the following Group facilities were included: Sixt Markopoulo, Sixt Syngrou, Thessaloniki, Thira, Rhodes, Heraklion, Athens International Airport "Eleftherios Venizelos", Zakynthos, Marousi, Porsche Glyfada, Porsche Metamorfosi, Motodiktyo Agia Paraskevi, Motodiktyo Kallithea, Motodiktyo Kallirois and PCT. The share of electricity consumed amounts to 50%.

11 The data were recalculated in line with the national climate law exercise, in the context of which a new facility was added.

12 Total energy consumption expressed in Megawatt hours is 1,692 (MWh).

13 The data were recalculated in line with the national climate law exercise, in the context of which a new facility was added.

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Direct emissions Scope 1[14]	Unit of measure	2023	2022	2021
Diesel	t CO_2e	23	43	n/a
Heating oil	t CO_2e	8	n/a	n/a
Natural gas	t CO_2e	54	71[15]	59
Petrol	t CO_2e	125	238	n/a
Total direct emissions	t CO_2e	210	352[16]	59

Indirect emissions Scope 2[17]	Unit of measure	2023	2022	2021
Electricity location-based	t CO_2e	306	540[18]	301
Electricity market-based19	t CO_2e	305	409[20]	230

Total emissions	Unit of measure	2023
Total emissions location-based	t CO_2e	516
Total market-based emissions	t CO_2e	515

14 Direct emissions were calculated using the Emission Factors of the emissions calculation tool of the National Technical University of Athens. Under this, the following gases are included in the CO2 equivalent calculation: CO2, CH4, N2O.

15 The data were recalculated in line with the national climate law exercise, in the context of which a new facility was added.

16 The data were recalculated in line with the national climate law exercise, in the context of which a new facility was added.

17 For the calculation of electricity emissions, the carbon intensity Emission Factor of total electricity generation from the National Inventory Report 2023, Greece, was used. Note that the calculation includes the equivalent gases: CO2, CH4, N2O.

18 The data were recalculated in line with the national climate law exercise, in the context of which a new facility was added.

19 We took into account the residual energy mix of the electricity suppliers, per the RES & Guarantees of Origin Operator (DAPEEP), for the respective reporting years.

20 The data were recalculated in line with the national climate law exercise, in the context of which a new facility was added.

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Energy intensity[21]	Unit of measure	2023	2022	2021
Energy consumption intensity	MWh/number of employees	5.8	8.722	3.7
Emission intensity	**Unit of measure**	**2023**	**2022**	**2021**
Direct emission intensity	t CO2e/number of employees	0.7	1.323	0.3
Intensity (location-based)	t CO2e/number of employees	1.0	1.9	1.3
Intensity (location-based)	t CO2e/number of employees	1.8	3.2	1.5
Number of employees		293	277	235

Emission intensity	Unit of measure	2023	2022	2021
Direct emission intensity	t CO2e /revenue	1.2	2.7	0.6
Intensity (location-based)	t CO2e /revenue	1.8	4.1	3.2
Intensity (location-based)	t CO2e /revenue	3.0	6.8	3.8
Intensity (market-based)	t CO2e /revenue	1.8	n/a	n/a
Intensity (market-based)	t CO2e /revenue	3.0	n/a	n/a
Total revenue (€) (000,000)		170	132	95

21The ratio uses energy consumption within the organisation.

22 The data were recalculated in line with the national climate law exercise, in the context of which a new facility was added.

23 The data were recalculated in line with the national climate law exercise, in the context of which a new facility was added.

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Natural resource and waste management

Material topic GRI 2-23, 3-3, 303-3, 306-1, 306-2, 306-3, 306-4, 306-5 Athex A-E3-1, A-E3-2, A-E3-3, A-E3-4, A-E3-5, A-E3-6, A-E3-7, SS-E3-1, SS-E5-1, A-G3-1

Our commitment

The Group, recognising the importance of responsible management of natural resources, is committed to treating waste as a valuable resource and making the most of every tonne. With respect for the environment, we adopt the principles of the circular economy, seeking to reduce the waste generated by our operations and to increase the quantity recycled. In addition, we promote the rational use and conservation of water, aware of the risk posed by reckless consumption.

Related Policies: Sustainable Development Policy

Indicative ESG targets	Progress	Target beyond legal requirements
Maintain and increase the recycling rate by promoting the reuse of materials and installing effective recycling programmes.	In progress	✓
Reduce water consumption by adopting more efficient water management and recycling systems	In progress	✓

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Our impacts24

Thematic area of impacts	Significant impacts on Sustainable Development	
Water management	At Athens and Thessaloniki airports, the Group uses advanced, environmentally friendly steam car-cleaning technology, offering faster processes, reduced harmful emissions and wastewater, and water savings.	⊕ Actual
Water pollution	MOTODYNAMICS has not implemented a process for checking the water discharged during car cleaning at the Metamorfosi site.	⊖ In progress
Circular waste economy-management	MOTODYNAMICS recycles plastic, paper, aluminium and organic waste, contributing to the transition to an economy that uses its natural resources more efficiently.	⊕ Actual
	The Group, on an annual basis, monitors, checks and measures the volume of waste it generates, which leads to effective waste reduction, shrinking the Group's climate footprint.	⊕ Actual
	MOTODYNAMICS reduces paper use through digitisation of records and encourages sustainable corporate practices. In addition, it recycles the packaging of imported products to reduce waste and its environmental impact.	⊕ Actual
Soil pollution	The Group works with authorised companies for the management of waste such as batteries, tyres and other materials, ensuring compliance with health protocols for the recycling of its waste.	⊕ Actual

24 The positive sign (+) and the negative sign (-) in the impacts of the material topics denote the positive and negative impact, respectively, of MOTODYNAMICS on sustainable development.

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Our approach

Water management

The total volume of water withdrawn for consumption within the organisation is 3.1 ML

As part of the responsible management of natural resources, we focus on efficient water consumption. This includes promoting sustainable practices among our employees in their daily routine, as well as applying efficient vehicle-cleaning methods at specific Group facilities. At Athens and Thessaloniki airports, we use innovative cleaning systems with steam technology, which confirm our commitment to sustainable development. This technology, beyond saving significant quantities of water, reduces harmful wastewater and offers fast and effective cleaning processes.

In addition, we record annual water consumption at all our facilities, allowing us to identify and implement appropriate corrective actions where necessary. Through these actions, we aim to improve water efficiency and reduce the environmental burden arising from our business activities.

Waste management

At MOTODYNAMICS, we seek the effective collection and recycling of the waste generated by our activities. This is achieved by applying best practices in the management and disposal of our waste. The small volume of non-hazardous waste, which comes mainly from daily operations and maintenance, is handled by the local municipal authorities and sent to landfill sites, in accordance with environmental regulations. Hazardous waste is not sent to such sites, as strict management and safe disposal procedures are followed, ensuring the highest level of environmental protection.

Recycling data registration process

The Group has established and applies a specific process for registering recycling data with HRA (Hellenic Recycling Agency). HRA oversees the registrations throughout the year, ensuring the accuracy of the data published. At the end of the annual registration, after checking and confirming the accuracy of the data, MOTODYNAMICS receives a certificate of proper operation in the field of recycling.

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The Group's partner recycling bodies and the frequency of registrations are presented below:

Sector MOTODYNAMICS	Recycling company		Frequency registration/ Year
YAMAHA-PORSCHE	HERRCO	Hellenic Recovery Recycling Corporation	1
YAMAHA-PORSCHE	KEPED	Hellenic Environmental Management Centre	4
YAMAHA-PORSCHE	ENDIALE	Alternative management of waste lubricating oils	4
YAMAHA-PORSCHE	ECO- Elastika	Ecological tyre management	4
YAMAHA-PORSCHE	EpendysisRe battery	Alternative management system for batteries	4
YAMAHA	Electrocycle	Recycling of electrical and electronic goods	12
PORSCHE	Fotokiklosi	Recycling of waste electrical and electronic equipment	12
YAMAHA	NEILOS	Recycling Paper – Iron – Wood	1

Recycling of vehicle consumable products

At MOTODYNAMICS, we aim for maximum recycling of a car's consumable products, contributing significantly to environmental protection. Our process begins with the removal of hazardous components, such as tyres, batteries and catalytic converters, and the draining of the related fluids, such as brake fluid, coolant, air-conditioning fluid and engine oil. These materials are then handed over to specialised external partners for appropriate management and recycling. It is important to note that during this process we also seek to recover the useful sections of components, including mechanical, electrical and electronic parts. This approach allows us to save valuable resources and reduce the need to manufacture new parts, strengthening our environmental sustainability.

‘’Just Go Zero’’ recycling programme

MOTODYNAMICS actively participates in the “Just GoZero” movement through Polygreen, promoting recycling at all its facilities in Athens and Thessaloniki. We recycle coffee grounds, cigarette butts, aluminium, paper and plastic, with the aim of reducing our waste. In addition, all our events are organised in line with the principles of the circular economy, raising the environmental awareness of both participants and our employees. Through our participation in the “Just Go Zero” initiative, we work to prevent and reduce our environmental footprint, turning materials and items usually considered waste into valuable solutions with benefits for society, the economy and the environment.

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Just Go Zero is an important initiative for Greece, as it is the first major step towards a completely different philosophy and daily behaviour. Our goal is the transition to a zero waste world, where nothing is left over and everything is put to use.

Our performance

Water25	2023	2022	2021
Total water withdrawal			
Surface water (Ml)	n/a	n/a	n/a
Groundwater (Ml)	n/a	n/a	n/a
Produced water (Ml)	n/a	n/a	n/a
Third-party water (Ml)	3.1	1.16	1.12
Seawater (Ml)	n/a	n/a	n/a
Total quantity (Ml)	3.1	1.16	1.12
Water withdrawal (all types)			
Freshwater (Ml)	3.1	1.16	1.12
Other (Ml)	0	0	0

25 The data were calculated on the basis of the data from the supplier's invoices. In the data calculation for the years 2021 and 2022, the following Group facilities were included: Sixt Syngrou, Marousi, Porsche Glyfada, Porsche Metamorfosi, Motodiktyo Agia Paraskevi, Motodiktyo Kallithea, Motodiktyo Kallirois and PCT. For 2023, the following Group facilities were included: Marousi, Porsche Glyfada, Porsche Metamorfosi, Porsche Thessaloniki, Motodiktyo Agia Paraskevi, Motodiktyo Kallithea, Motodiktyo Kallirois and Mandra.

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List management	2023			2022			2021		
Waste generation by waste category	Generated waste	Waste who diverted from burning and landfill	Waste who directed to burning and landfill	Generated waste	Waste who diverted from burning and landfill	Waste who directed to burning and landfill	Generated waste	Waste who diverted from burning and landfill	Waste who directed to burning and landfill
Vehicle Lubricating Oils (t)	115	115	0	118	118	0	121	121	0
Domestic Shipping lubricating oils (t)	67	67	0	74	74	0	77	77	0
Category A tyres26 (t)	8	8	0	5	5	0	3	3	0
Category C tyres 27 (t)	53	53	0	41	41	0	38	38	0
Lead-Acid Vehicles (t)	2	2	0	43	43	0	48	48	0
Plastic (t)	14	14	0	14	14	0	15	15	0
Paper and cardboard (t)	102	102	0	81	81	0	64	64	0
Aluminium (t)	6	6	0	6	6	0	5	5	0
Wood (t)	174	174	0	130	130	0	103	103	0
Iron (t)	176	176	0	153	153	0	100	100	0
Large-size equipment28 (t)	0	0	0	0	0	0	0	0	0
Small-size equipment29 (t)	2	2	0	2	2	0	2	2	0
Antifreeze fluids, oil	1	1	0	1	1	0	1	1	0

26 Tyre category A covers tyres of passenger, agricultural, commercial and industrial vehicles, average weight 8kg.

27 Tyre category C covers motorcycle tyres.

28 Large equipment refers to equipment with any external dimension greater than 50 cm, excluding photovoltaic panels.

29 Small equipment refers to equipment with any external dimension less than or equal to 50 cm.

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oil filters, brake fluid (t)									
Packaging (t)	67	67	0	29	29	0	27	27	0
Total management (t)[30]	787	787	0	697	697	0	606	606	0

30 MOTODYNAMICS neither generates nor manages radioactive waste. In addition, the Company does not incinerate or carry out composting processes to manage its waste volume; more specifically, 0.3% of waste is recycled while the remainder is sent to landfill sites.

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List management	2023			2022			2021		
Hazardous waste diverted from burning and landfill	Onsite at the Group	Offsite from the Group	Total	Onsite at the Group	Offsite from the Group	Total	Onsite at the Group	Offsite from the the Group	Total
Hazardous waste recycled (t)	0	2	2	0	43	43	0	48	48
Hazardous waste that underwent alternative management (t)	0	183	183	0	193	193	0	198	198
Total hazardous waste diverted from and landfill (t)	0	185	185	0	236	236	0	247	247

List management	2023			2022			2021		
Non-hazardous waste diverted from burning and landfill	Onsite at the Group	Offsite from the Group	Total	Onsite at the Group	Offsite from the Group	Total	Onsite at the Group	Offsite from the the Group	Total
Non-hazardous waste recycled (t)	0	602	602	0	461	461	0	359	359
Total non-hazardous waste diverted from incineration and landfill (t)	0	602	602	0	461	461	0	359	359

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Social progress and well-being

The Group's social contribution revolves around issues relating to road safety, sport, support for people with mobility impairments, education, and the protection and restoration of the environment. MOTODYNAMICS also promotes the development of its employees, so that they can respond better to the challenges of the working environment. As part of strengthening and developing their professional careers, various training programmes are offered, aimed at better adaptation to their roles, which are directly linked to the achievement of our Group's objectives. We aim to cultivate strong labour relations, promoting a culture of health and safety at work for all our people.'

30.4% of employees are women

2,937 hours of training in 2023

Support for vulnerable social group bodies in 2023

53 new hires in 2023

Labour relations and employment
Employee training and development
Occupational health and safety
Supporting local communities

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Our people

GRI 2-7, 2-8

Athex C-S7-1

Our people play a key role in the success and sustainable growth of MOTODYNAMICS. Recognising that employees are the fundamental driving force of the Group and contribute substantially to achieving its goals, we give top priority to ensuring a pleasant and safe working environment, free from discrimination.

We aim to be an employer of choice, building and maintaining relationships of trust with all our employees every day. We invest in their training and professional development, offer competitive remuneration and benefits packages, and support work-life balance.

293 employees

5.8% increase in workforce compared with 2022

100% of employees are full-time

Detailed data on the workforce of the companies31 included in the Report are set out below. The number of employees is presented in aggregate for employees in Greece. This choice offers a comprehensive understanding of our practices, reflecting the overall nature of our business activities.

MOTODYNAMICS	2023			2022			2021		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Employees	204	89	293	195	82	277	154	81	235
Permanent employees	201	88	289	167	74	241	149	76	225
Permanent employees	3	1	4	28	8	36	4	6	10
Full-time	204	89	293	194	81	275	154	81	235
Part-time	0	0	0	1	1	2	0	0	0

31 The subsidiaries Motodynamics S.A., Motodiktyo S.M.S.A. and Lion Rental S.M.S.A. are included in total.

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MOTODYNAMICS32	2023		
	Men	Women	Total
Employees in the top 10% of total remuneration	21	9	30
Employees in the bottom 90% of total remuneration	183	80	263
Management roles	30	4	34
Professionals	22	30	52
Support	18	22	40
Sales	61	29	90
Technical roles	33	0	33
Manual	40	4	44
Members of governance bodies	8	4	12

32 The table does not show data from previous reporting periods, as they were not available. This indicator is a new addition to the sustainability report.

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Labour relations and employment

Material topic GRI 3-3, 2-23, 2-30, 401-1, 401-2, 401-3, 405-1, 405-2, 406-1 Athex C-S6-1, C-S7-1, C-S3-1, A-G3-1, A-G3-2, A-S3-1

Our commitment

The Group is committed to offering decent working conditions and fair pay, while continuously supporting the professional and personal development of its employees. It upholds respect for diversity and promotes a working environment that encourages collaboration, creativity, open communication and equal opportunities for all, regardless of gender, nationality, age, religion or other characteristics.

Related Policies: Code of Ethics and Conduct, Policy on the prevention and combating of violence and harassment at work, Anti-corruption and anti-bribery Policy, Anti-money laundering Policy, Human Rights Policy, Whistleblowing Policy, Recruitment and exit Policy, Procedure for the Recruitment and Evaluation of Senior Executives

ESG Targets	Progress	Target beyond legal requirements
Achieve 20% female representation on the Board of Directors by 2025	Completed	✓
Signing of the Diversity Charter	Completed	✓
Improve and enrich the overall benefits package for employees	In progress	✓
In 2024 the ISO 30415 Diversity & Inclusion certification will be secured, making MOTODYNAMICS the first Company in the sector to hold this certification.	In progress	✓
By the end of 2024, the Employee Council for Diversity and Inclusion will be in operation.	In progress	✓
Construction of wheelchair access ramps at our facilities by 2024.	In progress	✓
Recruitment of neurodivergent individuals by the end of 2024.	In progress	✓

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Our impacts33

Thematic area of impacts	Significant impacts on Sustainable Development	
Diversity and equal opportunities	Prospective participation in the Diversity Charter will help create an open working environment that enhances innovation, employee satisfaction and overall performance.	⊕ Potential
	All employees, regardless of age and gender, are actively supported by the Group and are offered equal opportunities for growth and development.	⊕ Actual
	Diversity training was conducted, promoting a culture of respect and appreciation regardless of race, gender, age, nationality or other characteristics.	⊕ Actual
Fair remuneration	Within the organisation, male and female employees receive equal pay for the same work, eliminating gender-based pay differences and creating a fair working environment free from discrimination.	⊕ Actual
Employee grievance mechanisms	The Group has adopted a reporting management policy, allowing employees to submit named or anonymous reports of misconduct, thereby strengthening direct communication and the effective resolution of issues.	⊕ Actual
Talent attraction	The Group has clearly defined, merit-based criteria for selecting its workforce and applies an open-positions policy, advertising job vacancies first internally within the organisation. In this way, it helps establish a more transparent recruitment process for its employees.	⊕ Actual

33 The positive (+) and negative (-) sign on the impacts of the material topics indicates the positive and negative impact, respectively, of MOTODYNAMICS on sustainable development.

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Our approach

Human resources management

Human resources management is a key pillar for MOTODYNAMICS. Our objectives are to create a pleasant and innovative working environment and to provide equal opportunities for professional development. The application of the Code of Ethics and Conduct, based on international practices and standards, defines the behaviours and principles for our employees and partners, while promoting ethical business practices. At the same time, we recognise the importance of continuous training and of fostering creativity, while supporting diversity and equality in the workplace.

Attracting and retaining employees

At MOTODYNAMICS we apply specific practices for recruiting new employees, using merit-based and objective criteria and placing emphasis on their experience and skills. Our aim is to attract well-trained and educated people with professional qualifications that match the values and culture of our Group. Our key objective is to build long-term relationships with our staff, as shown by our low turnover rate.

69% reduction in departures of men

50% reduction in departures of women

65% reduction in departures of employees overall

Employee benefits

As a fundamental principle of MOTODYNAMICS, all policies and procedures relating to employee pay and compensation ensure equal treatment without gender discrimination. The Company is committed to applying national and EU legislation on equal pay, ensuring that pay is determined on the basis of the relevant job description and the performance of each employee. The variable components of pay depend on individual performance, as assessed in the annual reviews. Through this approach, MOTODYNAMICS promotes a fair and equitable working environment, contributing to sustainable development and to strengthening equality in the workplace.

-1.3 (2023) Gender pay gap between men and women

The negative gender pay gap recorded for 2023 indicates that female employees at the Company are paid, on average, more than male employees. This result reflects MOTODYNAMICS' strong commitment to promoting pay equality and to applying policies that reinforce fair and equal pay regardless of gender. The negative value (-1.3%) means that the average annual income of women exceeds that of men, underlining the practical application of the principle of gender equality in pay. The Company will continue to maintain and improve these policies, ensuring fair treatment and pay for all employees.

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In addition to the benefits provided by law, MOTODYNAMICS offers extra benefits that contribute to the well-being of its employees. These benefits include flexible working hours, coverage of expenses for sports activities and training, as well as opportunities to take part in corporate social events. In addition, MOTODYNAMICS offers programmes such as life insurance, healthcare, financial cover in case of disability, pension provision, bonuses, ticket restaurants, company cars, annual check-up, a nursery for employees' children and, in specific cases, even grants its own shares. These additional benefits aim to promote the well-being and development of the Group's people.

Internal communication and relations

At MOTODYNAMICS, we place great emphasis on internal communication, not only to strengthen our corporate culture, but also to build relationships of trust among employees at all levels of the Group. Information and open dialogue are central to building a creative relationship with our staff. We provide for direct communication between Management and staff (open door policy) to strengthen collaboration, efficiency and mutual respect. Through this approach, we ensure meaningful and transparent communication with our workforce, keeping them informed of all developments and issues that arise. Besides the open door policy, we also use other important communication channels, such as:



Employee engagement surveys

Conducting engagement surveys is a critical step in assessing employee satisfaction and participation at MOTODYNAMICS. The aim of these surveys is for the Group to understand how people feel about their work, the working environment, the corporate culture and their relationship with management. Through these surveys, both the organisation's strengths and the areas requiring improvement are highlighted.

Engagement surveys are used as a tool for developing strategies to improve the employee experience, increase productivity and satisfaction, and reduce employee turnover.

‘’CEO lunch‘’ institution

As part of open communication with staff, we have introduced the ‘’CEO lunch’’ institution, which takes place twice a year. During this initiative, employees have the opportunity to meet the Group's Chief Executive Officer, discuss their experiences and propose improvements. This institution allows people to network with colleagues from various departments and exchange ideas.

Upholding human rights

At MOTODYNAMICS, we recognise and respect internationally recognised human rights as well as established labour rights. We are committed to operating with dignity and respect, and we strive to provide equal opportunities for all. We apply a strict zero-tolerance policy towards any form of discrimination, we condemn the use of child or forced labour and we oppose any kind of harassment or violence in our operations. We ensure that no conditions exist which favour unfair and offensive behaviour at the expense of these rights.

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Human Rights Policy

The policy establishes a framework for promoting respect for and the protection of Human Rights, both within the Company's internal environment and in its sphere of influence. It expresses MOTODYNAMICS' zero tolerance of Human Rights violations, implemented both through its non-participation (direct, passive or silent) in such violations and through the avoidance of any transaction and contact with third parties that may have caused, or are reasonably suspected of being involved in creating, conditions likely to lead to violations of these rights. Its purpose is to raise awareness and ensure the commitment of MOTODYNAMICS' employees, suppliers and partners to respecting and protecting Human Rights across all its Business Areas, including its subsidiaries. In drafting this Policy, internationally recognised standards and guidelines were taken into account, such as:

- The United Nations Universal Declaration of Human Rights.
- The Fundamental Conventions of the International Labour Organization (ILO).
- The Principles of the UN Global Compact.
- The Global Sustainable Development Goals (UN SDG's Agenda 2030).
- The United Nations Guiding Principles on Business and Human Rights.
- The Guidelines of the Organisation for Economic Co-operation and Development (OECD).
- The United Nations Convention on the Elimination of All Forms of Discrimination against Women (Article 11 - field of employment.

Diversity and equal opportunities

At MOTODYNAMICS, we are dedicated to promoting diversity and equal opportunities, building a working environment where every employee, regardless of identity or characteristics, feels valued and heard. We apply an equal pay policy, eliminating gender-based pay inequalities, and we create a fair and equitable working climate.

Diversity criteria

The Group follows a Diversity Policy, aiming at a plurality of views and experiences and incorporating a variety of skills and qualifications in the selection of Board members, improving the decision-making process. This Policy sets out the key diversity criteria we use in selecting Board members, which are core priorities of MOTODYNAMICS. These include at least:

a) adequate representation of different genders (at least 25% of all Board members) and

b) equal treatment and opportunities for all prospective Board members, without discrimination on grounds of gender, race, colour, ethnic or social origin, religion, beliefs, birth, marital status, disability, age or sexual orientation.

Policy on the prevention and combating of violence and harassment

MOTODYNAMICS applies a Policy against violence and harassment, with the aim of creating and maintaining a working environment that respects human dignity, ensuring that all employees have the right to work in an environment free from violence and harassment.

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MOTODYNAMICS does not tolerate any form of discrimination or harassment in its workplaces and operations.

Our performance

It is noted that 100% of our total employees are covered by collective labour agreements, reflecting our commitment to a collaborative and fair working environment.

New hires[34]	2023		2022	
	Number (#)	Ratio[35]	Number (#)	Ratio
New hires by gender				
Male new hires	34	0.12	131	0.47
Female new hires	19	0.06	28	0.10
New hires by age				
New hires under 30 years old	26	0.09	65	0.23
New hires between 30 and 50 years old 25		0.09	85	0.31
New hires over 50 years old	2	0.01	9	0.03
Total new hires	53	0.18	159	0.57

Departures[36]	2023[37]		2022	
	Number (#)	Ratio[38]	Number (#)	Ratio
Departures by gender[39]				
Male departures	26	0.09	84	0.30
Female departures	12	0.04	24	0.09
Departures by age				
Departures under 30 years old	9	0.03	47	0.17
Departures between 30 and 50 years old 27		0.09	52	0.19
Departures over 50 years old	2	0.01	9	0.03
Voluntary departures	24	0.08	n/a	0.35
Involuntary departures	14	0.05	n/a	0.04
Total departures	38	0.13	108	0.39

34 Data for 2021 are not included in this report due to the unavailability of information.

35 Of total employees at year end.

36 Data for 2021 are not included in this report due to the unavailability of information.

37 These indicators also include departures of seasonal employees on fixed-term contracts.
38 Of total employees at year end.

39 The percentage of employees who left the Company amounts to 12.97%. The percentage of the permanent workforce that left voluntarily amounts to 8.19%.

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Parental Leave[40]	2023			2022		
	Men	Women	Total	Men	Women	Total
Employees who entitled to parental leave	204	89	293	0	4	4
Employees who took parental leave	6	3	9	0	4	4
Employees who returned after parental leave	6	0	6	0	3	3
Percentage of employees who returned after parental leave (%)	100%	0%	66.66%	0	75%	75%
Employees who still employed 12 months after their return	6	0	6	0	3	3
Retention rate of employees who took parental leave (%)	100%	0%	66.66%	0	75%	75%

Diversity of governance bodies[41]	2023	2022
	Percentage[42] (%)	Percentage (%)
Governance body members by gender		
Men on governance bodies	66.66%	72.73%
Women on governance bodies	33.33%	27.27%
Governance body members by age		
Governance members under 30 years old	0%	0%
Governance members between 30 and 50 years old	33.33%	27.27%
Governance members over 50 years old	66.66%	72.73%

40 Data for 2021 are not included in this report due to the unavailability of information.

41 Data for 2021 are not included in this report due to the unavailability of information.

42 Percentage of total governance body members.

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Employee diversity[43]	2023	2022
	Percentage[44] (%)	Percentage (%)
Employees by gender		
Male employees	69.62%	70.40%
Female employees	30.38%	29.60%
Employees by age		
Employees under 30 years old	16.04%	12.64%
Employees between 30 and 50 years old	66.89%	75.09%
Employees over 50 years old	17.06%	12.27%
Employees by category		
Administrative	11.60%	12.27%
Specialised	18.09%	14.44%
Sales	30.72%	32.49%
Support	13.31%	12.64%
Technical	11.60%	9.39%
Manual	14.68%	18.77%

Discrimination incidents and corrective actions taken	2023	2022
	Number (#)	
Total number of incidents of discrimination	0	0

Gender pay gap between men and women	2023
	Percentage (%)
Percentage	-1.3%

43 Data for 2021 are not included in this report due to the unavailability of information.
44 Of total employees

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Employee training and development

Material topic GRI 3-3, 404-1, 404-2, 404-3 Athex C-S2-1, C-S3-1, C-S4-1, C-S4-2, C-S4-3, C-S5-1, C-S5-2, C-S5-3, C-S5-4, A-S2-1, A-G3-1

Our commitment

Developing the necessary skills and training our employees to effectively meet the challenges of the working environment is a key commitment of the Group. To empower them and advance their professional careers, we provide training programmes, in line with the Training and Development Policy, aimed at better adapting to the requirements of their roles and enhancing their performance, which is directly linked to achieving our corporate objectives.

Related Policies: Training & Development Policy, Performance Management Policy, Training Policy for Board Members and Executives

ESG Targets	Progress	Target beyond legal requirements
Increase employee participation in vocational training programmes	In progress	✓
Completion of MOTODYNAMICS' ''Learning Roadmap'' by 2023	In progress	✓
Delivery of diversity training by 2023	In progress	✓
Organisation of events on neurodiversity during 2024	In progress	✓

Our impacts45

Thematic area of impacts	Significant impacts on Sustainable Development	
Training personal and development	The Group invests in the training and skills development of its employees, providing training programmes through the edX platform and holding in-person training seminars, contributing to the continuous education and development of its human resources. In this way, it increases employee productivity and offers a working environment in which they constantly develop.	⊕ Actual
	The Group is adopting a new appraisal system, based on goals and milestones for each employee, aimed at identifying areas for improvement, filling training gaps, contributing to their development and meeting their needs.	⊕ Actual

45 The positive (+) and negative (-) sign on the impacts of the material topics indicates the positive and negative impact, respectively, of MOTODYNAMICS on sustainable development.

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Our approach

Employee training is a central pillar of our commitment to excellence and innovation, and to promoting the success and sustainable development of the Group. At the heart of our approach is the creation of a working environment where everyone can develop both their professional experience and their skills through the training programmes we offer. Through these training programmes, our people acquire new skills and knowledge that enable them to meet the demands of their work while developing both professionally and personally.

At MOTODYNAMICS we build a culture in which continuous learning is at the core of our development.

Employee evaluation and development

Performance and development management system

The Human Resources Department of MOTODYNAMICS actively manages the performance of the workforce, a critical element in achieving the Group's strategic objectives. Through a structured process that includes goal setting, feedback and a six-monthly review, we identify the strengths and weaknesses of each employee, providing appropriate guidance and designing their annual training plan.

Development Centre

Since 2020, the MOTODYNAMICS Development Centre has assessed the maturity level of employees' skills. Through this process, the Human Resources Department identifies employees' strengths and weaknesses, seeking to align them with the needs of the Group. On completion of the evaluation cycle, specific goals and milestones are set for their personal advancement and to support their roles in the Group's strategy.

Employee training

Employee training and development process

The Human Resources Department of MOTODYNAMICS places emphasis on employee training, selecting and developing programmes aimed at improving their performance. There is an organised process for drawing up the annual training plan, which takes into account the Group's strategic objectives, performance results and participation in the Development Centre. The department keeps a record of all employee training activities and processes special requests to cover ad hoc needs.

Training and development of Board members and Executives

In accordance with the Training Policy for members of the Board of Directors and executives, the training programmes for Board members and executives are defined. This approach aims to strengthen their knowledge, abilities and skills so that they can support their roles more effectively.

Induction process for members of the Board of Directors

The Group has put in place a continuous training programme for Board members, which includes induction training on the mission, vision, values, organisational structure and market of MOTODYNAMICS. The programme also provides information on members' duties and their relations with supervisory authorities, with the aim of encouraging their active participation in meetings.

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Executive training

The Group's directors ensure that the training needs of employees in their respective departments are met. Training costs are included in the annual human resources budget, with the Human Resources Department overseeing compliance with and implementation of the budget based on predefined criteria.

Training programmes

The Group fosters an environment that promotes creativity and innovation, while also supporting the development of employees' personal and professional skills. Many employees have the opportunity to attend training programmes through the edX digital platform, which offers online courses tailored to their individual needs. The courses include:

- compliance with Group policies,
- cybersecurity,
- health and safety. The Human Resources Department oversees and monitors individuals' progress in the required programmes, in line with the training plan. In addition, whenever a new policy is adopted, an information notice is sent to employees.

Kaizen Academy

In the Group, experienced salespeople are selected to train colleagues in small or remote areas of Greece, such as Rhodes and the Cyclades, with the aim of gradually encouraging them to take new steps towards continuous improvement in sales.

51% increase in training for employees

86% increase in training expenditure

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Our performance

Employees trained46	2023		2022	
	Number (#)	Percentage (%)	Number (#)	Percentage (%)
Training by employee category				
Employees trained	92	28.2%	61	21.8%
Workers or wage earners trained	0	0%	0	0%
Training by gender				
Men trained	55	24.2%	35	17.7%
Women trained	37	37.4%	26	31.7%
Total employees who trained	92	28.2%	61	21.8%
Total expenditure on employee training (€)	41,443		22,298	

Total training hours by gender47	2023		2022	
	Number (#)	Average training of training48	Number (#)	Average training training
Training hours for men	1586	7.77	1196	6.13
Training hours for women	1351	15.18	1090	13.29

46 Data for 2021 are not included in this report due to unavailability of information.

47 Data for 2021 are not included in this report due to unavailability of information.

48 By gender, i.e. over the total number of persons who received training for each gender.

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Total training hours[49]	2023		2022	
	Number (#)	Average training training	Number (#)	Average training training
Training hours of employees in the top 10% of employees by remuneration	1046	34.87	n/a	n/a
Training hours of employees in the bottom 90% of employees by remuneration	1891	7.19	n/a	n/a
Total training hours	2937[50]	10.02	2286	8.25

Total training hours by employee category	2023		2022	
	Number (#)	Average training of training[51]	Number (#)	Average training training
Administrative	1110	32.65	928	27.29
Specialised	1261	24.25	1126	28.15
Sales	285	3.17	220	2.44
Support	198	4.95	12	0.34
Technical	35	1.06	0	0%
Manual	48	1.09	0	0%

49 Data for 2021 are not included in this report due to unavailability of information.

50 Includes the hours of two (2) postgraduate programmes.

51 By employee category, i.e. over the total number of persons who received training for each employee category.

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Employees who received evaluation (%)	2023		2022	
	Number (#)	Percentage (%)	Number (#)	Percentage (%)
Employees who received an evaluation by gender				
Men	203	99.51%	195	100%
Women	90	101%	82	100%
Employees who received an evaluation by employee category				
Administrative	34	11.70%	34	100%
Specialised	53	18.09%	40	100%
Sales	90	13.31%	90	100%
Support	39	30.72%	35	100%
Technical	34	11.60%	26	100%
Manual	43	14.68%	52	100%
Total employees who received a review	293	100%	277	100%

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Occupational health and safety

Material topic GRI 3-3, 403-1, 403-2, 403-5, 403-8, 403-9, 403-10
Athex SS-S6-1, SS-S6-2, SS-S6-3, SS-S6-4, A-G3-1, A-G3-2

Our commitment

Maintaining appropriate working conditions and respecting health and safety rules to protect our staff are key priorities for MOTODYNAMICS. We cultivate a health and safety culture focused on prevention and proactive action, which is reflected in our Health and Safety Policy. We have adopted a preventive approach across all our activities, with an emphasis on protecting our employees.

Related Policies: Health and safety policy

ESG Targets	Progress	Target beyond legal requirements
Completing and implementing the Wellbeing plan	In progress	✓
Maintaining zero occupational health and safety incidents	In progress	✓

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Our impacts52

Thematic area of impacts	Significant impacts on Sustainable Development	
Wellbeing	The Group provides additional benefits to permanent employees, such as meal vouchers, pension plan, private insurance, bonuses, etc. This has a significant impact on the quality of life of employees and their families. This commitment to improving overall well-being reflects a dedication to creating an environment where professional and personal growth take place in harmony.	⊕ Actual
Employee and health safety	During the reporting year there were no H&S incidents in office premises. In this way the Group demonstrated that H&S protocols are fully observed to maintain and promote the health and safety of employees.	⊕ Actual
	The Group records accidents and incidents in the workplace, conducts occupational risk assessments and evaluates risks in all its workshops, in order to prevent and minimise health and safety incidents and to address potential negative consequences of incidents.	⊕ Actual
	The Group trains its staff on health and safety matters, including fire safety and first aid courses. In this way, it helps spread a health and safety culture in the workplace, by raising awareness of risks and using all necessary resources to guarantee the safety and health of its employees.	⊕ Actual

Our approach

Health and safety risk assessment

MOTODYNAMICS focuses on assessing risks in its workshops, with the aim of ensuring the safety of employees, customers and the public. The assessment process includes identifying, evaluating and managing potential risks during operations. This involves recognising hazardous conditions, assessing their severity and taking the necessary preventive measures to protect individuals. In this way, our people are fully informed of the risks, while all necessary measures are taken for their safe work.

Occupational Risk Assessment Study (ORAS)

The Occupational Risk Assessment Study (ORAS) is an important tool for MOTODYNAMICS, used to identify and analyse potential risks at its facilities. Through the ORAS, hazardous substances and processes are identified, enabling the development of strategies to reduce risks, train employees and implement preventive measures.

52 The positive (+) and negative (-) indication in the impacts of material topics denotes the positive and negative impact, respectively, of MOTODYNAMICS on sustainable development.

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Promoting employee well-being and welfare

The Group promotes a healthy work-life balance by adopting a hybrid working model, and also has specialist doctors who provide advice on medical matters. This strategy has proven beneficial, as it enhances employee satisfaction, facilitates adaptation to changes in the world of work, increases productivity and supports the creation of a resilient workforce focused on its own well-being and professional success.

Employee training on health and safety

At MOTODYNAMICS, we focus on building a strong safety culture through continuous employee briefing and exchange of views. Employees are trained to respond to emergencies, with specific instructions on evacuation drills, first aid and the use of fire-fighting equipment. We also provide technical guidelines on health and safety issues, which are reviewed annually to remain current and effective.

Our performance

Employees covered by a health and safety[53]	2023		2022	
	Number (#)	Percentage (%)	Number (#)	Percentage (%)
Employees covered by a health and safety management system	293	100%	277	100%
Employees subjected to internal audit (#)	0	0%	0	0%
Employees audited or certified by an external body (#)	293	100%	6	2%

Work-related injuries[54]	2023		2022	
For all employees	Number (#)	Ratio	Number (#)	Ratio
Hours worked (#)	468,800	n/a	444,554	n/a
Fatalities as a result of work-related injury	0	0	0	0
High-consequence work-related injuries (excluding fatalities)[55]	2	0.85	0	0
Work-related injuries	0	0	3	1.35

53 Data for 2021 are not included in this report due to unavailability of information.

54 Data for 2021 are not included in this report due to unavailability of information.

55 The accidents recorded in the reporting period relate to one road traffic accident (to or from the workplace) and minor injuries during work. It is noted that medical care and best-practice guidance were provided immediately, respectively, to avoid a similar accident in the future.

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Work-related ill health		
For all employees	2023	2022
Deaths from work-related ill health	0	0

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Supporting local communities

Material topic GRI 3-3

Athex A-G3-1, A-G3-2, A-G3-3

Our commitment

In the Group, our dedication to social responsibility and our wider contribution to society are central pillars of our strategy. We understand that our success is closely linked to the well-being of local communities and we are therefore committed to supporting sustainable development initiatives focused on education, safety, sport and environmental protection. We are determined to respond to the needs of local communities, acting in full harmony with our values and mission.

Related Policies: Sustainable Development Policy

ESG Targets	Progress	Target beyond legal requirements
Support for the organisation ‘’Humanity Greece’’	In progress	✓
Sponsorship of "ExcellenSeas - Seas of Excellence" scholarships	Completed	✓
Support for the Andros Sailing Club	Completed	✓

Our impacts56

Thematic area of impacts	Significant impacts on Sustainable Development	
Local communities	The Group offers internships and participates in educational initiatives (such as Career days) with universities, supporting the younger generation and equal access to education.	⊕ Actual
	The Group implements a corporate responsibility programme focused on education, sport and the environment, supporting social organisations through donations and sponsorships to improve the quality of life in society.	⊕ Actual

Our approach

Social responsibility is a pillar of our operations. We actively support the local communities in which we operate, listen to their needs and contribute to their well-being through social programmes that offer value both to the Group and to society at large. Our aim is to promote the continuous improvement of the community's quality of life.

56 The positive (+) and negative (-) indication in the impacts of material topics denotes the positive and negative impact, respectively, of MOTODYNAMICS on sustainable development.

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Corporate Social Responsibility (CSR) strategy

The corporate social responsibility (CSR) strategy of MOTODYNAMICS, embedded in the corporate culture, reflects the Group's values and focuses on people. Within this strategy, a wide range of actions is carried out. MOTODYNAMICS focuses on supporting activities that reflect its people-centred philosophy through the following pillars.

Education and road safety Junior Achievement Greece

The Group took part for another year in the "Inspirational Mentors" initiative of the non-profit educational organisation "Junior Achievement Greece". Under the programme, Mr Kyriacopoulos guided and inspired students of the 2nd General Lyceum of Pallini, supporting their business ideas and creativity. It is worth noting that the Group also took part this year in the "Inspirational Mentors" initiative of the non-profit educational organisation "Junior Achievement Greece". Under the programme, Mr Kyriacopoulos guides and inspires students of the 2nd General Lyceum of Pallini, actively supporting their business ideas.

ALBA Graduate Business School

MOTODYNAMICS promotes academic excellence and innovation by establishing, in memory of Odysseas Kyriacopoulos, the "Odysseas Kyriacopoulos" scholarship at ALBA Graduate Business School.

ExcellenSeas - Seas of Excellence

MOTODYNAMICS grants scholarships to students from remote border islands through the "ExcellenSeas - Seas of Excellence" programme, encouraging their education and covering the cost of their studies and internships. The initiative also helps with the students' living and social integration, recognising the particular social challenges they face. As part of the action, MOTODYNAMICS provided a car to a student of the Athens University of Economics and Business.

AUEB

The Athens University of Economics and Business (AUEB) and MOTODYNAMICS launched a strategic partnership aimed at strengthening the link between the academic and business communities. The action plan includes a series of initiatives combining internships and the staffing of the Group with new talent, the organisation of meetings and visits to exchange knowledge and experience, and the preparation of research and studies by students on topics of interest to MOTODYNAMICS. It also provides for upgrading employees' skills through training programmes of the AUEB Lifelong Learning Centre and an annual scholarship for students from remote border regions. MOTODYNAMICS takes an active part in AUEB conferences and events, as well as in the production of modern Webcasts and Podcasts. Through this partnership, we seek to create a dynamic ecosystem that promotes academic excellence, business innovation and social contribution.

Library 4all

Library4all is a civil non-profit company devoted to education, lifelong learning, artistic expression and the promotion of culture, with the aim of fostering a love of reading among school and pre-school children by supporting school libraries and stocking them with books. During the reporting period, MOTODYNAMICS supported the NGO's work by filling the libraries of regional kindergartens and children's hospitals.

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Alliance for Greece

The MOTODYNAMICS Group recognises the value of education and knowledge in the field of correctional services and, for this reason, actively supported the "Alliance for Greece" during the reporting period. It successfully completed a book collection "marathon", with the books donated to enrich the libraries of 33 detention facilities across the country. Through this initiative, the Group contributes to improving the conditions for education and personal development of inmates, promoting knowledge as a tool for change and reintegration.

TEDx

MOTODYNAMICS, as a proud Gold Sponsor, supported TEDxDUTH 2023 and TEDxAUEB, events focused on Heraclitus' theme "everything flows?" and exploring the nature of change and its impact on the human experience. To support the voice of young people, the Group invests in important initiatives that promote dialogue on the future and innovation. It also supports TEDxPanteionUniversity and is expected to sponsor TEDx University of Piraeus, confirming its participation in major events on the future of young people.

Partnership with Humanity Greece.

MOTODYNAMICS has emerged as a major supporter of Humanity Greece, focusing on solidarity and giving through its recent partnership. Humanity Greece, a volunteer organisation founded in August 2021, provides direct support to those affected by natural disasters in Greece, helping vulnerable social groups and supporting more than 500 families. In the recent crisis, MOTODYNAMICS provided vehicles to transport emergency supplies and fresh food to areas such as Rhodes, Corfu and Thrace. The Group also supports the organisation's work through partnerships with other bodies, such as the Navarino Challenge and the "Sharing is Caring" programme. For its ongoing support, MOTODYNAMICS received the Grand Sponsor award on International Volunteer Day, in recognition of its significant contribution to humanitarian aid.

Road Education: Gocar

MOTODYNAMICS, in partnership with @gocar.gr, is committed to road safety with the release of two new educational videos. The campaign aims to inform and raise public awareness on Road Safety and Traffic Education. With the support of MOTODYNAMICS and GOCAR, roads become safer, as active safety is promoted and drivers are given the knowledge needed to avoid accidents.

Road Education: Junior Achievement Greece

During the reporting period, the MOTODYNAMICS Group adopted the Road Safety awareness programme "Drive Change. Move Safe", in partnership with Junior Achievement Greece. The programme aims to encourage young people to take a leading role in promoting critical changes to prevent accidents, whether as drivers or as pedestrians. As part of the action, speaker Thanasis Chountras clearly explained how the human brain works while driving, offering practical advice on avoiding accidents and promoting road safety.

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Education, protection and restoration of the environment GoZero community

MOTODYNAMICS is committed to sustainable practices and focuses on preserving environmental balance. As an active member of the Just Go Zero community, the Group takes an active part in protecting the environment and restoring affected areas. It has adopted 40,000 sq. m of forest in Agios Stefanos, Attica, burnt in the 2021 wildfires, planting 3,000 new trees. The Group promotes a culture of environmental responsibility, training its staff to adopt environmental protection practices. Employees produce their own compost fertiliser, which they use in home gardens, while recycling of paper, aluminium, glass and plastic is practised at all Group facilities.

Navarino Challenge 2023

MOTODYNAMICS supported the Navarino Challenge 2023 for the second year, a leading sports and wellness event that gathered over 3,500 participants from 27 countries. With SIXT as Premium Mobility Partner, participants enjoyed comfortable and safe transport in the renewed car fleet, enhancing the image of the W, Costa Navarino and The Romanos hotels. The MOTODYNAMICS clean-up team, made up of top Greek Olympic medallists and volunteers, cleaned Gialova beach, collecting Posidonia leaves. In partnership with PHEE, the leaves were stored and naturally processed, promoting the circular economy. Participants in the 10 km route powered by SIXT ran among centuries-old olive trees overlooking the Ionian Sea and received medals made from reused Posidonia leaves. During the event, the 1st "Alexandros Nikolaidis" award was presented to Emmanouil Karalis and an Honorary distinction to Antigoni Ntrismpioti.

Support for people with mobility difficulties

Nautical Club of Kalamata

MOTODYNAMICS supports the sailing section for people with mobility impairments of the Nautical Club of Kalamata (NOK), "O Poseidon", backing efforts for their integration into society, therapeutic contact with the sea and the enhancement of their freedom. During the reporting period, NOK organised the 1st Panhellenic Inter-club Sailing Championship for People with Disabilities, raising awareness of bone marrow donation and confirming its commitment to social contribution.

MOTODYNAMICS drives professional development at Front Runners in Sports Management 5.0

MOTODYNAMICS supports the sailing section for people with mobility impairments of the Nautical Club of Kalamata (NOK), "O Poseidon", strengthening their efforts for freedom, integration into society and therapeutic contact with the sea. During the reporting period, NOK organised the 1st Panhellenic Inter-club Sailing Championship for People with Disabilities, raising awareness of bone marrow donation and confirming its commitment to social contribution.

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"Ariadne" programme of the Hellenic Cancer Society

MOTODYNAMICS supports the Ariadne programme of the Hellenic Cancer Society, an initiative aimed at recognising, reducing and addressing the effects of cancer on young adults. With the kind sponsorship of the Group, Trekking Hellas organised a special "Cycling Education" lesson for young people with neoplastic diseases, giving them the chance to enjoy cycling on the enchanting trails of Parnitha. This initiative combines support for patients through physical exercise, contributing to their mental relief through outdoor activity.

The miracle of AUEB student "Joanna"

The story of Joanna, a person who overcame the congenital dyskinetic cerebral palsy that nature bequeathed to her, completed her studies with the support of her mother. Her remarkable example inspired the Group to help her realise her dream of free mobility. We provided her with a car from the SIXT fleet, giving her the opportunity for greater autonomy and freedom.

Philotimia Strengthening and Supporting Top Athletes: Our Group's Commitment to Sporting Excellence and Social Contribution

MOTODYNAMICS actively supports athletes who embody its values, values such as Integrity, Trust, Respect, Excellence, Ethos and Humility. It backs the long journey to the top of Antigoni Ntrismpioti, Maria Sakkari, Emmanouil Karalis, Pavlos Kagialis and Ioannis Orfanos, while providing equipment for the daily training of young athletes. Particular emphasis is also placed on the partnership with former basketball player Dimitris Papanikolaou, who devotes his life to raising awareness of Autism through the UniquAll programme. During the reporting period, MOTODYNAMICS renewed its partnership with Maria Sakkari as Porsche brand ambassador in Greece, confirming its strategic direction in sport and underlining the shared values of the motto "Driven by dreams" that characterise her successful career.

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Corporate governance

At MOTODYNAMICS, corporate governance is a fundamental concept. It is not limited to the responsible organisation, operation, management and protection of shareholders' legitimate interests, but also seeks to increase investor confidence and attract new investors.

100% applied & effectiveness of the Group's policies

No incidents of corruption in Group

No incidents of breaching corporate ethics

Adoption of the Hellenic Corporate Governance Council Code (HCGC)

Corporate governance model

Business ethics and integrity

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Corporate governance model

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-16, 2-18, 2-19, 2-20, 2-21, 2-23

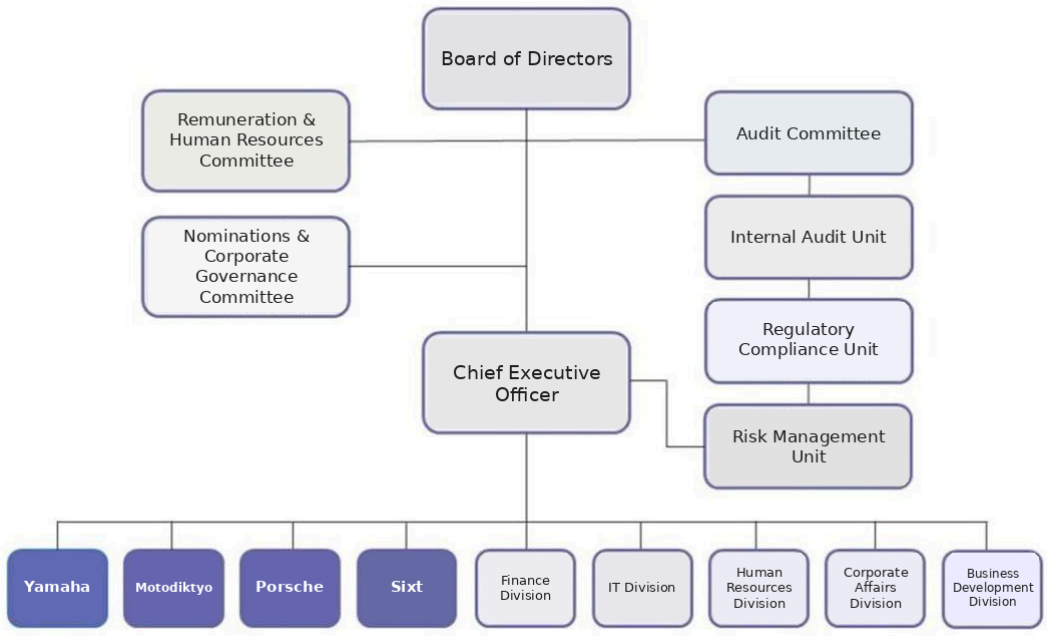
Athex C-G1-2, C-G1-3, C-G1-4, C-G1-5, C-G1-6, C-G1-7, C-G1-8, A-G7-1

Corporate governance system and principles

Since 2002, MOTODYNAMICS has applied the principles of Corporate Governance for the composition and responsibilities of the Board of Directors (BoD) and its internal organisation, aiming at transparency, reliability and increasing the value of its share. These principles ensure equitable management and form the foundations for the Group's long-term growth and value. MOTODYNAMICS has established a Corporate Governance System for the effective management and operation of both the parent company and the Group companies, enhancing transparency and independence in management and control.

Org. chart

The corporate governance model we adopt, combined with the effective organisational structure of our companies, contributes to effective management and the achievement of our short-term and long-term objectives. Our organisational structure is shown in the organisation chart below.



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Board of Directors (BoD)57

The Board of Directors (BoD) of MOTODYNAMICS is responsible for shaping the long-term strategy and overseeing the operational management of the company, in compliance with the relevant legislation and the Corporate Governance Code, as defined by the Hellenic Corporate Governance Council (HCGC). Under the Company's Articles of Association, the BoD may consist of a minimum of three (3) and a maximum of fifteen (15) members, who may be executive, non-executive and independent non-executive members. The non-executive members of the BoD, including the independent ones, focus on shaping the company's strategy and promoting corporate matters, without being involved in the day-to-day management of MOTODYNAMICS. Conversely, the executive members are responsible for implementing the strategy set by the Board of Directors and for managing the Group's day-to-day operations.

MOTODYNAMICS is managed by a 12-member Board of Directors and has established a Suitability Policy, which aims to ensure that the composition of the BoD reflects the knowledge, skills and experience required for the proper and effective exercise of its responsibilities. Application of the Suitability Policy ensures that BoD members have the necessary competences, independence of judgement, ethos and good reputation to manage the company for the benefit of both the company and its shareholders, while ensuring sound governance.

Table of Board of Directors members		
Full name	**Capacity**	**Role**
Paris Kyriacopoulos	*Chairman and CEO*	*Executive member*
Ioannis - Stylianos Tavoularis	*Director*	*Executive member*
Kriton Leonidas Anavlavis	*Vice-Chairman*	*Independent non-executive member*
Theodoros Akiskalos	*Director*	*Independent non-executive member*
Alexandros Diogenous	*Director*	*Independent non-executive member*
Konstantinos Mitropoulos	*Director*	*Independent non-executive member*
Irini Bardani	*Director*	*Independent non-executive member*
Amalia Mofori	*Director*	*Independent non-executive member*
Eleni Vrettou	*Director*	*Non-executive member*
Lefkothea Varangi	*Director*	*Non-executive member*
Nikolaos Pagiaslis	*Director*	*Non-executive member*
Sotiris Chatzikos	*Director*	*Non-executive member*

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The BoD of MOTODYNAMICS meets frequently to perform its duties effectively, with indicative roles and responsibilities such as:

- Defines and oversees the implementation of the corporate strategy and the Group's long-term objectives.
- Safeguards and promotes the corporate interest, as well as the interests of the Group's shareholders and of its key stakeholders (“Stakeholder”).
- Manages all corporate affairs with integrity.
- Consolidates the company's credibility in the financial and business community and in the wider social environment.
- Enhances the operational and financial value of the Company.
- Defines and oversees the corporate governance system and evaluates it at least every three (3) years.
- Defines and oversees the internal control system and evaluates it every three years with an independent external auditor/ assessor.
- Ensures the adequate and effective operation and independence of the Group's internal control system, including the risk management and compliance functions.
- Ensures the reliability and completeness of the accounting system and of appropriate accounting records for the preparation of the published financial statements, the annual management report, the corporate governance statement and the remuneration report.
- Defines the status of its members as executive or non-executive.
- Assigns responsibilities to the Chief Executive Officer and the Company's Senior Executives, monitors their performance and sets appropriate remuneration levels.
- Delegates the exercise of some or all of the Group's management and representation powers, except those requiring collective action, to one or more persons, members of the BoD, employees of the company or third parties, while also defining the scope of such delegation.
- Posts and keeps up to date the information and documents regarding the election of its candidate members, in accordance with articles 4 par. 4 and 18 par. 1 of Law 4706/2020.
- Is informed of and decides on any event that could materially affect the Company's position, both at present and in the long term.

Board of Directors committees

The Company's BoD has set up four (4) committees to support the preparation of decisions and the effective management of any conflicts of interest. These committees, in which BoD members participate, operate in accordance with the Group's Rules of Operation, which define their role and responsibilities.

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Audit Committee

The Audit Committee of MOTODYNAMICS, composed in its majority of independent members, is responsible for overseeing the Group's internal control system, financial reporting, the evaluation of the performance of the Internal Audit Unit, as well as the process for selecting the statutory auditors. The Committee meets regularly, at least four times a year, in order to ensure the integrity and independence of internal audit, and convenes extraordinarily whenever deemed necessary or appropriate.

Remuneration and Human Resources Committee

The Remuneration and Human Resources Committee of MOTODYNAMICS, composed of at least three (3) non-executive members, is responsible for designing and overseeing the remuneration policy, as well as the remuneration report for the members of the Board of Directors, alongside the broader pay and benefits policy. In addition, the Committee deals with the management and development of Human Resources. Its purpose is to link the remuneration system with the corporate strategy and the Group's objectives for the creation of long-term value. The Committee meets regularly twice a year, as well as extraordinarily, when deemed necessary.

Nomination and Corporate Governance Committee

The purpose of the Nomination and Corporate Governance Committee is to propose suitable persons for the Board, on the basis of the Suitability Policy and the related procedure for nominating Board members followed by the Company. At the same time, it supports the Board in designing and monitoring corporate governance and sustainability policies. In addition, it is responsible for supporting the implementation of the sustainability strategy and reviews the strategy periodically or when needed to ensure appropriate performance and alignment with the business strategy. The Nomination and Corporate Governance Committee has a supervisory role over the Corporate Affairs Director and the sustainability team, is composed of at least three (3) non-executive Board members, the majority of whom are independent, and meets on an annual basis - or more often at the discretion of the Chairman or upon proposal of one of its members - at a minimum before the publication of the annual financial report, the General Meeting for the election of new Board members and, where required, for the update of the Suitability Policy. The Committee's responsibilities regarding sustainability include:

- Assessing the Company's response to climate change adaptation and mitigation.
- Monitoring developments in the fields of climate change and sustainability, with emphasis on how they affect the specific sector.
- Monitoring the progress of sustainability initiatives and reporting to the Nomination and Corporate Governance Committee, ensuring strict oversight of ESG (Environmental, Social, and Governance) matters.
- Ensuring compliance with international and local regulations on non-financial reporting and climate change.
- Managing and monitoring the allocation of the relevant budget for climate change and sustainability actions.

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Executive Committee

The Executive Committee is responsible for overseeing the organisation's day-to-day operations and taking strategic decisions, representing the Board of Directors between its formal meetings. It addresses urgent matters and ensures continuous alignment with the organisation's strategic objectives. As part of integrating the sustainability strategy, the Committee will focus on embedding ESG principles into the organisation's broader business strategy. This process includes the full alignment of ESG targets with corporate objectives, ensuring that sustainability becomes an integral element of long-term business success. The Committee will lead the development, implementation and monitoring of the sustainability strategy, achieving complementarity between financial and operational priorities, while strengthening the organisation's resilience, innovation and value for stakeholders. With emphasis on integrating ESG into the business strategy, the Executive Committee ensures that sustainability will act as a catalyst for the organisation's long-term growth and operational resilience. Among other things, the Executive Committee:

- Contributes to integrating sustainability into the company's business strategy and business plan.
- Aligns sustainability strategies with sustainable finance requirements, ensuring that the company can attract and manage sustainable investments.
- Shapes and develops the company's sustainability strategy, while setting targets and actions for sustainable development.
- Receives feedback from the Chief Executive Officer on sustainability and climate change matters and integrates it into strategic planning.
- Provides guidance to the sustainability team on the implementation and application of the sustainability strategy.
- Discloses how and to what extent the company's activities are linked to investments aligned with tax legislation, promoting transparency for investors.
- Establishes and monitors benchmarks for assessing the impact of sustainability (ESG) on the business strategy and financial results, ensuring that the strategy drives business innovation and value creation.
- Identifies ESG-related risks and develops proactive mitigation strategies to safeguard business operations.

Internal Control System

MOTODYNAMICS maintains an Internal Control System, which includes audit mechanisms, risk management and regulatory compliance procedures, aimed at the safe and effective operation of the Group. In addition, strategies and mechanisms have been established and are applied to ensure the effectiveness of corporate operations and compliance with the existing legislative and regulatory framework.

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Internal Audit Unit

The main mission of the Internal Audit Unit is to assist in achieving the Group's objectives, adopting a systematic and professional approach to monitoring, evaluating and improving the effectiveness of risk management processes, the internal control system and corporate governance. The Internal Audit Unit enhances and protects the Group's value by providing objective, independent and risk-based assurance, as well as advice and information.

Remuneration policy58

The Remuneration Policy aims to establish guidelines that facilitate attracting capable executives to management and strengthen sound corporate governance. It provides for adequate remuneration for the members of the Board of Directors, the promotion of meritocracy and the alignment of their objectives with the interests of shareholders. In addition, it seeks to strengthen the business strategy and long-term interests, guided by its sustainable development. To achieve these objectives, various factors relating to performance and alignment with the company's strategic aims are taken into account.

MOTODYNAMICS provides competitive remuneration to the members of the Board of Directors (BoD), so as to ensure the attraction and retention of executives with the appropriate abilities, skills and experience. This remuneration is aligned with the Company's business strategy and sustainability objectives. Executive Board members are remunerated on the basis of their participation in meetings and the handling of day-to-day management matters. Non-executive members receive fees that reflect their level of responsibility and time commitment.

Additional fees are provided for participation in committees. Benefits are also provided, such as the use of a company car, mobile phone and computer, which are at the Company's discretion and may be revised in the future. This process is transparent and objective, is assigned to the Remuneration Committee and approved by the Board. The above ensure that the remuneration of Board members is aligned with sustainable business growth and their professional contribution, strengthening corporate governance.

It is noted that the Board remuneration report presents in detail the information on the allocation, total remuneration and changes in remuneration. The report for the 2023 financial year is prepared in accordance with article 112 of Law 4548/2018, as in force, and with term 7 of the Remuneration Policy, and is available in the "Investor Relations" section under "General Meetings" on the company's website - 3.-BoD-Remuneration-Report-2023.pdf.



58 Remuneration Report of the Board of Directors of the Company "MOTODYNAMICS S.A.

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Incentive System

MOTODYNAMICS has a structured incentive and reward system, in which performance on sustainability matters is one of the evaluation criteria. In 2023, one of the key sustainability targets included in the reward system was the inclusion of MOTODYNAMICS in the ATHEX ESG Index (the sustainability index of the Athens Exchange), which was achieved for the first time. This index serves as a benchmark for our efforts towards sustainable development and reflects our commitment to promoting responsible corporate practices. In addition, the inclusion of further sustainability targets in this system is being considered, further strengthening our dedication to sustainable development.

Our performance

Board of Directors composition-Percentage of Board of Directors members who are non-executive	2023	2022	2021
Percentage(%)	83	82	80

Board of Directors composition-Percentage of Board of Directors members who are non-executive and independent	2023	2022	2021
Percentage(%)	50	45	50

	2023	2022	2021
No. of Board members	12	11	10
Women on the Board (%)	33.3%	27.2%	20%
Average age of BoD members	55.9 years	55.6 years	54.2 years
Average tenure of Board members	5.83 years	5.54 years	5.1 years

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Business ethics and integrity

Material topic GRI 3-3, 2-23, 2-24, 2-26, 2-27, 205-3, 206-1 Athex C-G5-1, SS-S9-1, A-G2-1, A-G2-2, A-G3-2, A-G3-3, SS-G1-1

Our commitment

The MOTODYNAMICS Group places the highest priority on integrity and transparency in all its business processes and transactions, with a view to its orderly and sustainable development. It ensures that the Group's activities are governed by the principles of business ethics, with emphasis on promoting a culture of integrity and responsibility. This policy actively contributes to the prevention of and fight against corruption, while cultivating a transparent and ethical business environment, which strengthens the Group's trust and credibility towards stakeholders.

Related Policies: Code of Ethics and Conduct, Board of Directors Member Suitability Policy, Remuneration Policy, Whistleblowing Policy, Policy for the Prevention and Combating of Violence and Harassment at work, Anti-Corruption and Anti-Bribery Policy, Policy for the prevention and suppression of money laundering from criminal activities

Indicative ESG targets	Progress	Target beyond legal requirements
Maintaining zero incidents of violence and harassment at work	Completed	✓

Our impacts[59]

Thematic area of impacts	Significant impacts on Sustainable Development	
Fighting corruption and bribery	The Group has a Code of Ethics and Conduct, which provides guidelines and standards for promoting ethical behaviour and preventing corruption among employees and stakeholders.	⊕ Actual
	The Group has a grievance and whistleblowing mechanism, providing protection to those who submit reports, regardless of their merit. Its working culture is dominated by integrity and transparency, with employees encouraged to report violations either by name or anonymously.	⊕ Actual
	The Group, in line with anti-corruption and anti-bribery legislation, has implemented an updated Anti-Corruption and Anti-Bribery Policy, communicated to all staff, with the aim of operating responsibly and ethically in the business environment.	⊕ Actual

59 The positive (+) and negative (-) sign on the impacts of material topics denotes the positive and negative impact, respectively, of MOTODYNAMICS on sustainable development.

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Our approach

Standards of ethical and professional conduct

The Group operates on the basis of strict rules of ethics and professional conduct, as defined by the Code of Ethics and Conduct. These rules apply equally to management, employees and all our partners. We expect all our partners to embrace and apply the same principles and values, remaining in compliance with applicable laws and regulations.

Regulatory compliance

The Group systematically applies compliance policies and procedures, which cover transactions with customers and suppliers, personal data protection, information systems security, corporate governance, as well as the prevention and suppression of bribery, corruption, money laundering and terrorist financing. These procedures reflect regulatory requirements and incorporate mechanisms to ensure compliance, and are amended annually as part of the Group's regulatory compliance action plan.

Regulatory compliance unit

The main objective of the Regulatory Compliance Unit is to identify, prevent and monitor compliance issues. It designates responsible persons for each area, coordinates their actions and duties, and monitors the suitability and the need to update compliance policies and procedures, assessing the complexity and nature of the Group's activities.

Risk Management Unit

The Group's Risk Management Unit applies a systematic approach to the timely identification, assessment and management of risks. The procedures and duties of executives are defined, with Management overseeing the identification of risks and designing the appropriate policies for their effective management. The Risk Manager coordinates the process, as set out in the Internal Rules of Operation approved by the Board of Directors.

Fighting bribery and corruption

MOTODYNAMICS strictly prohibits any form of bribery towards its employees and executives. The Code of Ethics and Conduct, which is signed by all employees and members of the Board of Directors, underlines the obligation of all to act with integrity and honesty, both within and outside the Group, in full compliance with national and international anti-bribery legislation.

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Fraud and money laundering prevention

MOTODYNAMICS adopts a zero-tolerance policy on incidents of fraud, remaining faithful to the principles of transparency and integrity. Management bears sole responsibility for the prevention, monitoring and taking of the necessary measures in cases of fraud, ensuring the continuous monitoring of assessment, prevention and response procedures. In addition, the Group strictly prohibits the participation of its employees in activities related to illegal financing or money laundering, in compliance with applicable legislation and regulations.

Management of reports and complaints (whistleblowing)

MOTODYNAMICS, through the application of the Reports and Complaints Management Policy (whistleblowing), ensures the prompt detection of incidents of corruption. This policy is designed to encourage employees and stakeholders to report any suspected act of corruption, enabling the rapid detection and investigation of such cases. With its emphasis on the early identification of incidents of corruption, the Group strengthens its ability to deal effectively with such issues, committing to operate on the basis of ethical rules and the applicable regulatory framework.

The purpose of this Reports and Complaints Management Policy (whistleblowing) is to define the framework for submitting and managing reported violations and to encourage the Group's employees to report, by name or anonymously, violations as soon as they come to their attention.

Avoidance of Conflicts of Interest

The Group has established a clear Policy and Procedure for the Prevention and Handling of Conflicts of Interest, aimed at preventing and managing any conflicts of interest, providing detailed guidance on their definition, the obligations and the appropriate corrective actions for addressing them. This Policy includes specific provisions concerning the members of the Board of Directors as well as third parties to whom Board responsibilities have been assigned. Clear roles and responsibilities are set out in the Policy and Procedure for the Prevention and Handling of Conflicts of Interest, which constitutes Annex 10 of the Group's Internal Rules of Operation.

Our performance

During the reporting period, no incident of corruption, bribery, fraud or money laundering was recorded within the Group, nor did any financial loss arise from such actions. In addition, no conduct related to corruption, bribery, fraud or money laundering was observed or reported.

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Confirmed incidents of corruption	2023	2022	2021
Number of Incidents (#)	0	0	0

Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	2023	2022	2021
Number of legal actions for anti-competitive behaviour, anti-trust 0 and monopoly legislation (#)		0	0

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Appendix

About the Report

GRI Standards 2021 content index

ATHEX ESG Reporting Guide 2024 disclosure index

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About the Report

GRI 2-2, 2-3, 2-4, 2-5

Athex C-G7-1, C-G7-2

Purpose and scope

This Report is the second consecutive and comprehensive publication by MOTODYNAMICS on sustainable development and corporate responsibility. Covering the period from 1 January 2023 to 31 December 2023, the Report presents the responsible business practices and the performance of the Group across the three ESG pillars - Environment, Society and Governance. The data include actions and initiatives of the Group's companies in Greece: Motodynamics S.A., Motodiktyo S.M.S.A. and Lion Rental S.M.S.A.

Through this publication, MOTODYNAMICS seeks to provide its stakeholders with a clear and transparent picture of the actions and programmes it implements on sustainability and social responsibility. The Report highlights the Group's initiatives to reduce its environmental footprint, its contribution to society and the application of strong governance principles, while presenting its outlook and vision for sustainable development and its contribution to the national economy.

The material topics analysed have been identified based on the updated 2022 materiality analysis, which included intensive dialogue and communication with the identified stakeholders. This process ensures that the Report reflects the real needs and priorities of stakeholders, offering a transparent and responsible depiction of the Group's actions.

Use of standards

The report has been prepared in accordance with the new Reporting Guidelines of the Global Reporting Initiative (GRI 2021) (in accordance with the GRI standards), and the ATHEX ESG Reporting Guide 2024 of the Athens Exchange. Furthermore, the Group took into account the United Nations Sustainable Development Goals (SDGs), presenting its impact on each of these 17 goals through its material topics.

Data collection

This report was prepared by the Group's management team, whose members contributed to collecting the required information and data, as well as to researching developments in the sector. The report has been reviewed and approved by the Group's Management and was prepared with the support of the Sustainability Advisory Services department of Deloitte Greece.60

60 MOTODYNAMICS is responsible for the calculation, collection and consolidation of the quantitative data as well as for the accuracy and completeness of the quantitative and qualitative data included in the Report. Deloitte bears no responsibility or liability towards third parties for the content of this report.

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Restatements

It should be noted that the figures relating to operating expenses, general and administrative expenses, employee wages and benefits, as well as payments to providers of capital have been recalculated as they were enriched with certain supplementary flows for the years 2022 and 2021. In addition, natural gas and electricity data for the year 2022 were recalculated in line with the national climate law exercise, in the context of which a new facility was added. The above changes led respectively to restatements of the comparative figures for the related emissions and energy.

External assurance

MOTODYNAMICS has not proceeded with external assurance of the content of the Report. Nevertheless, the Group recognises the importance and benefits of external assurance and will consider the possibility of incorporating it in a future edition.

Contact us

For any comments or questions regarding the content of the Report, please contact Ms Maira Passia by email.

Maira Passia

Corporate Affairs Manager

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GRI Standards 2021 content index

Statement of use	MOTODYNAMICS S.A. has prepared this Report "in accordance with" the GRI Standards for the period from 1 January to 31 December of the year 2023, on an annual basis. The frequency of the Sustainability Report differs from that of the Annual Financial Report, as this has been established by the Group's Management.
GRI 1 Standard	GRI 1: Foundation 2021
Applicable sector standard (sector standard)	There is currently no applicable sector standard for the sector of MOTODYNAMICS S.A.

Standard GRI	**Disclosure**	**Location in the Report**	**Omission**		
			Requirements who omitted	**Reason**	**Explan.**
General disclosures					
GRI 2: General disclosures 2021	2-1 Organizational details	**Business Model and Activities**	*In compliance with the GRI Standards, the grey areas indicate that no omissions were used (Omission) apply to the specific requirements.*		
	2-2 Entities included in the Report of the organisation	**Business Model and Activities** **Appendix** About the Report with the Sustainable			
	2-3 Reporting period, frequency and contact point	**Appendix** About the Report with the			
	2-4 Restatements of information	**Appendix** About the Report with the			
	2-5 External assurance	**Appendix** About the Report with the			
	2-6 Activities, value chain and business relationships	**Business Model and Activities**			
	2-7 Employees	**Social progress and well-being** Our people			
	2-8 Workers who are not employees	**Social progress and well-being** Our people			
	2-9 Governance structure and makeup	**Corporate Governance** Corporate governance model			

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	2-10 nomination and selection of Board and committee members	**Corporate Governance** Corporate governance model			
	2-11 highest governance body	**Corporate Governance** Corporate governance model			
	2-12 Role of the highest governance body in overseeing the management of impacts	**Corporate Governance** Corporate governance model **Our approach to Sustainable Development** Sustainable Development *Oversight*			
	2-13 Delegation of responsibility for managing impacts	**Our approach to Sustainable Development** Corporate governance model Sustainable Development Policy Oversight			
	2-14 Role of the highest governance body in sustainability reporting	**Corporate Governance** Corporate governance model **Our approach to Sustainable Development** Sustainable Development *Oversight*			
	2-15 Conflicts of interest	**Corporate Governance** Corporate governance model			
	2-16 Communication of critical concerns	**Corporate Governance** Corporate governance model	b		Information unavailable/ incomplete
	2-17 Collective knowledge of the highest governance body	-	a		Information unavailable/ incomplete
	2-18 Evaluation of the performance of the highest governance body	**Corporate Governance** Corporate governance model			
	2-19 Remuneration policy	**Corporate Governance** Corporate governance model			

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	2-20 to determine pay Reporting	**Corporate Governance** Corporate governance model Unit Internal Audit *Incentive System*	b	Confidential information	The publication of voting results constitutes confidential information
	2-21 Annual total compensation pay (compensation ratio)	**Corporate Governance** Corporate governance model			
	2-22 Statement on sustainable development strategy	**Message from Management**			
	2-23 Policy commitments	**Corporate Governance** Corporate governance model Business ethics and integrity **Our approach to Sustainable Development** Sustainable Sustainable Development **Responsibility for the environment** Climate change mitigation and adaptation Natural resources management **Social progress and well-being** Labour relations and employment Employee and training development Health and safety at work Support for local communities Data security and privacy protection			
	2-24 Embedding policy commitments	**Governance** Business ethics and integrity **Our approach to Sustainable Development** Sustainable Sustainable Development			

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	2-25 Processes to remediate negative impacts	**Our approach to Sustainable Development** Sustainable Sustainable Development Oversight			
	2-26 Mechanisms for seeking advice and raising concerns	**Governance** Business ethics and integrity			
	2-27 Compliance with laws and regulations	**Corporate Governance** Business ethics and integrity			
	2-28 Membership in associations	**Participation in initiatives**			
	2-29 Approach to stakeholder engagement	**Our approach to Sustainable Development** Stakeholder dialogue			
	2-30 Collective bargaining agreements	**Social progress and well-being** Labour relations and employment			
Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	**Our approach to Sustainable Development** Materiality analysis			
	3-2 List of material topics	**Our approach to Sustainable Development** Materiality analysis			

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	3-3 Management of material topics	**Our approach to Sustainable Development** Materiality analysis			
Climate Change mitigation and adaptation					
GRI 3: Material Topics 2021	3-3 Management of material topics	**Responsibility for the environment** Climate change mitigation and adaptation			
GRI 302: Energy 2016	302-1 Energy within the organisation Consumption	**Responsibility for the environment** Climate change mitigation and adaptation	b, d	Not applicable	b. MOTODYNAMICS does not use fuels from renewable sources. d. MOTODYNAMICS does not sell any form of energy.
	302-3 Energy intensity	**Responsibility for the environment** Climate change mitigation and adaptation			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	**Responsibility for the environment** Climate change mitigation and adaptation	c	Not applicable	MOTODYNAMICS does not emits biogenic emissions, as resulted from the exercise relating to the national climate law.
	305-2 Indirect emissions GHG (Scope 2)	**Responsibility for the environment** Climate change mitigation and adaptation			
	305-4 Emissions intensity	**Responsibility for the environment** Climate change mitigation and adaptation			
Natural resource and waste management					

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GRI 3: Material topics 2021	3-3 Management of material topics	**Responsibility for the environment** Natural and waste resources management			
GRI 303: Water 2018	303-3 Water withdrawal	**Responsibility for the environment** Natural and waste resources management			
GRI 306: Waste 2020	306-1 waste and significant impacts Generated	**Responsibility for the environment** Natural and waste resources management			
	306-2 significant waste related impacts Management	**Responsibility for the environment** Natural and waste resources management			
	306-3 waste Generated	**Responsibility for the environment** Natural and waste resources management			
	306-4 Waste diverted from disposal	**Responsibility for the environment** Natural and waste resources management			
	306-5 Waste directed to disposal	**Responsibility for the environment** Natural and waste resources management			
Labour relations and employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	**Social progress and well-being** Labour relations and employment			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	**Social progress and well-being** Labour relations and employment			
	401-2 provided to full-time employees that are not provided to temporary or part-time employees Benefits that	**Social progress and well-being** Labour relations and employment			
	401-3 Number of parental leaves by gender and return/ return to work/retention	**Social progress and well-being** Labour relations and employment			

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GRI 405: Labour-	405-1 Diversity of governance bodies and employees	**Social progress and well-being** Labour relations and employment			
	405-2 Ratio of basic salary and remuneration of women to men	**Social progress and well-being** Labour relations and employment			
GRI 406: Non-discrimination 2016	406-1 of discrimination incidents and corrective actions taken	**Social progress and well-being** Labour relations and employment			
Employee training and development					
GRI 3: Material Topics 2021	3-3 Management of material topics	**Social progress and well-being** Employee training and development			
GRI 404: Training and Education 2016	404-1 Average hours of training per employee	**Social progress and well-being** Employee training and development			
	404-2 for upgrading Programmes employee skills and lifelong learning that support the continued employability of the employees	**Social progress and well-being** Employee training and development			
	404-3 employees receiving regular Percentage who performance and career development reviews	**Social progress and well-being** Employee training and development	b	Information unavailable/ incomplete	No programmes available training to support employees who are retiring.
Occupational health and safety					

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GRI 3: Material Topics 2021	3-3 Management of material topics	**Social and well-being progress** Occupational and health safety in			
GRI 403: Occupational Health and safety 2018	403-1 Health and Safety Management System	**Social and well-being progress** Occupational and health safety in			
	403-2 Hazard identification, risk assessment and incident investigation	**Social and well-being progress** Occupational and health safety in			
	403-5 Worker training on occupational health and safety	**Social and well-being progress** Occupational and health safety in			
	403-8 Workers covered by the system health and Safety	**Social and well-being progress** Occupational and health safety in			
	403-9 Work-related injuries	**Social and well-being progress** Occupational and health safety in			
	403-10 Work-related ill health	**Social and well-being progress** Occupational and health safety in			
Support for local communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	**Social and well-being progress** Supporting local communities			
Data security and privacy					
GRI 3: Material Topics 2021	3-3 Management of material topics	**Social and well-being progress** Data security and privacy			

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Business ethics and integrity					
GRI 3: Material Topics 2021	3-3 Management of material topics	**Governance** Business ethics and integrity			
GRI 205: Anti-corruption of the	205-3 3 Confirmed incidents of corruption and actions taken to address them	**Governance** Business ethics and integrity			
GRI 206: Anti-competitive behaviour	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices and	**Governance** Business ethics and integrity			
Additional indicators - Non-material topics					
Economic Performance					
GRI 201: Economic Performance **2016**	201-1 Direct economic value generated and distributed	**Our Group** Value creation			
Indirect economic impacts					
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported for public benefit	**Our Group** Value creation	c	Information unavailable/ incomplete	-

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ATHEX ESG Reporting Guide 2024 disclosure index

ESG classification	2022 ID	2022 Sub - ID	Metric name	Location in the Report
Environment	**C-E1**	**C-E1-1**	Direct emissions - Total direct greenhouse gas emissions (Scope 1)	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E1**	**C-E1-2**	Direct emissions - Direct greenhouse gas emissions intensity	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E2**	**C-E2-1**	Indirect emissions - Total indirect greenhouse gas emissions (Scope 2)	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E2**	**C-E2-2**	Indirect emissions - Intensity of indirect GHG emissions (Scope 2) – Location based	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E2**	**C-E2-3**	Indirect emissions – Total indirect greenhouse gas emissions (Scope 2) – Market based	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E2**	**C-E2-4**	Indirect emissions – Intensity of indirect GHG emissions (Scope 2) – Market based	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E3**	**C-E3-1**	Energy consumption and production - Total amount of energy consumed within the organisation	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E3**	**C-E3-2**	Energy consumption and production - Percentage of electricity consumed	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**A-E3**	**A-E3-1**	Waste management - Total amount of hazardous waste generated	**Responsibility for the environment** Natural resource and waste management
Environment	**A-E3**	**A-E3-2**	Waste management - Total amount of non-hazardous waste generated	**Responsibility for the environment** Natural resource and waste management
Environment	**A-E3**	**A-E3-3**	Waste management - Percentage of waste by treatment type - Recycling	**Responsibility for the environment** Natural resource and waste management
Environment	**A-E3**	**A-E3-4**	Waste management - Percentage of waste by treatment type - Composting	**Responsibility for the environment** Natural resource and waste management
Environment	**A-E3**	**A-E3-5**	Waste management - Percentage of waste by treatment type - Incineration	**Responsibility for the environment** Natural resource and waste management
Environment	**A-E3**	**A-E3-6**	Waste management - Percentage of waste by treatment type - Landfill	**Responsibility for the environment** Natural resource and waste management

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Environment	**A-E3**	**A-E3-7**	Waste management - Total amount of radioactive waste	**Responsibility for the environment** Natural resource and waste management
Environment	**A-E6**	**A-E6-1**	Climate change policy	**Responsibility for the environment, Our approach to Sustainable Development** Climate change mitigation and adaptation, Sustainable Development Policy Sustainable Development Policy
Environment	**A-E8**	**A-E8-1**	Total greenhouse gas emissions - Total greenhouse gas emissions, location based – Location based	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**A-E8**	**A-E8-2**	Total greenhouse gas emissions - Total greenhouse gas emissions, market based – Market based	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**SS-E3**	**SS-E3-1**	Water consumption - Total volume of water withdrawn for consumption by the company, by source	**Responsibility for the environment** Natural resource and waste management
Environment	**SS-E5**	**SS-E5-1**	Environmental impacts of packaging - Description of the strategy to reduce the environmental impacts of packaging throughout its life cycle	**Responsibility for the environment** Natural resource and waste management
Social	**C-S1**	**C-S1-1**	Stakeholder engagement - Key stakeholders of the organisation and its approach to stakeholder engagement	**Our approach to Sustainable Policy** Stakeholder dialogue
Social	**C-S2**	**C-S2-1**	Female employees	**Social progress and well-being** Our people
Social	**C-S3**	**C-S3-1**	Female employees in management positions (number of female employees in the top 10% of employees by total remuneration)	**Social progress and well-being** Labour relations and employment
Social	**C-S4**	**C-S4-1**	Employee turnover - Voluntary turnover rate	**Social progress and well-being** Labour relations and employment
Social	**C-S4**	**C-S4-2**	Employee turnover - Involuntary turnover rate	**Social progress and well-being** Labour relations and employment
Social	**C-S4**	**C-S4-3**	Employee turnover – Total employee turnover	**Social progress and well-being** Labour relations and employment
Social	**C-S5**	**C-S5-1**	Employee training - Average training hours (top 10% paid employees)	**Social progress and well-being** Employee training and development

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Social	**C-S5**	**C-S5-2**	Employee training - Average training hours (90% lowest-paid employees)	**Social progress and well-being** Employee training and development
Social	**C-S5**	**C-S5-3**	Employee training - Average training hours - Women	**Social progress and well-being** Employee training and development
Social	**C-S5**	**C-S5-4**	Employee training - Average training hours - Men	**Social progress and well-being** Employee training and development
Social	**C-S6**	**C-S6-1**	Human Rights Policy – Description of the human rights policy and fundamental principles	**Social progress and well-being** Labour relations and employment Violence and Harassment Policy
Social	**C-S7**	**C-S7-1**	Collective bargaining agreements	**Social progress and well-being** Labour relations and employment
Social	**SS-S5**	**SS-S5-1**	Data security and privacy breach fines	**Social progress and well-being** Data security and privacy
Social	**SS-S6**	**SS-S6-1**	Health and safety performance - number of injuries	**Social progress and well-being** Occupational health and safety
Social	**SS-S6**	**SS-S6-2**	Health and safety performance - number of work-related fatalities	**Social progress and well-being** Occupational health and safety
Social	**SS-S6**	**SS-S6-3**	Health and safety performance - accident frequency rate	**Social progress and well-being** Occupational health and safety
Social	**SS-S6**	**SS-S6-4**	Health and safety performance - accident severity rate	**Social progress and well-being** Occupational health and safety
Social	**A-S2**	**A-S2-1**	Total monetary expenditure on employee training	**Social progress and well-being** Employee training and development
Social	**A-S3**	**A-S3-1**	Percentage gap between male and female pay	**Social progress and well-being** Labour relations and employment
Social	**A-S4**	**A-S4-1**	CEO pay ratio - Total CEO remuneration	The indicator is not disclosed due to confidentiality restrictions. Note: Our methodology includes figures such as Annual Base Salary (ABS) and bonus received, excluding employer contributions. Remuneration Report, Board of Directors Remuneration Policy

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Social	**A-S4**	**A-S4-2**	CEO pay ratio - Ratio of CEO remuneration to average employee remuneration61	The metric is not disclosed due to confidentiality restrictions. Remuneration Report, Board of Directors Remuneration Policy
Social	**SS-S9**	**SS-S9-1**	Grievance mechanism - Description of the main functions and processes of the grievance mechanism	**Corporate governance** Business ethics and integrity
Corporate Governance	**C-G1**	**C-G1-2**	Board composition - Status of the Chairman of the BoD	Corporate governance model
Corporate Governance	**C-G1**	**C-G1-3**	Board of Directors composition - Percentage of Board of Directors members who are women	Corporate governance model
Corporate Governance	**C-G1**	**C-G1-4**	Board composition - Percentage of Board of Directors members who are non-executive	Corporate governance model
Corporate Governance	**C-G1**	**C-G1-5**	Board of Directors composition - Percentage of Board of Directors members who are non-executive and independent	Corporate governance model
Corporate Governance	**C-G1**	**C-G1-6**	Composition of the board of directors - Number of board of directors members	Corporate governance model
Corporate Governance	**C-G1**	**C-G1-7**	Board of Directors composition - Average age of Board of Directors members	Corporate governance model
Corporate Governance	**C-G1**	**C-G1-8**	Board of Directors composition - Average tenure of Board of Directors members	Corporate governance model
Corporate Governance	**C-G2**	**C-G2-1**	Sustainability oversight - Description of the company's approach to the oversight of sustainability matters	**Our approach to Sustainable Policy** Sustainable Development Policy
Corporate Governance	**C-G3**	**C-G3-1**	Material topics - Description of the materiality assessment process	**Our approach to Sustainable Policy** Materiality analysis
Corporate Governance	**C-G3**	**C-G3-2**	Material topics - Approach	**Our approach to Sustainable Policy** Materiality analysis

61 The ratio of CEO remuneration to the average remuneration of employees is 25:1.

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Corporate Governance	**C-G4**	**C-G4-1**	Sustainability policy - Description of the sustainability policy and fundamental principles	**Our approach to Sustainable Policy** Policy, Sustainable Development Policy and Pillars Sustainable Development Policy
Corporate Governance	**C-G5**	**C-G5-1**	Business ethics policy - Description of the business ethics policy and fundamental principles	**Corporate governance** Business ethics and integrity Code of Ethics and Conduct
Corporate Governance	**C-G6**	**C-G6-1**	Data security policy - Description of the data security policy and fundamental principles	**Business Model and Activities** Data security and privacy Privacy Policy
Corporate Governance	**C-G7**	**C-G7-1**	Sustainability report - Basis for preparation of the sustainability report	**Appendix** About the Report
Corporate Governance	**C-G7**	**C-G7-2**	Sustainability report - List of all entities included in the sustainability report	**Business Model and Activities** **Appendix,** About the Report
Corporate Governance	**C-G8**	**C-G8-1**	Annual financial statements – Date of issue	Annual financial report
Corporate Governance	**A-G1**	**A-G1-1**	Strategy, business model and value chain – Discussion of strategy, business model and value chain	**Business Model and Activities**
Corporate Governance	**A-G2**	**A-G2-1**	Business ethics violations - Total amount of monetary losses as a result of business ethics violations	**Corporate governance** Business ethics and integrity
Corporate Governance	**A-G2**	**A-G2-2**	Business ethics violations - Total number of business ethics violations	**Corporate governance** Business ethics and integrity
Corporate Governance	**A-G3**	**A-G3-1**	ESG targets - Disclosure of short-term performance targets and their link to strategic ESG targets	**Business Model and Activities** **Data security and privacy** **Responsibility for the environment** Climate change mitigation and adaptation, Natural resource and waste management

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				Social progress and well-being Labour relations and employment, Employee training and development, Occupational health and safety, Support for local communities **Corporate governance** Business ethics and integrity
Corporate Governance	**A-G3**	**A-G3-2**	ESG targets - Disclosure of medium-term performance targets and their link to strategic ESG objectives	**Responsibility for the environment** Climate change mitigation and adaptation **Social progress and well-being** Labour relations and employment, Occupational health and safety, Support for local communities **Corporate governance** Business ethics and integrity
Corporate Governance	**A-G3**	**A-G3-3**	ESG targets - Disclosure of long-term performance targets and their link to strategic ESG objectives	**Responsibility for the environment** Climate change mitigation and adaptation, Natural resource and waste management **Social progress and well-being** Occupational health and safety, Support for local communities **Corporate governance** Business ethics and integrity
Corporate Governance	**A-G4**	**A-G4-1**	Percentage of variable remuneration of the CEO	*The methodology includes figures such as abs and bonus received.62* Remuneration Report Remuneration Policy
Corporate Governance	**A-G7**	**A-G7-1**	Integration of sustainability-related performance in incentive schemes	**Corporate governance** Corporate governance model
Corporate Governance	**SS-G1**	**SS-G1-1**	Whistleblower policy - Description of whistleblower policies and procedures	**Corporate governance** Business ethics and integrity Policy on Reporting Incidents of Violations

62 The percentage of variable remuneration of the Chief Executive Officer is 48%.

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