

Company		MOTORCYCLES S.A.						
Fiscal Year		2022						
ATHEX ESG Reporting Guide 2022		Company Input						
ESG Classification	2022 GRI ID	Metric	Type	Value	Unit	Reference	GRI	Comments
Environmental	C01	C01-1	Scope 1 emissions - Total amount of direct emissions (Scope 1)	248	Tons CO2 equivalent (tCO2e)	<a href="#">Sustainability Development</a>	GR 300-1	Chapter: Mitigation and adaptation to climate change
Environmental	C01	C01-2	Scope 1 emissions - GHG intensity of Scope 1 emissions	1.24 (tCO2e/ha)	Ratio	<a href="#">Sustainability Development</a>	GR 300-4	Chapter: Mitigation and adaptation to climate change
Environmental	C02	C02-1	Scope 2 emissions - Total amount of indirect emissions (Scope 2)	528	Tons CO2 equivalent (tCO2e)	<a href="#">Sustainability Development</a>	GR 300-2	Chapter: Mitigation and adaptation to climate change
Environmental	C02	C02-2	Scope 2 emissions - GHG intensity of Scope 2 emissions	1.80 (tCO2e/ha)	Ratio	<a href="#">Sustainability Development</a>	GR 300-4	Chapter: Mitigation and adaptation to climate change
Environmental	C03	C03-1	Energy consumption and production - Total amount of energy consumed within the organization	2051	Megawatt hour (MWh)	<a href="#">Sustainability Development</a>	GR 302-1	Chapter: Mitigation and adaptation to climate change
Environmental	C03	C03-2	Energy consumption and production - Percentage of electricity consumed	42	Percentage (%)	<a href="#">Sustainability Development</a>	GR 302-1	Chapter: Mitigation and adaptation to climate change
Environmental	C03	C03-3	Energy consumption and production - Percentage of renewable energy consumed	No - Not Disclosed	Percentage (%)	-	-	Not disclosed due to no data on energy from renewable sources
Environmental	C03	C03-4	Energy consumption and production - Total amount of energy produced	No - Not Disclosed	Megawatt hour (MWh)	-	-	Not disclosed due to no production data
Environmental	C03	C03-5	Energy consumption and production - Percentage of renewable energy produced	No - Not Disclosed	Percentage (%)	-	-	Not disclosed due to no generation and energy from renewable sources and production from renewable energy
Environmental	A01	A01-1	Scope 3 emissions - Total amount of other indirect emissions (Scope 3)	No - Not Disclosed	Tons CO2 equivalent (tCO2e)	-	-	In the forthcoming year, Motorcycles plans to start the reporting of its Scope 3 emissions
Environmental	A01	A01-2	Scope 3 emissions - GHG intensity of Scope 3 emissions	No - Not Disclosed	Ratio	-	-	In the forthcoming year, Motorcycles plans to start the reporting of its Scope 3 emissions
Environmental	A02	A02-1	Climate change risks and opportunities - Discussion of climate change related risks and opportunities that can affect business operations	No - Not Disclosed	Qualitative	-	-	Motorcycles intends to conduct a study to assess climate-related risks and opportunities in the coming year
Environmental	A03	A03-1	Water management - Total amount of freshwater water	236	Tons	<a href="#">Sustainability Development</a>	GR 305-1	Chapter: Natural resources and waste management
Environmental	A03	A03-2	Water management - Total amount of non-freshwater water	462	Tons	<a href="#">Sustainability Development</a>	GR 305-1	Chapter: Natural resources and waste management
Environmental	A03	A03-3	Water management - Percentage of water by type of treatment - Recycled	72%	Percentage (%)	<a href="#">Sustainability Development</a>	GR 305-4, 305-5	Chapter: Natural resources and waste management
Environmental	A03	A03-4	Water management - Percentage of water by type of treatment - Composted	0	Percentage (%)	<a href="#">Sustainability Development</a>	GR 305-4, 305-5	Chapter: Natural resources and waste management
Environmental	A03	A03-5	Water management - Percentage of water by type of treatment - Reclaimed	0	Percentage (%)	<a href="#">Sustainability Development</a>	GR 305-4, 305-5	Chapter: Natural resources and waste management
Environmental	A03	A03-6	Water management - Percentage of water by type of treatment - Landfilled	0	Percentage (%)	<a href="#">Sustainability Development</a>	GR 305-4, 305-5	Chapter: Natural resources and waste management
Environmental	A04	A04-1	Total amount of effluent discharge containing polluting substances	No - Not Disclosed	Cubic meters (m3)	-	-	-
Environmental	A05	A05-1	Effluents and emissions - Description of the impact of business operations on biodiversity and ecosystems	No - Not Disclosed	Qualitative	-	-	Motorcycles does not engage in any operations that could significantly impact biodiversity and ecosystems. The company does not generate any adverse effects on these areas through its operations or products
Environmental	0401	0401-1	Water consumption - The total volume of water withdrawn for consumption purposes within the organization by source, in (m3)	1517	Cubic meters (m3)	<a href="#">Sustainability Development</a>	GR 303-1, 303-3	Chapter: Natural resources and waste management
Environmental	0401	0401-2	Water consumption - The total volume of water consumed by the organization, in (m3)	1517	Cubic meters (m3)	<a href="#">Sustainability Development</a>	GR 303-1, 303-4	The amount of water withdrawn from Motorcycles is equal to the amount of water consumed
Environmental	0401	0401-3	Water consumption - The total amount of water recycled, in percentage (%)	0	Percentage (%)	<a href="#">Sustainability Development</a>	GR 303-1, 303-3	Chapter: Natural resources and waste management
Social	C04	C04-1	Stakeholder engagement - Discussion of organization's main stakeholders and analysis of the stakeholder engagement practices	Yes - Disclosed	Qualitative	<a href="#">Sustainability Development</a>	GR 2-20	Chapter: Stakeholder Engagement
Social	C04	C04-2	Percentage of female employees	28.0%	Percentage (%)	<a href="#">Sustainability Development</a>	GR 400-1	Chapter: Labour relations and employment
Social	C04	C04-3	Percentage of women in managerial positions (i.e. top 10% of employees by total compensation)	0%	Percentage (%)	<a href="#">Sustainability Development</a>	GR 400-1	Chapter: Labour relations and employment
Social	C04	C04-4	Employee turnover - Percentage of full-time employee voluntary turnover	35%	Percentage (%)	<a href="#">Sustainability Development</a>	GR 400-1	Chapter: Labour relations and employment
Social	C04	C04-5	Employee turnover - Percentage of full-time employee involuntary turnover	4%	Percentage (%)	<a href="#">Sustainability Development</a>	GR 400-1	Chapter: Labour relations and employment
Social	C04	C04-6	Employee training - Average training hours of employees in the top 10% of employees by total compensation	0	Number of hours	<a href="#">Sustainability Development</a>	GR 400-1	Chapter: Employee training and development
Social	C04	C04-7	Employee training - Average training hours of employees in the bottom 90% of employees by total compensation	8.25	Number of hours	<a href="#">Sustainability Development</a>	GR 400-1	Chapter: Employee training and development
Social	C06	C06-1	Human rights policy - Description of human rights policy and fundamental principles	Yes - Relevant clause disclosed in other policy	Qualitative	<a href="#">Sustainability Development</a>	GR 2-23	Item 2 of Internal and External Protection of Human Rights
Social	C07	C07-1	Percentage of employees covered by collective bargaining agreements	100%	Percentage (%)	<a href="#">Sustainability Development</a>	GR 2-35, GR 407-1	Chapter: Our people
Social	A06	A06-1	Total amount of monetary expenditure on employee training	80,000 €	Euro (€)	-	GR 400-2	-
Social	A06	A06-2	Percentage of difference between male and female earnings	Remuneration Policy	Percentage (%)	<a href="#">Sustainability Development</a>	GR 400-2	In Motorcycles there is no gender pay gap
Social	A06	A06-3	ESG pay ratio - Total (USD pay)	ESG Remuneration Report	Euro (€)	<a href="#">Sustainability Development</a>	GR 2-21	<a href="#">Sustainability Development</a>
Social	A06	A06-4	ESG pay ratio - Ratio of CEO to median employee earnings	ESG Remuneration Report	Ratio	<a href="#">Sustainability Development</a>	GR 2-22	<a href="#">Sustainability Development</a>
Social	0501	0501-1	Data security and privacy fines	0	Euro (€)	<a href="#">Sustainability Development</a>	GR 2-27	Chapter: Data security and privacy
Social	0501	0501-2	Health and safety performance - number of injuries	0	Number of injuries	<a href="#">Sustainability Development</a>	GR 403-1	Chapter: Occupational health and safety
Social	0501	0501-3	Health and safety performance - number of lost work-related fatalities	0	Number of work-related fatalities	<a href="#">Sustainability Development</a>	GR 403-10	Chapter: Occupational health and safety
Social	0501	0501-4	Health and safety performance - accident frequency rate	2.7	Ratio	<a href="#">Sustainability Development</a>	GR 403-9	Chapter: Occupational health and safety
Social	0501	0501-5	Health and safety performance - accident severity rate	0	Ratio	<a href="#">Sustainability Development</a>	-	-
Governance	C05	C05-1	Board composition - ESG related qualifications of the board members	No - Not Disclosed	Qualitative	<a href="#">Sustainability Development</a>	-	Chapter: Corporate governance model
Governance	C05	C05-2	Board composition - Classification of the Chairman of the Board	Yes - Disclosed	Qualitative	<a href="#">Sustainability Development</a>	GR 2-11	Chapter: Corporate governance model
Governance	C05	C05-3	Board composition - Percentage of female board members	27%	Percentage (%)	<a href="#">Sustainability Development</a>	GR 2-9	Chapter: Corporate governance model
Governance	C05	C05-4	Board composition - Percentage of non-executive board members	82%	Percentage (%)	<a href="#">Sustainability Development</a>	GR 2-9	Chapter: Corporate governance model
Governance	C05	C05-5	Board composition - Percentage of both non-executive and independent board members	45%	Percentage (%)	<a href="#">Sustainability Development</a>	GR 2-9	Chapter: Corporate governance model
Governance	C02	C02-1	Sustainability oversight - Description of approach to sustainability oversight	Yes - Disclosed	Qualitative	<a href="#">Sustainability Development</a>	GR 2-12, GR 2-13, GR 2-14	The sustainability oversight framework is defined in the sustainability approach of the Board of Directors. The Board of Directors oversees the ESG and sustainability policies and is the highest level of oversight of the organization, which includes a
Governance	C03	C03-1	Integrity - Description of the reporting assessment process	Yes - Disclosed	Qualitative	<a href="#">Sustainability Development</a>	GR 3-1, GR 3-2, GR 3-3, GR 3-4	Chapter: Integrity and ethics
Governance	C04	C04-1	Sustainability policy - Description of sustainability policy and fundamental principles	Yes - Policy in place	Qualitative	<a href="#">Sustainability Development</a>	GR 2-22	Chapter: Sustainability Policy
Governance	C06	C06-1	Business ethics policy - Description of business ethics policy and fundamental principles	Yes - Policy in place	Qualitative	<a href="#">Sustainability Development</a>	GR 2-24, GR 2-25, GR 2-26, GR 2-27, GR 2-28, GR 2-29	Chapter: Business ethics and integrity
Governance	C06	C06-2	Data security policy - Description of data security policy and fundamental principles	Yes - Policy in place	Qualitative	<a href="#">Sustainability Development</a>	GR 408-1	Chapter: Data security and privacy
Governance	A07	A07-1	Business model - Discussion of business model and the creation of value	Yes - Disclosed	Qualitative	<a href="#">Sustainability Development</a>	GR 2-6	Chapter: Value creation
Governance	A02	A02-1	Total amount of monetary losses as a result of business ethics violations	0	Euro (€)	-	GR 205-1, GR 206-1	-
Governance	A03	A03-1	ESG targets - Short-term targets associated with strategic ESG objectives	Yes - Disclosed	Qualitative	-	-	Long-term targets through programs of Motorcycles are disclosed in the Sustainability Report. The "net-zero" initiative is specifically an energy-related target. Further, disclosure, given our policies and procedures, the environmental impact of Motorcycles is minimal.
Governance	A03	A03-2	ESG targets - Medium-term targets associated with strategic ESG objectives	Yes - Disclosed	Qualitative	-	-	Motorcycles' medium-term targets are disclosed in the Sustainability Report. The "net-zero" initiative is specifically an energy-related target. Further, disclosure, given our policies and procedures, the environmental impact of Motorcycles is minimal.
Governance	A03	A03-3	ESG targets - Long-term targets associated with strategic ESG objectives	Yes - Disclosed	Qualitative	<a href="#">Sustainability Development</a>	GR 2-1, GR 2-24	Chapter: ESG Vision
Governance	A04	A04-1	Executive pay - Percentage of variable pay of the organization's executive total remuneration	No - Not Disclosed	Percentage (%)	-	-	-
Governance	A05	A05-1	External assurance - Discussion of external assurance on reported ESG information	Yes - Disclosed	Qualitative	-	-	During the reporting period, Motorcycles did not engage a third party external assurance. It is possible to independently verify
Governance	0401	0401-1	Whistleblower policy	Yes - Disclosed	Qualitative	<a href="#">Sustainability Development</a>	GR 2-26	Whistleblower Policy