

2024

# Administrator's Report

**Autonom**

Evolve. Daily.



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

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# Letter from the Founders

## Dear partners,

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

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

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

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

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

### **Main business results — balanced, sustained growth**

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

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

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

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

## **Key projects in 2024**

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

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

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

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

## Directions for the Future

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

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

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

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

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

With gratitude and confidence,

**Marius & Dan Ştefan**

Co-founders, Autonom



# Key Events in 2024

# Financial development

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



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



# Sustainability

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

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

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



## Investor's events

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

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



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

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

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

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

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

## Partnerships and Affiliations

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

## United Nations Global Compact

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

## Sustainable Development Goals (SDGs)

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



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

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



# Brand visibility & community engagement

## Standing with entrepreneurs

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



## Sport & wellness

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



## Culture & music

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

## Education

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



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

### **Community Involvement**

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

## Awards & public recognition

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



An aerial photograph of a mountain valley. In the foreground, a winding asphalt road curves through a forest of tall evergreen trees. A few cars are visible on the road. In the middle ground, a small town or village is nestled in the valley, surrounded by more forested hills. In the background, majestic mountains rise under a cloudy sky. The overall scene is a scenic mountain landscape.

# Summary of activity in 2024

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

## Financial results for 2024

Total operational leasing income

**458,638,574 RON**

(+21% vs 2023)

Total used car sales income

**192,193,076 RON**

(+20% vs 2023)

Total rent-a-car income

**116,286,157 RON**

(-4% vs 2023)

Net profit for the period

**59,180,465 RON**

(+97% vs 2023)

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

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

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

**Equity** increased by 27%.

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

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

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

# Fleet evolution in 2024



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

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

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

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

## Power train mix

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

# Dynamics of Main Business Lines in 2024

## Operational Leasing

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

Total Operational Leasing Income  
**458.6 mil RON**

Growth YoY  
**21%**

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

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

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

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

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

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

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

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

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

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

## Rent-A-Car

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

Number of Agencies

**53**  
in 38 cities

Total Rent-A-Car income

**116.3 mil RON**

Average Occupancy Rate

**86%**

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

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

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

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

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

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

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

## Used Car Sales and Equipment

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

Used car sales and equipment

**192.2 mil RON**

Total used cars sold in 2024

**2,972**

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

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

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



# Analysis of financial results

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

## Income in 2024

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

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

Short-term vehicle rentals generated RON 116.3 million, a slight decline that reflects the strategic decision to prioritise higher margins over volumes.

Sales of new vehicles fell to RON 27.8 million, the result of a prudent, profitability-oriented commercial policy. By contrast, disposal of ex-fleet vehicles and rental equipment contributed RON 192.2 million, up 20% year-on-year, benefiting from higher second-hand prices and efficient renewal-cycle management.

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

## Expenses in 2024

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

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

The cost of fleet vehicles sold and of rental equipment climbed to RON 145.6 million (+24%), in line with the accelerated pace of used-vehicle sales. By contrast, the cost of vehicles sold outside the fleet fell by 22% to RON 26.7 million, thanks to a more selective commercial policy. Investment in human capital translated into a 21% increase in employee benefit expenses, which reached RON 74.4 million, while administrative expenses grew moderately, by 16%, to RON 8.8 million.

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

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

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

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

In 2024, operating profit increased to RON 126.8 million, marking a robust 28 % rise versus the previous year and reflecting cost discipline as well as additional leverage of the asset base.

Financial expenses climbed to RON 72.7 million (+12%), driven by higher interest rates and the funding required for fleet expansion, while financial income advanced 37% to RON 8.0 million on the back of better yields on deposited liquidity.

Consequently, profit before tax reached RON 62.1 million, 56% above the 2023 level.

Income tax expense fell by 70% to RON 2.9 million, benefiting from certain fiscal incentives on current tax and from the recognition of deferred tax recorded during the year.

Against this backdrop, net profit for the financial year rose to RON 59.2 million, nearly double the RON 30.0 million posted in the prior year (+97%).

These results confirm the Company's ability to generate additional value through a balanced mix of operating-revenue growth and optimization of the financing structure, thereby enhancing shareholder returns.

## Assets, equity and liabilities at December 31, 2024

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

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

<b>Long-term liabilities</b>	<b>1,164,745,488</b>	<b>868,205,438</b>	<b>34%</b>
Interest-bearing loans and borrowings	379,644,987	248,070,741	53%
Bonds	386,285,140	237,733,924	62%
Lease liabilities	342,722,221	326,185,573	5%
Trade and other payables	3,904,849	6,329,031	-38%
Deferred income	27,031,678	20,744,083	30%
Deferred tax liabilities	25,156,613	29,122,086	-14%

<b>Current liabilities</b>	<b>484,213,896</b>	<b>495,642,360</b>	<b>-2%</b>
Interest-bearing loans and borrowings	245,781,816	167,538,097	47%
Bonds	0	99,300,592	-100%
Lease liabilities	178,035,030	162,513,515	10%
Income tax	1,818,843	0	100%
Deferred income	15,620,523	15,512,452	1%
Provisions	582,863	582,863	0%
Trade and other payables	42,374,821	50,194,840	-16%
<b>TOTAL LIABILITIES</b>	<b>1,648,959,384</b>	<b>1,363,847,798</b>	<b>21%</b>

<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,925,528,334</b>	<b>1,581,236,284</b>	<b>22%</b>
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**Total assets** increased by 22%, to RON 1.93 billion, driven by fleet expansion and the related investments. Non-current assets advanced by 24%, to RON 1.65 billion, the movement being dominated by a 32% rise in the value of the vehicle fleet and rental equipment.

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

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

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

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

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

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



# About Autonom

# About Autonom Services SA and Autonom Group

The Autonom Group, through Autonom Services S.A., is the most important independent Romanian-owned player on the Romanian auto operating-lease and rent-a-car markets.

Autonom Services S.A. is an integrated provider of modern mobility solutions tailored to its clients' needs. The Company owns the most extensive mobility network in Romania and ranks in the top 5 players, by turnover, in its core segments: operating leasing and car rental.

Integrated provider of mobility solutions for companies and individuals

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



# Organizational Culture

## Mission

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

## Vision

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

## Values

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

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

Our employees are at the heart of Autonom's success, and our organizational culture is built on continuous growth, ethical principles, respect and equal opportunity.

We attract and retain top talent by fostering an environment where safety, inclusion and professional development go hand-in-hand. Through personalized career pathways, leadership opportunities and a comprehensive benefits package, we empower colleagues to grow while staying motivated, engaged and aligned with our shared vision. We actively embrace diversity and equal opportunity, providing every employee with working conditions that suit their role.



## **Committed to a safe and inclusive workplace**

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

## **Ensuring occupational health & safety**

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

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

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

## **Fostering diversity, equity & inclusion**

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

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

## **Creating a positive work environment**

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

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

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

## **Equal opportunity in recruitment**

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

## **Diversity & inclusion in hiring**

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

## **Professional development & internal promotion**

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

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

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

## **The company's stance on transparency & managing critical concerns**

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

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

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

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

# Sustainability Strategy

In 2021, when we launched our **first sustainability-linked bond issue**, Autonom took an important step toward aligning its business strategy with ESG principles. At that time, we developed and published our **first Sustainability Strategy**, grounded in the principle of reducing our carbon footprint—a measurable commitment tracked through the key performance indicator (KPI) of lowering the operational fleet’s average CO<sub>2</sub>-emission intensity (WLTP g/km). That strategy marked the beginning of a clear, publicly assumed journey toward a more sustainable, resilient and responsible business model.

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

The main strategic direction remains reducing the operational fleet’s carbon emissions by increasing the share of green vehicles (electric, hybrid and plug-in). The key performance indicator for monitoring this commitment is the fleet’s average WLTP g CO<sub>2</sub>/km for active passenger cars. This KPI is aligned with EU Regulation 2019/631 and reflects both the fleet’s direct environmental impact and our progress in the transition toward sustainable mobility. Based on the 2021–2023 emission average, we have set clear reduction targets: -23% by 2025 and -55% by 2030, compared with the 2021 baseline.

In addition, the updated strategy brings an essential social dimension to the fore by introducing a second KPI: increasing the share of women in management positions, with the objective that a minimum of 46% of leadership roles be held by women by 2030. This goal reflects our values of equity, balanced leadership and equal professional development, and is aligned with the new European diversity requirements in governance (EU Directive 2022/2381) and the forthcoming CSRD and Social Taxonomy obligations.

This holistic approach—anchored in market realities and community expectations—consolidates Autonom’s position as a best-practice example in sustainable finance and demonstrates our firm desire to contribute actively to the transition toward a greener, fairer economy. The three pillars of Autonom’s Sustainability Strategy remain:

## Environment

### In harmony with the planet

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

## People and Communities

### Close to people and community

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

## Sustainable Business and Governance

### Close to our partners

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

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



# Management, Governance and Oversight Bodies

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

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

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

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

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

## General Director Responsibilities

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

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

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

## Board Responsibilities and Decisions

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

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

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

## Management team



**Marius Ștefan**  
Managing Partner Autonom

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

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

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

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

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



**Dan Ștefan**  
Managing Partner Autonom



**MIHAELA-ANGELA IRIMIA**  
General Director

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

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



**ELENA-GIANINA GHERMAN**  
Chief Financial Officer



**DAN IACOB**  
Chief Operational Officer

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

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





# About the securities admitted to trading on the Bucharest Stock Exchange

# About the securities admitted to trading on the Bucharest Stock Exchange

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

## **AUT26E - Autonom Services 2026**

The Autonom Services S.A. corporate bonds, totalling EUR 48 million, were admitted to trading on the BSE Main Market, bonds segment, on 8 December 2021 and trade under the symbol AUT26E.

The bonds have a nominal value of EUR 10,000, a five-year maturity and a fixed 4.11% coupon, payable annually, subject to a 0.30 percentage-point step-up if the sustainability performance targets detailed in the PROSPECT are not met.

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

The AUT26E issue matures on 23 November 2026; the fourth coupon payment will take place on 23 November 2025. Interest will be paid to AUT26E bond-holders registered in the Central Depository's Bondholder Register on the record date 3 November 2025.

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

## **AUT29E - Autonom Services 2029**

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

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

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

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

A photograph of a narrow street in a brick town. In the foreground, the rear of a dark grey Renault Scenic is visible, with its license plate reading 'RO B 121RU0'. The street is flanked by brick buildings with black window grilles. In the background, a tall, ornate church tower with a cross on top rises against a grey sky. The text 'Risks Faced by Autonom and Their Management' is overlaid in white on the left side of the image.

# Risks Faced by Autonom and Their Management

# Autonom's risks

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

**The Company's activity can be affected by a deterioration in sanitary conditions** such as those experienced during the 2020-2023 global COVID-19 pandemic (SARS-CoV-2). During that period the industry confronted business interruptions and heightened market volatility across many economies. In the operational-leasing and short-term rental (rent-a-car) segments, the impact was amplified by the reduced mobility caused by severe travel restrictions. In addition, the global context has been shaken by the outbreak of international military conflicts, one of which involves a country bordering Romania and therefore affects Romania directly.

These situations have required costly, large-scale interventions by states and by global and local authorities, and—coupled with people's natural behavioural responses—have exerted strong negative pressure on macro-economic conditions. The result is greater volatility in the world economy, exposed to multiple scenarios: pandemics, military conflicts, natural disasters, and other calamities.

Under such circumstances Autonom would be hit hardest in its rent-a-car line of business, where future travel or mobility restrictions—or a broader contraction in tourism and travel—could weigh on demand and therefore on profitability.

**The Company's activity can also be adversely influenced by a slowdown or recession in the main euro-area economies or in Romania itself.** A downturn in those economies could directly reduce the number of foreign tourists and hence the demand for rent-a-car services. Likewise, if euro-area interest rates were to rise, the Company might be unable to sell used vehicles at the expected prices, potentially leading to losses.

The Company bears the residual-value risk on the vehicles it operates under its operational-leasing and rent-a-car services and sells at the end of the leasing contracts—except where the vehicles are returned under a new operating-lease agreement with the original supplier. Autonom routinely disposes of a significant share of its fleet in this way, generating a profit or loss on each sale. In 2023, vehicles leaving the operational-leasing and rent-a-car businesses accounted for 22% of the total number of vehicles in service at the start of the year.

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

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

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

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

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

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

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

**Short-term rentals depend on the performance of the air-transport industry, and disruptions in that sector could adversely affect the Company.** The Company earns short-term-rental income from tourists, part of it generated at airport locations (Autonom has offices at every international airport in Romania). Changes in travel behaviour, absence of flights, travel bans, higher air-fare prices, and reductions in the number or frequency of domestic and international routes could cut passenger numbers at Romanian airports and materially depress the Company's short-term-rental results. The growth of low-cost carriers strongly influences Romania's tourism market—by increasing traffic through secondary and regional airports—and, because Autonom maintains a nationwide branch network to capture that additional demand, its activity is directly affected by developments in the low-cost segment.

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

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

Autonom purchases vehicles from more than 130 OEMs and distributors. Its business relies on obtaining popular, high-quality models in sufficient volumes and on acquiring them on attractive terms. For part of the short-term-rental fleet, the Company signs operating-lease agreements with manufacturers and/or dealers that include repurchase commitments after six months of use. There is no assurance that Autonom can maintain long-term relationships with these manufacturers and dealers that will guarantee future vehicle supplies. If those relationships deteriorate—or if a supplier enters insolvency or bankruptcy—the Company may struggle to replace them with others able to deliver the required vehicles on equally favourable terms, and its business and results would suffer.

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

**The Company's revenues may be affected by adverse developments in the automotive industry at European-Union level.**

General trends in the auto sector can influence the Company's financial results because of their potential effects on the terms and conditions (including price levels) for purchasing, servicing and eventually reselling vehicles, which in turn could affect demand and pricing for the Company's services. Thus, both the purchase prices of vehicles and the resale prices of used vehicles could be influenced.

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

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

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

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

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

**Other risks**

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

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

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

## Risk management

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

# Management Statement

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

**Mihaela-Angela Irimia**

Chair of the Board of Directors





# Sustainability statement

AUTONOM SERVICES S.A. 2024

## SUSTAINABILITY STATEMENT

## ESRS 2 - General disclosures

### BP-1 – General basis for preparation of Sustainability Statements

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

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

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

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

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

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

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

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

### **Third-party verification**

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

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

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

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

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

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

### **BP-2 – Disclosures in relation to specific circumstances**

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

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

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

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

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

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

- CO<sub>2</sub>e emissions per vehicle (gCO<sub>2</sub>e/km)
- Average fuel consumption (l/100km or kWh/100km for EVs)

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

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

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

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

Estimated Data:

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

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

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

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

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

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

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

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

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

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

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

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

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

Board members are responsible for:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

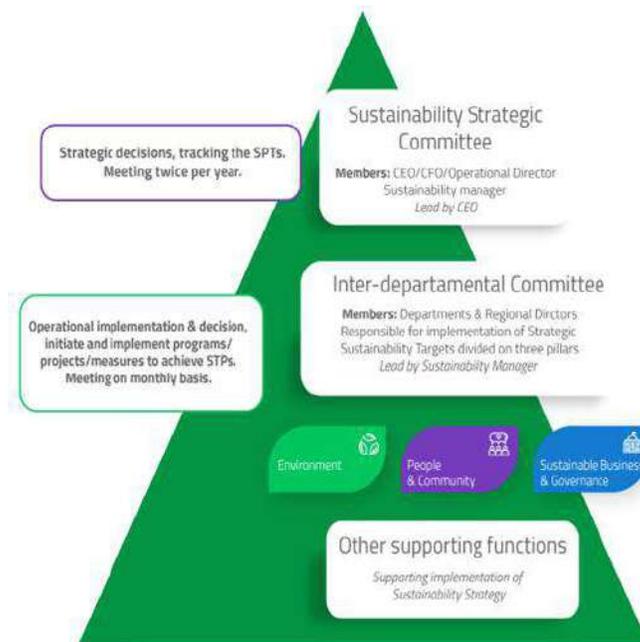
For the sustainability governance and Sustainability Committee structure, please see **GOV-1\_22 (d)**.

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

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

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

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



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

Level 2: Cross-departmental Committee Members: Department Directors, Regional Directors

Level 3: Other supporting roles

### **Role of the Sustainability Committee:**

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

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

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

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

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

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

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

All sustainability data as per GRI standards used to be collected in templates created by the Sustainability Department and reported annually, with a mid-year (June) intermediate status. Additionally, data related to fleet emissions (average WLTP gCO<sub>2</sub>/km) is exported and collected monthly from internal systems and benchmarked against the emission reduction target. Other types of data collected and analyzed monthly are linked to waste, energy and personal development (books, training and innovation) in templates created also by the Sustainability Department in collaboration with dedicated internal teams (administrative, training, office managers). Each team is primarily responsible for information provided, while the Sustainability Team keeps an oversight of the process and conducts internal cross sustainability data checks for accuracy and completeness.

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

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

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

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

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

### **GOV-4 – Statement on due diligence**

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

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

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

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

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

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

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

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

- i. ESRS 2 GOV-2: Information provided to, and sustainability matters addressed by the administrative, management and supervisory bodies.
- ii. ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes.
- iii. ESRS 2 SBM-3: Material impacts, risks and opportunities and interaction with strategy and business model.

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

- i. ESRS 2 GOV-2: Information provided to, and sustainability matters addressed by the administrative, management and supervisory bodies.
- ii. ESRS 2 SBM-2: Interests and views of stakeholders.
- iii. ESRS 2 IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities.
- iv. ESRS 2 MDR-P: Policies adopted to manage material sustainability matters.
- v. Topical ESRS: reflecting the different stages and purposes of stakeholder engagement throughout the due diligence process.

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

- i) ESRS 2 IRO -1 Description of the processes to identify and assess material IROs.
- ii) ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model section describes our methodology and results in detail.

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

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

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

- i.) ESRS 2 MDR-M: Metrics in relation to material sustainability matters.
- ii.) ESRS 2 MDR-T: Tracking effectiveness of policies and actions through targets; and
- iii.) Topical ESRS: regarding metrics and targets.

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

### **GOV-5\_36 (a)**

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

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

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

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

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

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

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

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

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

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

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

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

### **SBM-1 – Strategy, business model and value chain**

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

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

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

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

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

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

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

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

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

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

**SBM-1\_40 (c)** The ESRS Sectors will be defined in a future delegated act, following the issuance of a draft ESRS to be prepared by EFRAG. Nevertheless, considering our approach to different projects and certifications, we may express our point of view below.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Primary Activities**

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

### **Support Activities**

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

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

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

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

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

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

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

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

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

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

#### **4. Logistics and Service Delivery**

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

#### **5. Sales, Marketing, and Support Activities**

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

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

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

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

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

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

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

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

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

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

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

**SBM-2 – Interests and views of stakeholders**

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

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

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

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

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

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

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

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

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

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

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

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

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

### **External Stakeholder engagement**

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

### **Internal Stakeholder engagement**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<p>that many businesses can realize. The sustainable development of a company should be based on saving certain resources, such as energy, or saving resources needed by reusing packaging or introducing recycled raw materials into the production process. All this can help to make production costs more efficient. (Through sustainable corporate social responsibility campaigns, companies can also generate more benefits for communities by involving employees and customers in these activities.)</p>	<p>Additionally, our mobility services do not explicitly use direct raw material sourcing.</p>	
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**SBM-2\_45 (b)** The company recognizes that a deep understanding of stakeholder interests and expectations is essential for aligning its business strategy with sustainability goals and long-term growth. By actively engaging with key stakeholders, the company ensures that its business model remains relevant, resilient, and responsive to evolving market and societal demands.

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

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

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

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

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

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

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

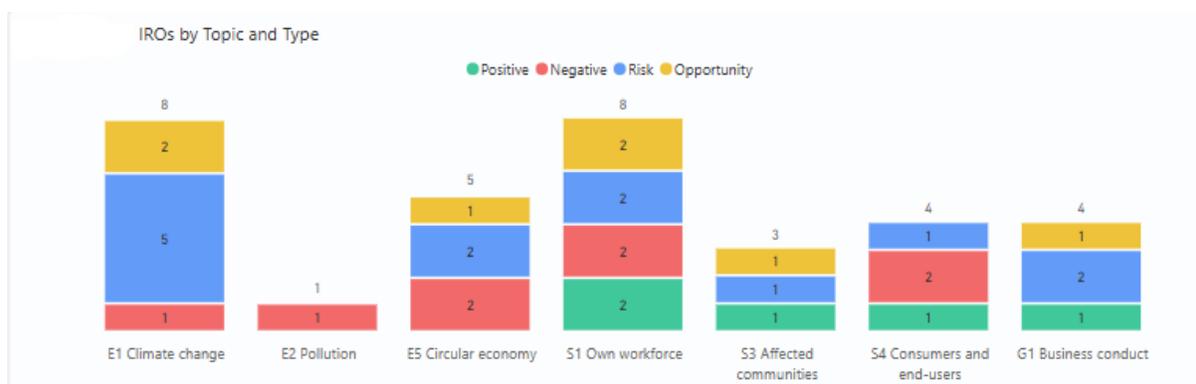
Additionally, sustainability-related topics are embedded in management meetings, internal reports, and compliance reviews, allowing leadership to proactively address stakeholder concerns. Through these structured processes, Autonom ensures that its leadership remains aligned with sustainability goals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

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

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

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

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



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

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

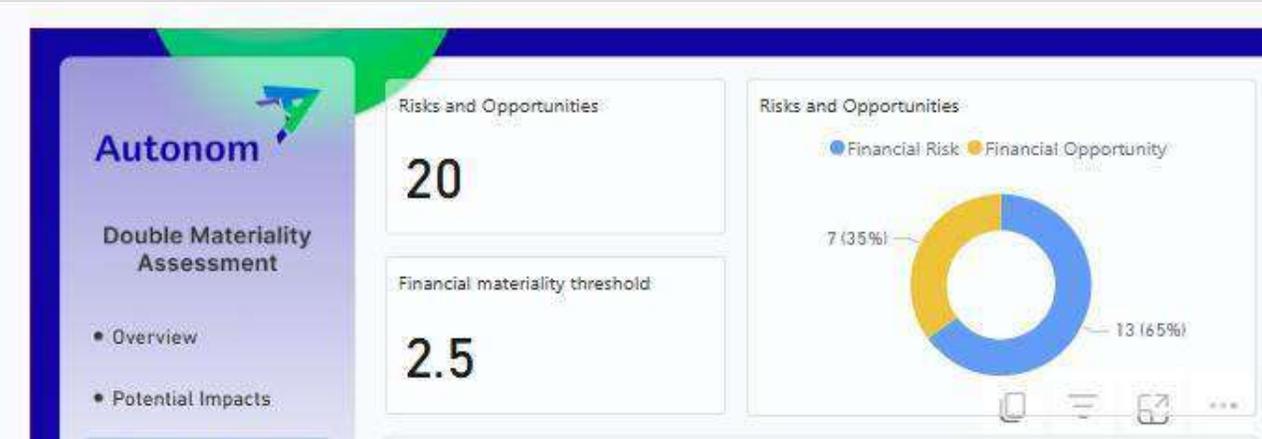
S1 Own workforce		Staff retention	Positive	2.5
S4 Consumers and end-users		Lack of internal EVs specialists	Negative	2.67
G1 Business conduct		Autonom's vision as best practice model	Positive	3

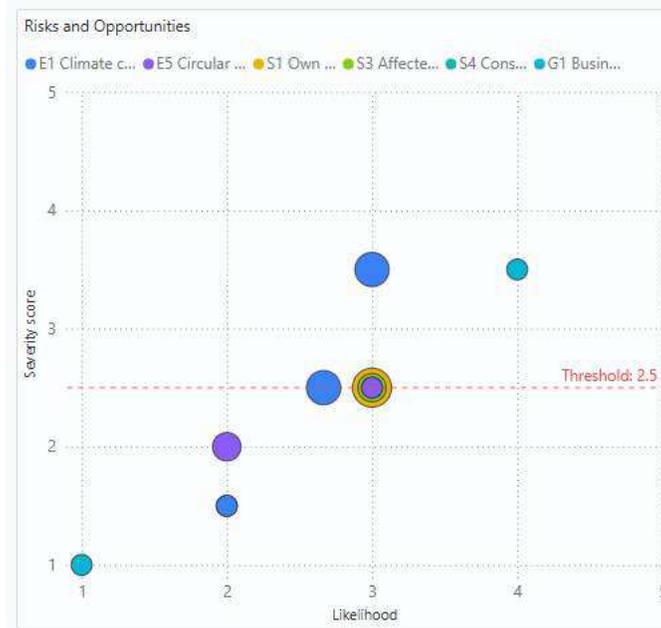
Six additional impacts did not meet the impact materiality threshold of 2.5 and were thus classified as non-material. Currently, no potential impacts have been identified, but we remain committed to ongoing evaluations to widen our perspective as new developments emerge.

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

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

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





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

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

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

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

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

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

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

**To ensure resilience and financial sustainability, we plan to:**

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

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

**SBM-3\_48 (b) Material Negative Impacts**

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

- Effect on Business Model: Fleet emissions contribute to regulatory risks, potential carbon taxation, and impact on customer demand for low-emission mobility solutions.
  - Impact on Value Chain: Requires supply chain adaptation to secure a higher share of low-emission and EV vehicles.
  - Strategic Response: Accelerating fleet electrification, introducing CO<sub>2</sub> tracking for customers, and investing in carbon offset initiatives.
- ✔ Waste from Used Tires (E5 Circular Economy – Negative Impact, 2.67)
- Effect on Business Model: Increased disposal costs and environmental impact of non-recyclable materials could affect compliance with circular economy regulations.
  - Impact on Value Chain: Requires stronger partnerships with waste processors and tire manufacturers.
  - Strategic Response: Expanding tire recycling programs, partnering with circular economy suppliers, and encouraging remanufactured parts in fleet servicing.
- ✔ "Zero Paper" Target and Digitalization Challenges (E5 Circular Economy – Negative Impact, 2.67)
- Effect on Business Model: The transition to a fully digital operation creates short-term implementation costs and requires behavioral change among customers and employees.
  - Impact on Value Chain: Involves restructuring internal administrative processes and supplier documentation requirements.
  - Strategic Response: Scaling digital leasing agreements, investing in user-friendly digital interfaces, and incentivizing paperless transactions for customers.
- ✔ Lack of Internal EV Specialists (S4 Consumers & End-Users – Negative Impact, 2.67)
- Effect on Business Model: A shortage of skilled EV service professionals may lead to longer vehicle downtime, impacting on customer satisfaction and operational efficiency.
  - Impact on Value Chain: Requires a new talent pipeline for EV servicing and closer collaboration with technical training institutions.
  - Strategic Response: Developing tailored EV training programs, collaborating with automotive schools, and partnering with industry bodies to increase specialist availability.

### **Material Positive Impacts**

- ✔ Employee Development & Staff Retention (S1 Own Workforce – Positive Impact, 4, 2.5)
- Effect on Business Model: A highly skilled workforce enhances service quality, customer retention, and operational efficiency.
  - Impact on Value Chain: Strengthens knowledge transfer and capability-building across teams and industry partners.

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

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

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

### Material Risks

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

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

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

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

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

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

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

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

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

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

### Material Opportunities

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

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

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

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

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

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

- Strategic Response: Hosting sustainability workshops, publishing mobility insights, and participating in industry ESG panels to foster knowledge-sharing.
- ✅ Gender balance in leadership (Likelihood - 4, Opportunity - 2.5)
  - Effect on Business Model: Fostering gender-balanced leadership enhances decision-making diversity, strengthens corporate governance, and increases the company's attractiveness to talent and investors.
  - Impact on Value Chain: Promotes inclusive leadership practices across the mobility ecosystem, encouraging partners and suppliers to adopt similar equity-oriented strategies.
  - Strategic Response: Implementing leadership development programs for women, setting transparent promotion criteria, and tracking progress toward the 46% management representation target by 2030, as defined in the Sustainability Strategy (2024).

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

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

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

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

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

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

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

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

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

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

✔ Negative Impacts Connected to Business Model & Strategy: GHG Emissions from our fleet originate from our core business activity of vehicle leasing and rentals, which involves fuel consumption and emissions from internal combustion engine (ICE) vehicles. To address this, our strategy includes fleet electrification, CO<sub>2</sub> monitoring tools for customers, and investment in low-emission mobility solutions. Waste from used tires results from vehicle operations and maintenance, requiring improved resource efficiency and circular economy practices in tire disposal and recycling. Lack of EV Specialists is tied to the industry shift toward electrification, affecting fleet servicing and customer support. Our strategy includes internal training programs and partnerships with EV service experts.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Autonom used prior GRI Materiality Assessment to be the basis for identifying actual and potential impacts on people and the environment. Material IROs (Impacts, Risks and Opportunities) related to environmental, social and governance matters that are to be reported by Autonom Services SA are those that arise in its own operations as well as in its upstream and downstream value chain.

**Impact Materiality (Inside-out perspective):** The Autonom team identified actual and potential positive and negative impacts of the company's activities on the environment and society.

**Financial Materiality (outside-in perspective):** Material risks and opportunities generally derive either from impacts or from dependencies and other risk factors. A sustainability matter is material for Autonom from a financial perspective if it triggers or could reasonably be expected to trigger material

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

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

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

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

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

**IRO-1\_53 (f-g)** Autonom applies a structured approach to identifying, assessing, and managing material impacts, risks, and opportunities (IROs) using quantitative and qualitative input parameters to ensure a comprehensive evaluation of sustainability-related factors.

To ensure compliance with regulatory requirements, Autonom aligns its assessment process with EU Taxonomy, CSRD Directive, ESRS Standards, and Fit for 55 regulations, which serve as the foundation for identifying legal and sustainability obligations in the European Union. These frameworks guide the

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

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

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

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

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

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

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

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

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

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

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

## **IRO-2 – Disclosure requirements in ESRS covered by the undertaking’s Sustainability Statement**

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

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

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

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

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

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

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

**IRO-2\_58** We are aware that a significant part of Autonom’s fleet is currently made up of internal combustion engine vehicles and may contribute to air pollution on public roads or cause accidental pollution during maintenance, due to emission of gases such as carbon dioxide (CO<sub>2</sub>), nitrogen oxides (NO<sub>2</sub>) and fine particulate matter (PMs).

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

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

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

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

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

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

The transport industry, including car use in the form of mobility services, has multiple negative impacts on biodiversity, both because of the production of vehicles and through their direct usage. Although minor, the most relevant links are habitat fragmentation through road and charging infrastructure development and impact on flora and fauna ecosystems through noise and artificial light, air pollution, soil degradation and water pollution. Vehicles and additional traffic also increase the risk of road accidents, which can be devastating for wild animal species, especially endangered ones.

In 2023 we also mapped the impact on potential protected sites that exist adjacent to or near Autonom's agencies. From the brief and rather summarized analysis carried out we concluded that our activities, being mostly office-based, do not lead to significant impacts on biodiversity and protected areas. For more details on this mapping please see pages **93-95** of [The Sustainability Report 2023](#).

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

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

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

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

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

## ESRS E1 - Climate change

### E1-1 – Transition plan for climate change mitigation

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

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

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

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

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

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

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

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

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

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

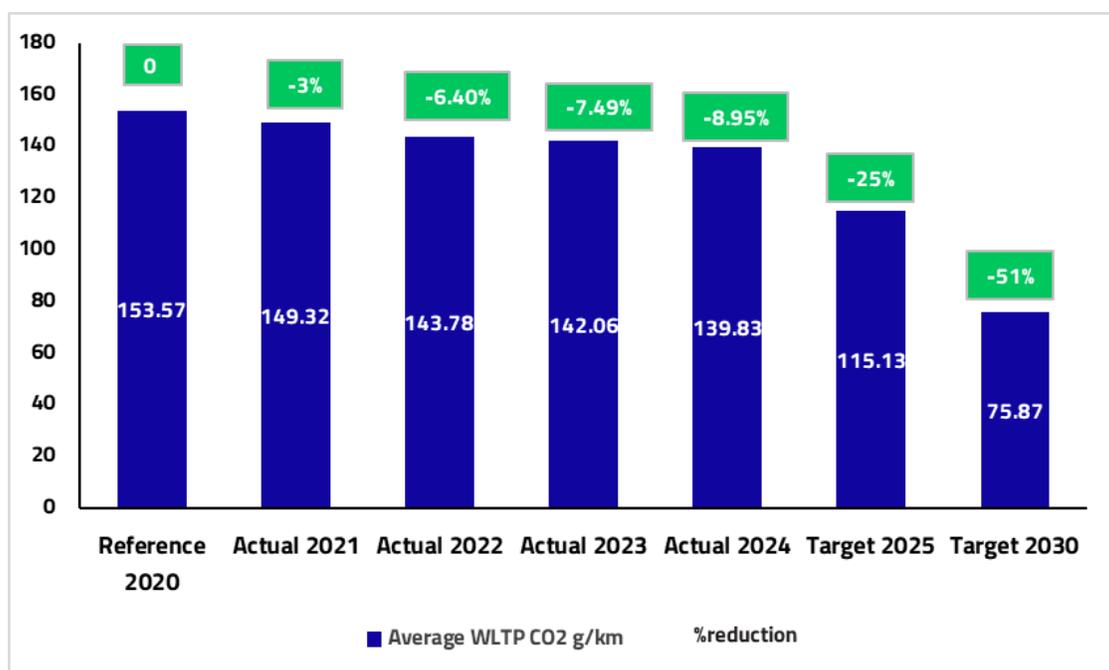
An argument that supports our awareness of the necessity of the transition, besides the reduced impact on the environment is the reduced maintenance of the EVs compared to fossil fuel, that may balance the other operational costs. Of course, we also consider the higher risks of the residual value where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

Taking into account the above-mentioned aspects, as well as the close relationship with upstream (vehicle suppliers) and downstream (short, medium and long term customers) value chain partners and public authorities, we considered that the most appropriate indicator to quantify both our operational impact and the relationship with our value chain partners is the average WLTP (Worldwide Harmonized Light Vehicle Test Procedure) emission intensity, measured in gCO<sub>2</sub>/km. This indicator is based on a standardized testing methodology developed by the United Nations Economic Commission for Europe (UNECE), which replaces the former NEDC (New European Driving Cycle) and is designed to more accurately reflect real-world driving conditions. The WLTP value is objective, established for each vehicle, and consistently included in both the technical documentation and the registration certificate. The data is aggregated from individual vehicles using manufacturer-provided and official sources. This choice represents a management judgment, based on the availability and relevance of CO<sub>2</sub> data across the value chain. By monitoring this value for all vehicles and prioritizing lower-emission entries into the fleet, a measurable reduction in the overall fleet average can be achieved. This rationale has already been validated by reputable international institutions such as Sustainalytics, EBRD, and EIB, reinforcing our belief that it is a robust and credible approach.

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

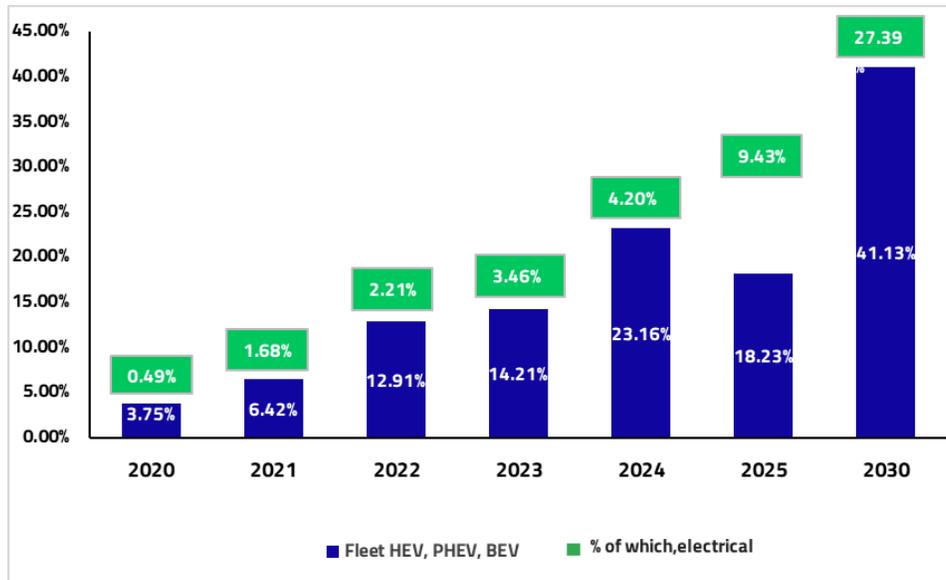
The evolution of the WLTP indicator and progress towards the targets set in our Sustainability Strategy published in 2021 can be found in the following table:

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



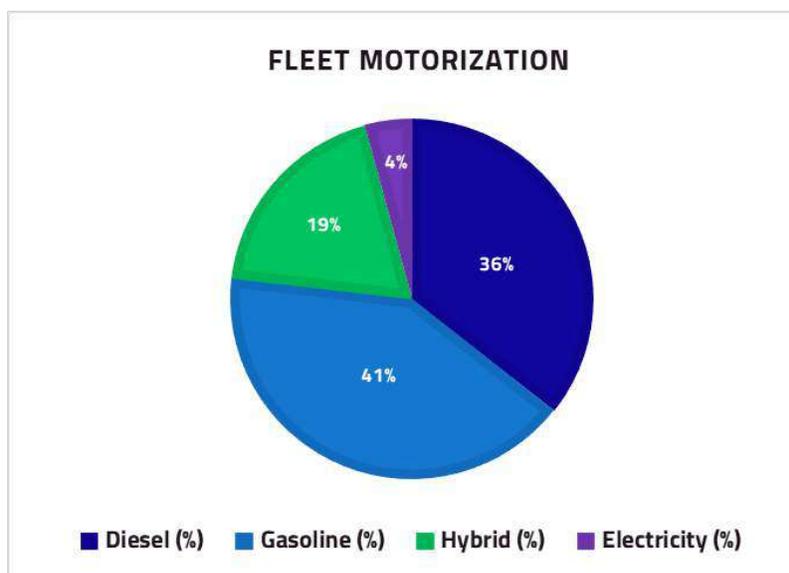
In terms of the share of low-emission cars in the total fleet and the progress towards the assumed objectives, the growth trend is expected to be maintained also in 2025, a result also supported by the order of the first batch of 200 TESLA electric cars, integrated into the operational fleet as of April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

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



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

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



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

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

Through the core business of providing mobility solutions to various customers, mainly in the form of short-, medium and long-term car rental, we understand the environmental impact of GHG (greenhouse gas) emissions, mainly CO<sub>2</sub>. We constantly strive to optimize fuel consumption and mileage in our own fleet and seek optimization solutions in our operational fleet, which is in direct use by our customers. We encourage alternative mobility solutions and focus our efforts on better managing our existing fleet and optimizing its utilization.

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

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

Considering the updates of the Sustainability Strategy in 2024, the Targets for 2025 would represent a 23% reduction from Baseline 2021 vs a 25% reduction from Baseline 2020, to maintain the same level of ambition for 2025 set to 115.13 CO<sub>2</sub>g/km WLTP (as per the initial Sustainability Strategy).

Considering the review year 2024 and the ending year 2030, we introduced as midterm year 2028 with a target reduction rate for passenger cars fleet of 30% from 2021 Baseline and an absolute value of 96gCo<sub>2</sub>/km WLTP.

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

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

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

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

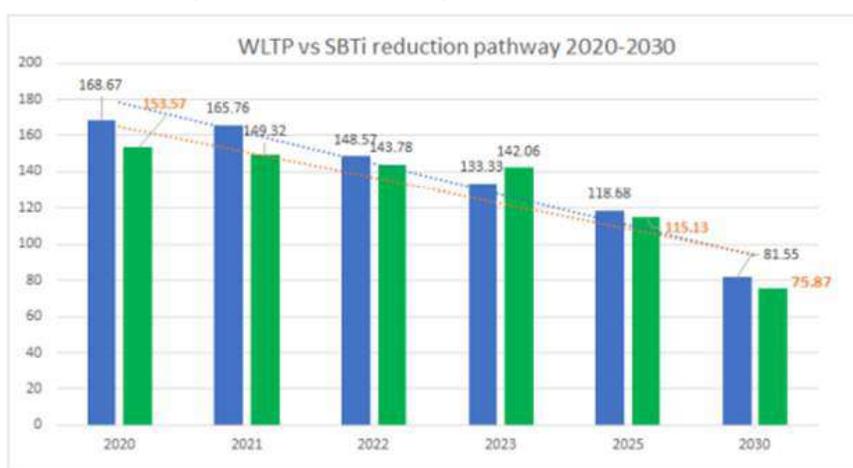
In terms of alignment with the **SBTi** (Science Based Targets Initiative) scenarios on environmental impact reduction, considering the 2DS (2 degrees Celsius) Target modelling, in line with the **SBTi transport calculation tool**, we have updated yearly the calculation by including data for the active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

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

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

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

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



Legend:

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

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

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

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

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

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

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

To complement the reported CapEx and OpEx for climate mitigation, Autonom monitors specific KPIs that reflect the outcomes of these investments. In 2024, the company achieved a 23% share of hybrids and EVs in its active fleet. The average WLTP CO<sub>2</sub> intensity of vehicles leased to clients decreased from 154 g/km at the end of 2020 to 139.83 g/km at the end of 2024. Through the installation of 20 charging points and expanded EV readiness infrastructure, all electrified vehicles in select locations are now on site charged for branch use and delivered pre-charged for customers.

**E1-1\_16 (d)** The company's key assets include a fleet of vehicles, which contribute to potentially locked-in greenhouse gas (GHG) emissions due to their operational lifespan and reliance on fossil fuels. Given the average turnover rate of our fleet, the current vehicles are expected to remain in use for an average of 4 years, during which they will continue to emit CO<sub>2</sub> and other pollutants. These locked-in emissions pose a challenge to achieving our GHG reduction targets, as the transition to low-emission or electric vehicles depends on factors such as infrastructure availability, financial feasibility, and technological advancements. To mitigate this impact, we are implementing a phased vehicle

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

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

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

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

### **Financial Planning and Investment Prioritization**

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

### **Long-Term Value Creation and Risk Mitigation**

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

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

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

**E1-1\_16 (j)** In 2024, the share of EVs (electric vehicles in our fleet) increased from 3.46% at the end of 2023 to 4.2% at the end of 2024 and hybrids increased from 14% in 2023 to 19% in 2024, considering also the increase of the total fleet with 12% in the same period. The average WLTP emissions of our active fleet also decreased from 142.06 gCO<sub>2</sub>/km to 139.83 gCo<sub>2</sub>/km.

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

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

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

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

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

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

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

**E1.MDR-P\_65 (a-c)** Our policy related to climate change mitigation and adaptation outlines our commitment set by our Sustainability Strategy to mitigating climate change impacts and enhancing resilience through adaptation measures. As a national leader in mobility services, particularly rental, and operational leasing, we recognize our responsibility to reduce greenhouse gas (GHG) emissions and integrate climate-related risks and opportunities into our business strategy.

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

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

- **Fleet Decarbonization:** Transitioning to a low-to-zero-emission vehicle fleet, targeting a 55% reduction in CO<sub>2</sub> average emissions of the passenger car fleet by 2030, particularly by increasing the share of the green fleet.
- **Energy Efficiency:** Implementing energy-saving initiatives in fleet operations and office facilities, including charging infrastructure development and smart fleet management systems.
- **Sustainable Procurement:** Prioritizing suppliers and partners with environmental credentials and net-zero commitments.
- **Operational Efficiency:** Leveraging data-driven fleet optimization strategies to reduce fuel consumption and improve resource efficiency.
- **Renewable Energy Adoption:** Increasing the share of renewable energy sources in our office and fleet operations.

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

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

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

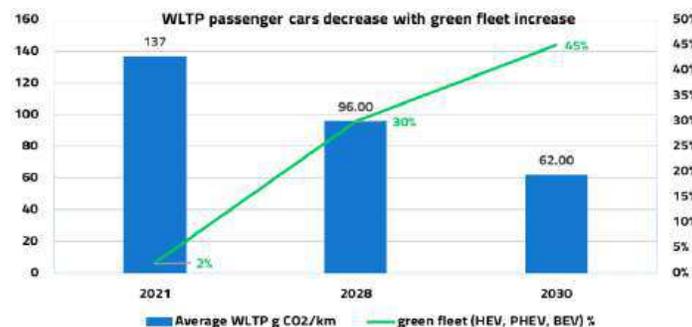
**E1-3\_29 (a)** Starting from the assessments performed and based on the Sustainability Strategy developed, among the measures taken in 2024 to achieve this target are the following:

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

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

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

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



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

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

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

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

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

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

Datapoint (ESRS E1_AR 68)	Disclosure Summary
(a) Key actions and expected outcomes	Fleet electrification (hybrid and EVs share up to 23%), CO2 info in lease offers, green client campaigns, digital decarbonization modelling tools, SBTi 1.50 screening initiated, renewable energy sourcing (475 GOs), PV installation expansion, support for EV charging infrastructure, and carbon offset exploration.
(b) Scope of actions	Applies to the entire operational lease and rental fleet across Romania; includes customer education, internal processes, supplier partnerships, and infrastructure improvements.
(c) Time horizons for actions	Short term (2024-2025): fleet transition and infrastructure, client campaigns, ZLEV awareness and dedicated products, digital modelling tools;
	Medium term (2025-2030): fleet transition and infrastructure; ZLEV incentives;
	Long term (2030 onwards): up to 45% ZLEV fleet share; Net Zero strategy publication and potential SBTi commitment.
(d) Remedy for material impacts	No material climate-related impacts requiring remedy were identified in 2024. No remediation processes were triggered under climate mitigation activities.
(e) Progress vs. prior periods	Hybrids and EVs fleet share increased from 17% (2023) to 23% (2024); PV generation at HQ rose from 206 MWh (2023) to 386 MWh (2024); green electricity GoOs increased from 274 to 475; new SLBs issued with updated KPI boundary definitions.

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

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

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

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

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

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

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

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

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

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

Scenario 1 – Progressive and Balanced Transition: A steady decarbonization pathway combining moderate investments and a balanced increase in hybrid and electric vehicles, reaching a 51% reduction in average WLTP CO<sub>2</sub>/km by 2030. Low-emission vehicles make up 18% of the fleet by 2025 and 41% of the fleet by 2030, with CapEx LEV peaking at 60%.

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

Scenario 3 – Accelerated Decarbonization with Higher Capacity: Faster and more ambitious reduction to 76.4 g CO<sub>2</sub>/km by 2030 (50.2% cut), enabled by greater LEV investments and a 25,000-vehicle fleet. Green vehicle share reaches 45% by 2030, with peak LEV CapEx share over 70% by 2025–2026.

**E1.MDR-T\_80 (a-g)** Our emission targets were benchmarked against other peers and SBTi 2030 targets, but no commitment was officially formed yet.

**E1.MDR-T\_80 (h)** When setting the 2030 target and the interim levels, the market potential and the willingness of our clients to join our developing climate transition plan were also considered. With the support of our sales team, we informally surveyed our main clients on willingness to switch to lower emission vehicles and they consider to transit to a hybrid model but not to an electric vehicle yet. This adoption rate and their preference can be also reconciled with the increased share of hybrids and EVs

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

**E1.MDR-T\_80 (i)** Please see disclosures under **E1\_1\_14** for changes in target and corresponding metrics.

**E1.MDR-T\_80 (j)** Performance against the disclosed targets was already addressed in **E1\_1\_16 (c) and E1\_1\_16 (j)**.

## **E1-5 – Energy consumption and mix**

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

### **Energy consumption**

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

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

Based on the integrated management system and the Sustainability Strategy, we quantify these energy consumptions, constantly monitor them and assess their magnitude, while ensuring the traceability of this data. As an overview, we measure the company's direct and indirect environmental impact through its carbon footprint, calculated annually according to the GHG Protocol standard. Specific to our domain, we assess the impact generated by our fleet using CO<sub>2</sub> per mile driven according to the latest standard WLTP (Worldwide Harmonized Light-Duty Test Procedure).

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

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

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

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

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

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

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

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

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

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

For the whole CO<sub>2</sub> emissions inventory performed for the years 2018–2023, we benefited from the support of an external advisor with solid experience and track-record in the field of sustainability and consultancy in Central and Eastern Europe, part of INOGEN Alliance.

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

### **Scope 1 Input data**

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

### **Scope 2 Input data**

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

### **Scope 3\*limited Input data**

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

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

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

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

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

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

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

<sup>1</sup>The Total Gross GHG Scope 3 emissions in absolute values increased by 22% in 2024 (78,700 tCo<sub>2</sub>eq) compared to 2023 (64,147 tCo<sub>2</sub>eq). It should be noted that, for the same period, the total mileage of the fleet increased by 25%, from 379 mil km to 473 mil km. That represents an optimization of intensity emissions per mileage, aligned with the decrease of the average emissions in WLTP values.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Downstream Leased Assets (Category 13 – Customer Fleet Use)**

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

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

### **Methodology & Emission Factors:**

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

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

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

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

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

#### **Other Upstream Emissions:**

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

We did not identify in Scope 1 biogenic CO<sub>2</sub> emissions from biomass.

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

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

From the total 71t Co<sub>2e</sub> Scope 2 GHG Emissions market based, 59 tCo<sub>2e</sub> (83%) are emissions related to energy consumption in our offices.

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

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

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

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

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

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

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

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

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

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

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

**E1-6\_53**

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

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

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

**E1-7\_56 (b)** Autonom uses climate neutral products from OMV and contributes to their partnership with Climate Partner. It has also enabled us to compensate a share of the emissions related to the fuel run through this supplier in climate projects from OMV Portfolio Worldwide and Renewable energy in India, that can be tracked and verified in the Climate Partner Portal, using this reference: [climatepartner.com/14866-2502-1006](https://climatepartner.com/14866-2502-1006). The certificate we receive, confirming the financial climate contribution, also means that the carbon footprint of the product or service has been calculated and that a certified climate project has been financed for the resulting amount. For 2024, the estimated equivalent of carbon offset is 7,256 tCO<sub>2</sub>e, from a total 20,978 tCO<sub>2</sub> reduced, removed or avoided up to date. These offsets are not counted toward our GHG reduction targets but represent a voluntary contribution to climate mitigation efforts.

# EU TAXONOMY

## 1. Introduction

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

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

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

### Progress from 2023 to 2024

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

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

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

### Methodology: Activity Identification

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

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

## 2. Compliance statement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Technical and Operational Context Supporting Eligibility**

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

### **Vehicle Categories and Scope**

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

### **Emissions Data and Fleet Characteristics**

- Autonom has compiled a comprehensive inventory of vehicles in its fleet emitting less than 50g CO<sub>2</sub>/km, in accordance with Regulation (EU) 2019/631 — a threshold relevant to low- and zero-emission vehicles.

- Vehicles of category L are also tracked, with emissions data confirming zero tailpipe CO<sub>2</sub> for eligible electric models, as per Regulation (EU) 168/2013.

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

### **Limitations and Data Considerations**

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

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

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

### **Next Steps Toward Alignment**

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

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

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

## Conclusion

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

### 4. Definitions for EU Taxonomy KPIs

#### a) KPI related to Turnover

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

#### b) KPI related to CapEx

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

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

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

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

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

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

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

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

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

### **c) KPI related to OpEx**

KPI related to OpEx is defined as:

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

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

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

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<sup>2</sup> Autonom Services SA hasn't approved yet a CapEx plan for EU Taxonomy

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

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

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

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

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

#### **d) Eligibility and alignment to the EU Taxonomy**

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

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

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

### **5. Autonom EU Taxonomy Reporting**

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

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

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

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

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

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

### Turnover KPI Calculation:

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

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

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

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

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

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

### CapEx KPI Calculation:

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

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

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

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

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

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

### OpEx KPI calculation:

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

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

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

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

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

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

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

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

**COMMISSION DELEGATED REGULATION 2022/1214**

In accordance with the requirements of the Regulation EU 2022/1214, non-financial entities must include fossil fuel and nuclear related activities in their eligibility assessment and report their associated activities. In accordance with the proposed templates and considering the firm’s business model, Autonom is not eligible for any of the activities specified in this regulation.

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

## ESRS E5 – Resource use and circular economy

### E5-1 – Policies related to resource use and circular economy

Our internal policy - Policy on Resource Use and Circular Economy - outlines the company's approach to using resources more efficiently and promoting circular economy practices throughout our operations. It supports the 2024–2030 Sustainability Strategy and aligns with key EU regulatory frameworks, including the CSRD, EU Green Deal, and EU Taxonomy. We are focusing on areas such as sustainable procurement, efficient fleet and waste management, and digitalization, aiming to reduce environmental impact and encourage responsible use of materials.

The policy is designed to address material sustainability risk and impacts identified through our materiality assessment. The key financial risk is the volatility of spare parts costs, driven by fleet expansion and market price fluctuations. These factors may lead to increased warehouse and recycling expenses, impacting Autonom's financial performance and potentially its access to capital. The policy responds to this risk through actions that promote preventive maintenance, efficient inventory management, supplier engagement, and reuse of components. Two material impacts have also been identified. The first relates to the increasing amount of used tires generated by fleet growth. Improper recycling of these tires may harm the company's image and reduce its circularity performance, especially when energy recovery (e.g., incineration) is favored over more sustainable reuse solutions. The policy addresses this by setting recycling targets, collaborating with certified operators, and exploring reuse strategies. The second impact is linked to paper consumption in operational processes. Although paper is still used, initiatives like "Zero Paper" and the use of recycled paper aim to reduce environmental footprint and improve resource efficiency. These efforts are monitored through specific KPIs and progressive reduction targets mentioned in the company's **Sustainability Strategy**.

**E5.MDR-P\_65 (a)** The policy outlines Autonom's commitment to integrating circular economy principles into all strategic and operational decisions. It focuses on maximizing resource efficiency, minimizing waste, and fostering sustainable innovation, in response to identifying material risks and impacts. Key action areas include sustainable procurement, increasing fleet and operational efficiency, improving waste and materials management (especially tires), and promoting digitalization through the "Zero Paper" initiative. The policy also defines specific KPIs to monitor progress, including paper consumption reduction (target: -10% annually), tire recycling rate (target: 50% by 2030), and employee engagement levels in sustainability initiatives.

**E5.MDR-P\_65 (b)** The policy applies across the company's operations and value chain, covering procurement, fleet management, waste systems, and internal administrative processes. The policy does not include specific exclusions, implementation may be adapted based on local regulations, technical capabilities, and opportunities for collaboration with responsible partners and resource providers.

**E5.MDR-P\_65 (c)** The Sustainability Department is responsible for implementing the policy, in collaboration with key operational, administrative and technical teams. Strategic monitoring is provided by the Sustainability Committee, which ensures alignment with the company's sustainability goals and reviews progress twice a year. The Committee reviews performance indicators, including those related to material impacts (used tires, paper), twice per year, and recommends adjustments as needed.

**E5-1\_15 (a)** The policy supports a gradual shift away from virgin resources by promoting products made from recycled or renewable materials in both procurement and operations. Through it, Autonom encourages the reuse, refurbishment, and recycling of vehicle components and emphasizes partnerships with certified collectors and recycling providers. Circularity is also embedded in procurement decisions and product lifecycle management. To track these transitions, the company monitors the percentage of recycled products used, tire recycling rates, and plans to introduce supplier circularity scores starting with 2025.

**E5-1\_02 | 15 (b)** Autonom addresses the transition away from non-renewable resources through multiple levers: adopting low-carbon materials in fleet and infrastructure, eliminating single-use packaging where alternatives exist, and promoting paperless workflows via the "Zero Paper" initiative. The implementation of these measures is customized per site depending on technological maturity and market availability of sustainable alternatives. Local teams monitor progress and address gaps through supplier negotiations or digital tools. Monitoring is embedded into sustainability reporting systems and aligned with KPIs defined in the policy and also in the company's **Sustainability Strategy**.

## **E5-2 - Actions and resources related to resource use and circular economy**

Our business activities can generate both environmental and economic impacts. To address this, we are committed to responsible waste management by encouraging recycling and recovery practices. Additionally, we have implemented the Zero Paper initiative to reduce paper usage across our operations. Recognizing that resource consumption in our day-to-day activities may affect the environment, we aim to manage resource use and waste generation efficiently. This includes maintaining effective recycling measures and minimizing environmental footprint wherever possible.

We continued to optimize internal processes to reduce paper consumption and advanced our digitization efforts by implementing the digital/electronic handover receipt process within the operational leasing division. At the national level, we have established contracts for the recycling of paper, plastic, metal, glass, tires, and WEEE (waste electrical and electronic equipment). Starting in 2024, we have also partnered with a national collector for the collection and recycling of portable and

industrial batteries and accumulators. Additionally, we have held regular discussions with employees at the national level to raise awareness of separate waste collection and identify local collectors and recyclers. We promoted the responsible use and disposal of resources (paper, plastic, glass, portable batteries and accumulators, WEEE, tires, oil), and involved them in semiannual or annual quantitative and qualitative waste collection campaigns (GRI/ESRS indicators) to monitor progress on our sustainability targets.

As part of our operational activities—primarily within our agencies and headquarters—we generate various types of waste, including paper, plastic/metal and glass, waste electrical and electronic equipment (WEEE), household waste, and other non-hazardous materials. Across our national value chain, particularly through partner service providers, additional waste types such as rubber, used oil, and other hazardous substances are also produced. These are managed by certified companies specialized in waste recovery and disposal, while internally designated employees are responsible for monitoring and ensuring traceability of waste streams.

Paper remains the most used resource in processes involving interactions with public institutions (e.g., for tax documents or vehicle registrations). However, we are optimistic that paper consumption will significantly decline in the coming years as digitization continues to expand in this area. Our digital transformation efforts began with the digitization of decision-makers' signatures in 2021. This was followed in 2022 by the introduction of electronic signatures for contractual documents and the digitalization of car handover forms for operational leasing. In 2023, these efforts were further extended to include short-term rental agreements in our rent-a-car division.

The implementation of the ISO 14001 environmental management system, certified in 2021, ensures that our operations are controlled and aligned with applicable legal requirements. Complementing this, our Sustainability Strategy includes a continuous program with defined actions—environmental initiatives among them—designed to help us meet our sustainability goals. To support these actions, we allocate dedicated internal resources, including personnel with environmental responsibilities, ongoing staff training, and investment in digital tools and low-impact technologies. While the scale of resources may vary by project, environmental initiatives are integrated into annual planning and budgeting processes to ensure adequate financial and technological support.

### **E5-3 - Targets related to resource use and circular economy**

We are committed to responsible consumption and have set the goal of achieving ZERO PAPER usage in operational activities by 2030.

**E5-3\_24 (a-f)** We have defined clear sustainability performance targets that directly support a circular economy and responsible resource use. Two of our central objectives are increasing the recyclability of

used tires and significantly reducing paper consumption in operational and administrative activities. These targets are measurable, time-bound, and supported by concrete actions involving both internal operations and external partnerships.

Our paper reduction target (ENV 2) contributes directly to the minimization of raw materials by decreasing our reliance on paper—a resource derived from forests. By committing to a minimum 10% annual reduction in paper usage and aiming for ZERO PAPER consumption by 2030, we encourage digitalization across all departments. Initiatives such as the adoption of digital signatures, implementation of electronic handover forms, and ongoing awareness campaigns among employees and stakeholders are part of this transition. This approach aligns with the waste hierarchy by focusing first on prevention (paper use reduction) and then on recycling, supported by national recycling contracts. Through this transition from paper, we also contribute to reversing the depletion of renewable resources by reducing the demand for virgin paper from forests and using recycled paper. Our efforts to digitize internal processes help protect biodiversity and reduce pressure on ecosystems that provide renewable natural materials.

Our target on used tire recyclability (ENV 3) sets a clear direction toward increasing the circular material use rate and supporting circular design principles. At the end of 2024, we reached a 33.41% recyclability rate of the total of 209.84 tons of used tires, compared to a 0% baseline in 2020. We aim for a 30% recyclability rate by 2025 and 50% by 2030. Although we are not involved in direct manufacturing, we integrate circular practices through tire reuse, upcycling initiatives with NGOs, and stronger traceability in collaboration with our subcontractors. These efforts also enhance waste management practices by reducing reliance on landfills and boosting recovery and recycling processes. The expected environmental outcomes include lower carbon emissions, reduced resource depletion, and improved waste management efficiency.

Both targets contribute to broader resource efficiency goals, supported by internal data collection and centralized reporting. Each year, we track and report the recycled quantities of tires and the reduced volume of paper waste as Sustainable Performance Indicators, enabling us to monitor progress effectively.

**E5-3\_25** Our waste-related performance targets are aligned with multiple levels of the EU waste hierarchy, with a clear focus on prioritizing actions at the top of the hierarchy. In terms of prevention, we aim to reduce paper usage by at least 10% annually through extensive digitalization efforts, with a long-term objective of eliminating paper use in administrative and operational processes by 2030 (Target ENV 2). We also support reuse by promoting the refurbishment and extended use of operational components, and by exploring partnerships with NGOs involved in sustainable initiatives. For the recycling level, we have set the goal to increase the recyclability of used tires, targeting a 50% recycling rate by 2030 (Target ENV 3). While other recovery methods are not a primary focus, we collaborate

with certified waste management providers to ensure that materials not suitable for reuse or recycling are directed toward recovery rather than disposal. (e.g. the partnership with NGO “Ateliere Fără Frontiere”) Ultimately, through these measures, we aim to significantly reduce the volume of waste sent to landfill, supporting a circular and responsible approach to resource use.

**E5-3\_27, E5.MDR-T\_80 (b), (e)** The objectives we have voluntarily established, using 2020 as the reference year, focus on resource use and the circular economy. These include reducing paper consumption by at least 10% annually (ENV 2) and increasing the recycling rate of used tires by 50% by 2030 (ENV 3). These objectives are not mandated by legislation but rather reflect our commitment to sustainability. They are embedded within our Sustainability Strategy and aligned with the principles of environmental responsibility, operational efficiency, and contribution to the European Union’s circular economy goals. At the same time, we ensure that all related activities—such as the collection, treatment, and disposal of waste—fully comply with applicable environmental regulations at both national and European levels.

In addition to these voluntary initiatives, through **E5-5\_36 (c)**, we have addressed the requirements of Directive 2005/64/EC (on the type of approval of motor vehicles with regard to their recyclability and reusability) and Directive 2000/53/EC (on end-of-life vehicles), ensuring compliance with the relevant legal obligations. This integrated approach—combining voluntary commitments with adherence to legal standards—reinforces our dedication to sustainability and environmental responsibility.

**E5.MDR-T\_80 (a)** The targets set in relation to resource use and the circular economy—such as reducing paper consumption by at least 10% annually and increasing the recyclability rate of used tires to 50% by 2030—are directly aligned with our internal Sustainability Strategy and reflect our proactive approach to supporting broader EU policy objectives. Specifically, these targets contribute to the European Green Deal and the EU Circular Economy Action Plan, which aim to promote sustainable resource use, reduce waste, and improve product lifecycle management. By setting these voluntary targets, we seek to advance environmental performance beyond compliance, while also supporting the transition to a circular and resource-efficient economy. Moreover, our compliance with relevant directives, such as Directive 2005/64/EC and Directive 2000/53/EC, ensures alignment with EU-level legal frameworks, reinforcing the coherence between our internal objectives and public policy goals.

#### **E5.MDR-T\_80 (c), (j)**

◆ ENV 2 – Paper Waste Reduction: The target applies to the reduction of paper waste generated within the organization’s administrative and operational activities across all company-owned and operated facilities. This includes:

- Offices, service centers, and operational branches involved in administrative work, internal documentation, printing, and communication;

- All geographical locations where the company is active;
- The scope covers internally generated paper waste, without including waste produced by external suppliers or customers;
- The target supports a transition to digital documentation and communication, process optimization, and employee awareness initiatives;

To support and monitor this transition, the company tracks the annual procurement of paper, which reflects direct consumption potential. Data from the last two years shows a downward trend in paper usage:

Year	Reams of Paper Ordered	Weight/Ream (kg)	Total Quantity (tons)
2023	960	2.5	2.4
2024	767	2.5	1.9

*In 2024, paper consumption in operational activity was reduced by 19.5% compared to the previous year, thus exceeding the annual reduction target of 10% and marking significant progress towards the goal of zero paper waste by 2030. This result reflects the effectiveness of internal measures and supports transparent monitoring and reporting in line with ESRS Standard.*

◆ ENV 3 – Recyclability of Used Oil and Tires: This target addresses the recyclability of two specific waste streams: used oil and used tires, generated primarily through the company’s mobility and automotive service operations, and includes:

- All vehicle service centers and workshops operated by third parties, and fleet maintenance units operated by the company;
- Waste arising from internal vehicle servicing as well as services offered by third parties; The scope focuses on the collection, appropriate separation, and transfer of used oil and tires to authorized recyclers;
- The target applies to all operational units under company control, and aims to reach 50% recyclability by 2030, with the starting point being zero recycling practices in 2020.

Year	Engine Oil Collected (tons)
2023	48.57
2024	63.15

*In 2024, we removed 63.15 tons of engine oil from use through our authorized service partners, ensuring full recycling in compliance with current legal regulations. This represents an increase from 2023, when 48.57*

tons of engine oil were collected and recycled under the same conditions, reflecting our continued commitment to responsible waste management and environmental compliance.

**E5.MDR-T\_80 (d)** The baseline value identified for the indicator related to paper waste generation is 3.53 tons/year. This figure represents the reference level of paper waste resulting from administrative and operational activities, against which future reductions are measured. It serves as the quantitative starting point for tracking progress towards the company’s zero paper waste target by 2030, in line with its commitment to a circular economy. The baseline value for both indicators under ENV 3 (percentage of oil waste recycled and percentage of tires waste recycled) was 0%, as no recycling of these waste streams was reported or implemented in the baseline year. This establishes a clear starting point for evaluating improvements toward the 50% recyclability target by 2030.

This baseline provides a clear reference point for evaluating progress made towards the company’s targets. As shown in the table below, consistent reductions in paper waste generation have been achieved annually, decreasing from 3.53 tons/year in 2020 to 1.27 tons/year in 2025, with a target of zero paper waste by 2030. Similarly, since the recycling efforts for used oil and tires began in 2021, significant advancements have been made—from an initial 0% recyclability to 30% by 2025. These year-on-year improvements highlight the organization’s sustained commitment to resource efficiency and circular economy objectives. The trajectory presented supports a data-driven evaluation of progress and the feasibility of meeting the 2030 sustainability goals.

Sustainability Strategic PILLARS GOALS/TARGETS	KPI definition	Real	Real	Baseline year 2020	2021	2022	2023	2024	2025	2030
		2018	2019							
<b>ENVIRONMENT</b>										
ENV 2 - Contributing to a circular economy by mitigating paper usage in administrative and operational activities with 10% per year, Zero paper target by 2030	Tons of paper waste/year	2.43	2.53	3.53	2.28	2.02	1.77	1.52	1.27	0
ENV 3 - 50% recyclability for used oil and tires by 2030, starting 2021	%Tons of oil waste recycled/year	0	0	0	10	15	20	25	30	50
	%Tons of tires waste recycled/year									

Source: **Sustainability Strategy - 2021**

**E5.MDR-T\_80 (d)** The baseline year is 2020, selected as the most recent year with complete and reliable data available prior to the implementation of paper waste reduction initiatives. This year provides a consistent reference for monitoring performance trends and evaluating the effectiveness of waste mitigation measures introduced from 2021 onwards. Similarly, the baseline year is 2020 for both indicators related to oil and tire waste recyclability. This year marks the final reference period before the implementation of structured recycling practices in 2021 and provides the benchmark against which progress is measured through to the 2030 target.

**E5.MDR-T\_80 (f)** To define the ENV 2 and ENV 3 targets related to circular economy, Autonom used the year 2020 as a baseline, ensuring consistency in tracking emission reductions over time. Emissions are calculated based on the WLTP (Worldwide Harmonized Light Vehicles Test Procedure) standard, which provides a reliable and comparable measurement framework.

These targets were defined based on scenario analysis using 2020 as a baseline year, integrating company-level data on resource usage and emissions trends. The selected scenario reflects alignment with national and EU policy objectives—such as the European Green Deal and the EU Circular Economy Action Plan—and incorporates assumptions regarding future regulatory developments, availability of recycling infrastructure, and technological advancement in low-emission and circular economy solutions. The methodology also considers broader aspects of sustainable development, such as waste reduction, efficient resource use, and the local operational context in which waste flows and fleet-related emissions occur. These assumptions support the long-term ambition to reach zero paper waste and a 50% recyclability rate for used oil and tires by 2030, in line with Autonom’s Sustainability Strategy.

**E5.MDR-T\_80 (g), (h), (i)** Starting in 2024, as part of our Sustainability Strategy review, we decided to exclude the oil recyclability target. Both ENV 2 and ENV 3 targets are not based on conclusive scientific evidence. We also note that stakeholders were not involved in the process of setting these targets.

#### **E5-5 - Resource outflows**

In 2024, Autonom generated a total of 569.05 tons of waste, based on verified data and internal estimates. This includes both operational and administrative waste types: tires, used oil, paper/cardboard, plastic/metal, glass, WEEE (Waste Electrical and Electronic Equipment), WPBA (Waste Portable Batteries and Accumulators), and an estimated 306.11 tons of household-type waste based on a volume of 874.60m<sup>3</sup>. All waste was collected through authorized channels and managed in compliance with applicable national and EU regulations.

**E5-5\_37 (c)**

<b>Waste Type</b>	<b>Quantity (tons)</b>	<b>Hazardous / Non-hazardous</b>	<b>Treatment Type</b>	<b>Recovery / Disposal Operation</b>
Paper/Cardboard	6.05	Non-hazardous	Diverted from disposal	Recycling
Plastic/Metal	1.9	Non-hazardous	Diverted from disposal	Recycling
Glass	1.85	Non-hazardous	Diverted from disposal	Recycling
Tires - reused	13.07	Non-hazardous	Diverted from disposal	Preparation for reuse
Tires - recycled	79.71	Non-hazardous	Diverted from disposal	Recycling
Tires - scrapped	97.01	Non-hazardous	Directed to disposal	Other disposal
Used oil	63.15	Hazardous	Diverted from disposal	Recycling
WEEE	0.193	Hazardous	Directed to disposal	Other disposal
WBPA	0.012	Hazardous	Directed to disposal	Other disposal
Household	306.11	Non-hazardous	Directed to disposal	Landfill
Total diverted from disposal	165.73	Mixed	-	Preparation for reuse & recycling
Total directed to disposal	403.32	Mixed	-	Landfill & other disposal
Total hazardous waste	63.35	Hazardous	-	Recycling
Total non-recycled waste	403.32	Mixed	-	Landfill, other disposal
Total waste generated	569.05	Mixed	-	-

**E5-5\_36 (a)** Autonom defines “product durability” in terms of the average operational lifespan of vehicles within its fleet, measured by mileage and years of service. In 2024, the average vehicle lifespan in Autonom’s operational leasing services was 4 years and approximately 30.000 km, which is slightly below the Romanian industry average of 4-5 years in corporate fleet services. We make sure the

vehicles exiting our fleet are well maintained and proper to enter a new usage cycle, thus contributing to the overall renewal of the Romanian fleet that is, on average, about 15 years old. This reflects our emphasis on preventive maintenance and sustainable asset management.

**E5-5\_36 (b)** The vehicles in Autonom's fleet are selected from manufacturers whose models comply with reparability standards and are maintained in accordance with manufacturer specifications to ensure longevity and circularity. Maintenance and repairs are conducted through authorized service providers, with an increasing focus on the reuse of viable components (e.g. batteries, tires, electronic modules) in compliance with legal and safety standards. While Autonom does not design or manufacture vehicles, reparability is a core criterion in supplier selection and fleet management.

**E5-5\_36 (c)** Autonom's core products—leased or rented vehicles—are not manufactured in-house. However, based on manufacturer statements for about half of our fleet, the recyclable content of vehicles in Autonom's fleet is compliant to EU directives (ELV Directive 2000/53/EC), respecting the minimum threshold of 85% in weight, depending on model and brand. Furthermore, Directive 2005/64/EC on the type of approval of motor vehicles with regard to their reusability, recyclability, and recoverability ensures that vehicles placed on the EU market meet specific thresholds for end-of-life recovery, reinforcing circularity in design and material use. Autonom engages dealers and manufacturers in increasing transparency on compliance with these directives and demonstrates commitment to circular design and end-of-life recovery. As Autonom does not sell packaged goods, this indicator is only applicable to packaging used for internal consumables (e.g. parts, documents). Where applicable, packaging used for parts and office supplies contain recycled content.

**E5-5\_40** Autonom calculates resource outflows primarily through data provided by certified waste management and recycling partners. Waste volumes (e.g. tires, oil, WEEE) are tracked through weight-based invoices and transfer documents (e.g. weighbridge slips, invoices), which are centralized by the sustainability team. Resource usage is monitored through procurement records (fuel, paper, parts) and fleet software systems. Household waste is estimated based on internal values and service provider reporting, where available.

Given our national presence, we recognize the environmental impact generated across our locations, particularly in terms of waste volumes and the management and disposal of specific waste types such as tires and oils. Waste collection and disposal activities remain largely centralized, supported by a national partner. This approach enables us to closely track and consolidate data on each category of waste, ensuring effective oversight and compliance.

As of November 2021, we continue to support the initiative of the Association "CAPACE CU SUFLET", which gives a new meaning to the plastic caps collected by volunteers across the country, through

which the amounts collected via recovery by authorized collectors and via sponsorships received, materialize as donation for various social causes. The involvement of our colleagues at the national level during 2024 resulted in the handing over of 0.35 tons over the course of 2024, equivalent to 178,535 caps.

**WEEE - Waste Electrical and Electronic Equipment |** In 2024, through our continued partnership with the authorized WEEE collector “Ateliere Fără Frontiere”, we handed over 301 kg of electrical and electronic equipment for recycling—equivalent to 188 products—which, according to their estimates, helped avoid 7,713 kg of CO<sub>2</sub> emissions. This marks a significant increase compared to 2023, when 87 kg of equipment (around 80 products) were recycled, contributing to an estimated reduction of 3,840 kg of CO<sub>2</sub>.

**WPBA - Waste portable batteries and accumulators |** In 2024, we initiated a partnership with a nationally authorized collector to ensure the responsible collection and recycling of portable and industrial batteries and accumulators across all Autonom locations. Within the first year of implementation, 12 kilograms of used batteries were successfully transferred to our collector.

**TIRES |** In 2024 we scrapped 97.01 tons of tires and sent directly to recycling another 79.71 tons, representing 42% of the total of 189.78 tons of used tires. The remaining 7%, equivalent to 13.07 tons of tires, were considered apt to be re-used through partners or sold directly to end-users. The process is constantly monitored by authorized internal staff, and the scrapping and recycling of tires is carried out by authorized partners, in accordance with the legal regulations in force. The process is closely monitored by internal staff, and both scrapping and recycling activities are carried out in partnership with licensed providers, in accordance with legal requirements.

**E5-5\_37 (a)** The total waste generated by Autonom in 2024 was 569.05 tons. This figure includes 262.94 tons of operational and administrative waste and approximately 306.11 tons of household waste generated in the company's territorial agencies. The data represents all major waste streams resulting from the company's core activities, including vehicle servicing and office operations.

**E5-5\_37 (b)** In 2024, out of a total of 569.05 tons of waste generated, a quantity of 165.73 tons was successfully diverted from disposal through recycling and reuse activities. This included 79.71 tons of used tires that were sent to certified recyclers, 13.07 tons of tires that were reused either through service partners or sold directly to end-users, 9.80 tons of paper and cardboard, plastics and metals, and glass and 63.15 tons of used oil that were fully collected and recycled by authorized waste service providers. While part of the diverted waste, such as used tires, was classified as non-hazardous and contributed to reducing the overall environmental impact of the company's operations, used oil is considered hazardous and was managed accordingly through authorized treatment channels.

In the same reporting year, a total of 403.32 tons of waste were directed to final disposal. This volume was composed primarily of 306.11 tons of household-type waste and 97.01 tons of operational waste, including scrapped tires and small quantities of hazardous waste that were sent for disposal, specifically 0.193 tons of Waste Electrical and Electronic Equipment (WEEE) and 0.012 tons of Waste Batteries and Accumulators (WPBA). Although the 63.15 tons of used oil generated during the year are classified as hazardous under EU legislation, they were fully recovered through authorized channels and are therefore excluded from the waste directed to disposal.

**E5-5\_37 (d)** The amount of non-recycled waste generated in 2024 was approximately 403.12 tons. This figure represents the portion of the total waste that was not diverted from disposal through recycling or reuse and the scrapped tires. The proportion of non-recycled waste represented approximately 70.84% of the total waste generated in 2024. This percentage reflects the inclusion of the significant volume of household-type waste that is not currently recovered or separated at source. By contrast, the operational waste stream shows stronger performance in terms of diversion, with over half of these materials being recycled or reused.

**E5-5\_38** The overall waste composition for 2024 was dominated by household-type waste, which accounted for approximately 53.79% of the total volume. Tires represented the second-largest category, making up 33.35% of the total, followed by used oil at 11.10%. The remaining 2% of waste included paper and cardboard, plastics and metals, glass, WEEE, and WPBA. **E5-5\_38 (a)** For Autonom, the most relevant waste streams are those closely linked to the company's core operations and services. These include end-of-life tires resulting from fleet maintenance activities, used engine oil generated during vehicle servicing, electronic and IT equipment waste (WEEE), and household-type municipal waste generated across office and service locations.

**E5-5\_38 (b)** The key materials identified within Autonom's waste include rubber from tires, hydrocarbons from engine oil, various types of plastics and metals from packaging and electronic equipment, as well as smaller quantities of plastic, glass and paper-based materials. Additionally, household waste includes mixed organic content and general municipal fractions.

**E5-5\_39** In 2024, Autonom generated a total of 63.35 tons of hazardous waste. This included 0.19 tons of Waste Electrical and Electronic Equipment (WEEE) and 0.012 tons of Waste Batteries and Accumulators (WPBA), both of which were safely managed through authorized waste collection services. Additionally, 63.15 tons of used oil, also classified as hazardous under EU regulations, were fully recycled through licensed recovery channels. While this volume is included in the total hazardous waste generated, it was not reported under waste directed to disposal, as it underwent complete recovery treatment. Autonom did not generate any radioactive waste.

**E5-5\_40** Waste generation data for 2024 was collected through a mix of direct measurements and informed estimates. For operational and hazardous waste streams—such as used tires, paper and cardboard, plastics and metals, glass, WEEE, and batteries—quantities were based on records from certified waste management partners, including weighbridge tickets and transfer certificates, all internally consolidated and verified. Internal systems also support data collection, particularly for procurement and fleet maintenance, allowing cross-checking of waste volumes by category.

Household waste generated across the company’s territorial agencies was not fully weighed directly. As a result, part of the reported quantities was estimated using standardized conversion factors based on national waste studies and correlated with waste collection invoices. While this method provides a reasonable level of accuracy, it also underscores the need to improve traceability and source separation in this waste stream.

The year 2024 marked a step forward in Autonom’s waste monitoring and reporting capabilities, particularly regarding hazardous waste recovery and the circular treatment of tires and oil. However, the high proportion of non-recycled, mixed household waste remains a challenge. As such, strengthening waste segregation at source, expanding data tracking tools, and increasing diversion rates are strategic priorities for aligning with ESRS requirements and advancing the company’s circular economy objectives.

## ESRS S1 Own workforce

### Empowering People to Succeed

At Autonom, our approach to managing our own workforce is both shaped by and shapes our business strategy and operating model. As a service-oriented company, the performance, well-being, and engagement of our employees are critical to delivering high-quality customer experience and sustaining long-term growth.

The impacts related to our workforce—such as promoting an inclusive environment, ensuring equitable development opportunities, and maintaining employee motivation—originate from our core values and strategic objectives. These impacts are not only the outcomes of our culture and leadership philosophy but also directly influence how we adapt our strategy in a dynamic labor market. For example, our decentralized team structure and emphasis on autonomy and leadership development are strategic choices informed by our understanding of what motivates and retains talent in our industry. The transition to digital safety training and tailored career programs were implemented in response to workforce needs and feedback, demonstrating how employee-related dependencies and risks actively shape our operational and strategic decisions.

Furthermore, opportunities related to our workforce—such as the need to ensure equal representation in leadership or to retain talent in a competitive market—are regularly assessed and integrated into our strategy. We respond to these by strengthening our non-discrimination policies, expanding career development initiatives, and aligning remuneration and benefits with employee expectations. Additionally, we recognize the financial material opportunity in sharing best practices and information, which enhances our visibility and attracts new business, investors, and sponsorship for the Autonom Foundation. We also leverage tailored training programs to boost team effectiveness by addressing individual needs through coaching, innovative team interactions, and well-being support. This ongoing alignment ensures that our workforce policies support the resilience, innovation capacity, and long-term success of our business model.

**S1.SBM-3\_14 (a)** The company's workforce consists of employees with permanent employment contracts, meaning they are all directly employed by the company. This structure provides continuity in staffing and allows for more direct management of employment conditions, responsibilities, and internal processes.

**S1.SBM-3\_14 (c)** Employees are encouraged to take part in social and community projects run by the Autonom Foundation. These activities offer chances to volunteer, build team spirit, and contribute positively to local communities. Employees have access to training and development programs to grow

their skills and advance in their careers. These include specialized courses related to their activity type within the company, leadership and management workshops, educational resources and mentorship. The company also invests in sustainable infrastructure. The new headquarters, certified by BREEAM, shows its care for the environment and for employee well-being. It offers a modern, eco-friendly workspace that supports health and productivity. This space is used not only by employees but is also open to the local community for hosting various events.

**S1.SBM-3\_14 (d)** One key opportunity arising from our dependency on a motivated and well-supported workforce is the development of tailored training programs that respond to individual and team needs — including coaching, non-traditional team meetings, and access to psychotherapy services at a 60% discount. These initiatives not only enhance team effectiveness but also create a culture of continuous learning and well-being. As a result, the company can further capitalize on the knowledge and experience gained by employees by promoting internal and external knowledge sharing, which strengthens our employer brand and generates additional value through new business opportunities, investor interest, and increased support for the Autonom Foundation.

**S1.SBM-3\_14 (e)** For the current double materiality assessment process, we did not identify any material impacts on workers that may arise from transition plans for reducing negative impacts on the environment and achieving greener and climate-neutral operations.

**S1.SBM-3\_14 (f) i, (f) ii** The risk of forced or compulsory labor is low in internal operations; however, certain employee categories may be more exposed during periods of increased activity. However, the most affected employee category - customer service agents – is the most impacted during peak periods, when workload volumes increase significantly, potentially leading to elevated stress levels and greater vulnerability if staffing or working conditions are not adequately managed. Considering that we operate only in Romania, there are no countries or geographic areas at significant risk of incidents in our operations.

**S1.SBM-3, 14 (g) i-ii** The company complies with international child rights standards and labor laws. Operations are carried out in EU-based territorial agencies, where strict adherence to national legislation on child labor is ensured. No significant risks have been identified.

**S1.SBM-3\_15** The company has implemented a structured approach to identify workforce segments potentially at higher risk of harm, considering employee characteristics, work context, and activity type. This understanding is informed by regular assessments of working conditions—focusing on safety, equity, and well-being—and by monitoring workplace health and safety indicators to detect risk patterns. Identified higher-risk categories include: customer service agents, due to elevated stress and

fatigue during peak periods and continuous client interaction; office-based employees, due to ergonomic and health risks associated with prolonged sedentary work

**S1.SBM-3\_16** For customer service agents, the main risks include high staff turnover driven by intense workloads and continuous exposure to demanding client interactions. These conditions can lead to increased stress and fatigue, particularly during peak periods. To mitigate these risks, the company has implemented targeted retention initiatives, enhanced benefits, workload planning strategies, and access to psychological support.

One opportunity related to this group is sharing best practices and knowledge gained through direct customer interactions. Encouraging employees to share what they have learned—internally and externally—not only improves service quality but also contributes to business development, investor interest, and support for initiatives such as the Autonom Foundation. For employees engaged exclusively in office-based work, the main (though not material) risk identified is related to ergonomic and health issues caused by prolonged sedentary activity. This is mitigated through awareness campaigns, health-focused initiatives, and ongoing improvements in the work environment.

In this context, another opportunity is the implementation of tailored training and well-being programs, including personalized coaching, team development sessions, and subsidized psychotherapy. These initiatives enhance both individual and team performance, while also supporting long-term employee well-being. The third key opportunity relates to gender parity in training and development, with the goal of ensuring that women represent at least 46% of management positions by 2030. This objective is part of the Sustainability Strategy reviewed in 2024 and is outlined in section **S1-5\_47 (a-c)**— which addresses targets for managing material impacts, advancing positive impacts, and managing associated risks and opportunities.

**S1.MDR-P\_65 (a)** Our **Diversity and Inclusion Policy** fosters a fair, inclusive, and respectful work environment for employees and external stakeholders, including clients, partners, and shareholders. The policy guarantees the recognition and appreciation of diversity across all company operations, from recruitment to professional development and workplace interactions. Discrimination based on gender, age, race, ethnicity, disability, sexual orientation, religion, or any other personal characteristic is strictly prohibited.

The company is committed to transparency, respect, and fairness in employment decisions, promotions, training, remuneration, and leadership opportunities. This includes a strong focus on gender equality, work-life balance, and accommodation for employees with disabilities. Employees are encouraged to report discrimination or harassment, with strict procedures in place for handling complaints and applying disciplinary measures. The full policy can be consulted [here](#).

**S1.MDR-P\_65 (b)** This policy applies to all employees and external partners, covering recruitment, promotions, performance evaluations, and workplace interactions. It excludes personal disputes unrelated to workplace discrimination or harassment. While the company supports flexible working arrangements, certain roles require specific working conditions based on operational needs, which are considered practical requirements rather than exceptions.

**S1.MDR-P\_65 (c)** The company's management (consisting of founders, board members, head of departments and head of regional operational agencies) oversees the implementation and alignment with the general business approach of the Diversity & Inclusion Policy, while the HR department handles operational aspects such as reporting, investigations, and feedback collection.

### **S1-1 Commitment to Human Rights, Workplace Inclusion, and Employee Well-being and Policies related to own workforce**

**S1-1\_19** The company prioritizes employee well-being, professional development, and an inclusive work environment through structured policies. Key approaches include:

- Workplace Safety & Well-being – Occupational health and safety programs reduce workplace accidents and health-related absences. Preventive initiatives improve employee well-being, stability, and productivity.
- Risk Management – Strict health and safety policies minimize workplace incidents and liabilities, while strong diversity and inclusion policies prevent internal conflicts and dissatisfaction.
- Career Growth & Inclusion – Continuous training, career advancement programs, and mobility opportunities keep employees engaged, fostering innovation and reducing turnover risks. By integrating these measures, the company creates a positive, productive, and resilient workforce.

**S1-1\_20 (a)** The company upholds fundamental human rights in alignment with international and national labor standards. Our commitments include:

- Non-discrimination & Equal Opportunity – Zero tolerance for discrimination based on legally protected characteristics, ensuring fair access to career growth and development.
- Safe & Healthy Working Conditions – Compliance with occupational health and safety standards through risk assessments and preventive measures.
- Fair Compensation & Work-life Balance – Wages align with legal requirements and industry benchmarks, with policies supporting reasonable working hours and paid leave.
- Freedom of Association – Employees' rights to collective bargaining and representation are respected, fostering open dialogue on workplace conditions.

- Prevention of Forced & Child Labor – Zero tolerance for forced labor and supply chain monitoring to prevent unethical labor practices.
- Employee Well-being – Access to flexible work arrangements, mental health initiatives, and stress management programs.

The company is committed to human and labor rights through clear policies, adherence to international standards, and continuous monitoring to maintain a safe, fair, and inclusive work environment.

Active employee engagement is a key factor for the company's success. We maintain an open, transparent and constructive dialogue by:

- Regular Employee Feedback – Surveys, focus groups, and suggestion programs ensure employee concerns are addressed.
- Collaborative Decision-making – Employees participate in discussions on workplace conditions and improvements.
- Professional Development & Well-being – Training, mentorship programs, and wellness initiatives enhance workforce satisfaction and motivation.

**S1-1\_20 (b)** Employee engagement is essential to the company's success, and we are committed to fostering an open, transparent, and constructive dialogue with our workforce. By implementing various engagement initiatives, we ensure that employees' concerns are acknowledged, working conditions are enhanced, and a professional, inclusive, and motivating environment is cultivated.

**S1-1\_20 (c)** To address human rights impacts, we implement confidential grievance mechanisms that allow for secure reporting and thorough investigations. We take prompt corrective actions by adjusting policies and implementing remediation plans to resolve any violations effectively. Additionally, we prioritize employee well-being through support programs that offer psychological assistance and workplace initiatives designed to mitigate long-term impacts.

**S1-1\_21** Our company is aligned with human rights, labor rights, and sustainability principles, in accordance with internationally recognized frameworks such as the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

**S1-1\_22** Our company has a strict zero-tolerance policy against human trafficking, forced labor, compulsory labor, and child labor across all its operations and throughout its supply chain. These commitments are formally articulated in the company's dedicated **Policy Against Modern Slavery and Human Trafficking**, which is aligned with international human rights standards, including the European Convention on Human Rights. The policy includes concrete measures to identify, prevent, and address

potential violations, supported by training, reporting mechanisms, and supplier due diligence processes.

**S1-1\_23** The company has established an accident prevention system in compliance with occupational health and safety standards, incorporating periodic training on occupational safety and health (OSH) and fire safety to maintain a secure and well-protected work environment for all employees. Furthermore, employees who operate company vehicles are internally trained on preventive driving training to improve road safety and reduce the risk of accidents.

**S1-1\_24 (a)** Anti-discrimination policies are embedded in the collective labor agreement, internal regulations, and a dedicated Diversity & Inclusion Policy, regarding which all employees were trained. These policies ensure a fair and inclusive work environment.

**S1-1\_24 (b)** The grounds for discrimination are clearly defined and addressed in internal policies, such as the internal regulations, the collective labor agreement, and the diversity and inclusion policy. These documents establish the legal and procedural framework for preventing and combating workplace discrimination.

**S1-1\_24 (c)** Autonom promotes equal rights and opportunities in the workplace based on professional competencies and fulfillment of internal requirements—such as hiring, promotion, recruitment, remuneration, professional training, performance evaluation, benefits, access to managerial positions, etc.—without distinction based on ethnicity, gender, race, religion, age, disabilities, sexual orientation, political opinions, union affiliation, or similar factors.

**S1-1\_24 (d)** We actively prevent discrimination and promote inclusion by enforcing policies through regular reviews and strict compliance measures. Our training programs educate employees on bias, inclusion, and workplace ethics, fostering a more aware and respectful work environment. Additionally, we support diversity initiatives by encouraging inclusive hiring practices, mentorship opportunities, and leadership development programs that empower a diverse workforce.

## **S1-2 – Processes for engaging with own workers and workers' representatives about impacts**

**S1-2\_27** The company acknowledges the critical role of employee participation in shaping decisions and initiatives that influence both the workplace and the broader community. To ensure well-informed and relevant solutions, workforce perspectives are integrated through various consultation and feedback mechanisms. Empowering employees with decision-making autonomy is a fundamental aspect of the company's organizational culture.

**S1-2\_27 (a-c)** The organization is dedicated to fostering an inclusive, fair, and productive work environment through ongoing and transparent dialogue with employees. A structured engagement framework allows for the continuous collection of employee feedback, which is actively incorporated into decision-making processes, reinforcing a culture of collaboration and openness. To facilitate workforce participation, the company has established formal engagement channels that provide structured opportunities for dialogue and collaboration. Depending on the team, regular consultations are held weekly, bimonthly, monthly, or biannually to address workplace concerns and involve employees in decisions that affect them. The Heads of Departments and Heads of Regional Operational Agencies are responsible for facilitating these processes. Beyond these formal mechanisms, the organization encourages informal engagement through open meetings and interactive listening sessions, which strengthen internal relationships and foster a culture of openness and mutual respect. Moreover, team-building initiatives and collaborative activities are organized to reinforce team cohesion and ensure employees feel valued and connected in their roles. By integrating both formal and informal feedback mechanisms, the company underscores its commitment to employee engagement, creating a work environment where every voice is heard, and every contribution makes a difference.

**S1-2\_27 (e)** To ensure the effectiveness of these collaboration efforts, the company regularly assesses how well they support employee needs and organizational goals. This is done through various methods, including two structured evaluations per year for each employee, where topics such as motivation, engagement, and professional development are discussed. Feedback gathered during these sessions is used to identify opportunities for improvement, and outcomes often include concrete actions such as updates to internal procedures, implementation of targeted training, and enhanced communication practices. These measures help ensure that employee input translates into meaningful organizational development.

### **S1- 3 – Processes to remediate negative impacts and channels for own workers to raise concerns**

**S1-3\_32 (a)** The organization recognizes the importance of preventing, managing, and remedying significant negative impacts on its employees. If the organization causes or contributes to such an impact, clear and effective processes are implemented to provide fair, equitable, and sustainable solutions. These processes include multiple reporting channels such as direct contact with managers, HR representatives, employee representatives, or anonymous submissions through the internal whistleblower platform. Once a report is submitted, it follows a structured sequence: confirmation of receipt within 7 days, an impartial investigation led by a designated team, regular feedback to the whistleblower, implementation of appropriate corrective actions, and strong protection against retaliation. We rely on transparency and communication throughout the remediation process, ensuring continuous improvement to prevent future incidents.

**S1-3\_32 (b)** Our organization provides multiple channels for employees to express their concerns and needs. These include regular meetings with managers (one-on-one discussions), digital platforms, and anonymous reporting channels. Any issue raised is carefully reviewed, and the management team takes action to ensure a fair and responsive work environment that addresses employees' needs.

**S1-3\_32 (c)** Our organization has implemented robust mechanisms for handling employee complaints and grievances, ensuring a transparent, confidential, and fair process. Employees can report issues through dedicated channels, including **anonymous platforms**, the Human Resources Department, and direct supervisors. All complaints are carefully investigated by the Senior Management members, and solutions are communicated appropriately. We are committed to maintaining a safe work environment where all concerns are taken seriously and addressed with diligence.

**S1-3\_32 (d)** We recognize the importance of an efficient and accessible communication system, ensuring that employees have the appropriate channels to express concerns, provide feedback, and report any issues. Therefore, the company has implemented clear mechanisms to support and enforce the availability of these channels. These include direct communication channels such as regular meetings with managers and monthly team meetings, confidential reporting lines such as **Whistleblower channel**, and employee representatives.

**S1-3\_32 (e)** The organization is committed to ensuring an efficient and transparent system for managing employee-reported issues by continuously monitoring them and evaluating the effectiveness of communication channels. The process includes tracking reported concerns, analyzing implemented solutions, and continuously improving reporting mechanisms.

**S1-3\_33** The company is committed to ensuring that all employees are aware of the reporting mechanisms and have confidence in them. Through a system of biannual evaluation and one to one discussions, we ensure that employees' voices are heard, and their concerns are addressed fairly, efficiently, and without retaliation. Autonom recognizes the risk of retaliation and has established strong safeguards through its Whistleblowing Policy to ensure full protection and support for all whistleblowers, including workers' representatives.

#### **S1-5\_47 (a-c) – Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities**

We realize the huge importance of intensive knowledge sharing among our employees and we pay attention to their needs for both technical and soft skills. Training and different kinds of instruction are the main activities our company enables through its easy knowledge access mission, fostering equal treatment and opportunities for all employees tailored to their specific training needs. This approach

also enhances the retention rate, as we see, employees with constant access to training opportunities over the years are also more loyal to remain.

As a confirmation of this intensive focus related to the development of our employees, in our Sustainability Strategy established in 2021, we took the natural step forward towards committing to set a target of minimum of 50 hours of training per employee each year until 2030, starting from a 38.6 - hours baseline in 2020. As this target was set in 2021, it was established based solely on internal input—namely, management perspectives, historical data, and employee expectations—without the involvement of external stakeholders. Progress towards this target, including the achieved training hours for 2024, is outlined in section ***S1-13 Training and Skills Development metrics***.

With our strong focus on evolving daily, we embrace diversity and inclusion in all aspects of our business and on all career levels, creating a safe and optimal place for equal opportunities where talent can grow and reach top management positions.

Our employees are some of the company's most important assets, critical to the success of our business. We value gender equality and promote a strong presence of women in leadership roles as part of our organizational culture and core values. We want to be a company that promotes women in management positions based on their abilities and performance, not only on gender quota compliance needs. We have created an organizational culture that is based on continuous evolution, ethics, tolerance, respect, encouragement of equal opportunities and respect for human rights.

Based on all these above, analyzing our historical data on training hours and the enforced EU regulations on gender balance and upcoming Social EU Taxonomy, we reviewed our Sustainability Strategy to include a more granular approach to development trends in terms of gender and the potential to reach and retain Management positions. Considering that women already represent the majority of our Board structure, we want to continue to promote the representation of women also on the extended Management level. In order to better monitor the progress, we have also set targets for this topic, and we consider the values to be even more ambitious than the EU binding diversity quota for large, listed companies.

In the 2024 update of our Sustainability Strategy, we also set a new target focused on promoting gender parity in training and development, aiming to ensure that women represent at least 46% of management positions by 2030. This target was defined as a forward-looking ambition aligned with our internal cultural values and EU-level policy directions. Similar to the training target, it was developed as a management rationale, without consultation with external stakeholders. The target is based on internally available data (e.g. historical percentages of women in leadership roles and

projected available positions) and reflects our strategic commitment to a more inclusive leadership structure.

GOAL/TARGET	KPI definition	2021	2022	Baseline 2023	2024	2025	2026	2027	2028	2029	2030
Evolve Daily. Gender parity in training and development, ensuring that women represent at least 46% of Management level by 2030	% of women at Management level	39%	37%	37%	38%	40%	41%	42%	43%	45%	46%
Estimated available positions	Women	16	15	15	16	17	18	19	20	21	22
	Men	25	26	26	26	26	26	26	26	26	26

*Note: values for 2021 – 2023 are real, 2024 – 2030 estimated.*

### S1-6 - Characteristics of the Undertaking's Employees

**S1-6\_50 (a)** Our team continues to expand each year. As of December 31, 2023, there were 531 employees with active contracts, and by the end of 2024, the Autonom team had grown to 588 employees, representing a 10.73% increase in the workforce. This consistent growth demonstrates our dedication to talent development and workforce expansion. The rise in female representation marks a step toward a more balanced gender distribution, while the predominantly young workforce contributes to a dynamic and innovative work environment.

Gender	2023	2024
Women	181	198
Men	350	390
<b>Total</b>	<b>531</b>	<b>588</b>

From an administrative and operational standpoint, the 588 employees - located within the territory of Romania (100%) are distributed between the Territorial Agencies (64.97%) and the Headquarters (35.03%), located in Bucharest and Piatra Neamț. The Headquarters team, comprising 122 female and 88 male employees, is responsible for administrative and strategic coordination. Meanwhile, the Territorial Agencies, with 76 female and 302 male employees, manage field operations and direct business activities. This distribution reflects the company's organizational structure, where the

majority of employees are engaged in agency-level operations, while the headquarters focuses on leadership, administrative support, and strategic direction.

Gender	Location	2023	2024
Women	Headquarters	114	122
	Agencies	67	76
Men	Headquarters	76	88
	Agencies	274	302

The average number of employees (headcount) in 2024 was 545, compared to 497 in 2023, calculated based on workforce fluctuations throughout the year. This reflects the company's steady growth and commitment to maintaining a stable workforce while adapting to operational needs through balanced hiring and retention strategies.

**S1-6\_50 (b)** In 2024 the workforce continued to grow, with an increase in full-time employees for both genders. The number of full-time female employees rose from 180 in 2023 to 196 in 2024, while full-time male employees increased from 349 to 389. At the same time, the number of part-time female employees remained constant at 2, while the number of part-time male employees increased from 0 to 1. This trend reflects a shift toward full-time employment, reinforcing job stability and long-term workforce engagement within the company. This approach aligns with our commitment to stable employment practices. All of our employees have permanent contracts. The other types of employment — temporary employees or employees with non-guaranteed hours — are not applicable (N/A) to our organization. Autonom does not employ personnel under these types of contracts, as the company is committed to promoting stable, long-term employment and does not use temporary or flexible arrangements in its operations.

Gender	Contract type	2023	2024
Women	Full-time	180	196
	Part-time	2	2
Men	Full-time	349	389
	Part-time	0	1
<b>Total employees</b>		<b>531</b>	<b>588</b>

**Staff turnover**

**S1-6\_50 (c)** In 2024, a total of 148 employees left the organization, representing a turnover rate of 27.16%, calculated following the formula below:

**Turnover rate (%) = (Number of leavers / Average number of employees) × 100**

<b>Staff turnover</b>	<b>2023</b>	<b>2024</b>
Avg. number of employees (no.)	497	545
Leavers (no.)	151	148
Turnover rate (%)	30.38%	27.16%

Employee departures in 2024 were carried out amicably and by mutual agreement. Those leaving the organization are invited to participate in an exit interview to share feedback about their experience — including interactions with colleagues, reasons for leaving, the relevance of the knowledge gained, and suggestions for improving the work environment at Autonom. The feedback is reviewed monthly by the management team and used to inform future actions. The number of employees who left the organization includes voluntary resignations, as well as cases where the collaboration ended during the probation period (the first three months of employment), following a mutual agreement between the employee and the employer that the role was not a good fit for the employee. Additionally, during the reporting period, there was one case of retirement, which is also included in the total mentioned.

**S1-6\_50 (d)** The methodology used to compile employee data relies on several internal sources to ensure accuracy and consistency across all reporting dimensions. Firstly, data is extracted from the Human Resources Information System (HRIS), which provides real-time records on employment contracts, working hours, and types of employment. This system serves as the primary source for tracking workforce changes and employment structure. Secondly, information related to salaries, overtime, and contract types is obtained from payroll and benefits administration systems. These records help ensure that compensation-related data is accurately reflected in employee reporting. In addition, tax and social security declarations are used to validate the number of employees and confirm their employment status. This step ensures alignment between internal records and official reporting obligations. Lastly, departmental reports contribute to workforce segmentation, offering detailed insights by region, contract type, and employment status. This multi-source approach ensures a comprehensive and reliable overview of the company’s workforce.

**S1-6\_50 (d) i** The number of employees is reported in number of people.

**S1-6\_50 (d) ii** Reports are made on the number of employees at the end of the reporting period, as well as on the average number of employees during the reporting period.

**S1-6\_50 (e)** To provide clarity and context for the reported employee data, several key details must be considered. The data is presented in terms of headcount, depending on the indicator. Information is collected either at the end of the reporting period or calculated as an annual average, ensuring relevance and comparability over time. The primary sources of data include internal human resources systems, payroll systems, and tax declarations, which collectively ensure data accuracy. The reported figures cover employees on both full-time and part-time schedules, including those with fixed-term and indefinite contracts. However, independent contractors, consultants, and workers employed by external suppliers are excluded from the scope of the employee data.

### S1-7 – Characteristics of non-employee workers in the undertaking’s own workforce

#### S1-7\_55 (a), (b) i-ii, AR 61, S1-7\_56

Autonom does not have non-employees in its own workforce. Therefore, the reported figures for all related data points for S1-7 are zero. No methodology or assumptions were required for data compilation, and disclosures regarding types of non-employees, their roles, or calculation methods are not applicable.

### S1-9 Diversity metrics

**S1-9\_66 (a)** At the end of 2024, the workforce remained predominantly young, with 52.23% of employees under 30, mainly in territorial agencies, while 43.71% were aged 30-50, and only 4.06% were over 50. At the top management level, a gender disparity persisted, with the total number of women remaining at 15, while the number of men increased slightly from 26 to 27. Women were more represented in middle management within departments, reflecting their strong involvement in operational activities, whereas men dominated middle management roles in agencies, where fieldwork is essential. Despite differences in representation across levels, the distribution of leadership roles remained stable over the two years.

Management level	2023				2024			
	Women	Percent	Men	Percent	Women	Percent	Men	Percent
Senior Management	0	-	3	100%	0	-	3	100%
Middle Management, Departments	8	66.66%	4	33.34%	8	66.67%	4	33.33%
Middle Management, Agencies	7	26.92%	19	73.08%	7	25.93%	20	74.07%
<b>Total</b>	<b>15</b>	<b>36.59%</b>	<b>26</b>	<b>63.41%</b>	<b>15</b>	<b>35.71%</b>	<b>27</b>	<b>64.29%</b>

**S1-9\_66 (b)** At the end of 2024, the workforce was predominantly composed of employees under 30 years old (52.23%), mainly working in territorial agencies. Employees aged 30-50 accounted for 43.71%, while those over 50 represented only 4.06%. Younger employees were primarily men, whereas women were more prevalent in the 30-50 age group, often occupying management roles. Overall, the data indicates a relatively young workforce with a balanced gender distribution in the middle age category.

Age category	Women Distribution (%)	Men Distribution (%)	Total Distribution (%)
<30 years old	43.43%	61.03%	52.23%
30-50 years old	51.52%	35.90%	43.71%
>50 years	5.05%	3.08%	4.06%

**S1-9\_AR 71** Senior management of Autonom consists of Marius Stefan and Dan Stefan, as Founders and Managing Partners and Dan Iacob, Operational Director and Board Member. The extended top management team consists of Founders, Board Members, Head of Departments and Head of Regional Operational Agencies. All functions within the company are based on our central HR system and aligned with the organigram set by the Board.

### S1-13 - Training and Skills Development metrics

**S1-13\_83 (a)** Key performance indicators (KPIs) encompass the following metrics: the total number of books read, training hours accrued (internal, external, and on-the-job), and the innovations implemented on the internal platform. As we do our evaluations twice per year, we have two semesters. Thus, our KPIs are split for every semester (25 training hours, 6 innovations, 6 books read, etc.). Employees are encouraged to focus on on-the-job training, which emphasizes the acquisition of technical and job-specific skills through mentorship from more experienced colleagues. This form of training constitutes the largest share of the semester's training hours, totaling 17.5 out of 25 hours. The second category comprises internal training sessions, which feature courses and workshops aimed at enhancing both hard and soft skills, accounting for 5 out of 25 hours. Lastly, external training hours involve sessions led by non-employee experts, representing the smallest segment of the required training hours at 2.5 out of 25 per semester.

Gender	Training hours	Books read	Innovations
Men	15,212	3,765	835
Women	12,621	2,369	552

Gender	Training hours	Books read	Innovations
Men	15,212	3,765	835
Total	27,833	6,134	1,387

In Romania, labor legislation requires employers to establish clear criteria and procedures for evaluating employees' professional performance. According to the Labor Code, the employer must include the applicable performance evaluation criteria in the individual employment contract. In Autonom, all employees are evaluated after the 3-month probation period and then every 6 months. This process applies to all Autonom employees, regardless of hierarchy or department.

### S1-13\_83 (b)

Category	Employees	Male	Female
Total Employees (%)	588 (100%)	390 (66.33%)	198 (33.67%)
Participated in Career Development	550 (94%)	368 (94.36%)	182 (91.92%)
Avg. number of training hours/category of employees	50.61 hours/employee	41.34 hours/employee	69.35 hours/employee

In the row "Participated in Career Development," we included only the employees who recorded their training hours in the internal platform, as this serves as verifiable evidence of their involvement in career development activities. While we continue to conduct biannual evaluations for all of them, as previously stated, not all of them consistently input their KPIs in the internal system. Nonetheless, 100% of employees were evaluated in 2024, and we have made progress in increasing the average recorded training hours per employee to 50.61 hours and aim to maintain this positive trend in the coming years.

The total workforce at the end of 2024 comprises 588 employees, with 66.33% being male (390 employees) and 33.67% female (198 employees). Overall, 94% of employees participated in career development programs, with a similar participation rate among males (94.36%) and females (91.92%). However, a significant difference is observed in the average number of training hours per employee. While the overall average is 50.61 hours, male employees receive an average of 41.34 hours, whereas female employees receive substantially more, averaging 69.35 hours. As there are significantly fewer female employees (198 vs. 390 males), the total number of training hours for men is higher than that

for women. This indicates that although participation in career development is nearly equal between genders, female employees benefit from considerably higher training hours on average.

## ESRS S4 Consumers and end-users

**S4.SBM-3\_10** All types of consumers and end-users who may be materially impacted by Autonom's operations are included in the scope of disclosures, in line with ESRS 2 requirements.

**S4.SBM-3\_10 (a)** Autonom's services are used by a broad range of consumers and end-users who may be subject to material impacts through the company's operations. These include individual clients who use rental and used car services, corporate clients benefiting from operational leasing, and service users who interact with customer support channels. Additionally, groups with particular characteristics—such as young people, persons with disabilities, and individuals experiencing financial hardship—are specifically considered in the company's consumer policy, given their potential exposure to disproportionate impacts. The material impact identified may relate to service accessibility, clarity of information, digital literacy, or the availability of sustainable mobility alternatives such as electric vehicles.

**S4.SBM-3\_10 (a) i-iv** Most material impacts on consumers and end-users are generated directly through the company's own operations. These include, in particular, the lack of internal electric vehicle (EV) specialists—which may affect the adoption of sustainable mobility. This impact is primarily associated with individual incidents, rather than being widespread or systemic. It typically arises in specific situations where clients require technical guidance or support related to electric vehicles and trained personnel are not available at the point of contact. While not structurally embedded across all operations, these instances may still limit the company's ability to support customers transitioning to low-emission mobility. Autonom addresses this through targeted employee training and progressive integration of EV-related expertise.

**S4.SBM-3\_10 (d)** The material impact identified relates to the lack of internal EV specialists, which may limit the company's capacity to guide consumers in adopting electric mobility solutions. The related material risk concerns the lack of EV specialists in service, potentially affecting the maintenance quality and safety of electric vehicles used by consumers. No material opportunities linked to these impacts or dependencies have been identified at this stage.

**S4.SBM-3\_11** Autonom acknowledges that some consumer and end-user groups may be more vulnerable to negative impacts due to specific characteristics or circumstances. To develop its understanding of these differentiated risks, the company actively monitors customer feedback segmented by service type and customer profile (e.g., new vs. returning clients, individual vs. corporate users etc.). This analysis informs the adaptation of services to reduce barriers and ensure fair treatment across all categories of consumers.

**S4.SBM-3\_12** Among the material risks identified, the lack of internal EV specialists may limit support for consumers interested in transitioning to electric mobility, thus disproportionately impacting environmentally conscious users. This challenge is further compounded by the underdevelopment of public charging infrastructure and persistent customer hesitancy toward EV adoption, particularly for long-distance rentals or operational leasing. These external constraints reduce the practical attractiveness of electric mobility, slowing down the pace of decarbonization across the customer base. Similarly, information asymmetries and digital access limitations may affect elderly clients or those with low digital literacy.

**S4. SBM-3\_paragraph 43 (a), (b)**

(a) The company's actual impact on consumers and end-users is closely tied to the company's strategic commitment to promote sustainable, inclusive, and customer-centric mobility services. For example, the lack of internal EV specialists—identified as a material impact—stems from the evolving business model which increasingly emphasizes electric mobility and low-emission alternatives. This internal capacity gap directly influences how well the company can support clients in transitioning to electric vehicles (EVs), a key strategic pillar in Autonom's environmental and service differentiation strategy.

The company's customer-centric culture, highlighted in both the policy on consumers and end users and the operational model, encourages active adaptation based on client feedback. For instance, digital literacy barriers or lack of accessibility for vulnerable clients have led to adaptations in communication channels, including broader use of call center support, WhatsApp, and simplified online services. Furthermore, the strategy prioritizes service accessibility, transparency, and tailored offerings, particularly for groups at greater risk of exclusion (e.g., youth, elderly, persons with disabilities, financially vulnerable clients).

These insights, derived from impact assessments and client feedback loops, continuously inform improvements in training, communication practices, and product design, reinforcing the company's ability to deliver on its brand promise while meeting stakeholder expectations.

(b) The material risk related to consumers is both a consequence and a driver of Autonom's strategic development. Key risks such as the lack of internal EV expertise (both in sales and servicing), limited client understanding of EV options, and information asymmetry for digitally less-skilled users —are directly linked to the company's transition to a more sustainable and technology-driven service offering.

This risk influences resource allocation and business model evolution, such as: investing in training programs for EV technologies, improving multichannel communication, and designing tailored services for different customer segments. At the same time, opportunities such as differentiation through service personalization, equitable access, and expanding reach through digital and local channels support Autonom's strategy to build long-term customer trust and loyalty.

The dependencies on end-user satisfaction, service accessibility, and equitable treatment are therefore central to the company's value creation model and act as both strategic risks and levers for competitive advantage.

#### **S4-1 – Policies related to consumers and end-users**

**S4-1\_15** The company has the Policy on Consumers and End Users as part of its commitment to delivering responsible services aligned with its core values and international sustainability principles. The policy governs the company's relationship with consumers and end users across all services offered – including car rentals, operational leasing, and used car sales – and is implemented at the national level.

#### **Guiding Principles and Formal Values**

**S4-1\_16 (a), (c)** Autonom's policy on consumers and end users is guided by the company's official values, which reflect its organizational culture and the way it adopts responsible business decisions. These values form the formal reference framework for all commercial and operational interactions:

- Honesty and integrity are fundamental to the company's development. We take responsibility for our actions and act with transparency.
- We do whatever it takes to help our clients, treating every interaction with responsibility, empathy, and a genuine desire to contribute.
- We are a team. Respect, common sense, and a smile define our internal and external collaboration.
- We are adaptable and flexible. We believe simplicity is the path to a more efficient and human experience.
- We evolve every day, continuously learning from our relationship with clients and constantly improving our services.

These values are directly reflected in operational approaches, customer interaction, and remediation processes.

#### **Remedy Measures for Potential Human Rights Impacts**

In line with the company's values and its commitment to the UN Guiding Principles on Business and Human Rights, the company has established clear and accessible measures to provide and enable remedy in the event of adverse human rights impacts on consumers and end-users. While such impacts are currently considered potential and not material, Autonom ensures that all clients have access to effective grievance mechanisms. These include multiple channels for submitting feedback or complaints—such as direct contact with Autonom representatives, a dedicated customer relations email address, on-site staff at physical branches, and public review platforms monitored by local teams. All submissions are reviewed by the customer relations team, and significant or recurring cases

are escalated to senior management. Significant cases could be individual complaints that raise concerns related to customer rights, service quality, or legal risks. Recurring cases could be repeated issues that point to a broader pattern or potential systemic weakness.

The company guarantees confidentiality, prohibits retaliation, and uses insights from grievances to continuously improve service delivery and reduce the risk of future harm.

**S4-1\_17** The company aligns not only with these values but also with relevant international standards, such as the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the ILO Declaration on Fundamental Principles and Rights at Work.

**S4-1\_16, 16 (a), (c)** In this regard, company's policy regarding its relationship with consumers and end users affirms its commitment to respecting the following rights of consumers and end users:

- the right to safety and physical integrity;
- the right to clear and accessible information;
- the right to privacy and protection of personal data;
- the right to equal treatment and non-discrimination;
- the right to remedy in case of harm;
- the right to free expression and feedback.

The policy also includes specific attention to vulnerable groups (e.g., youth, persons with disabilities, individuals facing financial hardship), encouraging equitable access to services and consideration of their needs.

**S4-1\_16 (b)** Internally, responsibility for implementation lies with the operational teams, under the coordination of the marketing, sustainability, and executive leadership teams. The policy is communicated to employees through training sessions and was progressively integrated into the company's operational policies on sales, distribution, and customer relations. The monitoring process includes specific KPIs related to customer satisfaction, accessibility, and feedback mechanisms. The policy will be reviewed annually or whenever relevant changes occur in the legislative or operational context.

**S4-1\_17** As of the reporting period, the company has not identified any cases of non-respect of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises involving consumers or end users.

#### **S4-2 – Processes for engaging with consumers and end-users about impacts**

**S4-2\_20 (a-d), 21, 22** Autonom has initiated the implementation of a structured framework for engaging consumers and end users in identifying and assessing the impacts generated by its services. This initiative is an integral part of our sustainability due diligence approach and reflects the company's commitment to listening to and integrating customer perspectives into the decision-making process. Current engagement processes are based on direct and recurring mechanisms such as:

- automated satisfaction surveys sent after relevant interactions (rentals, vehicle purchases, contact with support teams);
- analysis of data received through existing communication channels, including emails, call center interactions, and feedback forms available on Autonom's digital platforms.

These tools allow us to consistently collect customers' opinions and experiences, helping us identify potential areas with a risk of negative impact, as well as opportunities for improvement. Feedback is analyzed both at the operational and central levels and is linked to initiatives for optimizing services and commercial communication.

Responsibility for coordinating the engagement process lies with the customer relations team, in collaboration with the sustainability team and with the support of executive leadership. Where relevant, the outcomes of this process are integrated into strategic decisions regarding service design, commercial processes, and development priorities.

Autonom places special focus on potentially vulnerable consumer groups, aiming to understand to what extent they may be disproportionately affected by the way services are delivered. In this regard, we continuously monitor the typology of feedback, meaning the categorization of customer input based on the nature of concerns raised, the characteristics of the consumer, and the specific service experiences reported. This includes identifying whether feedback relates to service accessibility, digital literacy barriers, communication clarity, financial limitations, or discriminatory experiences. The insights gathered help Autonom adapt its services to better meet the diverse needs of clients. The effectiveness of these engagement processes is evaluated by analyzing the recurrence and quality of feedback received, as well as the level of expressed customer satisfaction.

#### **S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns**

**S4-3\_25 (a), (b)** Autonom provides consumers and end users with several accessible channels through which they can express concerns, report negative impacts, or share suggestions regarding the services offered. These channels are an integral part of the company's commitment to transparency, accountability, and the continuous improvement of customer relations.

Customers can submit complaints or feedback through the following channels:

- Any Autonom representative, who is required to report the situation to the branch manager or a member of the management team;
- The dedicated call center;
- Public reviews on platforms such as Google Reviews, which are constantly monitored by local teams;
- The official feedback email address – [feedback@autonom.com](mailto:feedback@autonom.com);
- Direct interaction with staff at the physical locations within the national network.

**S4-3\_25 (c)** Customers are made aware of these channels through verbal communication from trained staff, information displayed on digital platforms (e.g., the Autonom website and social media channels), follow-up messages such as post-rental surveys, and the company’s active presence in responding to online reviews.

**S4-3\_25 (a), (d)** Complaints and reports are reviewed by the customer relations team, which ensures an initial response within 24 hours. Afterward, a concrete solution is proposed, or, in cases where further investigation is required, the customer is informed about the next steps and the estimated timeframe for a final response. Recurring issues or those indicating a potentially significant negative impact are escalated to the management team and, when appropriate, to the executive leadership.

**S4-3\_26, S4-3\_25 (b)** Autonom handles all reports with respect for confidentiality and the rights of the individuals involved. In line with the Policy on Consumers and End Users, the company strictly prohibits any form of retaliation against customers who choose to report issues, including via public reviews.

**S4-3\_25 (d), S4-3\_26** The company regularly monitors the number and type of complaints received, the average resolution time, and the level of satisfaction expressed by customers after their issues are resolved. This data is systematically used to improve the effectiveness of communication channels and internal customer relationship management processes, with the aim of preventing similar situations in the future and enhancing overall customer experience.

#### **S4-4 – Taking action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users and effectiveness of those actions and approaches**

**S4-4\_31 (a), (c), S4-4\_33 (b)** Autonom implements a series of actions to prevent, mitigate, or remedy negative impacts on consumers and end users, as well as to generate positive social outcomes. These actions are part of a continuous strategic effort to strengthen trust in the company’s services and to foster the sustainable development of customer relationships.

**S4-4\_32 (b), S4-4\_34** To reduce risks and prevent negative impacts on consumers and end users, Autonom implements a range of proactive measures. These include regular and thorough vehicle maintenance to ensure user safety, providing clear and transparent information about products and services through explicit contracts and accessible communication, and ongoing training for local teams to strengthen their skills in client interaction. Additionally, the company ensures the prompt resolution of any reported issues, whether related to user experience, communication gaps, or defective products. These actions are designed to address specific material risks, prevent internal practices from causing harm, and contribute to building a responsible and trustworthy customer relationship.

**S4-4\_31 (c)** To contribute to a positive customer experience and to seize opportunities related to sustainable and customer-centric service development, Autonom has implemented several customer-oriented initiatives. These include an easy and diversified access system to services via websites, call center, email, and WhatsApp; commercial flexibility and personalized offers tailored to specific customer needs; and an extensive national network covering over 30 cities to ensure proximity and availability. In addition, the company applies balanced commercial policies, such as flexible cancellation options and active consulting to help clients choose the most suitable services. These measures are intended to enhance customer satisfaction and loyalty while supporting the company's long-term value creation.

**S4-4\_31 (b), S4-4\_32 (a), S4-4\_33 (a)** Autonom has identified both a material negative impact and a material risk related to the broader context of electric vehicle (EV) adoption.

The material negative impact stems from the lack of internal EV specialists, which limits the company's ability to provide customers with accurate and accessible information on EV use, maintenance, and sustainable mobility solutions. To address this, Autonom began developing a targeted training program in 2024 – in collaboration with external partners – aimed at equipping sales and customer-facing teams with relevant knowledge about EV technologies, batteries, charging infrastructure, and eco-driving. The program will be implemented in 2025 and is complemented by ongoing support from external EV experts. These actions aim to close the internal knowledge gap, ensuring that clients receive high-quality, up-to-date guidance.

As part of these efforts, Autonom also launched two editions of the Autonom Green Tour, a series of educational events focused on raising awareness about electric mobility. Participants had the opportunity to test-drive electric vehicles and engage directly with sustainability experts, who answered questions related to EV technology and eco-driving. To further support the transition to greener transport, Autonom continued its partnership with Autocritica by joining the Cars & Roads and RoCharge projects. Over the course of nine days, top automotive journalists tested the latest electric and hybrid models across Romania, while Autonom actively promoted electrification and presented its Autonom Business Green solutions through direct engagement and public dialogue.

Separately, a material risk has been identified in relation to the lack of EV specialists in external service networks, which may hinder the company's ability to support consumers during the maintenance phase of EV ownership. This could affect customer satisfaction, particularly among environmentally conscious users, and delay progress toward sustainable mobility. As a mitigation measure, Autonom is strengthening its collaboration with external experts to expand internal capacity and explore opportunities to improve service capabilities across its partner network. The effectiveness of these measures is monitored through direct feedback from EV users, complaint resolution rates, and the growth of EV-related service uptake.

**S4-4\_31 (d), 32 (c)** The effectiveness of these actions is continuously monitored through customer feedback analysis, recurrence rate of complaints and resolution time, overall satisfaction scores, and Net Promoter Score (NPS). Additionally, cases involving corrective measures — referring generally to situations where specific actions were needed to address consumer issues — are reviewed to assess their impact on customer experience. This information is used to adjust internal processes, learn from past experiences, and continuously improve the services provided.

**S4-4\_35** During the reporting period, Autonom has not identified any severe human rights issues or incidents connected to consumers or end users.

#### **S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

**S4-5\_41 (a)** In setting its customer-related performance targets, including the NPS objectives, Autonom actively engaged consumers through direct feedback channels such as surveys, suggestion forms, and structured interviews. The feedback received regarding service satisfaction, expectations, and improvement needs was analyzed and integrated into the definition of strategic objectives for the 2025–2030 period. This approach ensures that performance goals are aligned with customer values and needs.

**S4-5\_41 (b)** Autonom monitors the performance of its relationship with consumers through both quantitative and qualitative indicators, with a focus on satisfaction, trust, and loyalty. At the core of this approach is the Net Promoter Score (NPS), used internally as a voluntary metric to evaluate customer sentiment and guide service-level improvements. While not explicitly required under the ESRS, this metric does not address material impact and risk related to consumers and end-users, but serves as a management tool to track satisfaction trends and identify opportunities for enhancement across service divisions. The NPS is calculated annually based on customer feedback collected after direct interactions. Dedicated local teams gather feedback separately for key areas—such as auto deliveries, technical interventions, tire services, and onboarding of new clients—allowing for a granular understanding of customer needs and the implementation of targeted corrective actions.

As part of its Sustainability Strategy, Autonom has committed to maintaining an annual NPS of at least 80% and reaching 85% by 2025. In 2024, the company recorded a consolidated satisfaction performance aligned with these goals, with average monthly ratings above 9.7/10 across all major service categories. Key averages included:

- Auto deliveries – 9.85
- Technical interventions – 9.74
- Tire changes – 9.78
- New clients – 9.67

Monthly performance remained stable throughout the year, with a consolidated average of 9.76, reflecting strong customer loyalty and consistent service quality. Feedback from lost clients and decision-makers was also monitored and analyzed to further enhance customer retention.

To achieve these objectives, Autonom is implementing a set of strategic measures designed to both strengthen customer relationships and align operations with sustainability principles. These efforts include establishing a formal framework for customer relationship management and corporate governance, integrating sustainability goals and performance indicators into the annual reporting cycle, and ensuring transparent communication of ESG outcomes. This transparency covers key aspects such as customer satisfaction, environmental indicators (including GHG emissions and progress in reduction efforts), and social engagement results, all reported in line with international standards like the Global Reporting Initiative (GRI)—separately from the Sustainability Statement and the European Sustainability Reporting Standards (ESRS). At the same time, the company is working to foster greater internal awareness and accountability on ESG matters by embedding these themes into employee training and day-to-day operational practices.

**S4-5\_41 (c)** The NPS target is part of the company's strategic performance indicators. Its progress is tracked annually and analyzed at both company-wide and operational levels. Improvement actions are adjusted based on customer feedback and the specific context of each division. In the medium and long term, Autonom remains committed to prioritizing customer satisfaction as a key performance metric, using NPS results to guide operational, communication, and relationship improvements across all business divisions.

While consumers are not involved in formal performance reviews, their direct feedback—collected through NPS evaluations—is used to identify lessons learned and areas for improvement. This input is systematically reviewed by internal teams and directly informs concrete actions aimed at enhancing customer experience and service delivery.

## ESRS G1 - Business conduct

The Board of Directors plays an active role in overseeing the company's business conduct by formally approving the Internal Rules, which include standards of ethical behavior, compliance, and integrity. It also exercises oversight of the company's whistleblowing mechanism, ensuring that concerns regarding unethical practices can be reported securely and handled transparently.

In terms of expertise, members of the management team have enhanced their governance and ethical leadership competencies through participation in specialized training programs. This includes attending certified courses like Corporate Governance that Creates Value organized by ENVISIA Business School, as well as completing executive leadership and business conduct programs delivered by internationally recognized universities. These initiatives strengthen the company's capacity to manage business conduct responsibly and reinforce a culture of accountability and ethical performance at all levels of the organization.

**G1 IRO-1** As part of our Double Materiality Assessment, Autonom identified a positive impact related to our vision of being a best practice model for business conduct. The process to identify this impact considered several key criteria:

**Location** – Our reputation for ethical conduct is most visible in the local market where we operate (Romania), where transparency and integrity in the private sector remain key societal expectations. Our local leadership presence and stakeholder engagement initiatives amplify our ability to act as a role model in our region.

**Activity** – We considered the nature of our core business activities, including car rental, operational leasing, and fleet management, where ethical behavior, transparency, and responsible customer interactions contribute to trust and brand strength. Activities that involve direct interaction with clients, suppliers, and business partnerships were assessed as leverage points for demonstrating ethical leadership.

**Sector** – Operating in the "Transport & Logistics" and "Non-banking Financial Services" sectors, we recognize the high visibility and potential influence of our conduct on sectoral norms, especially regarding anti-corruption, fair competition, and ESG integration in financing models.

**Structure of the Transaction** – We evaluated the extent to which our contractual arrangements, especially those involving SMEs, local suppliers, and business associations, allow us to embed and promote ethical standards, transparency clauses, and ESG-aligned partnerships. Our responsible contracting practices and the clear ethical framework embedded in our Procurement Policy support this positive impact.

This positive IRO (Autonom's vision as a best practice model) is tracked through stakeholder feedback, brand perception, and recognition in sustainability ratings and partnerships. It informs us of our ongoing commitment to transparency, ethical leadership, and alignment with international standards such as the UN Global Compact, further reinforcing Autonom's role as a regional leader in sustainable and ethical business conduct.

## **G1-1 – Business conduct policies and corporate culture**

**G1-1\_9** Internal policies and procedures have been established to ensure strict compliance with both national and international regulations while upholding the highest standards of social and environmental responsibility. Their effective implementation is a top priority for our company, which is why we place strong emphasis on adhering to all aspects of our code of business conduct and corporate policies, as well as ensuring transparency in diversity practices.

We integrate our commitments outlined in the Autonom Policies by embedding them within the processes of our integrated management system and strengthening internal operational controls through cross-functional mechanisms initiated by multiple departments. Commitments related to human resources are overseen by departmental leaders, while those involving external stakeholders are primarily managed by the leadership and commercial teams, along with support departments such as marketing and communication, sustainability, finance, and operations.

Each department's leaders are actively engaged in coordinating activities and guiding their teams to uphold responsible business practices, ensuring the organization operates ethically and efficiently. In cases where policy commitments are breached, internal mechanisms are in place to address and resolve these issues. Both internal and external complaints are subject to structured internal reviews and resolutions, with direct involvement from management.

To prevent non-compliance, we communicate these policies both internally and externally and utilize several key documents to support their implementation, including:

- Collective Bargaining Agreement;
- Internal Rules, which includes the integrated Code of Conduct;
- Specific Policies, such as Quality, Environmental Protection, Occupational Health and Safety; Whistleblowing Policy; Diversity and Inclusion Policy; Anti-Corruption and Anti-Bribery Policy; Policy Against Modern Slavery and Human Trafficking; Dividend Policy; Remuneration Policy; and Procurement Policy.

Our policies have been developed collaboratively with the involvement of key internal stakeholders and have been formally approved by management following a thorough review. They are communicated through various business channels and media, and can be accessed in the dedicated section of our website: [Autonom Policies](#).

**G1-1\_10 (a)** The mechanisms for identifying, reporting, and investigating concerns about unlawful behavior or behavior contradicting its code of conduct or similar internal rules

Autonom has established mechanisms to detect, prevent, and address misconduct while fostering a culture of integrity, transparency and compliance within the organization.

Autonom employs a proactive approach to identifying potential unlawful behavior or ethical breaches, encouraging employees to report any suspected misconduct to their direct supervisors or designated compliance officers.

There is also the option that employees, suppliers, or other external stakeholders report concerns anonymously through a dedicated online reporting whistleblowing platform, whereas the company ensures confidentiality in handling reports and protects the author from retaliation, harassment, or discrimination. Investigations are conducted by responsible parties who are trained to assess the situation impartially and take appropriate corrective measures if necessary. High-risk concerns or violations with potential legal or financial impact are escalated to the Audit Committee and Board of Directors. The whistleblower (if not anonymous) is informed of the outcome of the investigation and any resulting actions.

## **Policies and procedures**

### **Anti-Corruption and Anti-Money Laundering Compliance Policy**

**G1.MDR-P\_65 (a)** The Anti-Corruption and Anti-Money Laundering Compliance Policy of Autonom Services S.A. is designed to ensure that all business activities are conducted in an honest, ethical, and legally compliant manner. The policy establishes a zero-tolerance approach to bribery and corruption, prohibiting employees, collaborators, directors, and business partners from engaging in any form of corrupt practice. It defines corruption as the abuse of entrusted power for private or corporate gain through illegitimate means. The policy explicitly forbids offering, soliciting, or accepting bribes, whether in cash, gifts, favors, entertainment, or any other form of undue advantage. Employees are encouraged to seek guidance from supervisors or the Compliance Officer if they have doubts about the legality of a particular payment or benefit. The role of Compliance Officer was not formally assigned and communicated yet, however there is a dedicated person who also has responsibilities of a Compliance Officer. To reinforce compliance, Autonom commits to providing training on anti-corruption measures and enforcing strict disciplinary actions, including termination, against those found violating the policy. The company also maintains confidentiality in whistleblower reports and ensures that no employee faces demotion or retaliation for reporting suspected violations. Additionally, the policy outlines clear indicators of corruption risk, such as excessive commissions, unexplained preferences for certain

suppliers, and payments through offshore accounts, helping employees identify and prevent unethical behavior. The policy can be consulted in its entirety [here](#).

**G1.MDR-P\_65 (b)** The scope of the policy applies to all employees, subsidiaries, divisions, and affiliated companies of Autonom worldwide. It extends to all interactions with clients, suppliers, government officials, and business partners, ensuring that anti-corruption standards are upheld in all business dealings. The policy covers a wide range of activities, including procurement, sales, contract negotiations, and financial transactions, where corruption risks are most prevalent. However, it does not prohibit reasonable and transparent exchanges of gifts and hospitality, provided they are infrequent, proportionate, and not intended to improperly influence business decisions. Charitable contributions and political donations are also covered under the policy, requiring careful oversight to prevent them from being misused as indirect bribes. Additionally, while the policy mandates strict compliance, it does not replace local laws or regulations, meaning that employees must also adhere to specific national anti-corruption laws where the company operates. The policy is consistent with the United Nations Convention against Corruption (UNCAC).

**G1.MDR-P\_65 (c)** All company's employees are required to immediately report to their supervisors or the Compliance Officer any known or suspected deviation from this Policy by any other AUTONOM Associate, affiliated third party or business partner. Employees must never be prevented by threat of disciplinary action or other adverse treatment from raising known or suspected issues of compliance with the policy by others. The Board of Directors is the most senior level in the organization that is accountable with handling reports and ensuring compliance with anti-bribery and anti-corruption policies and laws.

### **Whistleblowing Policy**

**G1-1\_10 (c)** Autonom Services S.A. has established a comprehensive set of safeguards to ensure that individuals who report irregularities, including whistleblowing concerns, are protected and can do so in a secure, confidential, and retaliation-free environment. As teams within Autonom, starting from our values based corporate culture, are a safe place to work and grow, the first natural step recommended for reporting irregularities is the direct manager of the employee wanting to disclose an issue. Similarly, the senior management is open at any moment for a transparent discussion with any employee, whether it is for a recommendation or for incident reporting, having also their mail and contact publicly available for all employees.

For those who prefer to keep the anonymous profile, the company provides a dedicated whistleblowing platform accessible online [here](#), allowing employees and stakeholders to report concerns anonymously or confidentially. Reports are received through a secure channel that prevents unauthorized access,

and whistleblowers are given a unique reference code to track the progress of their report without revealing their identity.

Strict confidentiality measures are in place to protect whistleblowers. The identity of the person reporting is not disclosed without their explicit consent, except when required by law. Even in such cases, whistleblowers are informed in advance, unless disclosure would compromise an investigation. The company has also implemented anonymization features, ensuring that metadata or digital traces that could reveal a whistleblower's identity are not stored or tracked.

The company has a zero-tolerance policy for retaliation, meaning that no whistleblower can be dismissed, demoted, harassed, discriminated against, or subjected to any form of punitive action for making a report in good faith. If a whistleblower experiences retaliation, they have legal recourse, and the burden of proof falls on the company to demonstrate that any actions taken against them were unrelated to their report.

To reinforce protection, reports are handled by a designated internal investigation team, which operates impartially. Reports are acknowledged within 7 days, and investigations are conducted within 3 months, ensuring timely follow-up and resolution. The company also adheres to Directive (EU) 2019/1937 on Whistleblower Protection and Romanian Law No. 361/2022, which provide a strong legal framework for safeguarding whistleblowers.

Through these measures, Autonom ensures that its whistleblowing process is safe, transparent, and aligned with international best practices, fostering a culture of integrity and ethical responsibility.

Furthermore, a dedicated leadership team is responsible for receiving complaints directly. Based on the nature of each case and the department or role of the defendant, one member of the team assumes responsibility for the investigation. This structure ensures that every report is addressed by a senior executive with the appropriate expertise, further reinforcing our commitment to timely, impartial, and effective resolution of whistleblowing concerns. Additionally, all relevant personnel undergo annual training to ensure comprehensive understanding of the whistleblowing procedures. As part of this process, they receive the whistleblower policy electronically, review it thoroughly, and sign a confirmation that they have been properly trained and are up-to-date with the latest guidelines and protocols. We will update during 2025 the current review of whistleblowing alerts to also include a reporting flow that would allow for the escalation of certain reports, depending on the complexity and sensitivity of the matter.

**G1.MDR-P\_65 (a)** The company's Whistleblowing Policy is designed to ensure transparency, ethical business conduct, and compliance with national and international regulations. It establishes clear procedures for employees and external stakeholders to report legal violations or unethical behavior in a safe and confidential manner. The policy is aligned with Directive (EU) 2019/1937, Romanian Law

No. 361/2022 on Whistleblower Protection, and other relevant legislation, ensuring that whistleblowers are protected from retaliation.

The company provides an internal reporting mechanism through a secure online platform, allowing individuals to report concerns either anonymously or confidentially. Confidentiality is a key component of the policy, with strict measures in place to protect the identity of whistleblowers. Anonymous reports are accepted, provided they contain sufficient information to enable an investigation. Once a report is submitted, it is acknowledged within 7 days, reviewed by an internal team, and investigated within 3 months whenever possible. For the moment, we did not organize specific training for the people in charge of receiving these reports. If necessary, corrective measures are taken, and whistleblowers are kept informed about the progress of their case, unless disclosure could interfere with the investigation.

The policy also includes strong protection against retaliation. Any form of punishment—such as dismissal, demotion, salary reduction, harassment, or blacklisting—is strictly prohibited, and whistleblowers have the right to challenge any adverse actions in court. In such cases, the burden of proof lies with the company, meaning that Autonom must demonstrate that any disciplinary measures were unrelated to the whistleblowing activity. The policy can be consulted in its entirety [here](#).

**G1.MDR-P\_65 (b)** As for its scope, the policy applies to employees, contractors, business partners, suppliers, and even job applicants who report violations they have observed in a professional context. It also extends protections to facilitators and individuals associated with the whistleblower, such as colleagues or family members who may face indirect retaliation. However, not all types of complaints fall under the policy. Reports based on unverified rumors, personal workplace disputes, dissatisfaction with company policies, or publicly available information are not covered. Likewise, issues related to defense and national security procurements are handled separately under different legal frameworks.

**G1.MDR-P\_65 (c)** At the highest level, accountability for the implementation of this policy rests with our dedicated Executive Leadership Team, comprising the CEO, the Managing Partner, and the Chief Operations Officer. This group is responsible for ensuring that the policy is fully integrated into our organizational framework, including the consistent training of staff, adherence to reporting protocols, and ongoing oversight of the entire process. They guarantee that the policy's provisions are implemented effectively and that our operations align with both internal standards and international best practices.

**G1.MDR-P\_65 (d)** The company's Whistleblowing Policy is aligned with key third-party standards and initiatives that promote ethical business conduct, transparency, and whistleblower protection. The policy complies with Directive (EU) 2019/1937 on the protection of whistleblowers, ensuring that individuals who report legal violations or unethical behavior are safeguarded against retaliation. Additionally, it is developed in accordance with Romanian Law No. 361/2022 on Whistleblower Protection, which transposes the EU directive into national legislation. Beyond legal requirements, the

policy reflects best practices outlined by the United Nations Global Compact, particularly Principle 10, which emphasizes the need for businesses to combat corruption in all its forms, including bribery and unethical practices.

## **Remuneration policy**

**G1.MDR-P\_65 (a)** The company's Remuneration Policy outlines the principles and procedures for determining the remuneration of the company's Board of Directors and Executive Officers under a mandate contract. The policy is designed to ensure fairness, transparency, and alignment with the company's long-term business strategy and sustainability. It establishes a proportional remuneration system, meaning that compensation is determined based on the company's size, nature, internal organization, and complexity of activities. The remuneration structure consists of fixed and variable components, with fixed remuneration set through mandate contracts and variable remuneration based on individual and company performance. The policy also emphasizes compliance with national regulations, including Company Law no. 31/1990 and Law no. 24/2017 on issuers of financial instruments. It includes internal governance measures, assigning the Board of Directors the responsibility of overseeing remuneration decisions, with support from the Human Resources Department in ensuring fair and competitive compensation. Additionally, the policy incorporates conflict-of-interest provisions, requiring board members and executives to disclose any conflicting interests and avoid transactions that could compromise the company's integrity. The full policy can be consulted [here](#).

**G1.MDR-P\_65 (b)** The scope of the policy is strictly limited to the remuneration of the Board of Directors and the General Director, meaning it does not apply to other employees of the company, even if they hold director-level positions based on Romania's job classification system. The policy governs both fixed and variable compensation, with variable remuneration awarded based on multi-year performance evaluations that consider individual contributions, operational unit success, and overall company results. It also specifies contract duration, stipulating that board members serve four-year terms, with potential removal by the Shareholders' General Meeting. In the case of termination without cause, affected administrators or directors may be entitled to damages. The policy also excludes personal employment contracts outside of mandate agreements and does not regulate industry-wide salary benchmarks beyond its application within Autonom. The remuneration framework is subject to be reviewed at least once every four years, or earlier if significant changes in company structure, financial performance, or industry conditions occur, ensuring that the policy remains adaptable to evolving business needs.

**G1.MDR-P\_65 (c)** The most senior level in the organization accountable for the implementation of the Policy is the Board of Directors, responsible for setting both fixed and variable remuneration.

## Procurement Policy

**G1.MDR-P\_65 (a)** The company's Procurement Policy ensures that all procurement activities are conducted efficiently, transparently, and sustainably, aligning with legal and ethical standards. It establishes guidelines for supplier selection, contract negotiation, and procurement processes, emphasizing cost efficiency, sustainability, and compliance with regulations. The policy enforces principles related to human rights, occupational safety, anti-corruption, and fair competition, while also implementing a Categorized Approved Supplier Program to optimize procurement operations. Supplier performance is monitored using GRI standards, assessing social and environmental impact. The policy can be consulted in its entirety [here](#).

**G1.MDR-P\_65 (b)** The policy applies to all employees, subsidiaries, and business partners within the Autonom Group, covering all procurement activities, supplier relationships, and compliance measures. However, it does not apply to areas unrelated to procurement, such as general HR policies, financial strategies, or operational decisions beyond supply chain management.

**G1.MDR-P\_65 (c)** The most senior level in the organization accountable for the implementation of the Policy is the Board of Directors.

**G1-1\_10 (g)** Autonom has a zero tolerance for corruption approach and has implemented training on business conduct to promote ethical awareness, regulatory compliance, and alignment with our Internal Rules, which includes the Code of Conduct across all levels of the organization. The training is mandatory for all new employees during onboarding and is extended to existing staff through annual refresher sessions where participation is tracked through our HR system. This approach plays a key role in embedding a culture of integrity and supports our broader strategy of acting as a business conduct best practice model.

**G1-1\_10 (h)** As part of our business conduct risk assessment, Autonom has identified specific functions that present a higher exposure to corruption and bribery risks due to the nature of their activities and external interactions. These include:

- Fleet Acquisition and Disposals, where decisions involve large-value transactions and third-party negotiations, creating exposure to ethical risks in bidding, discounts, and asset evaluations.
- Sales and Client Relationship Management, particularly in high-value contracts, where there is increased pressure to meet performance targets and where interactions with decision-makers may pose integrity risks.
- Finance and Debt Collection, where individuals are involved in payments, reimbursements, and deferral approvals that may be susceptible to irregularities if controls are bypassed.
- Procurement, where staff is responsible for supplier selection, contract negotiation, and pricing arrangements, increasing the potential for conflicts of interest or undue influence.

### Appendix 1 - ESRS content index

<b>Statement of use</b>	AUTONOM reported in accordance with ESRS Standards for the period 1 January 2024-31 December 2024		
<b>ESRS used</b>	ESRS: Foundation 2022		
<b>Applicable ESRS sectoral standards</b>	N/A		
<b>ESRS standard reference / Alternative source</b>	<b>DISCLOSURE</b>	<b>DATA POINT</b>	<b>Page</b>
<b>General requirements</b>			
<b>ESRS 1 - General requirements</b>			
<b>General disclosures</b>			
<b>ESRS 2 - General disclosures</b>	<b>BP-1 – General basis for preparation of Sustainability Statements</b>	BP-1_5 (a) Specify the basis for preparation of Sustainability Statement	2
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	BP-2_10 (c) Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	4
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	BP-2_11 (b) ii Disclose assumptions, approximations and judgements used in measurement	4-5
	BP-2_13 (b) If there are changes in the preparation and presentation of sustainability information, explain these changes and provide the reasons	5
	BP-2_AR 2 Disclose if European standards (ISO/IEC or CEN/CENELEC) have been used	5-6
	BP-2_AR 2 Disclose the extent of verification against ISO/IEC or CEN/CENELEC standards	5-6
	BP-2_16 If DRs or DPs are incorporated by reference, list them	5
	BP-2_17 If topics E4, S1, S2, S3, S4 are considered material, disclose these topics	5-6
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GOV-1_21 (d) Provide the boards gender diversity ratio		8
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GOVERNANCE			
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## Appendix 2 Glossary of terms

Nr.crt	Terms	Definitions
1	Business model	The undertaking's system of transforming inputs through its activities into outputs and outcomes that aims to fulfil the undertaking's strategic purposes and create value over the short-, medium- and long-term. ESRS uses the term " business model " in the singular, although it is recognised that undertakings may have more than one business model.
2	Carbon credits	A transferable or tradable instrument that represents one metric tonne of CO2eq emission reduction or removal and is issued and verified according to recognised quality standards.
3	Carbon footprint	The total emissions of greenhouse gases (in carbon equivalents) from whichever source is being measured, be it at an individual, organisational or product level. A zero-carbon footprint means no carbon emissions through efforts of good practice, not including offsetting
4	Circular Economy	An economic system in which the value of products, materials and other resources in the economy is maintained for as long as possible, enhancing their efficient use in production and consumption, thereby reducing the environmental impact of their use, minimising waste and the release of hazardous substances at all stages of their life cycle, including through the application of the waste hierarchy .

5	Climate change adaptation	Climate change adaptation is the process of adjusting to actual or expected climate and its effects. In human systems, it seeks to moderate harm or exploit beneficial opportunities. In natural systems, it is the process of adjustment to actual climate and its effects; human intervention may facilitate adjustment to expected climate and its effects.
6	Climate change mitigation	Climate change mitigation refers to efforts to reduce or prevent the emission of greenhouse gases (GHGs). This includes strategies like transitioning to renewable energy, improving energy efficiency, and adopting sustainable land management practices. Mitigation aims to address the root causes of climate change by limiting the increase in global average temperatures.
7	Corporate culture	Corporate culture expresses goals through values and beliefs. It guides the undertaking's activities through shared assumptions and group norms such as values or mission statements or a code of conduct.
8	Decarbonization levels	Aggregated types of mitigation actions such as energy efficiency, electrification, fuel switching, use of renewable energy , products change, and supply-chain decarbonisation that fit with undertakings' specific actions .

9	Directive 2000/53/EC (Article 7)	<p>Establishing requirements for the recyclability and reusability of vehicles at end-of-life</p> <p>Objective: Reduce waste from end-of-life vehicles (ELVs) and promote their reuse, recycling, and recovery.</p> <p>Scope: Applies to passenger cars (M1) and light commercial vehicles (N1).</p> <p>Key Requirements:</p> <p>Prohibits the use of hazardous substances like lead, mercury, cadmium, and hexavalent chromium in vehicles (with some exemptions).</p> <p>Requires vehicle manufacturers to design cars for easier dismantling and recycling.</p> <p>Sets reuse and recovery targets: 95% of vehicle weight must be reused or recovered, and 85% must be recycled.</p> <p>Establishes Extended Producer Responsibility (EPR): car manufacturers must take back ELVs free of charge.</p> <p>Ensures proper dismantling and depollution before scrapping.</p>
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10	Directive 2005/64/EC (Annex I)	<p>Addressing vehicle type approval in relation to reusability, recyclability, and recoverability.</p> <p>Objective: Ensure that new vehicles placed on the EU market are designed with recyclability, reusability, and recoverability in mind.</p> <p>Scope: Applies to new vehicle types (M1 and N1 categories) that require type-approval.</p> <p>Key Requirements:</p> <p>Minimum 85% recyclability and 95% recoverability for new vehicle designs.</p> <p>Manufacturers must provide detailed information on dismantling and material composition.</p> <p>Certification process: vehicle producers must obtain approval to prove compliance.</p> <p>Focuses on design for recyclability rather than just the end-of-life phase.</p>
11	Double materiality	<p>Double materiality has two dimensions: impact materiality and financial materiality. A sustainability matter meets the criterion of double materiality if it is material from the impact perspective or the financial perspective or both.</p>

12	Due Diligence	<p>Due diligence is the process by which undertakings identify, prevent, mitigate and account for how they address the actual and potential negative impacts on the environment and people connected with their business. These include negative impacts connected with the undertaking's own operations and its upstream and downstream value chain, including through its products or services, as well as through its business relationships. Due diligence is an on-going practice that responds to and may trigger changes in the undertaking's strategy, business model, activities, business relationships, operating, sourcing and selling contexts. This process is described in the international instruments of the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.</p>
13	Ecovadis	<p>EcoVadis is a globally recognized sustainability rating platform that assesses companies' environmental, social, and ethical performance. It provides businesses with a comprehensive evaluation of their corporate social responsibility (CSR) practices based on four key pillars:</p> <p>Environment – Evaluates a company's environmental policies, energy consumption, waste management, and carbon footprint.</p> <p>Labor &amp; Human Rights – Assesses workplace conditions, diversity and inclusion, fair wages, and compliance with labor laws.</p> <p>Ethics – Reviews business integrity, anti-corruption measures, and responsible sourcing.</p> <p>Sustainable Procurement – Examines how companies integrate sustainability in their supply chain management.</p>
14	Emission	<p>The direct or indirect release of substances , vibrations, heat or noise from individual or diffuse sources into air, water or soil</p>

15	Emission intensity	Emission intensity is a measure of greenhouse gas emissions per unit of economic activity, usually measured in Gross Domestic Product (GDP). Unlike absolute emission values which measure the quantum of emissions, emission intensity is a relative value with respect to units produced. Reduction of emission intensity means reducing pollution per unit, but if the production of units increases, the emissions go along with it.
16	Employee	An individual who is in an employment relationship with the undertaking according to national law or practice.
17	Energy consumption	Energy consumption is the total amount of energy required for a given process and is measured in kilowatt hours (kWh). This includes the use of electricity, gas, diesel, oil, and biomass.
18	Energy intensity	The amount of energy used in producing a given level of output or activity. It is measured by the quantity of energy required to perform a particular activity (service), expressed as energy per unit of output or activity measure of service
19	EU Taxonomy	The EU Taxonomy is a classification system designed to define and promote environmentally sustainable economic activities. It was introduced as part of the European Green Deal and the Sustainable Finance Action Plan to guide investors, companies, and policymakers in transitioning to a greener economy.

20	Financial material	Financial materiality focusses on the effects of sustainability matters on the undertaking's cash flows, financial performance and position, access to finance or cost of capital in the short-, medium- or long term, as such effect are material to the undertaking's investors
21	GHG emission reduction	GHG emission reduction refers to decreasing the amount of greenhouse gases (GHGs) released into the atmosphere. It's a key strategy in combating climate change by lowering the levels of these heat-trapping gases.
22	Global Reporting Initiative (GRI)	The Global Reporting Initiative (GRI) is an international organisation in The Netherlands, set up in 1997. It provides a framework to guide the sustainability reporting process and performance metrics, which results in a sustainability report that conveys disclosures on an organisation's impacts - positive and negative - on its environment, society, and economy.
23	Greenhouse effect	Decrease in the undertaking's Scope 1, 2, 3 or total GHG emissions at the end of the reporting period, relative to emissions in the base year. Emission reductions may result from, among others, energy efficiency, electrification, suppliers' decarbonisation, electricity mix decarbonisation, sustainable products development or changes in reporting boundaries or activities (e.g., outsourcing, reduced capacities), provided they are achieved within the undertaking's own operations and upstream and downstream value chain . Removals and avoided emissions are not counted as emission reductions .

24	Greenhouse Gas	Greenhouse gases (GHGs) are gases in the Earth's atmosphere that trap heat. This trapping of heat is known as the greenhouse effect, which is a natural process that keeps the Earth's surface warm enough to support life. However, human activities, such as burning fossil fuels, deforestation, and agriculture, have increased the concentration of greenhouse gases in the atmosphere, leading to global warming and climate change.
25	Hazard	Hazard is a potential source of harm or adverse effects on the environment, human health, safety, or property. It can be a substance, event, or circumstance that, if not controlled, could cause damage. Hazards can be categorized into different types, depending on their nature and source.
26	Heating consumption	Heating consumption refers to the amount of energy used for heating purposes within a given timeframe. This typically includes energy used for space heating (heating buildings) and water heating. The type of energy consumed for heating can vary, including natural gas, electricity, oil, biomass, and other sources.

27	Impacts	The effect the undertaking has or could have on the environment and people, including effects on their human rights, connected with its own operations and upstream and downstream value chain , including through its products and services, as well as through its business relationships . The impacts can be actual or potential, negative or positive, intended or unintended, and reversible or irreversible. They can arise over the short-, medium-, or long-term. Impacts indicate the undertaking’s contribution, negative or positive, to sustainable development.
28	ISO 14001	Provides the baseline requirements for an Environmental Management System. Companies that are ISO 14001 certified have a better track record in environmental compliance, reusing and reducing waste and water consumption. These entities also tend to show a more advanced innovation culture at all levels of the organisation concerning environmental impact reduction.
29	ISO 45001	ISO 45001 is an international standard for occupational health and safety (OH&S) management systems.It provides a framework to increase safety, reduce workplace risks and enhance health and well-being at work, enabling an organization to proactively improve its OH&S performance.
30	ISO 9001	Provides the baseline requirements for Quality Management Systems. Companies that are ISO 9001 certified have in general better structured governance around quality processes. They tend to have a quality-oriented culture.

31	Key Performance Indicator (KPI)	A financial and non-financial indicator for the performance of a company.
32	Life-cycle assessment (LCA)	A tool for evaluating the environmental impact of a product or service system through all stages of its life cycle.
33	Material Impact	<p>Impact materiality is based on its impact on people or the environment, which are in turn affected stakeholders for the undertaking.</p> <p>The scope of impact materiality includes impacts on people and/or the environment connected to the undertaking's own operations and upstream and downstream value chain, including through its products and services as well as through its business relationships. For actual or potential impacts, the materiality is assessed by reference to the severity of such impacts on people and/or the environment</p>
34	Double Materiality Matrix	A matrix that enables a company to decide which sustainability initiatives to invest in.
35	Net Promoter Score	<p>The Net Promoter Score (NPS) is calculated as the difference between the percentage of Promoters and Detractors. The NPS is not expressed as a percentage but as an absolute number lying between -100 and +100. When measuring the NPS, one very important question is asked: how probable is it that you will recommend this company to a friend? Clients give a figure between 0 and 10. People rating 0 to 6 are defined as 'detractors', 7 to 8 as 'passives' and 9 to 10 as 'promoters'. The ultimate NPS score is obtained by deducting the percentage 'detractors' from the percentage of 'promoters'.</p>

36	Net-zero target	<p>Setting a net-zero target at the level of an undertaking aligned with meeting societal climate goals means:</p> <ul style="list-style-type: none"> <li>i. achieving a scale of value chain emissions reductions consistent with the abatement required to reach global net-zero in 1.5°C pathways; and</li> <li>ii. neutralizing the impact of any residual emissions (after approximately 90-95% of GHG emission reduction with the possibility for justified sectoral variations in line with a recognized sectoral pathway) by permanently removing an equivalent volume of CO<sub>2</sub>.</li> </ul>
37	Opportunities	Sustainability-related opportunities with positive financial effects.
38	Paris Agreement	The Paris Agreement is a legally binding international treaty on climate change. It was adopted by 196 Parties at the UN Climate Change Conference (COP21) in Paris, France, on 12 December 2015. It entered into force on 4 November 2016.
39	Policy	A set or framework of general objectives and management principles that the undertaking uses for decision-making. A policy implements the undertaking's strategy or management decisions related to a material sustainability matter. Each policy is under the responsibility of defined person(s), specifies its perimeter of application, and includes one or more objectives (linked when applicable to measurable targets). A policy is validated and reviewed following the undertakings' applicable governance rules. A policy is implemented through actions or action plans.

40	Pollution	The direct or indirect introduction, as a result of human activity, of pollutants into air, water or soil which may be harmful to human health and/or the environment, which may result in damage to material property, or which may impair or interfere with amenities and other legitimate uses of the environment
41	Recycling	Any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.
42	Renewable energy	Energy from renewable non-fossil sources, namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas
43	Resource inflows	Resource that enters the undertaking's facilities.
44	Resource outflows	Resource that leaves the undertaking's facilities.
45	Risks	Sustainability-related risks with negative financial effects arising from environmental, social or governance matters that may negatively affect the undertaking's financial position, financial performance, cash flows, access to finance or cost of capital in the short, medium or long term.

46	Science Based Targets initiative	A global platform which helps organisations set science-based emissions reduction targets. The SBTi is a partnership between CDP, World Resources Institute (WRI), the World Wide Fund for Nature (WWF), and the United Nations Global Compact (UN Global Compact). Setting science-based targets via the SBTi is also one of the We Mean Business Coalition commitments.
47	Scope 1 CO2 emissions	Direct GHG emissions from sources that are owned or controlled by the undertaking.
48	Scope 2 CO2 emissions	Indirect emissions from the generation of purchased or acquired electricity, steam, heat or cooling consumed by the undertaking.
49	Scope 3 CO2 emissions	All indirect GHG emissions (not included in scope 2 GHG emissions ) that occur in the value chain of the reporting undertaking, including both upstream and downstream emissions . Scope 3 GHG emissions can be broken down into scope 3 categories .
50	Stakeholders	Stakeholders are those entities or individuals that can reasonably be expected to be significantly affected by an organization’s activities, products, and services, or whose actions can reasonably be expected to significantly affect the ability of the organization to successfully implement its strategies and achieve its objectives.

51	Supply chain	The full range of activities or processes carried out by entities upstream from the undertaking, which provide products or services that are used in the development and production of the undertaking's own products or services. This includes upstream entities with which the undertaking has a direct relationship (often referred to as a first-tier supplier ) and entities with which the undertaking has an indirect business relationship.
52	Sustainability	Sustainability is responsibly meeting present needs while balancing environmental, social, and economic factors to ensure future generations can meet their own needs.
53	Sustainability Linked Bonds	Fixed income instrument (Bond) where its financial and/or structural characteristics are tied to predefined Sustainability/ESG objectives)
54	Sustainable business	A sustainable business is an enterprise that has a minimal negative impact or potentially a positive effect on the global or local environment, community, society, or economy.
55	Sustainable Development Goals (SDGs)	The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. More details on the 17 SDGs can be found here.

56	Sustainable finance	Sustainable finance is the set of practices, standards, norms, regulations and products that pursue financial returns alongside environmental and/or social objectives. It is sometimes used interchangeably with Environmental, Social & Governance investing
57	Sustainable future	A sustainable future is a future where the needs of the present are met without compromising the ability of future generations to meet their own needs. This concept aligns with the sustainability definition in the glossary: "responsibly meeting present needs while balancing environmental, social, and economic factors to ensure the ability of future generations to meet their needs". The text emphasizes that a sustainable future requires innovative approaches in social practices, technologies, and business models
58	Sustainable mobility	Sustainable mobility refers to modes of transportation that balance environmental, social, and economic considerations to meet current and future transportation needs.
59	Sustainable solutions	The solutions for transitioning to sustainability involve innovative social practices, technologies and business models. Sustainability transitions are society-wide, long-term processes built on innovation and knowledge creation. The nature of the many crises we face means that now, more than ever, we need to stick to our long-term sustainability goals and policy aims and anchor these environmental and wellbeing aims into the new priority areas like security and competitiveness.

60	Targets	Measurable, outcome-oriented and time-bound goals that the undertaking aims to achieve in relation to material impacts , risks or opportunities . They may be set voluntarily by the undertaking or derive from legal requirements on the undertaking.
61	Time horizons	<p>Time horizons likely refer to the different timeframes (e.g., short-term, medium-term, long-term) that organizations consider when assessing their impacts, risks, and opportunities related to sustainability.</p> <p>Short-term horizons might focus on immediate operational concerns and financial performance.</p> <p>Medium-term horizons could encompass strategic planning and investment decisions.</p> <p>Long-term horizons would likely consider broader societal and environmental trends, such as climate change and resource depletion.</p>
62	Training	Initiatives put in place by the undertaking aimed at the maintenance and/or improvement of skills and knowledge of its own workers . It can include different methodologies, such as on-site training, and online training.
63	Transparency	As a principle, directors of companies and organisations and board trustees have a duty to act visibly, predictably and understandably to promote participation and accountability. Information should be managed and published so that it is, firstly, relevant and accessible and secondly, timely and accurate.

64	Value Chain	The value chain is defined as the full range of activities, resources, and relationships related to a company's business model and the external environment in which it operates.
65	WLTP	The Worldwide Harmonised Light Vehicles Test Procedure (WLTP) is a global driving cycle standard for determining the levels of pollutants, CO2 emission standards and fuel consumption of conventional internal combustion engine (ICE) and hybrid automobiles, as well as the all-electric range of plug-in electric vehicles.

### **Appendix 3 List of acronyms**

<b>Nr.crt</b>	<b>Acronym</b>	<b>Expansion</b>
1	2DS	2 degrees Celsius
2	AGA	General Meeting of Shareholders
3	API	Application programming interface
4	ARIR	Romanian Investor Relations Association
5	ASR	Sustainability Embassy in Romania
6	BEV	Battery-electric vehicle
7	BISM	International School of Management Bucharest
8	BTOL	BT Operational Leasing
9	BVB	Bucharest Stock Exchange
10	CapEx	Capital expenditure
11	CCIFER	French Chamber of Commerce, Industry and Agriculture in Romania
12	CDP	Carbon Disclosure Project
13	CFO	Finance Director
14	CIP	Payment Incident Centre
15	CO	Carbon monoxide
16	COO	Operational Director
17	COP	Conference of the Parties

18	CSR	Corporate social responsibility
19	CSRD	Corporate Social Responsibility Directive
20	CST	CORPORATE SUSTAINABILITY AND TRANSPARENCY INDEX
21	DMA	Double materiality analysis
22	DNSH	Do not cause significant harm
23	EBRD	European Bank for Reconstruction and Development
24	EFRAG	European Financial Reporting Advisory Group
25	ENV	Target related to Environment
26	ESG	E/'Environment', S/'People and community' and G/'Sustainable business and governance
27	ESRS	European Sustainability Reporting Standards
28	EU	European Union
29	EV	Electric Vehicle
30	GDPR	General Data Protection Regulation
31	GES	Greenhouse gases
32	GOs	Guarantees of Origin
33	GOV	Governance
34	GRI	Global Reporting Initiative
35	HEV	Hybrid vehicle
36	HPL	High pressure laminate

37	HR	Human Resources
38	IASE	International Association for a Sustainable Economy
39	ICAP	ICAP CRIF group of companies
40	ICMA	International Capital Markets Association
41	IDR	Issuer default rating
42	IFC	International Finance Corporation
43	IP	Interested party
44	IRO	Analysing impacts, risks and opportunities
45	ISO	International Organisation for Standardisation
46	KPI	Key Performance Indicator
47	KWh	Kilowatt hours
48	MDR	Minimum information requirement
49	MTN	Medium-term bonds
50	MTPL	Civil motor liability
51	Mwh	Megawatt hour
52	NGO	Non-governmental organisation
53	NRCC	Romanian-Dutch Chamber of Commerce
54	ODDs	Sustainable Development Goals
55	OECD	Organisation for Economic Co-operation and Development
56	OEM	Original equipment manufacturer

57	OpEx	Operational expenditure
58	OSH	Training in occupational safety and health
59	PEC	PEOPLE AND COMMUNITY
60	PHEV	Plug-in hybrid
61	PTI	Periodic technical inspection
62	RAR	Romanian Car Register
63	RBL	Romanian Business Leaders Organisation
64	SASB	Sustainability Accounting Standards Standard Boards
65	SBG	SUSTAINABLE BUSINESS AND GOVERNANCE
66	SBM	Sustainable business model
67	SBTI	Science-based targets initiative SBTi
68	SEE	European Economic Area
69	SFDR	Sustainable Finance Disclosure Regulation
70	SLBs	Bonds linked to Sustainability Objectives
71	SSM	Safety and Health at Work
72	SSO	Occupational Health and Safety Committee
73	TCFD	Initiative Taskforce for Climate Related Disclosures
74	UN	United Nations Organisation
75	UN	United Nations
76	UNCAC	United Nations Organisation Convention against Corruption

77	WEEE	Electrical and electronic waste
78	WLTP	Worldwide harmonised test procedure for light vehicles
79	ZLEVs	Zero-and-low emissions vehicles

<b>Appendix 4 - Disclosures and data points incorporated by reference</b>					
		Data Point	Page	Cross-reference DP	Page
<b>General disclosures</b>					
ESRS 2 - General disclosures	BP-2 Disclosures in relation to specific circumstances	BP-2_13 - Changes in preparation or presentation of sustainability information	5	Taxonomy Chapter	83-98
		BP-2_16 - If DRs or DPs are incorporated by reference, list them	5	Appendix 4 _List of DRs incorporated by reference.	final
	GOV-1 The role of the administrative, supervisory and management bodies	GOV-1_22 (a)-Provide information on oversight body's roles and responsibilities relating to impacts, risks, and opportunities	8	GOV-1_22 (d)- Describe how top management oversees setting and monitoring of targets	9-10
		GOV-1_22 (c) ii - Disclose the reporting lines to administrative, management, and supervisory bodies	8	GOV-1_22 (d)- Describe how top management oversees setting and monitoring of targets	9-10
	GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	GOV-2_26 (c) - Disclose material impacts, risks, and opportunities addressed by management	12	SBM-3- Material impacts, risks and opportunities and their interaction with strategy and business model	32-44
	SBM-1 Strategy, business model and value chain	SBM-1_40 (a) i Describe key products and services offered	16	S1-5_47 (a-c) of chapter S1 - Own workforce	119-121
		SBM-1_40 (a) iii Specify total number of employees (head count) SBM-1_40 (a) iii Specify average number of employees (head count)	17	"Own Workforce" as per S1-6	121-124

		Conditional-SBM-1_41- If certain ESRS sectors are significant for your undertaking, list these key sectors	19	SBM-1_40 (c)- List key ESRS sectors with significant or potential material impacts	17
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	SBM-3_48 (g) Disclose changes to material impacts, risks, and opportunities compared to the previous reporting period.	44	IRO-1_ Description of the processes to identify and assess material impacts, risks and opportunities	44-49
	IRO-2 Disclosure requirements in ESRS covered by the undertaking's Sustainability Statement	IRO-2_56 Disclose the list of ESRS Disclosure Requirements complied with in preparing the Sustainability Statement following the outcome of the materiality assessment	49-53	ESRS Disclosure Requirements	multiple references as per table info
ENVIRONMENT					
E1 - Climate change	E1-3 Actions and resources in relation to climate change policies	E1-3_01   29 a - Indicate the type of decarbonization lever	67-70	E1-7_02   56 b - Disclose GHG reductions/removals from carbon credits financing	82
	E1-4 – Targets related to climate change mitigation and adaptation	E1.MDR-T_80 (i) Describe any changes in target and corresponding metrics or underlying measurement methodologies, including significant assumptions, limitations, sources, and adopted processes to collect data	72	E1-1_14 Disclose the transition plan for climate change mitigation	56-61
		E1.MDR-T_80 (j) Describe performance against the disclosed target	72	E1_1_16 (c) and E1_1_16 (j).	63 and 65

		E5-3_27 Indicate whether the targets set are mandatory by legislation E5.MDR-T_80 (b) Specify the measurable target E5.MDR-T_80 (e) Specify the period to which the target applies	103	E5-5_36 (c) Indicate the rates of recyclable content in products E5-5_36 (c) Provide the rates of recyclable content in product packaging	108
E5 - Resource use and circular economy	E5-3 Targets related to resource use and circular economy	E5.MDR-T_80 d - Indicate the baseline value	105-106	E5.MDR-T_80 j - Describe performance against the disclosed target Stakeholders have not been involved in target setting.	103-105
SOCIAL					
S1 - Own workforce	S4.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	S1.SBM-3_16 Disclosure of which of material risks and opportunities arising from impacts and dependencies on people in its own workforce relate to specific groups of people	114	S1-5_47 (a) Disclose whether and how own workforce or their representatives were engaged in setting targets S1-5_47 (b) Disclose whether and how own workforce or their representatives were engaged in tracking performance against targets S1-5_47 (c) Disclose whether and how own workforce or their representatives were engaged in identifying lessons or improvements as a result of performance	119-121
	S1-5 – Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities	S1-5_47 (a) Disclose whether and how own workforce or their representatives were engaged in setting targets S1-5_47 (b) Disclose whether and how own workforce or their representatives were engaged in tracking performance against targets	119-121	S1-13 - Training and Skills Development metrics.	125-127

		S1-5_47 (c) Disclose whether and how own workforce or their representatives were engaged in identifying lessons or improvements as a result of performance			
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**Shape the future  
with confidence**

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## INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON THE SUSTAINABILITY STATEMENT FOR THE FINANCIAL YEAR 2024

To the Shareholders of Autonom Services S.A.

### Limited assurance conclusion

We have conducted a limited assurance engagement on the Sustainability Statement included in section "Sustainability Statement" of the Administrators' Report of the Company as at 31 December 2024 and for the period from 1st of January to 31st of December 2024, prepared by Autonom Services S.A. ("the Company"), with social premises registered in Romania, Address 4 Fermelor Str., Piatra Neamt, Neamt County, Fiscal Identification Number 18433260.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Statement of Autonom Services S.A. as at 31 December 2024 and for the period from 1st of January 2024 to 31st of December 2024 is not prepared, in all material respects, in accordance with the applicable statutory sustainability reporting framework foreseen in MF Order 2844/2016, Chapter 7<sup>1</sup>, sections 7<sup>1</sup>.2 including:

- compliance with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the Company to identify the information reported in the Sustainability Statement (the "Process") is in accordance with the description set out in section ESRS 2 - General Disclosures, subsection IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities; and
- compliance of the taxonomy disclosures detailed in the Environmental Section, subsection EU Taxonomy of the Sustainability Statement with the applicable reporting requirements of Article 8 of Regulation (EU) 2020/852 (the "Taxonomy Regulations").

### Basis for conclusion

We conducted our limited assurance engagement in accordance with ISAE 3000 (Revised) "Assurance Engagements other than Audits or Reviews of Historical Financial Information".

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under this standard are further described in the Auditor's Responsibilities section of our report.

We are independent of the Company in accordance with International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), together with the ethical requirements that are relevant to our assurance engagement of the Sustainability Statement in Romania, including Law 162/2017 with subsequent amendments ("The Law"), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our firm also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

#### Other matters – comparative information

Our assurance engagement does not extend to information in respect of earlier periods.

#### Responsibilities for the sustainability statement

Administrators of the Company are responsible for designing, implementing and maintaining a process to identify the information reported in the Sustainability Statement in accordance with the ESRS and for disclosing this process in section ESRS 2 - General Disclosures, sub-section IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities of the Sustainability Statement.

This responsibility include:

- understanding the context in which the Company's activities and business relationships take place and developing an understanding of its affected stakeholders;
- the identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the Company's financial position, financial performance, cash flows, access to finance or cost of capital over the short, medium, or long-term;
- the assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds; and
- developing methodologies and making assumptions that are reasonable in the circumstances.

Administrators of the Company are further responsible for the preparation of the Sustainability Statement, in accordance with the applicable statutory sustainability reporting framework foreseen in MF Order 2844/2016, Chapter 7<sup>1</sup>, sections 7<sup>1</sup>.2 including:

- compliance with the European Standards for Reporting on Sustainability;
- preparing the taxonomy disclosures of the Sustainability Statement, in the Environmental Section, sub-section EU Taxonomy in compliance with Article 8 of EU Regulation 2020/852 (the "Taxonomy Regulation"); and
- designing, implementing and maintaining such internal controls that are necessary to enable the preparation of the Sustainability Statement that is free from material misstatement, whether due to fraud or error; and
- the selection and application of appropriate sustainability reporting methods and making assumptions and estimates about individual sustainability disclosures that are reasonable in the circumstances.

Those charged with governance are responsible for overseeing the Autonom Services S.A. sustainability reporting process.

#### Inherent limitations in preparing the Sustainability Statement

In reporting a forward-looking information in accordance with European Standards for Reporting on Sustainability, the administrators of the Company are required to prepare the forward-looking information on the basis of disclosed assumptions about events that may occur in the future and possible future actions by the Company. The actual outcome is likely to be different since anticipated events frequently do not occur as expected.

In determining the disclosures in the Sustainability Statement, the administrators of the Company interpret undefined legal and other terms. Undefined legal and other terms may be interpreted differently, including the legal conformity of their interpretation and, accordingly, are subject to uncertainties.

#### Auditor's Responsibilities for the limited assurance engagement

Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Statement is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Statement as a whole.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised) we exercise professional judgement and maintain professional skepticism throughout the engagement.

Our responsibilities in respect of the Sustainability Statement, in relation to the Process, include:

- Obtaining an understanding of the Process but not for the purpose of providing a conclusion on the effectiveness of the Process, including the outcome of the Process;
- Designing and performing procedures to evaluate whether the Process is consistent with the Company's description of its Process, as disclosed in section ESRS 2 - General Disclosures, sub-section IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities of the Sustainability Statement

Our other responsibilities in respect of the Sustainability Statement include:

- Obtaining an understanding of the Company's control environment, processes, and information systems relevant to the preparation of the Sustainability Statement but not evaluating the design of particular control activities, obtaining evidence about their implementation or testing their operating effectiveness;
- Identifying disclosures where material misstatements are likely to arise, whether due to fraud or error.
- Designing and performing procedures responsive to disclosures in the Sustainability Statement where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Statement.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of disclosures where material misstatements are likely to arise, whether due to fraud or error, in the Sustainability Statement.

In conducting our limited assurance engagement, with respect to the Process, we:

- Obtained an understanding of the Process by:
  - performing inquiries to understand the sources of the information used by management (e.g., stakeholder engagement, business plans and strategy documents); and
  - Inspecting/Examining the Company's internal documentation of its Process; and
- Evaluated whether the evidence obtained from our procedures about the Process of the Company was consistent with the description of the Process set out in section ESRS 2 - General Disclosures, sub-section IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities of the Sustainability Statement.

In conducting our limited assurance engagement, with respect to the Sustainability Statement, we have:

- Obtained an understanding of the Company's reporting processes relevant to the preparation of its Sustainability Statement;
- Evaluated whether material information identified by the Process to identify the information reported in the Sustainability Statement is included in the Sustainability Statement;
- Evaluated whether the structure and the presentation of the Sustainability Statement is in accordance with the European Standards for Reporting on Sustainability;
- Performed inquiries of relevant personnel and analytical procedures on selected disclosures in the Sustainability Statement;
- Performed substantive assurance procedures based on a sample basis on selected disclosures in the Sustainability Statement;
- Obtained evidence on the methods for developing material estimates and forward-looking information and on how these methods were applied;



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5

- Obtained an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and evaluated the regulatory compliance with of Article 8 of Regulation (EU) 2020/852 (the "Taxonomy Regulations") of the information provided in the Sustainability Statement.

On behalf of,

Ernst & Young Assurance Services SRL  
15-17, Ion Mihalache Blvd., floor 21, Bucharest, Romania

Registered in the electronic Public Register under No. FA77

Name of the Auditor/ Partner: Sandu Mihaela Elena  
Registered in the electronic Public Register under No. AF1610

Autoritatea pentru Supravegherea Publică a  
Activității de Audit Statutar (ASPAAS)  
Firma de audit: ERNST & YOUNG ASSURANCE SERVICES S.R.L.  
Registrul Public Electronic: FA77

Autoritatea pentru Supravegherea Publică a  
Activității de Audit Statutar (ASPAAS)  
Auditor financiar: Sandu Mihaela Elena  
Registrul Public Electronic: AF1610

Bucharest, Romania  
25 April 2025



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## INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Autonom Services S.A.

Report on the Audit of the Individual Financial Statements

### Opinion

We have audited the individual financial statements of Autonom Services S.A. (the Company) with official head office in 4, Fermelor Street, Piatra Neamt, identified by sole fiscal registration number 18433260, which comprise the statement of financial position as at December 31, 2024, and the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the individual financial statements, including a summary of material accounting policy information.

In our opinion, the accompanying individual financial statements give a true and fair view of the financial position of the Company as at December 31, 2024, and of its financial performance and its cash flows for the year then ended in accordance with the Order of the Minister of Public Finance no. 2844/2016, approving the accounting regulations compliant with the International Financial Reporting Standards, with all subsequent modifications.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs), Regulation (EU) No. 537/2014 of the European Parliament and of the Council of 16 April 2014 ("Regulation (EU) No. 537/2014") and Law 162/2017 („Law 162/2017”). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Individual Financial Statements section of our report. We are independent of the Company in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) as issued by the International Ethics Standards Board for Accountants (IESBA Code) together with the ethical requirements that are relevant to the audit of the financial statements in Romania, including Regulation (EU) No. 537/2014 and Law 162/2017 and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the individual financial statements of the current period. These matters were addressed in the context of our audit of the individual financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

For each matter below, our description of how our audit addressed the matter is provided in that context.



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We have fulfilled the responsibilities described in the “Auditor’s responsibilities for the audit of the individual financial statements” section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the individual financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying individual financial statements.

Key Audit matter	How our audit addressed the key audit matter
<p><i>Assessment of the residual values and useful lives of rental fleet, including rental fleet under right of use assets, and specific impairment analysis of such assets</i></p> <p>The rental fleet assets and equipment, either owned by the Company, amounting to RON 967,621 thousand, or under lease contracts classified as right of use assets - contracts with a transfer of ownership or purchase option, for which IAS 16 is applied in terms of depreciation - amounting to RON 613,849 thousand as at 31 December 2024 - are measured at cost less accumulated depreciation and any impairment. The management is required to assess the residual value and the useful life of an asset at least at each financial year- end and evaluate if there are any specific impairment adjustments required. Depending of the results of such analysis, changes may be accounted as a change in accounting estimate through prospective depreciation or as a specific impairment. The determination of any impairment adjustment with regard to operating lease assets is primarily dependent on how the residual value achievable at the end of the lease is affecting the recoverable value.</p> <p>The future residual values are mostly influenced by number of kilometres driven, class of the asset and manufacturer, overall state of the vehicle, as well as the evolution of the used-vehicles markets at the date when the vehicles are sold. The residual values for the vehicles operated by the Company and of equipment varies depending on the type of asset, thus, the future valuation as performed by the management is based on a number of estimations and judgemental assumptions.</p>	<p>Our audit work was focused on, but was not limited to, the following procedures:</p> <ul style="list-style-type: none"><li>• We obtained an understanding of the rental fleet risk management framework as designed and implemented at Company level.</li><li>• We have analysed the information and data included in the operational database, we have compared for a sample of transactions during the year the actual sales value vs the carrying amount at the date of disposal in order to assess the reasonability of the residual values; we analysed the trend of disposal results and enquired about categories of vehicles and equipment sold throughout the year at a loss.</li><li>• We have also followed up on those vehicles which did not have an operational lease contract active at the balance sheet date.</li><li>• We have discussed and reviewed management’s analysis of the impairment of its rental fleet and impact on the residual value considering the vehicle age or number of kilometres incurred as of 31 December 2024 and evaluated the potential impact by reference to the actual sales transactions incurred during the year and results of such sales</li></ul>



Key Audit matter	How our audit addressed the key audit matter
<p>The Company assessed the residual values of its rental fleet as of 31 December 2024, considering both external and internal factors to the Company such as: actual sales of used vehicles throughout the year, correlation of such values at the balance sheet date with the asset class and manufacturer and potential use of the car and equipment for cancelled operation lease contracts.</p> <p>Due to the significance of the value of rental fleet assets, the estimation uncertainty involved in determining the residual values of the assets, their useful lives as well as any specific impairment adjustments required, we consider the measurement of the rental fleet, including the rental fleet under right of use assets to be a key audit matter.</p> <p>The Company's disclosures are included in Note 2.3.6 <i>Rental fleet, rental equipment and other property, plant and equipment</i>, Note 3 <i>Significant accounting judgements, estimates and assumptions- Review of useful lives and residual values of rental fleet assets</i>, Note 14 <i>Property, Plant and Equipment - Fleet and equipment for rental</i> and Note 15 <i>Right of Use assets</i> to the financial statements.</p>	<ul style="list-style-type: none"> <li>• We have assessed the management's impairment triggering event analysis of leased assets, with focus on categories of vehicles and equipment sold at a loss throughout the year in order to evaluate whether a decline of the market was noted for the respective category of assets. We have discussed with management and assessed also whether there were any changes in the market that could affect the selling price of used cars and implicitly the residual value on a prospective basis and whether any specific impairment adjustment is required as of 31 December 2024.</li> <li>• We have performed subsequent to year end a review of the used cars' selling prices and assessed whether a specific or a more general impairment is necessary as of the balance sheet date.</li> </ul> <p>We further assessed the adequacy of the disclosures in the financial statements.</p>

#### Other information

The other information comprises the Directors' Report (which includes the Sustainability Statement) but does not include the individual financial statements and our auditors' report thereon. Management is responsible for the other information.

Our audit opinion on the individual financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the individual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the individual financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Responsibilities of Management and Those Charged with Governance for the Individual Financial Statements

Management is responsible for the preparation and fair presentation of the individual financial statements in accordance with the Order of the Minister of Public Finance no. 2844/2016 approving the accounting regulations compliant with the International Financial Reporting Standards, with all subsequent modifications, and for such internal control as management determines is necessary to enable the preparation of individual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the individual financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Individual Financial Statements

Our objectives are to obtain reasonable assurance about whether the individual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these individual financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the individual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the individual financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the individual financial statements, including the disclosures, and whether the individual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the individual financial statements of the current period and are therefore the key audit matters.

## Report on Other Legal and Regulatory Requirements

### Reporting on Information Other than the Individual Financial Statements and Our Auditors' Report Thereon

In addition to our reporting responsibilities according to ISAs described in section "Other information", with respect to the Directors' Report, we have read the Directors' Report and report that:

- a) in the Directors' Report we have not identified information which is not consistent, in all material respects, with the information presented in the accompanying individual financial statements as at December 31, 2024;
- b) the Directors' Report, except the Sustainability statement which is subject to a separate assurance reporting, includes, in all material respects, the required information according to the provisions of the Ministry of Public Finance Order no. 2844/2016 approving the accounting regulations compliant with the International Financial Reporting Standards, with all subsequent modifications, Annex 1 points 15 - 19;
- c) based on our knowledge and understanding concerning the entity and its environment gained during our audit of the individual financial statements as at December 31, 2024, we have not identified information included in the Directors' Report that contains a material misstatement of fact, except the Sustainability Statement which is subject to a separate assurance reporting.

Other requirements on content of auditor's report in compliance with Regulation (EU) No. 537/2014 of the European Parliament and of the Council

#### Appointment and Approval of Auditor

We were appointed as auditors of the Company by the General Shareholders Meeting on 30 July 2024. Total uninterrupted engagement period, from the moment when the Company became a public interest entity, including renewals (extension of the period for which we were originally appointed) has lasted for 6 years, covering the financial periods end December 31, 2019 till December 31, 2024.

#### Consistency with Additional Report to the Audit Committee

Our audit opinion on the individual financial statements expressed herein is consistent with the additional report to the Audit Committee, which we issued on 24 April 2025.

#### Provision of Non-audit Services

No prohibited non-audit services referred to in Article 5(1) of Regulation (EU) No. 537/2014 of the European Parliament and of the Council were provided by us to the Company and we remain independent from the Company in conducting the audit.

In addition to statutory audit services and services disclosed in the individual financial statements, no other services were provided by us to the Company, and its controlled undertakings.

#### Report on the compliance of the electronic format of the individual financial statements, with the requirements of the ESEF Regulation

We have performed a reasonable assurance engagement on the compliance of the individual financial statements presented in XHTML format of Autonom Services S.A. (the Company) for the year ended 31 December 2024, with the requirements of the Commission Delegated Regulation (EU) 2019 /815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (the "ESEF Regulation).

These procedures refer to testing the format and whether the electronic format of the individual financial statements (XHTML) corresponds to the audited individual financial statements and expressing an opinion on the compliance of the electronic format of the individual financial statements of the Company for the year ended 31 December 2024 with the requirements of the ESEF Regulation. In accordance with these requirements, the electronic format of the individual financial statements should be presented in XHTML format.



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## Responsibilities of the Management and Those Charged with Governance

The Management of the Company is responsible for the compliance with the requirements of the ESEF Regulation in the preparation of the electronic format of the individual financial statements in XHTML format and for ensuring consistency between the electronic format of the individual financial statements (XHTML) and the audited individual financial statements.

The responsibility of the Management also includes the design, implementation and maintenance of such internal control as determined is necessary to enable the preparation of the individual financial statements in ESEF format that are free from any material non-compliance with the ESEF Regulation.

Those charged with governance are responsible for overseeing the financial reporting process for the preparation of individual financial statements, including the application of the ESEF Regulation.

## Auditor's Responsibility

Our responsibility is to express an opinion providing reasonable assurance on the compliance of the electronic format of the individual financial statements with the requirements of the ESEF Regulation.

We have performed a reasonable assurance engagement in accordance with ISAE 3000 (revised) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE 3000 (revised)). This standard requires that we comply with ethical requirements, plan and perform our engagement to obtain reasonable assurance about whether the electronic format of the individual financial statements of the Company is prepared, in all material respects, in accordance ESEF regulation. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material non-compliance with the requirements of the ESEF Regulation, whether due to fraud or error.

Reasonable assurance is a high level of assurance, but it is not guaranteed that the assurance engagement conducted in accordance with ISAE 3000 (revised) will always detect material non-compliance with the requirements when it exists.

## Our Independence and Quality Management

We apply International Standard on Quality Management 1, Quality Management for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, which requires that we design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have maintained our independence and confirm that we have met the ethical and independence requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code).



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### Summary of procedures performed

The objective of the procedures that we have planned and performed was to obtain reasonable assurance that the electronic format of the individual financial statements is prepared, in all material respects, in accordance with the requirements of ESEF Regulation. When conducting our assessment of the compliance with the requirements of the ESEF Regulation of the electronic reporting format (XHTML) of the individual financial statements of the Company, we have maintained professional skepticism and applied professional judgement. We have also:

- obtained an understanding of the internal control and the processes related to the application of the ESEF Regulation in respect of the individual financial statements of the Company, including the preparation of the individual financial statements of the Company in XHTML format
- tested the validity of the applied XHTML format
- checked whether the electronic format of the individual financial statements (XHTML) corresponds to the audited individual financial statements

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Opinion on the compliance of the electronic format of the individual financial statements with the requirements of the ESEF Regulation

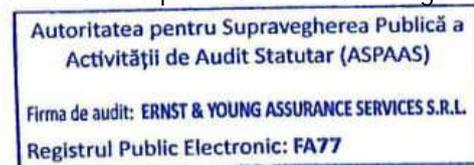
Based on the procedures performed, our opinion is that the electronic format of the individual financial statements is prepared, in all material respects, in accordance with the requirements of ESEF Regulation.

On behalf of,

Ernst & Young Assurance Services SRL  
15-17, Ion Mihalache Blvd., floor 21, Bucharest, Romania

Registered in the electronic Public Register under No. FA77

Name of the Auditor/ Partner: Sandu Mihaela Elena  
Registered in the electronic Public Register under No. AF1610



Bucharest, Romania  
25 April 2025

**AUTONOM SERVICES SA**

**INDIVIDUAL FINANCIAL STATEMENTS**

Prepared in accordance with the Order of the Minister of Public Finance no. 2844/2016 for the approval of the Accounting Regulations in accordance with International Financial Reporting Standards, with subsequent amendments and clarifications

**DECEMBER 31, 2024**

**AUTONOM AUTONOM SERVICES SA**  
**INDIVIDUAL FINANCIAL STATEMENTS**  
Issued in accordance with the regulations OMFP nr.2844/2016  
**DECEMBER 31, 2024**

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**AUTONOM AUTONOM SERVICES SA**  
**STATEMENT OF PROFIT AND LOSS AND OF**  
**OTHER ITEMS OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDING DECEMBER 31, 2024**  
*All amounts are in RON, unless otherwise specified*

	Notes	2024	2023
Operating lease income		334,806,159	257,647,297
Additional services income	4.1	123,832,415	121,245,787
Rent-a-car income		116,286,157	120,736,954
Proceeds from sale of cars		27,779,236	36,570,496
Proceeds from sale of cars from rental fleet and rental equipment		192,193,076	160,575,522
Other operating income	5	46,493,903	32,169,193
<b>Total operating income</b>	<b>4</b>	<b>841,390,946</b>	<b>728,945,248</b>
Fleet expenses	6	(165,963,193)	(139,059,651)
Cost of cars sold		(26,660,599)	(34,204,628)
Cost of cars from rental fleet sold and rental equipment		(145,597,689)	(117,238,990)
Employee benefit expenses	7	(74,374,396)	(61,509,129)
Administrative expenses	8	(8,838,052)	(7,636,493)
Amortization, depreciation and impairment of rental fleet and equipment, net	14, 15	(244,149,928)	(218,213,912)
Amortization, depreciation and impairment of other fixed non-current assets	14	(3,509,327)	(5,428,387)
Other operating expenditure	9	(40,478,076)	(38,271,596)
Other (losses)/gains – net	11	(5,034,521)	(8,714,643)
<b>Total operating expenses</b>		<b>(714,605,781)</b>	<b>(630,277,430)</b>
<b>Operating profit</b>		<b>126,785,165</b>	<b>98,667,818</b>
Financial costs	12.1	(72,672,323)	(64,769,085)
Financial income	12.2	7,965,598	5,825,787
<b>Profit before tax</b>		<b>62,078,440</b>	<b>39,724,520</b>
Income tax expense	13	(2,897,975)	(9,686,787)
<b>Net profit for the financial year</b>		<b>59,180,465</b>	<b>30,037,733</b>
Other comprehensive income		-	-
<b>Total comprehensive income</b>		<b>59,180,465</b>	<b>30,037,733</b>
<b>Basic and diluted EPS</b>	28	<b>29.59</b>	<b>15.02</b>

These individual financial statements on pages 3 through 58 have been approved by the Board of Directors and were authorized for issue on 04/25/2025.

Mihaela Angela Irimia

Name

President of the Board of Directors

Certified Public Accountant Huian Angelica

Name: Huian Angelica

Professional body no. 26325

Notes 1 to 31 are an integral part of the financial statements.

**AUTONOM AUTONOM SERVICES SA  
STATEMENT OF FINANCIAL POSITION  
AT DECEMBER 31, 2024**

All amounts are in RON, unless otherwise specified

	Notes	December 31 2024	December 31 2023
<b>Assets</b>			
<b>Non-current assets</b>			
		<b>1,647,968,383</b>	<b>1,329,968,302</b>
Intangible assets	17	258,453	350,259
Rental fleet and rental equipment	14	967,621,096	734,973,587
Right-of-use assets	15	613,849,092	552,578,475
Other property, plant and equipment	14	5,219,361	1,761,689
Investment properties	16	1,935,427	2,017,675
Trade receivables	21	539,019	532,317
Loans granted to related parties	26	58,545,935	37,754,299
<b>Current assets</b>			
		<b>277,559,951</b>	<b>251,267,982</b>
Inventories	20	19,992,017	14,908,659
Trade receivables	21	52,156,344	64,430,340
Other receivables and current assets	21	9,895,451	10,446,015
Prepayments	21	1,877,732	1,329,956
Cash and cash equivalents	22	193,638,407	160,153,012
<b>Total assets</b>		<b>1,925,528,334</b>	<b>1,581,236,284</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Share capital	23	20,000,000	20,000,000
Other capital reserves	23	74,168,533	52,735,661
Retained earnings		182,400,417	144,652,824
<b>Total equity</b>		<b>276,568,950</b>	<b>217,388,486</b>
<b>Long-term liabilities</b>			
		<b>1,164,745,488</b>	<b>868,205,438</b>
Interest-bearing loans and borrowings	18	379,644,987	248,070,741
Bonds	18	386,285,140	237,733,924
Lease liabilities	15	342,722,221	326,185,573
Trade and other payables	24	3,904,849	6,329,031
Deferred income		27,031,678	20,774,083
Deferred tax liabilities	13	25,156,613	29,112,086
<b>Current liabilities</b>			
		<b>484,213,896</b>	<b>495,642,360</b>
Interest-bearing loans and borrowings	18	245,781,816	167,538,097
Bonds	18	-	99,300,592
Lease liabilities	15	178,035,030	162,513,515
Trade and other payables	24	42,374,821	50,194,840
Income tax liabilities		1,818,843	-
Provisions		582,863	582,863
Deferred income		15,620,523	15,512,452
<b>Total liabilities</b>		<b>1,648,959,384</b>	<b>1,363,847,798</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>1,925,528,334</b>	<b>1,581,236,284</b>

These individual financial statements on pages 3 through 58 have been approved by the Board of Directors and were authorized for issue on 04/25/2025.

Mihaela Angela Irimia

Name

President of the Board of Directors

Certified Public Accountant Huian  
Angelica

Name: Huian Angelica

Professional body no. 26325

Notes 1 to 31 are an integral part of the financial statements.

**AUTONOM AUTONOM SERVICES SA**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDING DECEMBER 31, 2024**  
*All amounts are in RON, unless otherwise specified*

**On January 1, 2024**  
 Profit for the period  
 Establishment of other reserves for reinvested earnings (Note 23)  
**At December 31, 2024**

Share capital	Other capital reserves	Retained earnings	Total equity
20,000,000	52,735,661	144,652,824	217,388,486
-	-	59,180,465	59,180,465
-	21,432,872	(21,432,872)	-
20,000,000	74,168,533	182,400,417	276,568,950

**On January 1, 2023**  
 Profit for the period  
 Establishment of other reserves for reinvested earnings (Note 23)  
**At December 31, 2023**

Share capital	Other capital reserves	Retained earnings	Total equity
20,000,000	44,831,048	122,519,704	187,350,752
-	-	30,037,733	30,037,733
-	7,904,613	(7,904,613)	-
20,000,000	52,735,661	144,652,824	217,388,486

These individual financial statements on pages 3 through 58 have been approved by the Board of Directors and were authorized for issuance on 04/25/2025.

Mihaela Angela Irimia  
 Name  
 President of the Board of Directors

Certified Public Accountant Huian Angelica  
 Name: Huian Angelica  
 Professional body no. 266325



**AUTONOM AUTONOM SERVICES SA**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDING DECEMBER 31, 2024**  
*All amounts are in RON, unless otherwise specified*

	Notes	2024	2023
<b>Operating activities</b>			
Pre-tax profit		<b>62,078,440</b>	<b>39,724,520</b>
<i>Adjustments to reconcile profit before tax to net cash flows:</i>			
Depreciation of other property, plant and equipment	14	3,509,327	5,428,387
Depreciation and impairment of rental fleet and rental equipment	14,15	244,149,928	218,213,912
Net foreign exchange differences	12.1	(500,300)	6,752,502
Loss/(gain) on disposal of rental fleet - own resources		(47,714,024)	(45,702,400)
Financial income	12.2	(7,965,598)	(5,825,787)
Interest expense	12.1	73,172,623	58,016,583
Changes in provisions, net	11	-	(93,157)
Changes in current assets allowances, net	11	5,034,520	8,877,040
<b>Working capital adjustments:</b>			
(Increase)/decrease in trade receivables and prepayments		3,052,237	730,767
(Increase)/decrease in inventories		201,669	19,340,173
(Increase)/decrease in other receivables		7,125,577	4,866,881
Increase in deferred income		6,365,665	3,067,215
Increase/(decrease) in trade and other payables		(38,438,114)	(33,871,310)
Purchase of rental fleet and rental equipment		(456,185,233)	(351,725,815)
Amounts received for the disposal of rental fleet and rental equipment		195,825,836	187,556,943
Interest received		2,509,222	3,982,304
Interest paid	19	(71,191,087)	(56,267,352)
Income tax paid	13	(5,034,605)	(2,221,293)
<b>Net cash flows from operating activities</b>		<b>(22,003,917)</b>	<b>60,850,113</b>
<b>Investing activities</b>			
Purchase of intangible assets		(123,295)	(226,798)
Purchase of other property, plant and equipment		(3,583,404)	(21,619,788)
Loans granted to related parties	26	(128,226,851)	(56,754,640)
Proceeds from loans granted to related parties	26	107,435,216	55,245,155
<b>Net cash flows used in investing activities</b>		<b>(24,498,334)</b>	<b>(23,356,071)</b>
<b>Financing activities</b>			
Proceeds from long-term sale and leaseback transactions	15	-	33,291,186
Payment of lease liabilities	19	(176,011,867)	(140,241,854)
Proceeds from loans	19	466,101,800	176,351,302
Loan repayments	19	(258,595,491)	(106,963,187)
Redemption of bonds issued	19	(99,744,000)	-
Proceeds from bond issuance	19	149,313,000	-
Payment of bond issuance costs	19	(1,075,796)	-
<b>Net cash flows used in financing activities</b>		<b>79,987,646</b>	<b>(37,562,553)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>33,485,395</b>	<b>(68,511)</b>
<b>Cash and cash equivalents at January 1</b>	22	<b>160,153,012</b>	<b>160,221,521</b>
<b>Cash and cash equivalents at December 31</b>	22	<b>193,638,407</b>	<b>160,153,012</b>

These individual financial statements on pages 3 through 58 have been approved by the Board of Directors and were authorized for issue on 04/25/2025.

Mihaela Angela Irimia

Name

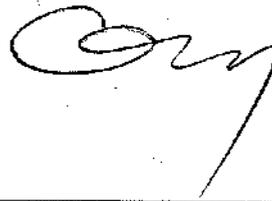
President of the Board of Directors



Certified Public Accountant Huian Angelica

Name: Huian Angelica

Professional body no. 26325



Notes 1 to 31 are an integral part of the financial statements.

**AUTONOM AUTONOM SERVICES SA  
NOTES TO THE INDIVIDUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDING DECEMBER 31, 2024**

*All amounts are in RON, unless otherwise specified*

**1. CORPORATE INFORMATION**

These individual financial statements are prepared by Autonom Services SA (the "Company" or the "Company") and present the activity of the Company. The Company's individual financial statements have been authorized for issue in accordance with the Directors' approval dated 24.04.2025.

Autonom Services SA is a private joint-stock company having as its main object of activity the renting and leasing of cars and light road vehicles. The company's head office is in Piatra Neamt, strada Fermelor nr. 4, with working points in multiple cities: Alba Iulia, Arad, Bacau, Baia Mare, Bistrita Nasaud, Botosani, Braila, Brasov, Bucuresti, Buzau, Cluj, Constanta, Craiova, Deva, Drobeta Turnu Severin, Focsani, Galati, Iasi, Miercurea Ciuc, Oradea, Otopeni, Piatra Neamt, Pitesti, Pipera-Voluntari, Ploiesti, Resita, Ramnicu Valcea, Satu Mare, Sibiu, Slatina, Suceava, Targu Mures, Targoviste, Targu Jiu, Timisoara, Tulcea.

Autonom Services SA is controlled by Autonom International SRL and finally by Stefan Dan George and Stefan Marius.

On June 30, 2018, Autonom Services SA took control of BT Operational Leasing SA ("BTOL", "Subsidiary"), after completing the acquisition of 99.85% of the share capital. In 2020, Autonom Services SA became the sole shareholder of BT Operational Leasing SA, holding 100% of the share capital. BTOL was previously a member of Banca Transilvania Finance Company and was registered as a joint stock company in 2001. The main activity of the Subsidiary was the renting and leasing of cars and light road vehicles and had its registered office in Neamt, Piatra Neamt, str. Fermelor nr.4. On 01.01.2021 the merger by absorption of BT Operational Leasing by Autonom Services SA was approved, the company BT Operational Leasing being deleted from the Trade Register starting with 04.03.2021

On April 15, 2022, Autonom Services SA took control of Premium Leasing SRL ("Premium", "Subsidiary"), after completing the acquisition of 100% of the share capital. Premium was previously a member of the financial company Unicredit Bank, the main activity of the Subsidiary being the rental and leasing of cars and light road vehicles, with headquarters in Bucharest, sector 1, Bdul. Expozitiei nr.2, and since 17.05.2022 the registered office is in Neamt, Piatra Neamt, str. Fermelor nr.4. On 01.05.2022 the project of merger by absorption of Premium Leasing SRL by Autonom Services SA was approved, the company Premium Leasing SRL being struck off from the Trade Register starting with 10.10.2022.

On December 4, 2019, the Company issued corporate bonds in the amount of EUR 20 million which were admitted to trading on the Main Market of the Bucharest Stock Exchange, segment Bonds, and traded under the symbol AUT24E. The bonds have a nominal value of EUR 1,000, a maturity of five years and a fixed interest rate of 4.45%, p.a. payable annually (see Note 18). They were paid on maturity on 08.11.2024.

On November 23, 2021, the Company issued corporate bonds in the amount of EUR 48 million which were admitted to trading on the Main Market of the Bucharest Stock Exchange, segment Bonds, and which are traded under the symbol AUT26E. The bonds have a nominal value of EUR 10,000, a maturity of five years and a fixed interest rate of 4.11%, p.a. payable annually (see Note 18).

On November 26, 2024, the Company issued corporate bonds in the amount of EUR 30 million which were admitted to trading on the Main Market of the Bucharest Stock Exchange, segment Bonds, and which trade under the symbol AUT29E. The bonds have a nominal value of EUR 1,000, a maturity of five years and a fixed interest rate of 6.14%, p.a. payable annually (see Note 18).

The number of employees of the Company as of December 31, 2024 was 545 (as of December 31, 2023 was 497).

**AUTONOM AUTONOM SERVICES SA**  
**NOTES TO THE INDIVIDUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING DECEMBER 31, 2024**  
*All amounts are in RON, unless otherwise specified*

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## **2. MATERIAL ACCOUNTING POLICIES**

### **2.1. Basis of preparation**

#### **Statement of Compliance**

The Company's individual financial statements have been prepared in accordance with the Order of the Minister of Public Finance no. 2.844/2016 for the approval of the accounting regulations in accordance with International Financial Reporting Standards as adopted by the European Union ("OMFP 2844/2016"), as amended.

OMFP 2844/2016 with subsequent amendments is in accordance with IFRS Accounting Standards, as adopted by the European Union (EU), except for the provisions of IAS 21 The Effects of Changes in Foreign Exchange Rates on Functional Currency, the provisions of IAS 20 Accounting for Government Grants on the recognition of revenue from green certificates, with the exception of IFRS 15 Revenue from Contracts with Customers in respect of revenue from fees for connection to the distribution network and with the exception of IAS 12 Income Taxes in respect of the treatment of the minimum tax on turnover as an income tax expense. These exceptions do not affect the compliance of the Company's financial statements with IFRS Accounting Standards as adopted by the EU.

The individual financial statements are prepared on the historical cost basis, except for equity investments, which are measured at fair value through profit and loss. The individual financial statements are presented in Lei ("RON"), which is the Company's functional currency, except when otherwise stated.

#### **Going concern**

These individual financial statements are prepared on a going concern basis.

The Company recorded during 2024 a profit in the amount of RON 59,180,465 (2023: profit in the amount of RON 30,037,733), positive operating cash flows and net current liabilities in the amount of RON 206,653,945 (December 31, 2023: net current liabilities in the amount of RON 244,374,377).

The situation in which current liabilities exceed current assets is not unusual for companies in the motor vehicle rental business because assets acquired for the purpose of rental to end customers are classified as fixed assets (mainly "Rental fleet and rental equipment" and "Right to use assets") until the termination of the contract, when they are reclassified as current assets ("Inventories") at their net book value (see note 2.3.8). In contrast, liabilities related to the financing of these assets (mainly "Interest-bearing loans and borrowings" as well as "Lease liabilities") have both a long-term liability component and a short-term liability component, relating to amounts to be paid within up to one year, even if the financed assets are fully disclosed as fixed assets. The Company also has operating leases in place for periods greater than one year, for which lease payments are to be collected gradually until the leases are terminated (see Note 19). As of December 31, 2024, the Company had on its balance sheet Cash and cash equivalents amounting to RON 193,638,407. Also, as at December 31, 2024, the Company had unused availability on its credit facilities in the amount of RON 5,877,713 and Euro 30,398,883 (December 31, 2023: RON 19,239,869 and Euro 42,877,795) therefore being able to meet any unforeseen cash needs. Management considers that it is appropriate to use the going concern principle in the preparation of the financial statements. Management has based its assessment using detailed projections of the Company's cash flows for the period to June 30, 2026, prepared using assumptions that include the estimated indirect impact of the crisis generated by the war in Ukraine based on information available at the end of December 2024. These projections take into consideration the Company's current available cash resources as of December 31, 2024, the most recent projections of contracted operating revenues, anticipated additional operating revenues from new lease contracts to be entered into during the period covered by the projections, as well as the funding of current contracted liability and the current financial liability position as of the reporting date, investments in the rental fleet and other commitments. Management has also projected an increase in profitability in the period through June 30, 2026. This is based on fleet growth for both business divisions, renewal of maturing contracts at costs adapted to the new market conditions, maintenance of acquisition costs and residual values for the fleet at the previous year's level, and optimization of the workforce. In order to cover the estimated financing needs, in addition to the availability as at December 31, 2024, the Company is in advanced negotiations for additional financing in the amount of 11.2 million Euro in 2025 and is about to start negotiations with leasing companies to supplement the existing ceilings.

**AUTONOM AUTONOM SERVICES SA**  
**NOTES TO THE INDIVIDUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING DECEMBER 31, 2024**  
*All amounts are in RON, unless otherwise specified*

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

**2.2 Legal merger of the parent company and the subsidiary**

The individual financial statements comprise the financial statements of the Company and the absorbed subsidiaries BT Operational Leasing (absorbed on January 1, 2021) and Premium Leasing (absorbed on May 1, 2022).

**2.3 Summary of accounting policies material**

The material accounting policies applied by the Company in the preparation of these individual financial statements are set out below.

**2.3.0 Business combinations and goodwill**

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the sum of the consideration transferred, which is measured at the acquisition date at fair value, and the amount of any noncontrolling interest in the acquisition.

For each combination, the Company elects whether to measure the noncontrolling interest in the acquisition at fair value or at the proportionate share of the amount recognized related to the identifiable net assets. Acquisition-related costs are expensed as incurred and included in the income statement.

Goodwill is initially measured at cost (being the excess of the total consideration transferred and the amount recognized for non-controlling interests and any other interests held over the net identifiable assets acquired and liabilities assumed).

After initial recognition, goodwill is measured at cost less accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the date of acquisition, allocated to each cash-generating unit expected to benefit from the combination, regardless of whether other assets or liabilities are allocated to those units.

**2.3.1 Classification of current vs. non-current assets**

The company presents assets and liabilities in the financial statement headings considering the current / non-current classification. An asset is current when:

- It is estimated to be realized or intended to be sold or consumed in the normal operating cycle;
- The main purpose of holding is trading;
- It is expected to be realized within twelve months of the reporting period;
- Represents cash or cash equivalents, unless it is restricted to exchange or use to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current assets.

A liability is current when:

- It is estimated that it will be extinguished during the normal operating cycle;
- It is held primarily for trading purposes;
- Expires less than 12 months after the reporting period, or
- There is no unconditional right to postpone liability for at least 12 months after the reporting period.

The company classifies all other liabilities as long-term liability.

Deferred income tax assets and liabilities are classified as non-current assets or long-term liabilities.

**2.3.2 Fair value measurement**

Disclosures about the fair value of financial instruments and non-financial assets that are measured at fair value or the circumstances in which fair values are disclosed are summarized in the relevant notes.

**AUTONOM AUTONOM SERVICES SA**  
**NOTES TO THE INDIVIDUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING DECEMBER 31, 2024**  
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**2. MATERIAL ACCOUNTING POLICIES (continued)**

The Company uses valuation techniques that are appropriate to the circumstances and for which there is sufficient data for fair value measurement, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured and disclosed in the financial statements are categorized within the fair value hierarchy. This is described as follows, based on the lowest significant level for the entire fair value measurement:

- **Level 1** - quoted prices (unadjusted) in active markets for identical assets or liabilities;
- **Level 2** - Valuation techniques for which the lowest significant level for fair value is observable, either directly or indirectly;
- **Level 3** - valuation techniques for which the lowest significant level for fair value assessment is unobservable.

For assets and liabilities that are recognized at fair value in the financial statements on a recurring basis at the end of each reporting period, the Company determines whether there are instances in which certain assets or liabilities have transferred between levels defined by the fair value hierarchy (based on the lowest level of information that is significant to the fair value measurement) at the end of each reporting period.

**2.3.3 Revenue recognition**

Revenues include vehicle rental income - operating lease, rent-a-car income, equipment rental income - operating lease, income from services in addition to operating lease, sale of goods and other rental income.

**A) Operating lease (vehicles and equipment), rent-a-car income and other operating leasing income**

*Vehicle and equipment rental income*

Operating lease income is recognized on a straight-line basis over the lease term, based on all contractual payments divided by the number of months of the lease.

Rent-a-car income is recognized ratably over the period (number of rental days in the accounting period) during which the vehicles are rented under the rental contract.

End of contract/termination fees consists of fees charged to customers on early termination of leases and is included in this category of income.

*Other operating lease income*

Other operating lease income is recognized on a straight-line basis over the lease term.

**B) Revenue from contracts with customers**

Revenue from contracts with customers is recognized when control of goods and services is transferred to the customer at an amount that reflects the consideration the Company expects to receive in exchange for those goods and services. The Company has generally concluded that it is the principal in its revenue arrangements because it typically controls the goods or services before transferring them to the customer.

***Income from services additional to vehicle rental***

Additional vehicle lease services include charges for repair and maintenance services, tire changes, replacement car and insurance services and other contractual components. These services represent different performance obligations and are generally recognized over the term of the contract based on monthly lease payments as the vehicle is continuously with the customer and the service is continuously used or the customer will have access to the service during the term of the contract, except for tire changes, which are recognized at a certain point in time when the service is performed.

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*All amounts are in RON, unless otherwise specified*

**2. MATERIAL ACCOUNTING POLICIES (continued)**

***Revenue from the sale of vehicles***

Revenue from the sale of vehicles refers to cars purchased for resale and is recognized at the time when control of the asset is transferred to the customer, usually upon delivery of the car.

***Proceeds from sale of cars from rental fleet and rental equipment***

Proceeds from sale of cars from rental fleet and rental equipment (operating leases and rental contracts) are recognized at the time when control over the asset is transferred to the customer, usually upon delivery of the vehicle.

The Company considers whether there are other promises in the contract that represent different performance obligations, of which a proportion of the transaction price must be allocated (e.g. guarantees, loyalty points). In determining the transaction price for the sale of goods, the Company considers the effects of variable consideration, the existence of significant financing components, non-monetary consideration and consideration payable to the customer (if any).

***Trade receivables***

A receivable represents the Company's right to a consideration that is unconditional (e.g. only the passage of time is necessary before payment of the consideration is due). Trade receivables are unpaid current receivables arising from operating leases or receivables arising from the sale of inventories.

Refer to the accounting policies on financial assets in section 2.3.12 Financial instruments - initial recognition and subsequent measurement.

***Contract liabilities***

A contract liability is an obligation to transfer goods and services to a customer for which the Company has received consideration (or part of the consideration is due) from the customer. If a customer pays consideration before the Company transfers the goods or services to the customer, a contractual liability is recognized when payment is made or payment is due (whichever is earlier). Contract payables are recognized as revenue when the Company renders services or sells goods under a contract. For the Company, advances from customers for motor vehicles to be sold are classified as contract payables in accordance with IFRS 15.

**2.3.4 Foreign currencies**

The Company's individual financial statements are presented in RON.

Transactions in foreign currency are converted into RON by applying the exchange rate prevailing on the transaction date. Monetary assets and liabilities denominated in foreign currency at the year-end are translated into RON at the exchange rate prevailing at that date. Realized or unrealized foreign exchange gains or losses are recognized in profit or loss.

The main foreign currencies used by the Company are the EURO ("EUR", "EURO") and the US Dollar ("USD"). The RON - EUR and RON - USD exchange rates at December 31, 2024 and December 31, 2023 were:

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
RON - EUR	4.9741	4.9746
RON - USD	4.7768	4.4958

**AUTONOM AUTONOM SERVICES SA**  
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**2. MATERIAL ACCOUNTING POLICIES (continued)**

**2.3.5 Tax**

*Current income tax*

Income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered or paid to the tax authorities. The tax rates and tax laws used in calculating the amounts are those enacted or substantially enacted by the end of the reporting period in Romania, the country in which the Company operates and generates taxable income.

Current income tax on items recognized directly in equity is recognized in equity and not in the income statement. Management periodically evaluates tax returns for situations where the applicable tax rules are subject to interpretation and establishes provisions when necessary.

*Deferred profit tax*

Deferred income tax is recognized using the balance sheet liability method on temporary differences between the tax base of assets and liabilities in the financial statements and their net carrying amount for financial reporting purposes at the reporting date.

Deferred income tax relating to items recognized outside the profit or loss account is recognized outside the profit or loss account. Deferred income tax items are recognized, depending on the nature of the underlying transaction, in other comprehensive income or directly in equity.

*Sales taxes (VAT and similar taxes)*

Revenues, expenses and assets are recognized net of tax except for the following:

- When a tax incurred on the acquisition of assets or services is not recoverable from the taxation authority, in which case the tax is recognized in the acquisition cost of the asset or as part of the expense, as appropriate;
- Receivables and payables are shown with taxes included in the amount.

The net amount of tax recoverable from or payable to the tax authority is included in the amount of receivables or payables in the statement of financial position.

**2.3.6 Rental fleet, rental equipment and other property, plant and equipment**

The rental fleet, rented equipment and other property, plant and equipment for own use are stated at cost net of accumulated depreciation and accumulated impairment losses. Cost consists of the purchase price and directly attributable costs. Assets subject to operating leases and rental contracts are presented in the balance sheet according to the nature of the asset. Subsequent costs are included in the carrying amount of the asset or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

All repair and maintenance costs are recognized in the income statement as incurred.

***Depreciation method***

Depreciation is calculated on a straight-line basis over the estimated useful life of the asset as follows:

	<u>Years</u>
Rental fleet – Rental vehicles*	4
Rental equipment and machinery	3 - 10
Other furniture, furnishings, accessories and equipment	3 - 24

\*The fleet is depreciated on a straight-line basis to their estimated residual values at the expected date of disposal, after considering anticipated market conditions for the cars used.

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*All amounts are in RON, unless otherwise specified*

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

The residual values, useful lives and methods of depreciation of rental fleet, rental equipment and other property, plant and equipment are reviewed at the end of each financial year or during the financial year if necessary and adjusted prospectively.

An item of property, plant and equipment is derecognized when it is sold or when no future economic benefits are expected from its use or sale.

Any gain or loss arising on the derecognition of an asset (calculated as the difference between the net proceeds from the sale and the asset's remaining carrying amount) is included in the income statement when the asset is derecognized.

Upon completion of the lease or rental contracts and once the Company obtains ownership of these assets and Management decides to sell them, the relevant assets are reclassified as "Inventories" at net carrying amount in accordance with IAS 16 paragraph 68A and the proceeds are recognized as revenue in accordance with IFRS 15.

The depreciation policy for depreciable leased assets (under leases with an option to transfer ownership or purchase option) is consistent with the Company's normal depreciation policy for similar assets.

**2.3.7 Investment property**

Investment property is initially measured at cost, including transaction costs. Subsequent to initial recognition, investment property is carried at historical cost less accumulated depreciation and impairment.

Investment property is derecognized either when it has been sold (e.g. on the date when the recipient obtains control) or when it is permanently retired or no future economic benefits are expected from its sale.

The difference between the net disposal proceeds and the carrying amount of the asset is recognized in profit or loss in the period of derecognition. The consideration to be included in the gain or loss arising on derecognition of investment property is determined in accordance with the requirements for determining the transaction price in IFRS 15.

Transfers are made only to (or from) investment property where a change in use occurs. For a transfer from investment real estate in the owner-occupied property category, the cost considered for subsequent accounting is the net book value at the date of the change in use. If owner-occupied property becomes investment real estate, the Company accounts for these properties in accordance with the policy stated in property and equipment through the date of change in use.

**2.3.8 Leases**

The company assesses at the inception of the contract whether the contract is a lease or contains a lease, i.e., whether the contract confers the right to control the use of an identified asset for a period in exchange for consideration.

*Company as tenant*

The Company applies a unified recognition and measurement approach for all leases except for short-term leases and low value asset leases - see below. The Company recognizes the liabilities arising from leases to make lease payments and the right to use assets, which represents the right to use the underlying assets.

**AUTONOM AUTONOM SERVICES SA**  
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*All amounts are in RON, unless otherwise specified*

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

• **Right of use assets**

The company recognizes right-of-use at the inception date of the contract (i.e. the date the underlying asset is available for use).

The right-of-use assets are measured at cost less accumulated depreciation and impairment losses and is adjusted for any remeasurement of lease liabilities.

The right-of-use cost includes the amount of lease liabilities recognized, the initial cost at the date of origination, and lease payments made on or before the commencement date, less lease incentives received.

Unless the Company is reasonably certain that it will obtain ownership of the leased asset at the end of the lease term, recognized right-of-use assets are depreciated on a straight-line basis over the shorter of their estimated useful life and the lease term. The depreciation period ranges from 1.5 to 4 years.

If the ownership of the leased asset (vehicles and equipment) is transferred to the Company at the end of the lease or the cost reflects the exercise of the purchase option, then the right to use the asset (for vehicles and equipment) is depreciated using the depreciation method and estimates used for similar assets held - see paragraph 2.3.6.

Similar to the owned rental fleet, upon termination of the lease or rental contract and Management's decision to sell the vehicles, the relevant assets in the right-of-use asset are reclassified to "Inventories" at their carrying amount, in accordance with IAS 16 paragraph 68A, most often simultaneously with the time the vehicle becomes the property of the Company.

Assets related to the right of use are subject to impairment, as disclosed in note 2.3.11. Please refer to the accounting policies in the section Impairment adjustments on non-financial assets.

• **Lease liabilities**

At the inception of the lease, the Company recognizes lease liabilities measured at the present value of the lease payments to be made over the lease term. Lease payments include fixed lease payments (including fixed payments in the fund), less any lease incentives receivable, variable lease payments that depend on an index or rate, and amounts expected to be paid under residual value guarantees

Lease payments also include the price for exercising a purchase option, if the Company is reasonably certain to exercise the option, and the payment of lease termination penalties, if the lease term reflects Company's exercise of a termination option.

Variable lease payments that do not depend on an index or rate are recognized as an expense in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses the marginal interest rate at the inception date of the lease if the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of the liabilities arising under the lease is increased to reflect the increase in interest and reduced for lease payments made. In addition, the carrying amount of the lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments fixed in substance or a change in the valuation to acquire the underlying asset.

**AUTONOM AUTONOM SERVICES SA  
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*All amounts are in RON, unless otherwise specified*

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

• **Short-term rentals**

The Company applies the exemption from recognition of short-term leases for motor vehicles (i.e., those leases that have a lease term of 12 months or less from the inception date and do not contain an option to purchase). It also applies the exemption from recognition of low value assets to leases of office equipment that are low value. Lease payments for short-term leases and leases for low-value assets are recognized as expenses on a straight-line basis over the lease term.

*Company as lessor*

Leases where the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Initial direct costs incurred to negotiate and enter an operating lease are added to the carrying amount of the leased asset and amortized over the lease term on the same basis as rental income. Contingent rentals are recognized as income in the period in which they are earned.

The carrying amount of property and equipment held under operating leases and the short-term rental fleet is amortized over the lease term or the useful life of the asset. Depreciation is recognized in the income statement. Operating lease rates are recognized in the financial statements in full on a straight-line basis over the lease term. The rates are classified and presented in the income category "Operating lease income" of the income statement and other comprehensive income. The Company leases assets to its customers for terms normally ranging from three to four years. In all cases, the leased assets are returned to the Company

• **Sale of assets followed by leaseback transactions**

No gain or loss is recognized on the sale of an asset followed by leaseback, the only accounting transactions recorded are those related to the financing and the performance of the lease. The lease payments or revised lease payments are determined in such a way that the seller-lessee recognizes neither loss nor gain on the retained right of use.

**2.3.9 Borrowing costs**

Borrowing costs that are directly attributable to the acquisition, construction or production of assets that take a substantial period to get ready for use or sale are added to the cost of those assets. All other borrowing costs are recognized in the income statement in the period in which they arise. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds

**2.3.10 Intangible assets**

Separately acquired intangible assets are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination represents their fair value at the acquisition date. After initial recognition, intangible assets are carried at cost, net of accumulated amortization and accumulated impairment losses, if any.

The useful lives of intangible assets are measured as definite or indefinite.

Intangible assets with finite useful lives are amortized on a straight-line basis over their economic useful lives and assessed for impairment whenever there is an indication that the intangible asset is impaired. Amortization periods are reviewed at least at each year-end.

Changes in the expected useful lives or the expected pattern of consumption of the future economic benefits embodied in assets are accounted for by changing the amortization method or amortization period, as appropriate, and are treated as changes in accounting estimates.

Software, licenses and similar assets are depreciated using the straight-line method over a period of three years by the Company. Customer relationships are amortized over two and a half years.

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

An item of intangible assets and any significant portion initially recognized are derecognized on disposal (e.g. on the date when the recipient obtains control) or when no future economic benefits are expected from its use or sale. Any gain or loss on derecognition of the asset (calculated as the difference between the net disposal proceeds and the net carrying amount of the asset) is included in profit or loss.

**2.3.11 Adjustments for impairment of non-financial assets**

At each reporting date, the Company analyzes the net carrying amounts of property, plant and equipment (leased fleet and equipment and other property, plant and equipment) and intangible assets, right-of-use assets, investment property to determine whether there is any indication that these assets have suffered impairment losses. If such indications exist, a formal recoverable amount calculation is performed, which is the higher of value in use and fair value less costs to sell. The carrying amount is written down to recoverable amount and the difference is recognized as an expense (impairment loss) in the statement of profit or loss and other comprehensive income.

In assessing value in use, the estimated future cash flows are discounted to present value using a pre-tax discount rate that reflects current market assessments of the time value of money and asset-specific risks for which future cash flows have not been adjusted. In determining fair value less cost to sell, an appropriate valuation model is used. The Company bases its impairment calculations on detailed budgets and forecasts, which are prepared separately for each of the Company's cash-generating units to which individual assets are allocated. These budgets and forecast calculations generally cover a five-year period. A long-term growth rate is calculated and applied to future project cash flows after the fifth year.

An impairment loss recognized for an asset in prior years is reversed if there has been a change in the estimates used to determine the recoverable amount of the asset. An impairment loss is reversed only to the extent that the carrying amount of the asset does not exceed the carrying amount that would have been determined, net of depreciation or amortization, had no impairment loss been recognized.

Goodwill is tested for impairment annually and when conditions indicate that the carrying amount may be impaired. Goodwill impairment is determined by estimating the recoverable amount of the cash-generating unit ("CGU") (or group of CGUs) to which the goodwill relates. When the recoverable amount of the CGU is less than its carrying amount, an impairment loss is recognized. Goodwill impairment losses cannot be reversed in future periods.

**2.3.12 Financial instruments**

A financial instrument is any contract that creates a financial asset for one entity and a financial liability or equity instrument for another entity.

**i) Financial assets**

*Initial recognition and measurement*

At the date of initial recognition, the Company classifies its financial assets as subsequently measured at amortized cost, fair value through other comprehensive income or fair value through profit or loss. The classification of financial assets depends both on the Company's business model for managing financial assets and on the contractual characteristics of the cash flows related to financial assets.

Except for trade receivables that do not have a significant financing component or for which the Company has applied the practical expedient, the Company initially measured financial assets at fair value plus, in the case of assets that are not at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

Trade receivables that do not contain a significant financing component or for which the Company has applied the practical cost are measured at the transaction price determined in accordance with IFRS 15. In order to classify and measure a financial asset at amortized cost or fair value through other comprehensive income, it must generate cash flows that are "principal and interest only payments (NPPD)" related to the principal amount. This assessment is called the NPPD test and is performed at the instrument level.

The Company's financial asset management business model refers to how it manages its financial assets to generate cash flows. The business model determines whether cash flows will result from the collection of contractual cash flows, the sale of financial assets, or both.

The Company's financial assets consist solely of loans to related parties and trade receivables, cash and cash equivalents.

Purchases or sales of financial assets that require delivery within a period prescribed by a regulation or market convention (standard transactions) are recognized on the transaction date, i.e., the date on which the Company commits to sell the asset.

*Subsequent measurement*

For subsequent measurement purposes, financial assets are classified into four categories:

- Financial assets at amortized cost (liability securities);
- Financial assets at fair value through other comprehensive income with recycling of accumulated gains and losses (liability securities);
- Financial assets designated at fair value through other comprehensive income, without recycling cumulative gains and losses on derecognition (equity instruments);
- Financial assets at fair value through profit and loss.

*Financial assets at fair value through profit or loss*

This category is the most relevant for the Company and represents loans granted to related parties and trade and lease receivables.

The company measures financial assets at amortized cost if the following conditions are met:

- Financial assets are held within a business model with the objective of holding financial assets to collect contractual cash flows;

yes

- The contractual terms of the financial asset give rise on the specified dates to cash flows that represent only principal and interest payments of the principal amount outstanding.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these financial assets are subsequently measured at amortized cost using the effective interest rate method, less impairment.

The amortized cost is calculated taking into account any discount or premium on acquisition and any fees and costs that are an integral part of the effective interest rate.

Amortization based on the effective interest rate is included in the income statement under "Financial income". Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired.

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

*Derecognition*

A financial asset (or, if applicable, part of a financial asset or part of a group of similar financial assets) is derecognized when:

- The rights to receive cash flows from the asset have expired
- Or
- The company has transferred its rights to receive the cash flows arising from the asset or has assumed an obligation to pay the cash flows received in full, without significant delay, to a third party, on a pass-through basis and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has not transferred and has not retained substantially all the risks and rewards of the asset but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a commitment with identical cash flows, it assesses whether and to what extent it has retained the risks and rewards of ownership.

If it has not transferred and retained substantially all the risks and rewards of the asset, but has not transferred control of the asset, the asset is recognized in proportion to the Company's continuing involvement in the asset. In this case, the Company also recognizes an associated liability. The transferred asset and associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

The continuing involvement taking the form of a guarantee on the transferred assets is quantified at the lower of the initial carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

**ii) Impairment of financial assets**

Information on impairment of financial assets is presented in the following notes:

- Risk management of financial instruments (Note 19)
- Trade receivables (Note 21)

The Company recognizes a valuation adjustment for expected credit losses on all liability securities that are not held at fair value through the income statement.

Expected credit losses are based on the difference between the contractual cash flows due under the contract and all cash flows the Company expects to receive, discounted at an approximation of the initial effective interest rate. Expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are an integral part of the contractual terms.

Expected credit losses are recognized in two stages: If there has not been a significant increase in credit risk from the time of initial recognition, credit losses are measured at 12 months. The amount calculated at 12 months represents the credit loss resulting from events of default that may occur within the next 12 months. If there has been a significant increase in credit risk since initial recognition, an impairment adjustment is required to be measured over the life of the asset, representing an expected credit loss resulting from events of default that may occur during the expected life of a financial asset.

For trade receivables the Company applies a simplified approach to the calculation of expected credit losses.

Accordingly, the Company does not track changes in credit risk but recognizes a value adjustment calculated over the entire life of the expected credit losses at each reporting date. The Company has established a provision matrix that is based on historical credit loss experience, adjusted for perspective factors specific to borrowers and the economic environment.

Based on historical data on the collection of past due receivables over time, the Company determined a provisioning matrix for receivables outstanding at the reporting date, adjusted these provisioning rates for debtor-specific factors and applied this matrix to discount the provision for the expected loss on receivables.

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

Provisioning rates are based on the analysis of actual collection of receivables, grouped by relevant criteria over two recent time intervals, to conclude on the stability and relevance of the loss rates determined, as described below.

The following steps have been applied to the determination of historical loss ratios on receivables:

- Identification of open, uncollected invoices at the beginning of each collection period
- For the above invoices, the determination of the outstanding amount at the end of each period analyzed
- Expected losses on receivables are determined as the amounts not collected at the end of a collection interval, applying the assumption that the amounts collected after each interval analyzed can only marginally improve the loss rate.
- Loss ratios on receivables are calculated for receivables grouped according to age, as the ratio between the amounts outstanding at the end of the analysis interval and the amounts outstanding at the beginning of the analysis period, for the same population of invoices.
- The 12-month average estimated loss percentage is used to determine the provisioning matrix at the reporting date.

The company considers the credit risk of a financial asset to be significantly increased if its maturity is more than 90 days past due.

However, in some cases, the Company may consider a financial asset to be provisional when internal or external information indicates that the Company is at risk of not receiving the outstanding contractual amounts in full before considering any credit enhancements held by the Company. A financial asset is derecognized when there is no reasonable expectation of recovering the contractual cash flows.

**(iii) Financial liabilities**

*Initial recognition and measurement*

Financial liabilities are classified on initial recognition as financial liabilities measured at amortized cost.

All financial liabilities are initially recognized at fair value and, in the case of financial liabilities measured at amortized cost, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, as well as loans and credits.

*Subsequent measurement*

**Loans and borrowings**

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in the income statement when the liabilities are derecognized, as well as through the EIR amortization process.

Amortized cost is calculated considering any discount or premium on acquisition and any fees and costs that are an integral part of the effective interest rate. The amortization of RDE is included as financing costs in the statement of profit or loss.

**Trade and other payables**

These amounts represent payables for goods and services provided to the Company prior to the end of the financial year and not yet paid. All amounts are unsecured. Trade and other payables are shown as current liabilities unless payment is not due within 12 months after the reporting period. They are initially recognized at fair value and subsequently measured at amortized cost using the effective interest method.

Trade and other payables with a maturity of 12 months or less are not discounted.

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

*Derecognition*

A financial liability is derecognized when the obligation due is debited, cancelled or expires.

When an existing financial liability is exchanged for another financial obligation from the same creditor on substantially different terms or if the terms of an existing obligation are substantially modified, such exchange or modification is treated as derecognition of the original liability and recognition of a new liability. The difference between the respective carrying amounts is recognized in the statement of profit or loss.

**2.3.13 Inventories**

Inventories, which include motor vehicles for resale, spare parts, consumables and materials in the form of small inventory items, are stated at the lower of cost or net realizable value. Upon termination of lease or rental contracts, the relevant assets become the property of the Company and are reclassified from "Property, plant and equipment - fleet" or "Right to use assets" to "Inventories" at carrying amount. The net realizable value is estimated based on the selling price related to the normal activity less estimated costs to sell.

When inventories are sold, the carrying amount of those inventories is recognized as an expense and reported as a component of cost of sales in the statement of comprehensive income in the period in which the related revenue is recognized. The amount of any write-downs of inventories to net realizable value and all inventory losses are recognized as an expense in the same component of the income statement and other comprehensive income as consumption of that inventory in the period in which the write-down or loss occurs in the line item "Other (loss)/gain - net".

**2.3.14 Cash and cash equivalents**

Cash, cash equivalents and short-term deposits in the statement of financial position comprise cash at bank and in hand and short-term deposits.

For the purposes of the cash flow statement, cash and cash equivalents consist of cash and short-term deposits with a maturity of less than three months that are subject to an insignificant risk of changes in value.

**2.3.15 Prepayments**

Prepayments are stated at cost less provision for impairment. A prepayment is classified as non-current when the goods or services to which it relates are expected to be obtained after more than one year.

Prepayments incurred to acquire current assets are transferred to the carrying amount of the asset once the Company has obtained control of the asset and it is probable that future economic benefits associated with the asset will flow to the Company.

Prepaid expenses incurred to acquire tangible fixed assets are classified as other receivables and current assets. Other prepaid expenses are written off through the profit and loss account when the goods or services to which they relate are received. If there is any indication that the assets, goods or services that relate to a prepaid expense will not be received, the carrying amount of the prepaid expense is written down accordingly and a corresponding impairment loss is recognized in the income statement. At December 31, 2023, impairment tests have been performed on the Company's property and assets.

**2.3.16 Equity**

*Share capital*

Ordinary shares are classified as equity. External costs directly attributable to the issuance of new shares are presented as a deduction of equity from the proceeds. Any excess of the fair value of the price received over the par value of the shares issued is recognized as share premium.

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

*Dividends*

The Company recognizes a liability to make cash or non-cash distributions to equity holders when the distribution has been authorized and, therefore, is no longer within the Company's discretion.

Under Romanian corporate law, a distribution is authorized when approved by the shareholders. A corresponding amount is recognized directly in equity.

**2.3.17 Provisions**

Provisions are recognized when the Company has a current obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be reliably estimated.

**2.3.18 Employee benefits**

During the normal course of business, the Company makes payments on behalf of its employees for pensions (defined contribution plans), medical insurance, payroll taxes which are calculated in accordance with the statutory rates in force during the year, based on gross salaries. Food allowances, travel expenses and vacation allowances are also calculated in accordance with local legislation in force.

The cost of these payments is included in the statement of profit and loss and other comprehensive income items in the same period as the related salary cost. Projected liabilities are recognized for holiday pay if there are untaken holidays, according to local legislation.

The Company does not operate another pension or post-employment benefit plan and, accordingly, has no pension obligations.

**2.4. Changes in accounting policies effective January 1, 2024**

The accounting policies adopted are consistent with those of the previous financial year, except for the following amendments to International Financial Reporting Standards (IFRS), which were adopted by the Company on January 1, 2024.

- **IAS 1 Presentation of financial statements: classification of liabilities as current or non-current (amendments).**
- **IFRS 16 Leases: Lease liabilities arising under a sale and leaseback (amendments).**
- **IAS 7 Statement of Cash Flows and IFRS 7 Presentation of Financial Instruments - Vendor Financing Arrangements (Amendments).**

The newly adopted IFRS and IFRS amendments have not had a material impact on the Company's accounting policies.

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

**STANDARDS ISSUED BUT NOT YET IN FORCE AND NOT YET ADOPTED IN ADVANCE**

**Standards/Amendments which are not yet in force but have been approved by the European Union:**

- **IAS 21 The Effects of Changes in Foreign Exchange Rates: Non-Convertibility (Amendments).**  
The amendments are effective for annual reporting periods beginning on or after January 1, 2025, with early application permitted. The amendments specify how an entity should assess whether a currency is convertible and how it should determine a spot exchange rate when convertibility is lacking. A currency is considered to be convertible into another currency when an entity can obtain the other currency within a time frame that permits a standard administrative delay and through a market or exchange mechanism in which an exchange transaction would create enforceable rights and obligations. If a currency is not convertible into another currency, an entity is required to estimate the spot exchange rate at the measurement date. An entity's objective in estimating the spot exchange rate is to reflect the rate at which an orderly exchange transaction would occur on the measurement date between market participants under prevailing economic conditions. The amendments state that an entity may use an observable exchange rate without adjustment or other estimation technique. Management has assessed that applying the amendments will have no impact on the Company's financial position or performance.

**Standards/Amendments that are not yet in force and have not been approved by the European Union:**

- **Amendment to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures: Sale or Contribution of Assets between an Investor and an Associate or Joint Venture.**  
The Amendments address a recognized inconsistency between the requirements of IFRS 10 and IAS 28 regarding the sale or contribution of assets between an investor and an associate or joint venture. The main consequence of the amendments is that a comprehensive gain or loss is recognized when a transaction involves a business (whether included in a subsidiary or not). A partial gain or loss is recognized when a transaction involves assets that do not constitute a business, even if those assets are included in a subsidiary. In December 2015, the IASB postponed the effective date of this amendment indefinitely pending the outcome of its equity method research project. The amendments have not yet been endorsed by the EU. Management has assessed that application of the amendments will have no impact on the Company's financial position or performance.
- **IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures - Classification and Measurement of Financial Instruments (Amendments).**  
The amendments are effective for annual reporting periods beginning on or after January 1, 2026. Early adoption of the amendments related to the classification of financial assets and related presentation requirements is permitted, with the option to adopt the other amendments at a later date. The amendments clarify that a financial liability is derecognized on the 'settlement date' when the obligation is settled, canceled, expires or meets other criteria for derecognition. They also introduce an accounting policy option to derecognize financial liabilities settled by electronic payment systems before the settlement date, if certain conditions are met. In addition, the amendments clarify how to assess the contractual cash flow characteristics of financial assets with contingent environmental, social and governance (ESG) and other similar contingent characteristics. Finally, the amendments clarify the treatment of non-recourse receivables and contractually linked instruments and impose additional disclosure requirements in accordance with IFRS 7 for financial assets and financial liabilities with references to contingent events (including those related to ESG), as well as for equity instruments measured at fair value through other comprehensive income. The amendments have not yet been endorsed by the EU. Management has assessed that the application of the amendments will have no impact on the Company's financial position or performance.

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**2. MATERIAL ACCOUNTING POLICIES (continued)**

- **IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures - Contracts for Factor-Dependent Electricity (Amendments).**  
The amendments are effective for annual reporting periods beginning on or after January 1, 2026, with early adoption permitted. They clarify how to apply the own-use requirements, allow hedge accounting to be applied to contracts included within their scope, and introduce new disclosure requirements so that investors can understand the impact of these contracts on a company's financial performance and cash flows. The clarifications to the own-use requirements should be applied retrospectively, but the guidance permitting hedge accounting should be applied prospectively to new designated hedging relationships after the date of initial application. The amendments have not yet been approved by the EU. Management has assessed that application of the amendments will have no impact on the Company's financial position or performance.
- **IFRS 18 Financial Statement Disclosures.**  
IFRS 18 introduces new disclosure requirements in the income statement. It requires an entity to classify all income and expenses in the income statement into one of five categories: operating, investing, financing, income tax and discontinued operations. These categories are supplemented by requirements to present subtotals and totals for 'profit or loss from operating activities', 'profit or loss before financing and income tax' and 'profit or loss'. The standard also requires the presentation of management-defined performance indicators and includes new requirements for the aggregation and disaggregation of financial information based on the identified "roles" of the primary financial statements and notes. In addition, there are consequential amendments to other accounting standards. IFRS 18 is effective for reporting periods beginning on or after January 1, 2027, with earlier application permitted. Retrospective application is required in both annual and interim financial statements. The standard has not been endorsed by the EU. In subsequent reporting periods, management will review the requirements of this newly issued standard and assess its impact.
- **IFRS 19 Non-publicly Accountable Subsidiaries: Disclosures**  
IFRS 19 permits non-publicly accountable subsidiaries to apply reduced disclosure requirements, provided that the parent (either ultimate or intermediate) prepares publicly available consolidated financial statements in accordance with IFRSs. Such subsidiaries shall comply with the recognition, measurement and presentation requirements in other IFRSs. Unless otherwise specified, qualifying entities that choose to apply IFRS 19 shall not be required to apply the disclosure requirements in other IFRSs.  
IFRS 19 is effective from January 1, 2027, with early application permitted. The standard has not been endorsed by the EU. Management has assessed that the application of this standard will have no impact on the Company's financial position or performance.
- **Annual Improvements to IFRS Accounting Standards - Volume 11.**  
The IASB's annual improvements process is intended to address necessary, but not urgent, clarifications and amendments to IFRS standards. In July 2024, the IASB issued Annual Improvements to IFRS Accounting Standards - Volume 11, which are effective for annual reporting periods beginning on or after January 1, 2026. This volume includes amendments to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7, aimed at clarifying wording, correcting minor unintended consequences and removing conflicts between requirements in the standards. The standard has not been endorsed by the EU. In subsequent reporting periods, management will review the requirements of this newly issued standard and assess its impact.

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**3. MATERIAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS**

The preparation of the Company's individual financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures of revenues, expenses, assets and liabilities and contingent liabilities. However, the uncertainty surrounding these estimates and assumptions could result in a material future adjustment to the carrying amount of assets or liabilities.

Due to the uncertainty inherent in all measurement processes, these estimates are continually revised. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

**RATIONALLY**

In applying the Company's policies, management has utilized the following judgments, which have the most significant effect on the amounts reported in the financial statements:

*Classification of leases - Company as lessor*

The Company has entered into lease agreements for its portfolio of vehicles. The Company has determined, based on an evaluation of the terms and conditions of the agreements, such as lease terms that do not constitute a significant portion of the economic life of the vehicles and the present value of the minimum lease payments, which do not amount to the full fair value of the vehicle, that it retains all risks and rewards of ownership of the vehicles and accounts for the contracts as operating leases.

The same reasoning applies to the portfolio of equipment contracts.

**ESTIMATES AND ASSUMPTIONS**

Key assumptions about the future and other significant causes of uncertainty in the estimates at the reporting date that present a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are set out below. The Company has based its assumptions and estimates on economic and market conditions at the date of the financial statements. However, existing circumstances and assumptions regarding future developments may change as a result of market changes or circumstances beyond the Company's control. These changes are reflected in the assumptions when they occur.

*Review of useful lives and residual value of assets in the car rental fleet*

The basis for calculating the depreciation of an item of the Company's fleet of motor vehicles leased under an operating lease is the acquisition cost less the estimated residual value, in combination with the estimated useful life of the asset.

Management is required to assess the residual value and useful life of an asset at least at the end of each financial year and assess whether specific impairment adjustments are necessary. Depending on the outcome of these analyses, the changes are accounted for as a change in accounting estimates reflected by prospective depreciation or as a specific impairment adjustment.

The determination of any impairment adjustment in respect of assets subject to operating leases (fleet of cars) depends mainly on how the recoverable amount is affected by the residual value obtainable at the end of the lease contract. These estimates could have a significant impact on the carrying amount of the value of assets leased to customers (fleet of cars) and on the depreciation recognized in the income statement.

The Company closely monitors changes in the residual values used in operating leases, both for the Company-owned fleet and for the fleet resulting from leases classified as right-of-use assets (those with transfer of ownership or purchase option).

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**3. MATERIAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)**

The residual values are estimated based on the sales value at the end of the contracts and are largely influenced by the number of kilometers traveled by the vehicle, the manufacturer, the condition of the vehicle, as well as the state of the used vehicle markets at the date the vehicles are sold, etc. The Company has reviewed the residual values of its fleet used for leasing as of December 31, 2024, taking into account both internal and external factors.

Similar estimates are made for vehicles acquired under leases (the Company as lessee) for which the Company has the right to take title to the assets at the end of the lease term and intends to exercise such right.

These right-of-use assets are amortized on a policy similar to that described above, with similar estimates of residual value and estimated useful lives of the assets.

At December 31, 2024, the residual value is between 24% and 51% (December 31, 2023: 25% and 54%).

*Adjustments for depreciation of vehicles in the rental fleet*

In its annual assessment of indications of potential asset impairment, the Company considers both external and internal sources of information. If there are indications for impairment, an analysis is performed to assess whether the carrying amount of the asset (fleet of vehicles owned or presented as right-of-use) exceeds the recoverable amount, the latter being the higher of fair value less costs to sell and value in use.

Fair value less costs to sell is calculated based on available market data from firm sales transactions, at market value, for similar assets or observable market values less unavoidable costs of disposal activities.

Value in use is determined as the present value of the future cash flows expected to be derived from the cash-generating object or cash-generating unit.

During 2023, the Company recorded a net impairment adjustment amounting to RON 11,028 thousand which covers both its own fleet of cars and equipment for rental and vehicles acquired under lease contracts (right-of-use assets).

During 2024, the Company recorded a net impairment adjustment amounting to RON 4,324 thousand covering the rental equipment fleet.

For more details see Note 14.

*Inventories - cars - net realizable value*

Inventories are valued based on their net realizable value. These values are determined on the basis of data available from arm's length, binding sales transactions for similar assets or observable market prices, less incremental costs to dispose of the asset. After reclassification from property, plant and equipment or right of use assets, impairment adjustments are recorded within 'Other gains/losses - net'.

*Impairment losses on trade receivables*

The measurement of the expected credit loss ratio for financial assets is an area that requires the use of complex models and estimates of future economic conditions and trade credit behavior (e.g., the likelihood of giving rise to customer default rates and resulting losses). Management judgment is required to apply appropriate estimates and to establish rationale for the measurement of expected credit losses.

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**3. MATERIAL ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)**

Methodology and assumptions, including forecasts of future economic conditions, are periodically reviewed by management. Details of the assumptions and estimation techniques used in measuring expected credit losses on receivables are detailed in the "Credit Risk" section of Note 19. Impairment models are subject to annual review to ensure that they remain current and fit for purpose and that utilization and performance continue to meet the Company's standards.

**4. INCOME**

The breakdown of the Company's income by type of goods and services is included directly in the statement of profit and loss and comprehensive income, where income from operating leases, income from services in addition to operating leases (see also details in Note 4.1), income from the rental of motor vehicles, income from the sale of goods and other operating income are presented separately (see also details in Note 5).

The company has a large portfolio of clients (there is no single client that has a share of 10 % or more of revenues).

During 2024, revenues amounting to 16,169,155 RON were recorded from amounts previously recorded as deferred revenue (2023: 14,925,526 RON).

The table below shows the Company's INCOME by geographical location of the customer:

	2024		2023	
	Income from operating leasing/rent a car from additional services and other operating income	Proceeds from sale of vehicles (from rental fleet and rental equipment)	Income from operating lease/rent-a-car/additional services and other operating income	Proceeds from sale of vehicles (from rental fleet and rental equipment)
<b>Intern</b>	<b>616,588,083</b>	<b>198,523,917</b>	<b>529,188,927</b>	<b>152,682,494</b>
<b>External, of which:</b>	<b>4,830,551</b>	<b>21,448,395</b>	<b>2,610,303</b>	<b>44,463,524</b>
Austria	388,414	690,546	304,188	516,866
Belgium	-	2,176,389	2,599	5,330,152
Bulgaria	97,162	1,454,247	-	1,283,128
Cyprus	-	-	-	-
Czech Republic	78,831	-	111,210	-
Germany	482,366	6,851,037	297,905	3,011,285
Denmark	-	-	-	-
Estonia	-	-	-	649,870
France	458,307	6,115,030	127,199	26,084,614
Greece	4,273	1,566,931	-	4,734,642
Croatia	111,275	-	79,850	-
Hungary	298,284	752,627	176,011	1,115,826
Ireland	1,995,518	-	1,154,208	-
Italy	303,171	35,271	-	319,134
Lithuania	35,085	-	155,777	-
Luxembourg	-	-	-	62,136
Latvia	9,832	-	-	-
Netherlands	188,228	-	25,297	-
Poland	233,059	295,443	-	-
Portugal	69,794	1,471,173	-	1,226,776
Spain	-	-	106,306	129,095
Sweden	76,972	39,732	-	-
<b>TOTAL OPERATING INCOME:</b>	<b>621,418,634</b>	<b>219,972,312</b>	<b>531,799,230</b>	<b>197,146,018</b>

The increase in turnover in the country is due to the increased base of assets used for rental from the acquisition of new assets.

Outbound sales are mainly in the nature of new and second-hand car sales and are on a downward trend in 2024 compared to 2023, while services have recorded an increase of 85 %.

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**4. INCOME (continued)**

**4.1 INCOME FROM ADDITIONAL SERVICES**

	<u>2024</u>	<u>2023</u>
Income from maintenance, repairs, insurance and tolls	100,304,256	96,996,629
Other contractual components	23,528,159	24,249,157
<b>Total</b>	<b><u>123,832,415</u></b>	<b><u>121,245,787</u></b>

Income from additional services is included in the total in Note 4.

**5. OTHER OPERATING INCOME**

	<u>2024</u>	<u>2023</u>
Penalties	6,700,804	3,179,680
Income from car damage compensation	16,410,317	9,107,404
Income from subsidies received	-	151,618
Other income	23,201,677	19,471,335
Other rental income	181,105	259,155
<b>Total</b>	<b><u>46,493,903</u></b>	<b><u>32,169,193</u></b>

Other income relates to miscellaneous amounts rebilled to customers and fuel and miscellaneous rebilled to affiliated companies

Other operating income is also included in the total in Note 4.

**6. FLEET EXPENSES**

	<u>2024</u>	<u>2023</u>
Fuel	21,227,858	18,343,601
Spare parts	28,219,561	35,357,455
Repairs, maintenance and reconditioning	66,608,380	43,362,772
Fleet operating expenses	8,552,446	6,093,424
Insurance expenses	36,411,529	31,914,047
Other consumables expenses	682,987	359,090
Car registration and other fees	911,471	1,047,216
Car sanitization	2,626,727	2,272,265
Parking fees	722,234	309,781
<b>Total</b>	<b><u>165,963,193</u></b>	<b><u>139,059,651</u></b>

**7. EMPLOYEE BENEFITS EXPENSES**

	<u>2024</u>	<u>2023</u>
Salaries	67,849,974	56,943,040
Social security contributions and other taxes	1,905,532	1,656,059
Meal tickets expenses	4,618,890	2,910,030
<b>Total</b>	<b><u>74,374,396</u></b>	<b><u>61,509,129</u></b>

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**8. ADMINISTRATIVE EXPENSES**

	<u>2024</u>	<u>2023</u>
Telecommunication expenses	649,790	464,177
Head office expenses	1,203,789	1,851,409
Sales and marketing expenses	2,362,094	1,912,904
Administrative offices rent	4,622,379	3,408,003
<b>Total</b>	<b><u>8,838,052</u></b>	<b><u>7,636,493</u></b>

**9. OTHER OPERATING EXPENSES**

	<u>2024</u>	<u>2023</u>
Other third party services (Note 10)	19,977,090	15,876,627
Fees and taxes	3,546,967	9,791,942
Transportation of goods and personnel	1,235,595	792,709
Travel expenses	1,563,373	1,471,265
Bank and similar fees	1,673,904	1,253,937
Other taxes, duties and similar charges	8,435,967	7,050,932
Miscellaneous expenses	326,246	216,311
Donations and grants	3,369,003	1,581,303
Other expenses	349,931	236,569
<b>Total</b>	<b><u>40,478,076</u></b>	<b><u>38,271,596</u></b>

**10. THIRD PARTY SERVICES EXPENSES**

	<u>2024</u>	<u>2023</u>
Training courses	1,701,440	2,536,499
IT services	4,409,985	3,010,180
Legal services	1,143,277	1,083,780
Medical services	419,106	280,323
Protocol	1,020,563	1,189,331
Human resources services	113,124	31,399
Audit and consultancy	2,087,092	1,522,271
Security	220,831	513,454
Other services	8,861,672	5,709,391
<b>Total</b>	<b><u>19,977,090</u></b>	<b><u>15,876,627</u></b>

**11. OTHER (LOSSES)/GAINS - NET**

	<u>2024</u>	<u>2023</u>
Provisions for risks and charges, net	-	(93,157)
Trade receivables impairment (Note 21)	5,034,520	8,877,039
<b>Total</b>	<b><u>5,034,520</u></b>	<b><u>8,714,643</u></b>

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**12. FINANCE INCOME / COST**

**12.1. Finance cost**

	<u>2024</u>	<u>2023</u>
Interest for liabilities and loans	44,667,056	35,229,605
Interest for lease liabilities	28,505,567	22,786,979
Foreign exchange loss	(500,300)	6,752,502
<b>Total finance cost</b>	<b><u>72,672,323</u></b>	<b><u>64,769,085</u></b>

The change in interest expense from 2023 to 2024 considers the higher number of vehicles for which Autonom Services SA has obtained financing as of December 31, 2024.

Foreign exchange losses relate to the fact that the entity has borrowings denominated in EUR and a large balance of finance lease liabilities, the majority of which are denominated in EUR, which are remeasured to the functional currency at the end of the period.

The table below shows the comparison between the average exchange rate EUR / RON and the spot rate in the current period and in the comparative period of the previous year.

<b>Exchange rate/Date</b>	<u>2024</u>	<u>2023</u>
Spot	4.9741	4.9746
Variation	0.01%	0.55%
Average	4.9746	4.9465
Variation	0.57%	0.30%

**12.2. Finance Income**

	<u>2024</u>	<u>2023</u>
Interest income	7,965,598	5,825,787
<b>Total finance income</b>	<b><u>7,965,598</u></b>	<b><u>5,825,787</u></b>

The change in interest income from 2023 to 2024 takes into account the actual calculation of interest on loans granted to related parties as well as interest earned on deposits.

**13. INCOME TAX**

The major components of income tax expense for the years ended December 31, 2024 and December 31, 2023 are:

	<u>2024</u>	<u>2023</u>
<b>Current income tax:</b>		
Current income tax:	(6,853,448)	-
<b>Deferred tax:</b>		
On initial recognition and reversal of temporary differences	3,955,473	(9,686,787)
<b>Income tax reported in the statement of profit and loss and comprehensive income</b>	<b><u>(2,897,975)</u></b>	<b><u>(9,686,787)</u></b>

A reconciliation between the tax expense and the product of book profit multiplied by Romania's domestic tax rate for the years ending December 31, 2024 and December 31, 2023 is as follows:

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**13. INCOME TAX (continued)**

	<u>2024</u>	<u>2023</u>
<b>Accounting profit before income tax</b>	<b>62,078,440</b>	<b>39,724,520</b>
At the statutory income tax rate of 16%	(9,932,550)	(6,355,923)
(Non-deductible liabilities) / non-taxable income for tax calculation	802,718	(4,595,602)
Other tax exemptions	6,231,858	1,264,738
<b>Income tax reported in the statement of profit and loss and comprehensive income (liability)</b>	<b>(2,897,975)</b>	<b>(9,686,787)</b>

<b>Reconciliation of deferred income tax, net</b>	<u>2024</u>	<u>2023</u>
<b>January 1 - liability</b>	<b>(29,112,086)</b>	<b>(19,425,299)</b>
Tax expense/credit during the period recognized in profit or loss	3,955,473	(9,686,787)
<b>December 31- liability</b>	<b>(25,156,613)</b>	<b>(29,112,086)</b>

**Deferred tax**

Reconciliation of deferred income tax with the corresponding items in the statement of comprehensive income:

	<u>Statement of financial position</u>		<u>Statement of comprehensive income</u>	
	<u>December 31 2024</u>	<u>December 31 2023</u>	<u>2024</u>	<u>2023</u>
Property, plant and equipment and right of use of assets	(25,156,613)	(29,112,086)	(3,955,473)	9,686,787
<b>Deferred income tax liability/(income)</b>			<b>(3,955,473)</b>	<b>9,686,787</b>
<b>Net deferred income tax liability</b>	<b>(25,156,613)</b>	<b>(29,112,086)</b>		

The company offsets tax assets and tax liabilities if and only if it has a legally enforceable right to offset current tax assets and current tax liabilities, and deferred tax assets and deferred tax liabilities refer to income taxes levied by the same tax authority.

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**14. PROPERTY, PLANT AND EQUIPMENT**

At December 31, 2024, the gross carrying amount of fully depreciated property, plant and equipment that were still in use is RON 145,191,654 (December 31, 2023: RON 129,821,292).

	Land	Equipment and furniture, and other fixed assets	Fleet and equipment for rental	Tangible fixed assets in progress	Total
<b>Cost</b>					
Balance at January 1, 2023	1,443,779	2,778,103	762,868,727	9,575,013	776,665,622
Additions	-	424,651	344,968,397	21,619,788	367,012,836
Transfer to inventories	-	-	142,560,261	-	142,560,261
Disposals/transfers	379,407	1,115,308	-	31,194,801	32,689,516
Balance at December 31, 2023	1,064,372	2,087,446	965,276,862	-	968,428,681
Additions	-	3,583,405	471,174,358	4,618,867	479,376,630
Transfer to inventories	-	-	161,723,043	-	161,723,043
Disposals/transfers	-	827,902	-	4,618,867	5,446,769
Balance at December 31, 2024	1,064,372	4,842,950	1,274,728,177	-	1,280,635,499
<b>Accumulated amortization and accumulated depreciation and impairment</b>					
Balance at January 1, 2023	-	2,143,826	165,041,189	-	167,185,015
Depreciation expense	-	154,135	120,407,136	-	120,561,271
Impairment expense, net	-	-	11,413,025	-	11,413,025
Transfer to inventories	-	-	66,558,076	-	66,558,076
Disposals	-	907,631	-	-	907,631
Balance at December 31, 2023	-	1,390,130	230,303,275	-	231,693,406
Depreciation expense	-	125,732	144,468,937	-	144,594,669
Impairment expense, net	-	-	4,324,254	-	4,324,254
Transfer to inventories	-	-	71,989,387	-	71,989,387
Disposals	-	827,902	-	-	827,902
Balance at December 31, 2024	-	687,961	307,107,080	-	307,795,041
<b>Net book value as of December 31, 2023</b>	1,064,372	697,316	734,973,587	-	736,735,275
<b>Net book value as of December 31, 2024</b>	1,064,372	4,154,989	967,621,097	-	972,840,458

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**14. PPROPERTY, PLANT AND EQUIPMENT (continued)**

As of December 31, 2024, of the total rental fleet and rental equipment, RON 176,110 thousand represents rental equipment, and RON 791,511 thousand represents cars from the rental fleet.

As of December 31, 2023, of the total rental fleet and rental equipment, RON 138,755 thousand represents rental equipment and RON 596,219 thousand represents vehicles in the rental fleet.

**Depreciation of property, plant and equipment**

During 2023, following management's analysis, net impairment adjustments of RON 11,028 thousand were recorded related to own rental equipment, vehicle and right-of-use assets as a result of the change in the average trading prices of second-hand cars and equipment as well as the general market evolution. The computer chip crisis has led to a fall in the production of new cars and hence in dealers' inventories and to very long delivery times, for some manufacturers even more than 12 months. As a result, buyers have turned to the second-hand market, with rising demand leading to a rise in prices, albeit less accelerated in 2023 than in 2022.

During 2024, following management's analysis, net impairment adjustments of RON 4,324 thousand were recorded related to the rental equipment and assets related to the right of use as a result of the change in the average trading prices of equipment and as a result of the general market evolution.

The summary of depreciation, amortization and impairment of non-current assets for years 2024 and 2023 is included in the following table:

	<b>2024</b>	<b>2023</b>
Depreciation of rental fleet and rented equipment	144,468,937	120,407,136
Amortization of right-of-use assets (Note 15)	95,356,737	86,778,441
Adjustments for impairment of right-of-use of assets and rental fleet, net	4,324,254	11,028,335
<b>Depreciation, amortization and adjustment for depreciation of rental fleet and rental equipment</b>	<b>244,149,928</b>	<b>218,213,912</b>
Depreciation of investment properties (Note 16)	82,249	82,250
Depreciation of the right-of-use assets for buildings (Note 15)	3,086,245	2,654,823
Depreciation of other assets	125,732	154,135
Impairment of other non-current assets (Note 17)	-	2,267,582
Depreciation of other non-current assets (Note 17)	215,101	269,595
<b>Depreciation, amortization and impairment of other fixed assets</b>	<b>3,509,327</b>	<b>5,428,387</b>
<b>Total</b>	<b>247,659,255</b>	<b>223,642,300</b>

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**15. RIGHT-OF-USE ASSETS**

Below are the carrying amounts of the Company's right-of-use assets and right-of-use liabilities and movements during the period:

	Right-of-use assets			Lease liabilities
	Buildings	Current assets fleet	Total	
On January 01, 2023	4,942,689	474,901,038	479,843,727	429,721,446
Additions	14,338,006	188,325,585	202,663,591	202,663,591
Depreciation expense	(2,654,823)	(86,778,441)	(89,433,264)	-
Adjustments for impairment of the right-of-use assets - net	-	(384,690)	(384,690)	-
Transfer to inventories (net)	-	(35,417,417)	(35,417,417)	-
Disposals	-	-	-	-
Interest expenses	-	-	-	22,786,979
Early lease terminations	-	(4,693,471)	(4,693,471)	(4,693,471)
Foreign exchange rates	-	-	-	1,249,376
Principal and interest payments	-	-	-	(163,028,833)
<b>At December 31, 2023</b>	<b>18,625,872</b>	<b>535,952,604</b>	<b>552,578,474</b>	<b>488,699,088</b>
Of which:				
Current				162,513,515
Long-term				326,185,573

	Right-of-use assets			Lease liabilities
	Buildings	Current assets fleet	Total	
On January 01, 2024	16,625,872	535,952,604	552,578,474	488,699,088
Additions	2,443,902	218,029,066	220,472,968	220,472,968
Depreciation expense	(3,086,245)	(95,356,737)	(98,442,982)	-
Adjustments for impairment of the right-of-use assets -net	-	-	-	-
Transfer to inventories (net)	-	(49,818,278)	(49,818,278)	-
Disposals	-	-	-	-
Interest expenses	-	-	-	28,505,567
Early lease terminations	-	(10,941,093)	(10,941,093)	(10,941,093)
Foreign exchange rates	-	-	-	(1,461,844)
Principal and interest payments	-	-	-	(204,517,434)
<b>At December 31, 2024</b>	<b>15,983,529</b>	<b>597,865,563</b>	<b>613,849,092</b>	<b>520,757,250</b>
Of which:				
Current				178,035,030
Long-term				342,722,220

At December 31, 2024 the pledged amounts in regard of fixed assets are 1,176,648,232 RON - remaining value (December 31, 2023: 894,673,975 RON).

The Company recognized rental expenses from short-term leases in the amount of RON 6,617,635 (at December 31, 2023: RON 2,455,645) under the line "Administrative expenses". There are no low value asset leases and no variable lease payments for the period ended December 31, 2024.

At the termination of the leases, the vehicles registered as right-of-use assets become the property of the Company and are used for the rental business or transferred to inventories for sale. Assets acquired under leases are pledged to leasing companies.

Net amounts available under finance leases signed with financial leasing institutions at December 31, 2024 amount to EUR 11,078,086 (December 31, 2023: EUR 19,203,906).

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**15. RIGHT-OF-USE ASSETS (continued)**

In December 2023 the new headquarters of Autonom in Piatra Neamt was completed. After the construction was completed, the Management's decision was to sell the newly constructed building to the affiliated party Stefan si Compania SRL, together with the related land for the amount of 31,194,801 RON. This decision was based on the fact that the Group's real estate properties are already majority owned by Stefan si Compania. The transaction was concluded after the property was appraised by an independent, ANEVAR authorized appraiser, objectively reflecting the market value.

Between the two companies a long term lease contract was then signed, after the evaluation of the rental rate by the independent appraiser, Autonom thus maintaining its full right of use of the building and the related land. The ownership right related to this building is shown on the line entries in the above table. As a result of this transaction, Autonom Services as a seller-lessee, in accordance with the amendments to IFRS16 mentioned in Note 2, has recognized neither a gain nor a loss for the retained right of use.

**16. INVESTMENT PROPERTIES**

	<b>Investment properties</b>
<b>Cost</b>	
On January 1, 2023	<u>2,395,136</u>
Additions	-
Disposals	-
At December 31, 2023	<u>2,395,136</u>
Additions	-
Disposals	-
At December 31, 2024	<u>2,395,136</u>
On January 1, 2023	<u>295,212</u>
Depreciation expense	82,250
Disposals	-
At December 31, 2023	<u>377,462</u>
Depreciation expense	82,247
Disposals	-
At December 31, 2024	<u>459,709</u>
<b>Net book value</b>	
At December 31, 2023	<u>2,017,675</u>
At December 31, 2024	<u>1,935,427</u>

The fair value of investment properties at December 31, 2024, determined using the income approach, is RON 2,399,747 for buildings (at December 31, 2023: RON 2,389,800). The fair value measurement is classified in level 3 of the measurement hierarchy based on the assumptions used in the valuation techniques.

Investment properties represents buildings leased to affiliated parties of the Company. Rental income from investment properties is presented in Note 5 "Other operating income" under the caption "Other rental income". Investment properties is depreciated on a straight-line basis over a period between 32-60 years.

The fair value of the investment properties was determined, by a certified independent appraiser, as of December 31, 2023, using the income approach, with the most significant unobservable criteria being the rent per square meter (ranging from EUR 10 to EUR 37) and the capitalization rate used of 11%.

The investment properties is pledged in favor of a bank as collateral for the financing received.

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**17. INTANGIBLE ASSETS**

	Client relationships	Licenses and other intangibles	Total
<b>Cost</b>			
On January 1, 2023	2,267,582	2,067,581	4,335,163
Additions	-	226,796	226,796
Disposals	-	-	-
<b>At December 31, 2023</b>	<b>2,267,582</b>	<b>2,294,376</b>	<b>4,561,961</b>
Additions	-	123,294	123,294
Disposals	-	-	-
<b>At December 31, 2024</b>	<b>2,267,582</b>	<b>2,417,671</b>	<b>4,685,253</b>
<b>Accumulated depreciation</b>			
On January 1, 2023	-	1,674,522	1,674,522
Depreciation expense	-	269,595	269,595
Impairment charges	2,267,582	-	2,267,582
Disposals	-	-	-
<b>At December 31, 2023</b>	<b>2,267,582</b>	<b>1,944,117</b>	<b>4,211,702</b>
Depreciation expense	-	215,101	215,101
Impairment charges	-	-	-
Disposals	-	-	-
<b>At December 31, 2024</b>	<b>2,267,582</b>	<b>2,159,218</b>	<b>4,426,800</b>
<b>Net book value</b>			
At December 31, 2023	-	350,259	350,259
At December 31, 2024	-	258,453	258,453

In the period January 1 - December 31, 2023 the decrease in the gross value of intangible assets was RON 2,267,582, which represents the value of goodwill recorded at the merger with Premium Leasing for which an impairment adjustment was recorded.

**18. INTEREST-BEARING LOANS AND BORROWINGS**

	December 31, 2024	December 31, 2023
<b>Long-term loans and borrowings</b>		
Long-term loans	379,644,987	248,070,741
Bonds - unsecured fixed rate	386,285,140	237,733,924
<b>Subtotal</b>	<b>765,930,127</b>	<b>485,804,665</b>
<b>Current</b>		
Accrued interest for bonds	1,981,536	1,749,232
Bonds - unsecured fixed rate	-	99,300,592
Short-term loans and accrued interest	243,800,280	165,788,865
<b>Subtotal</b>	<b>245,781,816</b>	<b>266,838,689</b>
<b>Total interest bearing loans and borrowings</b>	<b>1,011,711,943</b>	<b>752,643,354</b>

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**18. INTEREST BEARING LOANS AND BORROWINGS (continued)**

Bank	Type	Maturity	Balance in bank's currency at December 31, 2024	Currenc y	Balance in RON at December 31, 2024	Current	Non-current
Bank F	Car purchase line	31/08/2027	2,604,634	EUR			
Bank F	Car purchase line	31/03/2030	8,554,075	EUR	55,504,534	15,653,918	39,650,617
Bank B	Credit for leasing operations	10/12/2028	14,719,864	EUR	73,218,075	28,759,660	44,458,425
Bank B	Credit line	10/12/2025	4,250,000	RON	4,250,000	4,250,000	-
Bank B	Credit line	10/12/2025	3,582,463	EUR	18,316,938	18,316,938	-
Bank C	Car purchase line	20/09/2029	18,747,998	EUR	93,254,414	30,293,675	62,960,739
Bank H	Car purchase line	26/11/2028	9,108,590	EUR	45,307,040	16,048,204	29,258,836
Bank D	Investment credit	84 months from the date of signature of the contract, but no later than 10/07/2025	259,259	EUR	1,289,580	1,289,580	-
Bank D	Multi-product facility	30/11/2030	11,066,054	EUR	55,043,660	20,012,524	35,031,136
Bank M	procurement line	01/05/2027	1,238,120	EUR	6,158,163	1,612,715	4,545,447
Bank E	procurement line	28/06/2028	6,637,334	EUR	33,014,764	8,823,320	24,191,444
Bank K	Car purchase line	18/10/2029	3,922,840	EUR	19,512,600	2,990,443	16,522,154
Bank O	Credit line	29/05/2026	66,953	EUR	333,029	235,080	97,950
Bank I	Credit line	29/03/2030	5,979,284	EUR	29,741,558	16,099,705	13,641,853
Bank G	Credit line	22/04/2030	11,682,791	EUR	56,111,373	23,049,369	35,062,004
Bank L	Credit line	10/06/2027	2,020,283	EUR	10,049,090	4,019,636	6,029,454
Bank P	Investment credit	22/12/2027	9,000,000	EUR	44,766,900	14,922,300	29,844,600
Bank R	Investment credit	07/12/2027	6,920,504	EUR	34,423,277	9,331,464	25,091,814
Bnaca J	Car credit line	01/07/2027	2,930,569	EUR	14,576,945	1,518,432	13,068,513
Subtotal:				RON	596,871,939	217,226,952	379,644,988

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Bank	Type	Maturity	Balance in bank's currency at December 31, 2024	Currency	Balance in RON at December 31, 2024	Current	Non-current
Bank E	Overdraft	28/06/2025	9,927,459	RON	9,927,459	-	-
Bank D	Overdraft	30/09/2025	8,144,592	RON	8,144,592	-	-
Bank J	Overdraft	31/01/2026	2,961,220	RON	2,961,220	-	-
Bank G	Overdraft	19/04/2026	5,540,056	RON	5,540,056	-	-
	Interest rates Bonds		398,371	EUR	1,981,537	-	-
	Bonds 26 AUT	23/11/2026	48,030,000	EUR	238,120,005	-	238,120,005
	bonds 29 AUT	26/11 /2029	30,000,000	EUR	148,165,134	-	148,165,134
<b>Subtotal:</b>					<b>414,840,003</b>	<b>28,554,864</b>	<b>386,285,140</b>
<b>Grand total:</b>					<b>1,011,711,943</b>	<b>245,781,816</b>	<b>765,930,127</b>

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**18. INTEREST BEARING LOANS AND BORROWINGS (continued)**

Bank	TYPE	Maturity	Balance in bank's currency at December 31, 2023	Currency	Balance in RON AT December 31, 2023	Current	Non-current
Bank F	Car purchase line	28/02/2025	116,961	RON			
Bank F	Car purchase line	31/08/2027	3,544,375	EUR	24,651,684	6,278,273	18,373,411
Bank F	Car purchase line	31/03/2030	1,387,625	EUR			
Bank B	Credit for leasing operations	11/10/2029	5,907,267	EUR	29,386,290	15,334,188	14,052,102
Bank B	Credit line	11/10/2024	4,250,000	RON	4,250,000		
Bank B	Credit line	11/10/2024	3,021,460	EUR	15,030,555		
Bank C	Car purchase line	23/08/2028	11,156,974	EUR	55,501,483	16,421,950	39,079,534
Bank H	purchase line	30/11/2028	7,426,168	EUR	36,942,216	11,286,719	25,643,497
Bank D	Investment credit	84 months from the date of signature of the contract, but no later than 10/07/2025	703,704	EUR	3,600,644	2,210,934	1,289,710
Bank D	Multi-product facility	14/06/2029	7,715,902	EUR	38,383,527	13,661,130	24,722,396
Bank D	Multi-product facility	14/06/2029	1,249,505	EUR	6,215,787	1,003,658	5,212,129
Bank M	procurement line	05/06/2024	23,220	RON	23,220		
Bank M	procurement line	28/11/2025	83,955	EUR	413,164	397,888	15,277
Bank E	Equipment line	02/10/2025	106,850	RON	106,850	106,850	
Bank E	procurement line	28/06/2028	4,071,567	EUR	20,254,516	4,451,403	15,803,112
Bank K	Car purchase line	03/07/2028	2,050,979	EUR	10,202,798	1,756,885	8,443,914
Bank O	Credit line	29/05/2026	118,152	EUR	567,760	235,009	352,750
Bank I	Credit line	29/01/2027	3,855,555	EUR	31,599,845	16,937,442	14,652,403
Bank I	Credit line	29/01/2027	2,494,674	EUR			
Bank G	Credit line	20/04/2029	5,408,935	EUR	26,907,286	11,972,288	14,934,998
Bank L	Credit line	10/06/2027	3,526,804	EUR	17,544,441	7,214,498	10,329,943
Bank N	Credit line	05/05/2028	3,703,291	EUR	18,422,389	8,028,224	10,394,165
Bank P	Investment credit	22/12/2027	12,000,000	EUR	59,695,200	14,923,800	44,771,400
<b>Subtotal:</b>				<b>RON</b>	<b>399,609,656</b>	<b>151,536,914</b>	<b>248,070,741</b>

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Bank	Type	Maturity	Balance in bank's currency at December 31, 2023	Currency	Balance in RON at December 31, 2023	Current	Non-current
Bank E	Overdraft	28/06/2024	9,946,237	RON	9,946,237	9,946,237	-
Bank G	Overdraft	19/04/2024	4,303,714	RON	4,303,714	4,303,714	-
Bank B	Interest rates Bonds		351,633	EUR	1,749,232	1,749,232	-
	AUT24E bonds	12/11/2024	20,000,000	EUR	99,300,592	99,300,592	-
	Bonds AUT26E	23/11/2026	48,030,000	EUR	237,733,924	-	237,733,924
<b>Subtotal:</b>				- RON	<b>363,033,698</b>	<b>115,299,775</b>	<b>237,733,924</b>
<b>Grand total:</b>				RON	<b>752,643,354</b>	<b>266,838,689</b>	<b>485,804,665</b>

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**18. INTEREST BEARINGS LOANS AND BORROWINGS (continued)**

**Unsecured corporate bonds**

On December 4, 2019, the Company issued unsecured bonds of EUR 20 million. The bonds were issued in Euro for five years, have a fixed interest rate of 4.45% and were paid at maturity on November 8, 2024. The first interest coupon was paid on November 5, 2020.

In November 2021, the Company issued corporate bonds in the amount of EUR 48 million which were admitted to trading on the Main Market of the Bucharest Stock Exchange, segment Bonds, and which are traded under the symbol AUT26E. The bonds have a nominal value of EUR 10,000, a maturity of five years and a fixed interest rate of 4.11%, p.a. payable annually.

This bond round includes a step-up adjustment mechanism. This adjustment mechanism is linked to a certain level of CO<sub>2</sub> emissions per vehicle (115.13 gCO<sub>2</sub>/km per vehicle) that must be achieved by December 31, 2025 in order to maintain the 4.11% interest rate inclusive and for the final year. If the CO<sub>2</sub> emissions level is above 115.13 gCO<sub>2</sub>/km on December 31, 2025, the Company will pay an interest rate of 4.41% for the last year (base level of 4.11% plus 0.30%). Within 4 months after the Performance Observation deadline, the Company will have to prepare the emissions level report, which will be audited by Sustainalytics.

On November 26, 2024, the Company issued corporate bonds in the amount of EUR 30 million which were admitted to trading on the Main Market of the Bucharest Stock Exchange at the beginning of 2025, segment Bonds, and which trade under the symbol AUT29E. The bonds have a nominal value of EUR 1,000, a maturity of five years and a fixed interest rate of 6.14%, p.a. payable annually.

This round of bonds includes a step-up adjustment mechanism. This adjustment mechanism is linked to a certain level of CO<sub>2</sub> emissions per vehicle (96 gCO<sub>2</sub>/km per vehicle) to be achieved by December 31, 2028 in order to maintain the 6.14% interest rate inclusive and for the final year. In case the CO<sub>2</sub> emission level is above 96gCO<sub>2</sub>/km on December 31, 2028, the Company will pay an interest rate of 6.41% for the last year (base level of 6.14% plus 0.30%). Within 120 days after the Performance Observation deadline, the Company will have to prepare the emission level report, which will be audited by Sustainalytics.

Financial covenants on fixed rate unsecured bonds are calculated using financial information from the Company's individual financial statements and include Interest Coverage Ratio, with a minimum of 4% and Net Financial Liability/EBITDA which must be equal to or less than 4 for AUT26E bonds and AUT29E bonds.

Sustainability performance objective: to reduce the average CO<sub>2</sub> emissions of the operational fleet by 25% by 2025, medium-term objective, to reduce the average CO<sub>2</sub> emissions of the passenger fleet by 30% by 2028 and 55% by 2030. The second sustainability objective is to increase the representation of women in management positions, with the goal of at least 46% of leadership roles being held by women by 2030. Financial covenants related to the bonds are measured annually and have been met as of December 31, 2023 and December 31, 2024.

**Interest rate:**

Interest rates for loans in local currency are ROBOR 1M and ROBOR 3M plus fixed margin negotiated with banks. For loans denominated in foreign currency, EURIBOR 3M and EURIBOR 6M plus the fixed margin negotiated with banks are used.

**Covenants for interest-bearing loans and borrowings (other than bonds):**

For the majority of the Company's credit agreements with banks, additional deeds were signed, so that all the provisions related to the financial indicators are aligned with the provisions of the prospectus of the bond issue, i.e. the indicators from the financial statements will be taken into account, namely the Interest Coverage Ratio which must be at least 4 and Net Financial Debt/EBITDA, which must be maximum or equal to 4.

Defaulting on the agreements would allow banks to demand immediate repayment of the loans.

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**18. INTEREST BEARING LOANS AND BORROWINGS (continued)**

At December 31, 2024 and at December 31, 2023, the indicators relating to the covenants in the loan agreements signed with the banks for most of which the assessment is made annually at December 31 have been met.

**Pledges:**

With the exception of bonds, which are unsecured, all bank loans are secured by pledges on: property, plant and equipment (Note 14), investment property (Note 16), cash and cash equivalents (Note 22) and receivables (Note 21).

As at December 31, 2024, the Company had available undrawn credit facilities amounting to RON 5,877,713 and Euro 30,998,883 (December 31, 2023: RON 19,239,869 and Euro 42,877,795) and therefore is able to meet any unforeseen cash needs.

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**19. FINANCIAL INSTRUMENTS RISK MANAGEMENT**

The principal financial liabilities of the Company comprise loans and borrowings, including leasing and trade and other payables. The principal purpose of these financial liabilities is to finance the Company's operations. The Company's financial assets consist of loans, trade and other receivables, cash and short-term deposits arising directly from its operations, and long-term deposits to secure rent liabilities.

The Company is exposed to interest rate risk, foreign exchange risk, credit risk and liquidity risk. The Company's management oversees the management of these risks. The Company's management shall ensure that the activities by which the Company assumes financial risks are governed by appropriate procedures and that financial risks are identified, quantified and managed in accordance with the Company's risk appetite

**Interest rate risk**

The Company's operating income and cash flows from operations are significantly independent of changes in market interest rates. Trade and other receivables and payables are non-interest bearing financial assets and liabilities. Borrowings are usually exposed to interest rate risk through fluctuations in the market value of long and short-term interest-bearing credit facilities. With the exception of the bonds issued by the Company, interest rates on the Company's loans and borrowings are variable. Interest rates for the Company's credit facilities are disclosed in Note 18. Changes in interest rates primarily affect loans and borrowings primarily through changes in related cash flows (variable rate liability). Management's policy is to use mainly variable rate financing. However, when obtaining new loans or borrowings, management makes an assessment as to whether a fixed or floating rate would be more favorable to the Company over the expected period to maturity.

**Interest rate sensitivity**

The table below demonstrates the sensitivity to a reasonable possible change in the interest rate. With all other variables held constant, the Company's profit before tax and shareholders' equity are impacted by the impact on floating rate borrowings as follows:

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**19. FINANCIAL INSTRUMENTS RISK MANAGEMENT (continued)**

	Increase in basis points	Effect on profit before tax
2023	1%	(12,413,424)
RON		(187,470)
EUR		(12,225,955)
2024	1%	(15,324,692)
RON		(48,278)
EUR		(15,276,414)

The company does not insure its interest rate risk.

The percentage point changes in interest rate assumed for the sensitivity rate analysis are based on the current observable market environment. An equal decrease in the interest rate would have the same effect but the opposite sign.

**Foreign currency risk**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates mainly relates to the Company's financing activities, as the financing obtained by the Company is denominated in EUR. The vast majority of the Company's revenues, expenses, trade and other receivables and payables are denominated in RON. The Company monitors foreign exchange risk by monitoring changes in the exchange rates of the currencies in which the Company's balances and payables to third parties are denominated. The Company has no formal arrangements to mitigate the foreign currency risk it faces.

The company holds the following foreign currency assets and liabilities.

December 31, 2024

	Total in RON equivalent	EUR	USD	GBP	HUF	RON
Trade receivables	52,156,344	2,802,770	362,383	-	-	48,991,191
Cash and cash equivalents	193,638,407	127,772,064	699,379	6	23	65,166,935
Loans, bonds and interest-bearing loans	1,011,711,943	1,006,884,110	-	-	-	4,827,833
Leasing liabilities	520,757,251	520,757,251	-	-	-	-
Trade liabilities	26,563,968	153,393	-	-	-	26,410,575
Contract guarantees retained	8,366,368	416,710	-	-	-	7,949,658

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**19. FINANCIAL INSTRUMENTS RISK MANAGEMENT (continued)**

December 31, 2023

	Total in RON equivalent	EUR	USD	GBP	HUF	RON
Trade receivables	64,430,340	3,841,317	1,361,042	-	-	59,227,982
Cash and cash equivalents	160,153,012	72,647,105	5,852,132	2,621	24	81,851,129
Loans, bonds and interest-bearing loans	752,643,354	733,896,372	-	-	-	18,746,982
Leasing liabilities	488,699,088	488,699,088	-	-	-	-
Trade liabilities	43,450,890	1,073,005	24,577	-	325	42,352,983
Contract guarantees retained	7,997,883	417,633	-	-	-	7,580,250

**Currency risk sensitivity**

The table below demonstrates the sensitivity to a reasonably possible change in the exchange rate of the EUR. The Company's exposure to exchange rate changes for all other currencies is not material. With all other variables held constant, the Company's profit before tax and equity are affected as follows:

	Change in EUR exchange rate	Effect on pre-tax profit
December 31, 2023	1%	(11,475,977)
December 31, 2024	1%	(13,975,863)

**Credit risk**

Credit risk refers to the risk that a business partner may fail to fulfill its contractual obligations or experience financial difficulties, resulting in a financial loss for the Company. The Company is exposed to credit risk from operating activities (mainly trade receivables) and financing activities, including deposits with banks and financial institutions. The Company's credit risk is primarily attributable to trade and other receivables and balances due from banks. The carrying amount of trade and other receivables, net of allowance for impairment (Note 21) plus loans granted to affiliated companies (Note 26) and balances with banks (Note 22) represent the maximum amount exposed to credit risk. Management believes that there is no significant risk of loss to the Company except for the adjustments already recorded.

The Company invests cash and cash equivalents with reputable financial institutions. The Company had only regular deposits with reputable banks, which have not experienced any difficulties in 2024 or up to the date of approval of these individual financial statements. Among the banks with the largest assets on the local market, the Company had open term or overnight deposits with BCR, OTP, Unicredit or Raiffeisen.

Loans granted to affiliated companies do not have significant exposure to credit risk as they include a loan granted to the Company's shareholder, which is not in financial difficulty.

There is no significant concentration of credit risk with respect to trade and other receivables as the Company has a large customer portfolio.

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**19. FINANCIAL INSTRUMENTS RISK MANAGEMENT (continued)**

In order to identify credit risk exposure, the Company makes assessments of the financial positions of counterparties. The Company has internal policies and procedures regarding the review and approval of operating leases, differentiated by level of exposure.

The company has internal rules and procedures for monitoring the concentration of exposures by sector of activity, by type of client, by type of asset financed, by geographical area, by risk category

***Trade receivables***

Customer credit risk is managed by each business unit in accordance with the Company's policies, procedures and controls over credit risk management. The creditworthiness of a customer is based on the collection history of that customer. Past due receivables and contract assets are constantly monitored and collection or recovery plans are discussed with customers as soon as significant payments become past due.

Receivables in relation to certain customers, for which, as a result of grouping according to specific risk factors (such as the total number of days overdue and the number of overdue payments repeatedly overdue) as well as the legal and juridical aspects identified, were analyzed individually. Based on historical data on the collection pattern of overdue receivables over time, the Company determined a provisioning matrix of the remaining receivables outstanding at the reporting date, segmented the population of outstanding receivables based on similar characteristics related to the line of business and applied this matrix to update the provision for the expected loss on receivables.

The provisioning rates are based on the analysis of the actual collection of the receivables to which these general analysis criteria are applied, grouped by relevant criteria related to days overdue and type of services invoiced.

Based on the internal history of how receivables in arrears are collected in an observation window, Autonom has updated a matrix of provisioning rates for receivables outstanding at the reporting date. The observation window applied was 12 months and 2 points in time were used to verify the stability of the historical rates, including a point in time containing more recent data ...

Autonom has applied this matrix to update the provision for the expected loss on overdue receivables, while for customers classified as litigious, the receivables outstanding at the reporting date have been fully provisioned.

Provisioning rates are based on the analysis of the actual collection of receivables grouped according to relevant criteria: number of days overdue and nature of the debt (related to RCA or commercial insurance)

The detailed analysis is described below.

The following steps have been applied to the determination of historical loss ratios on receivables:

- Identification of open invoices at the beginning of each 12-month observation window,
- Determination of the remainder to be collected at the end of each 12-month observation window, in relation to the population of invoices determined in the previous step,
- The bad debt loss rates are calculated for each interval of days overdue, as the ratio between the amounts outstanding at the end of the observation window and the amounts outstanding at the beginning of the observation window, for the same population of invoices,
- The average percentage loss for two points in time is used to update the provisioning matrix,
- The provisioning matrix thus updated is applied to the receivables outstanding at the reporting date, taking into account the same criteria for grouping the receivables used to determine the matrix.

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**19. FINANCIAL INSTRUMENTS RISK MANAGEMENT (continued)**

The Company's customer database is homogeneous in terms of credit risk characteristics, therefore the following criteria have been used for the segmentation of trade receivables:

- The grouping category (i.e. trade receivables and contract assets were analyzed in separate segments for each entity based on a similar credit loss estimation methodology); and
- relevant seniority intervals.
- The calculation reflects the probability-weighted outcome, the time value in money and reasonable and acceptable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions. The Company holds no material guarantees from customers. Furthermore, there are no credit enhancements obtained by the Company that would materially alter the credit risk or affect the allowance reserved for credit risk.

In general, trade receivables are written off if they are overdue for more than one year and are not subject to enforcement activity.

Set out below is information about the credit risk exposure of the Company's trade receivables and contract assets (excluding unbilled receivables) using a provision matrix:

December 31, 2024	Trade receivables						Total
	Number of days outstanding						
	Current	1 - 30	31 - 60	61 - 90	91 - 120	over 120	
Estimating the loss rate due to credit risk	3.14%	8.43%	21.11%	24.35%	39.83%	89.10%	
Gross book value - third parties	25,620,075	11,296,391	4,149,764	3,580,118	1,751,251	48,298,536	94,696,134
Gross book value - related parties	805,101	5,582	264	65	0	949	811,961
Total gross book value	26,425,176	11,301,973	4,150,028	3,580,183	1,751,251	48,299,485	95,508,095
Expected credit losses	830,286	952,983	875,988	871,712	697,540	43,036,611	47,265,119

December 31, 2023	Trade receivables						Total
	Number of days outstanding						
	Current	1 - 30	31 - 60	61 - 90	91 - 120	over 120	
Estimating the loss rate due to credit risk	2.78%	8.79%	40.36%	35.54%	49.84%	73.79%	
Gross book value - third parties	20,245,097	16,206,478	3,854,842	2,617,719	1,327,348	49,341,719	92,593,203
Gross book value - related parties	2,549,010	101,920	95,985	158,133	288,787	618,547	3,812,381
Total gross book value	22,794,107	15,308,398	3,950,828	2,775,851	1,616,134	49,960,266	96,405,584
Expected credit losses	633,558	1,345,170	1,594,395	986,463	805,560	36,866,462	42,230,599

**Liquidity risk**

The Company has adopted a prudent financial liquidity management approach, based on the assumption that sufficient cash and cash equivalents are maintained and that future funding will be available from the secured funds under the lines of credit. The table below summarizes the contractual maturities of the financial debt, including principal payments and estimated future interest payments under the commercial contracts, as of December 31, 2024 and December 31, 2023 based on undiscounted contractual payments.

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**19. FINANCIAL INSTRUMENTS RISK MANAGEMENT (continued)**

December 31, 2024	On demand	Less than 3 months	3 - 12 Monday	1 - 5 years	>5 years	Total
Interest-bearing loans and borrowings	-	100,669,656	150,619,306	835,789,019	-	1,087,077,981
Lease liabilities	9,382,628	39,444,189	151,148,081	369,564,452	-	569,539,350
Trade and other payables	10,202,855	24,051,224	8,120,743	3,904,849	-	46,279,671
<b>Total:</b>	<b>19,585,483</b>	<b>164,165,069</b>	<b>309,888,130</b>	<b>1,209,258,320</b>	<b>-</b>	<b>1,762,897,002</b>

December 31, 2023	On demand	Less than 3 months	3 - 12 Monday	1 - 5 years	>5 years	Total
Interest-bearing loans and borrowings	-	68,251,093	105,186,581	596,418,207	-	769,855,881
Lease liabilities	10,963,293	38,901,513	123,422,111	342,181,877	-	515,468,795
Trade and other payables	3,347,895	21,034,751	20,737,095	6,329,031	-	56,523,871
<b>Total:</b>	<b>14,311,188</b>	<b>128,187,357</b>	<b>249,345,787</b>	<b>944,929,115</b>	<b>-</b>	<b>1,341,848,547</b>

As at December 31, 2024, the Company had available undrawn credit facilities amounting to RON 5,877,713 and Euro 30,398,883 (December 31, 2023: RON 19,239,869 and Euro 42,877,795) and therefore was able to meet any unforeseen cash needs.

The undiscounted lease payments to be received annually based on the maturity analysis are as follows (currently no amounts are scheduled to be received for more than 5 years):

December 31, 2024	Within one year	1-2 years	2-3 years	3-4 years	older than 4 years	Total
<b>Total:</b>	<b>440,211,577</b>	<b>358,916,367</b>	<b>249,535,029</b>	<b>136,920,483</b>	<b>29,841,431</b>	<b>1,215,424,886</b>

December 31, 2023	Within one year	1-2 years	2-3 years	3-4 years	older than 4 years	Total
<b>Total:</b>	<b>343,629,263</b>	<b>269,826,911</b>	<b>194,328,430</b>	<b>98,770,176</b>	<b>24,795,198</b>	<b>931,349,978</b>

**Capital management**

Capital includes equity attributable to equity holders of the Company.

The primary objective of the Company's capital management is to ensure that it maintains a good credit rating and healthy capital ratios to sustain its business and maximize shareholder value.

The Company manages its capital structure and makes changes to it in accordance with changes in economic conditions and the requirements of financial covenants. In order to maintain or adjust the capital structure, the Company may adjust the payment of dividends to shareholders, return capital to shareholders or issue new shares.

The company may monitor capital using an indicator of leverage which is net debt divided by total capital plus net debt - See Note 27.

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**19. FINANCIAL INSTRUMENTS RISK MANAGEMENT (continued)**

The purpose of the Company's capital management is, among other things, to ensure that it meets its financial covenants under the loan agreements, which define certain capital structure requirements. Refer to Note 18 for financial ratios related to financial commitments in effect at December 31, 2024 and December 31, 2023.

**Fair values**

The Company has no financial instruments carried at fair value in the statement of financial position except for investments in equity instruments (which are no longer carried in the balance at December 31, 2023 and at December 31, 2024, respectively).

	Finance lease		Non-current	Total
	liabilities	Current loans	loans	
<b>Balance at January 1, 2024</b>	<b>488,699,087</b>	<b>266,838,689</b>	<b>485,804,665</b>	<b>1,241,342,441</b>
Drawings	220,472,968	214,094,217	223,452,720	658,019,905
Bond issuance (AUT29)	-	-	149,313,000	149,313,000
Transaction costs - bonds (AUT29)	-	-	(1,075,796)	(1,075,796)
Bond redemption (AUT24)	-	(99,744,000)	-	(99,744,000)
Interest expenses	28,505,567	19,189,690	25,477,366	73,172,623
Early lease terminations	(10,941,093)	-	-	(10,941,093)
Payments	(176,011,867)	(164,236,558)	(94,358,934)	(434,607,358)
Interest paid	(28,505,567)	(19,189,690)	(23,495,830)	(71,191,087)
Overdraft	-	28,554,864	-	28,554,864
Exchange rate movements	(1,461,844)	274,604	812,935	(374,305)
<b>Balance at December 31, 2024</b>	<b>520,757,251</b>	<b>245,781,816</b>	<b>765,930,127</b>	<b>1,532,469,194</b>

	Finance lease		Non-current	Total
	liabilities	Current loans	loans	
<b>Balance at January 1, 2023</b>	<b>429,721,446</b>	<b>110,351,267</b>	<b>565,651,615</b>	<b>1,105,724,328</b>
Drawings	202,663,591	122,478,410	39,622,940	364,764,941
Matured bonds	-	99,300,592	(99,300,592)	-
Interest expenses	22,786,979	16,361,446	18,868,158	58,016,583
Early lease terminations	(4,693,471)	-	-	(4,693,471)
Payments	(140,241,854)	(82,884,796)	(24,078,391)	(247,205,041)
Interest paid	(22,786,979)	(14,612,215)	(18,868,158)	(56,267,352)
Overdraft	-	14,249,951	-	14,249,951
Exchange rate movements	1,249,376	1,594,033	3,909,093	6,752,502
<b>Balance at December 31, 2023</b>	<b>488,699,087</b>	<b>266,838,689</b>	<b>485,804,665</b>	<b>1,241,342,441</b>

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**20. INVENTORIES**

	December 31, 2024	December 31, 2023
Cars for sale	17,987,185	12,702,158
Tires inventories	2,004,832	2,206,501
<b>Total stocks</b>	<b>19,992,017</b>	<b>14,908,659</b>

Inventories consist primarily of cars for sale and the proceeds from these sales are pledged under the leases the Company has in place with leasing companies.

Inventories of new tires are stored for the purpose of retrofitting to vehicles purchased during 2025.

The carrying amount of inventories for which value adjustments have been made at December 31, 2024 is RON 0 (December 31, 2023: RON 0).

**21. TRADE AND OTHER RECEIVABLES, CURRENT ASSETS AND PREPAYMENTS**

**Trade receivables**

	December 31, 2024	December 31, 2023
Trade receivables	94,696,134	92,593,203
Trade receivables from related parties	811,961	3,812,381
Impairment adjustments for trade receivables	(47,265,120)	(42,230,599)
Unbilled receivables	3,913,369	10,255,355
<b>Trade receivables, net</b>	<b>52,156,344</b>	<b>64,430,340</b>
Guarantees – non-current	539,019	532,317
<b>Total</b>	<b>52,695,363</b>	<b>64,962,657</b>

**Other receivables and current assets**

VAT and other taxes	124,272	3,838,685
Advances to suppliers	6,269,446	6,149,132
Other receivables	3,501,733	457,198
<b>Total</b>	<b>9,895,451</b>	<b>10,446,015</b>
<b>Prepayments</b>	<b>1,877,732</b>	<b>1,329,956</b>

The terms and conditions relating to related party transactions are described in Note 26. Other receivables include interest to be collected in amount of RON 2,305,403 in regard of loan granted to Autonom International.

Trade receivables are not interest-bearing and 70 - 80% are due within 10 - 40 days and for the difference of 20 - 30% the maturity is more than 40 days.

**Allowance for expected credit losses**

	<b>Total</b>
<b>On January 1, 2023</b>	<b>33,353,559</b>
Provision for expected credit losses	10,450,675
Unused amounts reversed	(1,573,636)
<b>At December 31, 2023</b>	<b>42,230,598</b>
<b>On January 1, 2024</b>	<b>42,230,598</b>
Provision for expected credit losses	10,736,840
Unused amounts taken over	(5,702,320)
<b>At December 31, 2024</b>	<b>47,265,119</b>

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**22. CASH AND CASH EQUIVALENTS**

	December 31, 2024	December 31, 2023
Cash at banks RON	56,063,693	69,940,167
Overnight/banking deposits RON	8,901,507	15,897,014
Cash at banks (foreign currency)	28,944,506	71,399,162
Overnight/bank deposits (foreign currency)	99,482,000	1,207,186
Cash on hand RON	113,124	95,932
Cash on hand (foreign currency)	44,966	40,757
Other cash equivalents	88,611	1,572,794
<b>Total</b>	<b>193,638,407</b>	<b>160,153,012</b>

Except for the amount of RON 123,146, all cash accounts are collateralized in favor of banks (the remaining amount of cash accounts not collateralized in favor of banks at December 31, 2023 is RON 60,087).

**23. ISSUED CAPITAL AND CAPITAL RESERVES**

The shareholding structure at December 31, 2024 and December 31, 2023 is as follows:

Shareholders	Number of shares	Value (RON)	%
Stefan Dan George	20,000	200,000	1
Stefan Marius	20,000	200,000	1
Autonom International	1,960,000	19,600,000	98
<b>Total:</b>	<b>2,000,000</b>	<b>20,000,000</b>	<b>100</b>

The amount of authorized capital as of December 31, 2024 was RON 20,000,000 (December 31, 2023: RON 20,000,000) representing 2,000,000 shares (December 31, 2023: 2,000,000 shares). All shares are nominal, subscribed and fully paid as of December 31, 2024. All shares have the same voting rights and a nominal value of RON 10/share (December 31, 2023: RON 10/share). The shares of Autonom International are also held by the two shareholders of Autonom Services SA (Stefan Dan George and Stefan Marius, each holding 50% of the shares of Autonom International).

**Capital reserves and profit distribution**

For the year ending December 31, 2024, the Board of Directors has proposed the following distribution of the Company's net profit for approval by the General Meeting of Shareholders:

- The creation of tax reserves in accordance with the legal regulations on income tax exemption for investments in the amount of RON 21,432,872 as at December 31, 2024 (December 31, 2023: RON 7,904,613). These reserves cannot be distributed.
- The remaining profit will be allocated to retained earnings.

**Other capital reserves**

Increases in "Other capital reserves" relate to the constitution of the legal reserve and the constitution of the reserve for tax facilities on reinvested profits. The reserve for reinvested profit tax facility is not distributable. The Company does not intend to distribute the reserves in the balance as of December 31, 2024. The legal reserve is constituted in accordance with the provisions of the Romanian Law on Commercial Companies, which stipulates that 5% of the annual accounting profit be transferred to the legal reserve, until the balance of this reserve reaches 20% of the share capital of an entity.

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**24. TRADE AND OTHER PAYABLES**

	December 31, 2024	December 31, 2023
Trade liabilities for goods or services	17,155,281	15,203,331
Liabilities from the acquisition of fixed assets	7,895,610	23,274,421
Unpaid invoices	150,227	1,471,330
Trade and other payables to related parties	1,362,850	3,501,808
Wage and other employee-related liabilities	4,350,601	1,208,121
Social insurance contributions and employee tax liabilities	2,088,692	1,706,980
VAT and other taxes payable	3,346,317	316,220
Advances from customers	1,563,725	1,843,778
Deposits for rents and guarantees, of which:	8,366,368	7,997,883
<i>Current proportion</i>	4,461,518	1,668,851
<i>Non-current proportion</i>	3,904,849	6,329,031
<b>Total of which:</b>	<b>46,279,670</b>	<b>56,523,872</b>
Total trade and other current liabilities	42,374,821	50,194,840
Total trade and other non-current liabilities	3,904,849	6,329,031

As of December 31, 2024 and December 31, 2023, respectively, advances from customers represent amounts invoiced in advance or amounts collected in advance with a payment order, settled within one year with invoices for services rendered. They represent contractual payables as defined by IFRS 15

Terms and conditions of the above financial liabilities:

- Commercial liabilities are non-interest bearing and are normally paid within 30 days;
- The terms and conditions relating to related party transactions are described in Note 26.

**25. COMMITMENTS AND CONTINGENCIES**

Taxation

All amounts due from the state authorities for taxes have been paid or accrued at the balance sheet date. The Romanian tax system is going through a consolidation process and is being harmonized with European legislation. At the level of the tax authorities there may be different interpretations of the tax legislation which may result in additional taxes and penalties to be paid. Should the state authorities discover violations of the tax laws and related regulations, this may lead to: confiscation of the amounts; additional tax liabilities may also be imposed; fines and penalties (which are applied on the total outstanding amount). As a result, the tax penalties resulting from violation of the legal provisions may result in a significant amount payable to the State. The Company believes that it has timely and fully paid all applicable taxes, penalties and interest to the extent applicable.

The Romanian tax authorities have carried out checks on the calculation of corporate income tax for Autonom Services SA until March 31, 2011. In Romania, the tax year remains open for audits for a period of 5 years.

Transfer prices

Romanian tax legislation includes the "market value" principle, according to which transactions between related parties must take place at market value. According to this concept, transfer prices should be adjusted to reflect the market prices that would have been established between unrelated companies. It is likely that transfer pricing audits will be carried out in the future to assess whether the transfer pricing policy complies with the principle of objective market value and therefore there are no distortions that could affect the taxable base of the Romanian taxpayer.

Commitments to purchase goods

At December 31, 2024, the Company has commitments for the purchase of vehicles and equipment amounting to EUR 22.9 million for vehicles and EUR 5.7 million for equipment (at December 31, 2023: commitments amounting to EUR 30.3 million for vehicles and EUR 2.9 million for equipment).

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**26. RELATED PARTY DISCLOSURES**

During the period January 1, 2024 through December 31, 2024 and January 1, 2023 through December 31, 2023, respectively, the Company had transactions with the following related parties:

<b>Related party</b>	<b>Country of registration</b>	<b>Nature of the relationship</b>	<b>Nature of transaction</b>
ELS Retail SRL	Romania	entity under common control	Sale/Purchase of goods and services
Stefan Autoservice SRL	Romania	entity under common control	Sale/Purchase of goods and services
Stefan and Company SRL	Romania	entity under common control	Sale / Acquisition of goods and services, loans granted
Autonom International SRL	Romania	shareholder	Sale / Acquisition of goods and services, loans granted
Autonom Hungary KFT	Hungary	entity under common control	Sale/Purchase of goods and services
VMS (Vehicle Management Solution)	Romania	entity under common control	Sale / Acquisition of goods and services, loans granted
Carcentric SRL	Romania	entity under common control	Sale/Purchase of goods and services
Autonom Assistance SRL	Romania	entity under common control	Sale/Purchase of goods and services
Clockwise SRL	Romania	entity under common control	Sale / Acquisition of goods and services, loans granted
3D Clean Services SRL	Romania	entity under common control	Sale/Purchase of goods and services
Autonom Protect SRL	Romania	entity under common control	Sale/Purchase of goods and services
MGA Alpha Protect SRL	Romania	entity under common control	Sale/Purchase of goods and services
Millenium Insurance Broker SA	Romania	entity under common control	Sale/Purchase of goods and services
ATM Ventures SRL	Romania	entity under common control	Sale/Purchase of goods and services
Autonom Leasing IFN SA	Romania	entity under common control	Sale/Purchase of goods and services
Blue Technology SRL	Romania	entity under common control	Sale/Purchase of goods and services
Autonom Car Protect SRL	Romania	entity under common control	Sale/Purchase of goods and services
Upstage Detailing SRL	Romania	entity under common control	Sale/Purchase of goods and services
Autonom Risk Consultants SRL	Romania	entity under common control	Sale/Purchase of goods and services
Autonom Protect R&D SRL	Romania	entity under common control	Sale/Purchase of goods and services
MGA Gamma Protect SRL	Romania	entity under common control	Sale/Purchase of goods and services
RA24 SRL	Romania	entity under common control	Sale/Purchase of goods and services

The following table provides the total amount of transactions that were carried out with related parties during the relevant period:

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**26. RELATED PARTY DISCLOSURES (continued)**

Related party	2024	Sales to affiliated parties	Purchases from related parties	Amounts owed by related parties	Amounts owed to related parties
Autonom International SRL		80,200	-	2,305,403	-
ATM Ventures		30,129	-	-	-
VMS (Vehicle Management Systems)		5,538,352	4,676,551	234,617	402,853
Stefan and Company SRL		6,040,425	24,208,730	541	347,425
Stefan Autoservice SRL		101,133	545,229	6,896	5,910
Carcentric SRL		524,056	2,596,004	-	364,135
Autonom Assistance		7,079,077	1,513,490	69,773	14,777
ELS Retail SRL		-	-	-	-
Clockwise SRL		20,514	-	271	-
Autonom Hungary KFT		1,642	102,935	(914)	23,267
Autonom Protect SRL		1,004,397	3,874,113	271	45,297
MGA Alpha Protect SRL		50,445	-	-	-
MGA Beta Protect SRL		667	-	474	-
3D Clean Services SRL		473	336,850	-	(31,773)
Millenium Insurance Broker (M.I.B.) SA		226,430	-	-	-
Autonom Leasing IFN SA		20,402	-	-	-
Blue Technology SRL		2,110,889	33,569	498,692	3,706
Autonom Car Protect SRL		4,202	1,787,317	-	187,854
Upstage Detailing SRL		14,880	6,234	800	-
Autonom Risk Consultants SRL		5,764	-	-	-
Autonom Protect R&D SRL		30	-	-	-
MGA Gamma Protect SRL		-	-	-	-
RA24 SRL		1,254	-	-	-
<b>Total</b>		<b>22,855,161</b>	<b>39,681,020</b>	<b>3,116,823</b>	<b>1,362,850</b>

The Company also has balances amounting to RON 14,699,402 (31 December 2023: RON 18,519,930) related to lease liabilities that are related to related parties (see Note 15).

Related party	2023	Sales to affiliated parties	Purchases from related parties	Amounts owed by related parties	Amounts owed to related parties
Autonom International SRL		17,413	-	1,873,449	-
ATM Ventures		60,646	-	-	-
VMS (Vehicle Management Systems)		4,079,176	3,821,586	68,724	870,617
Stefan and Company SRL		2,040,469	18,965,600	-	1,426,577
Stefan Autoservice SRL		248,401	540,673	-	67,679
Carcentric SRL		373,674	1,896,129	11,622	779,527
Autonom Assistance		10,713,488	2,312,478	56,610	236,773
ELS Retail SRL		45	-	-	-
Clockwise SRL		23,775	-	12,410	-
Autonom Hungary KFT		957,784	177,468	1,739,915	129,458
Autonom Protect SRL		145,601	-	30,254	-
MGA Alpha Protect SRL		51,692	-	18,054	-
3D Clean Services SRL		45	120,500	-	(12,460)
Millenium Insurance Broker (M.I.B.) SA		233,035	-	-	-
Autonom Leasing IFN SA		13,798	-	(2,351)	-
Blue Technology SRL		1,280	393	409	305
Autonom Car Protect SRL		-	-	-	-
Upstage Detailing SRL		11,010	7,100	3,284	3,332
<b>Total</b>		<b>19,005,149</b>	<b>27,841,927</b>	<b>3,812,361</b>	<b>3,501,808</b>

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**26. RELATED PARTY DISCLOSURES (continued)**

	<u>December 31, 2024</u>	<u>December 31 2023</u>
<b>Loan carrying amount</b>		
Autonom International SRL	58,545,935	37,754,299
<b>Total</b>	<b>58,545,935</b>	<b>37,754,299</b>

Beginning in July 2023, the interest rate on the loan granted by the Company to the parent company, Autonom International SRL, was increased to 6% per annum on the balance due. During the year, the initial balance as at January 1, 2024 in the amount of RON 37,754,299 was repaid in full and additional loans in the amount of RON 128,226,851 were granted. A further amount of RON 69,680,916 has been repaid. The book value of the loan is approximately the same as the fair value.

**Compensation of key management personnel of the Company:**

	<u>2024</u>	<u>2023</u>
Current employee benefits	1,737,423	1,559,035
<b>Total compensation of key management staff</b>	<b>1,737,423</b>	<b>1,559,035</b>

The amounts presented in the table are the amounts recognized as expenses during each reporting period.

**27. EBITDA AND OTHER NON-IFRS RATIOS**

EBITDA is one of the key performance indicators monitored by Management and calculated as shown in the table below

Additionally, the Company presents below two other performance indicators: Interest Coverage Ratio (calculated as EBITDA/ Total Interest Expense) and Gearing Ratio (calculated as Net Financial Deb/Equity) as these may prove useful to potential investors.

EBITDA is reconciled to the statement of comprehensive income as follows:

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**27. EBITDA AND OTHER NON-IFRS RATIOS (continued)**

	Note	2024	2023
<b>Net profit</b>		<b>59,180,465</b>	<b>30,037,733</b>
<b>Adjustments to reconcile net profit to EBITDA:</b>			
Financing costs minus financial income	12.1	64,706,725	58,943,298
Income tax expenses	12.2	2,897,975	9,686,787
Depreciation, amortization and impairment of non-current assets	13	247,659,255	223,642,299
<b>EBITDA</b>	14	<b>374,444,420</b>	<b>322,310,117</b>
<b>Interest expenses</b>		<b>73,172,623</b>	<b>58,016,583</b>
<b>Interest coverage ratio</b>		<b>5.12</b>	<b>5.56</b>
		December 31, 2024	December 31, 2023
Interest-bearing loans and borrowings, including bond interest	18	625,426,803	415,608,838
Bonds	18	386,285,140	337,034,516
Lease liabilities	15	520,757,251	488,699,088
Cash and cash equivalents	22	193,638,407	160,153,012
<b>Net financial liabilities</b>		<b>1,338,830,787</b>	<b>1,081,189,430</b>
<b>Net financial debt/EBITDA</b>		<b>3.58</b>	<b>3.35</b>
<b>Equity</b>		<b>276,568,950</b>	<b>217,388,486</b>
<b>Net financial liabilities/Equity</b>		<b>4.84</b>	<b>4.97</b>

**28. EARNINGS PER SHARE**

	2024	2023
Profit attributable to ordinary equity holders of the parent entity	59,180,465	30,037,733
Number of ordinary shares	2,000,000	2,000,000
<b>Basic and diluted earnings per share (RON/share)</b>	<b>29.59</b>	<b>15.02</b>

There are no dilutive instruments to be considered.

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### **29. AUDITOR'S FEES**

The Company's auditor is Ernst & Young Assurance Services SRL.

The fee for the audit of the individual annual financial statements as at December 31, 2024 of Autonom Services SA prepared in accordance with OMF 2844/2016 was EUR 130,000 (excluding VAT). Non-audit services have also been performed in the amount of EUR 60,000 (excluding VAT).

### **30. SUBSEQUENT EVENTS**

In 2024, Autonom Services continued its development strategy by signing new loan agreements and advanced discussions with lenders, thus strengthening its position on the market and preparing for future initiatives.

By extending the existing loan contracts, Autonom has obtained the necessary financial resources to support its investment and development plans. These investments can be directed to various areas, including the expansion of the fleet of vehicles, modernization of infrastructure and equipment or diversification of the services offered to customers.

Also, being in advanced discussions with two other lenders for additional facilities totaling EUR 11.2 million, Autonom is demonstrating its commitment to long-term growth and expansion. These discussions may be related to broad projects such as expanding operations into new markets, diversifying the product portfolio or investing in new and innovative technologies.

In March 2025, Company's shareholders approved the share capital increase by RON 80 million, through the capitalization of retained earnings, thus strengthening the capital base without resorting to external sources of financing. This decision underlines the Company's management's confidence in the sustainability of the business model in the long term and in the Company's ability to generate consistent profits in the future. At the same time, the measure supports a more solid financial structure, to the benefit of shareholders as well as investors and long-term expansion plans.

Overall, these funding initiatives reflect investors' confidence in Autonom Services' growth prospects and its ability to generate long-term value.

### **31. OTHER ASPECTS**

In June 2024, Fitch Ratings made the decision to maintain its 'B+' Long-Term Issuer Default Rating (IDR) for Autonom Services. More importantly, Fitch revised the Company's outlook from stable to positive, in the context of Autonom's good profitability in 2023, underpinned by a business model with limited reliance on short-term rentals, good asset quality and an experienced management team. In addition, the moderate exposure to travel and air traffic based businesses has helped to reduce vulnerability to future lockdowns and declines in international travel.

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**31. OTHER ASPECTS (continued)**

Revenue growth was reflected in all of our core business lines, reinforcing the robust foundation of our business. At the same time, we marked a 16% increase in EBITDA, a clear sign that our ability to generate profit before all expenses remains strong and ensures the viability of our investment strategies.

The Operational Leasing division continued its positive evolution, with a 21% growth in 2024, compared to 2023, recording revenues of RON 458.6 million. Traditionally, our main customers for operational leasing are small and medium-sized companies, but we are also seeing increasing demand from large customers due to the growing awareness and confidence of customers in our mobility solutions. At the same time, we have enjoyed the renewal of collaborations with important customers in areas such as distribution, industry, financial services, partnerships that prove the attractiveness of the full service offered by Autonom.

In 2024, revenues from vehicle rental amounted to RON 116.3 million, marking a slight decrease of 3.6% compared to the previous year (RON 120.7 million in 2023). The average fleet rental ratio remained at a high level of 86%, reflecting remarkable stability similar to the previous year's performance.

The 2024 strategy has focused on profitability, stability and customer quality, taking a prudent approach to managing the associated replacement service in order to ensure the sustainability of financial ratios even in the event of external challenges.

The Company continued to prioritize customer satisfaction monitoring by implementing an advanced methodology for collecting and processing feedback. Over 95% of customers were very satisfied or satisfied in 2023. The majority of contracts with corporate customers are for a 12-month term with annual renewals, and operating leases average 51 months.

A strategic focus has been placed on the development of replacement services, a segment with great potential due to changes in the MTPL legislation. Corporate services continue to dominate short-term business, accounting for around 85% of the total. The significant contribution of this segment mitigates the effects of seasonality and supports efficient fleet utilization.

It is management's position that the measures currently adopted will ensure going concern and therefore the going concern principle remains applicable for these financial statements (see note 2.1 "Going concern").

*The ongoing military conflict*

In the context of the conflict between Russia and Ukraine, which started on February 24, 2022, various sanctions have been imposed against Russia, including financing restrictions on certain Russian banks and state-owned companies, as well as personal sanctions against a number of individuals. Given geopolitical tensions, since February 2022 there has been an increase in financial market volatility and exchange rate depreciation pressure.

These events are expected to continue to affect activities in various sectors of the economy, resulting in further increases in energy prices and an increased risk of supply chain disruptions. The Company has no direct exposures to related parties and/or key customers or suppliers in those countries.

From an operational point of view, energy and fuel purchases for the Company's fleet are mainly made on the domestic market; the availability, sourcing and delivery of resources could be influenced by the dynamics of the conflict in the region.

The consequences of the ongoing conflict in Ukraine, the European energy crisis and resulting regulatory measures and other economic disruptions currently being observed, as well as other regulatory interventions, and the magnitude and duration of their economic impact cannot be reliably estimated at this stage. The Company is responding to the situation with specific measures to safeguard its economic stability. As events are ongoing, the long-term impact may affect cash flows and profitability. However, as of the date of these financial statements, the geopolitical context caused by the ongoing conflict in Ukraine does not have a material adverse impact on the financial statements as of December 31, 2024.

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**31. OTHER ASPECTS (continued)**

*Macroeconomic context*

Global and regional economic conditions, i.e. the economic context at national, regional and international level that could negatively influence the Company's activity refer to factors such as: inflation, recession, changes in fiscal and monetary policy, tighter borrowing, higher interest rates, new or increasing tariffs, currency fluctuations, increase in the price of raw materials (electricity, natural gas), etc.

Even for an entity as solid as Autonom, with increased bargaining power, the extended economic conditions have had a notable impact. We ended the year with a net profit of RON 59 million, compared to RON 30 million recorded the previous year, this increase mainly attributable to increased operational efficiency, the renewal of operating leases at discounted costs and the optimization of the rent-a-car division preparing us to make 2025 another very good year. Total expenses in 2024 amounted to RON 714.6 million, up by 13%, with the most notable increases recorded for employee benefits expenses (+19%), influenced by salary adjustments and team growth, and fleet expenses (+30% compared to 2022), driven by higher costs for cars, car parts and labor.

We devote special attention to the company's cash resources and liquidity, maintaining a solid capital reserve and consistently reinvesting all profits back into the business. With a prudent and strategic approach, we are prepared to navigate the large financial turmoil that may arise in the future.

The year 2024 was marked by spillover effects from the continuing war in Ukraine and persistent inflationary pressures that reached a significant level both globally and locally, in the context of a global economic slowdown.

At the local level, the latest figures on Romania's GDP dynamics showed an economic growth of 0.9% in 2024, below the expectations of the European Commission and the International Monetary Fund. GDP grew by 0.7% in the fourth quarter of 2024 compared with the same period in 2023.

From the unemployment rate perspective, Romania ended 2024 with an unemployment rate of 5.3%, with the number of unemployed reaching 435,600, down from 444,000 in the same period of the previous year. The annual inflation rate in December 2024 compared to December 2023 was 5.1%. The average rate of change in consumer prices over the past 12 months (January 2024 to December 2024) compared with the previous 12 months (January 2023 to December 2023) was 5.6%.

The Consumer Price Index in January 2025 compared to December 2024 was 101.10%. The annual inflation rate in January 2025 compared to January 2024 was 5.4%. The average rate of change in consumer prices over the last 12 months (February 2024 to January 2025) compared with the previous 12 months (February 2023 to January 2024) was 5.8%, according to the NSO.

The National Bank of Romania announced at the beginning of the year that the annual inflation rate will remain on a downward trajectory, but at a slower pace compared to 2023. The initial increase in inflation was driven by the increase and introduction of indirect taxes and duties in order to further fiscal consolidation, while the subsequent decline in the inflation rate was influenced by supply-side factors, such as disinflationary base effects and downward corrections in agri-food commodity prices and oil prices, as well as the downward dynamics of import prices.

The Company's income or may be affected by particular movements in global financial markets. The Company's income or the value of its assets may be affected by specific movements in global financial markets.

The Company regularly reviews its exposure to interest rates and currency fluctuations. As at the date of these financial statements, the Company believes that the impact of these changes would not affect its ability to continue as a going concern, with appropriate measures taken to mitigate potential risks with a material impact on the Company's income or assets.

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**31. OTHER ASPECTS (continued)**

*Climate aspects*

Autonom applies a structured approach to identifying, assessing, and managing material impacts, risks, and opportunities (IROs) using quantitative and qualitative input parameters to ensure a comprehensive evaluation of sustainability-related factors.

To ensure compliance with regulatory requirements, Autonom aligns its assessment process with EU Taxonomy, CSRD Directive, ESRS Standards, and Fit for 55 regulations, which serve as the foundation for identifying legal and sustainability obligations in the European Union. These frameworks guide the evaluation of transition risks, compliance costs, and regulatory impacts on fleet operations, ensuring that sustainability-related risks are accounted for in strategic decision-making. Additionally, evolving climate policies and industry-specific legislation are continuously monitored to assess potential financial and operational implications.

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

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

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

To benchmark performance and identify best practices, Autonom incorporates industry benchmarks and peer comparisons.

The sustainability report for the current year can be consulted on the Company's website, in the Sustainability section and provides additional information regarding Company's strategy on climate aspects.

In preparing the financial statements, Management has considered the impact of climate change.

These considerations did not have a material impact on the financial reporting rationale and estimates, but the Company's business plan and estimated cash flow projections for the coming years take into account the anticipated costs and capital investments required to increase the share of green vehicles in the operating fleet.

These individual financial statements on pages 3 through 58 have been approved by the Board of Directors and were authorized for issue on 04/25/2025.

Mihaela Angela Irimia  
Name  
President of the Board of  
Directors



Certified Public Accountant Huian Angelica  
Name: Huian Angelica  
Professional body no. 26325

