

# Environmental, Social & Governance Autorola Group

Autorola 2024  
ESG Reporting Framework  
(CSRD Practice Run)

Client – Autorola Group Holding A/S

Deliverable – 2024 CSRD Practice Run

Date – September, 2025

**Autorola**  
Group

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# Executive Summary

# Executive Summary

Autorola Group operates as a Global Leader in the automotive remarketing industry, specialising in online vehicle auctions, fleet management, and business intelligence solutions.

The Group operates via an online platform that facilitates the wholesale buying and selling of used vehicles through online auctions. It connects dealers with a wide range of vehicles from various sources, including private individuals, fleet owners, leasing companies, and other dealers.

**Autorola is committed to minimising our impact on the environment, promoting social equity, and ensuring economic sustainability.**

Our sustainability goals focus on areas where we believe we can make the most significant impact, including sustainable transportation and strong governance.

Our 2024 Sustainability Report is our inaugural ESG report summarising our corporate governance priorities, policies, processes as well as how these connect to our business strategy and metrics and targets.

## Strategy / Intro

Sustainability is becoming increasingly critical to the company's business model as the automotive sector transitions towards more sustainable practices, including the shift to electric vehicles (EVs) and a focus on circular economy principles

As a technology-driven company, Autorola Group leverages digital platforms to streamline the auction and remarketing process, which inherently reduces the need for physical resources like paper and transportation. By enabling efficient online auctions and fleet management, the company reduces the carbon footprint associated with traditional vehicle sales methods, contributing to a more sustainable automotive ecosystem. Additionally, Autorola's data-driven solutions help customers manage their fleets more efficiently, minimising vehicle downtime and optimising resource use.

Sustainability considerations influence key aspects of Autorola Group's operations, from the development of digital products that reduce resource consumption to innovations that help clients meet their own environmental goals. Autorola's business model also aligns with the shift toward electrification in the automotive market, providing solutions for remarketing electric vehicles and helping fleet operators adapt to regulatory changes regarding emissions and vehicle efficiency.

## Highlights

- Autorola's first ESG report focuses on sustainability, digital transformation, and strong governance.
- Autorola operates globally with 838 employees.
- Autorola stakeholder engagement is central, with surveys informing strategy.
- Autorola is developing climate targets and improving data management.

Sustainability is becoming increasingly critical to the company's business model.

# ESRS 2 - General Disclosures

# Basis for Preparation

## BP-1

### – General basis for preparation of the sustainability statement

This sustainability report has been prepared on a consolidated basis for Autorola Group Holding A/S (Autorola).

The statements and data included within this report include all activities of Autorola Group Holding A/S and its subsidiaries.

The scope of consolidation is the same as for Autorola's financial statements. This sustainability report considers all activities, inputs and outputs of Autorola's upstream and downstream value chain. No decisions have been made to omit specific information related to intellectual property or other commercial sensitivities in this report.

## BP-2

### – Disclosures in relation to specific circumstances

#### Time horizons

There is no deviation from the time horizons defined by ESRS 1 in this sustainability report. All timeframes referenced in the report are:

- Short-term – <1 years
- Medium-term – 1-5 years
- Long-term – >5 years (or more)

#### Value chain estimation

Where metrics include upstream and/or downstream value chain estimation data (such as in our scope 3 emissions inventory), appropriate information on the methodologies applied in these estimations will be disclosed alongside the related data.

#### Sources of estimation and outcome uncertainty

Where there is quantitative information and/or forward-looking statements that are based on sources of estimation and outcome uncertainty, information about the sources of measurement uncertainty and assumptions are disclosed.

#### Changes in preparation or presentation of sustainability information

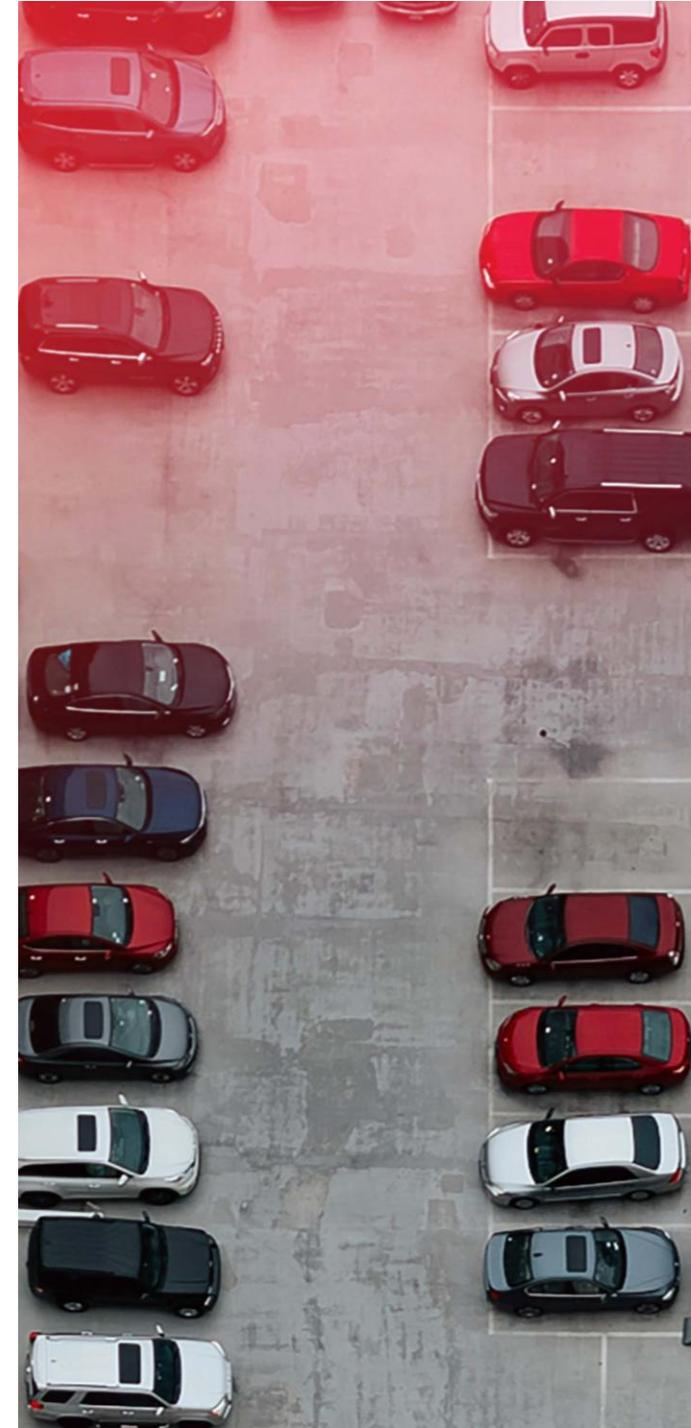
Given this is Autorola's first sustainability report, there are no relevant changes in the preparation or presentation of sustainability information to be disclosed.

#### Reporting errors in prior periods

Given this is Autorola's first sustainability report, there are no relevant reporting errors from prior periods to be disclosed.

#### Disclosures stemming from other legislation

No information stemming from other legislation that requires the disclosure of sustainability information has been included in this report.



# Governance

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

### Composition and diversity of Autorola management and governance bodies

The composition and diversity of Autorola’s Board is outlined in Table 1.

Autorola’s management and governance bodies possess and range of in-depth experience relevant to the sectors, products and geographic locations of Autorola’s operations. Technical expertise from legal, finance, and marketing is represented in the leadership group as is a range of experience from the different regions in which Autorola operates.

**Table 1 - Composition and diversity of Autorola’s Board**

Number of executive board members	1
Number of non-executive board members	4
Representation of employees and other workers	0
Board’s gender diversity ratio	100% Male 0% Female
Percentage of independent Board members	100%

### Roles and responsibilities of Autorola administrative, management and supervisory bodies

Our Governance Structure is illustrated in Figure 1. Together with the Governance Structure, our ESG Strategy and related policies, procedures and standards comprise Autorola’s overall ESG Governance Framework (our ESG Framework is the compilation of all components that underpin and support our ESG Strategy).

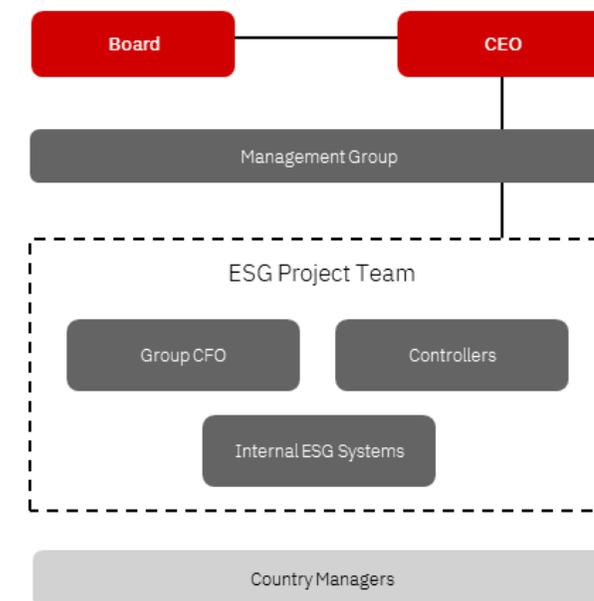
As Figure 1 illustrates, the Autorola Board and CEO are responsible for oversight of the ESG impacts, risks and opportunities, with the ESG Management Group acting as a steering committee to inform our ESG Strategy and aspects of our materiality assessment. Our ESG Project Team, led for Autorola’s CFO and internal controllers are responsible for the day-to-day project management of many ESG workstreams and data collection protocols, including overseeing reporting lines to the ESG Management Group, CEO and Board. The ESG Project Team are supported by individual country managers within Autorola subsidiaries and third-party subject matter experts where required.

Our material issues are managed by individual departments responsible for each issue as is illustrated in Figure 1. We are in the process of developing reporting lines and structures for different material ESG issues. An example of this has been rolling-out a monthly GHG Emissions reporting requirement with our subsidiaries and a monthly HR reporting framework to capture a range of important worker-related metrics. Many dedicated controls and procedures are already in place to manage our impacts, risks and opportunities, with some additional controls earmarked to be developed and implemented in the short to medium-term. Where existing controls are in place such as related to our management of greenhouse gas (GHG) emissions, they have been integrated where possible within existing financial control and reporting processes (including aligning GHG emissions reporting timeframes with our financial reporting timeframes).

It is the ESG Management Group’s responsibility to oversee the details around setting targets for our material sustainability impacts, risks and opportunities. This Group reports the CEO and Board who is responsible for signing off on these targets, based on the recommendations provided by the ESG Management Group.

We are in the process of updating our Board charter and ESG Management group charter to ensure oversight of ESG impacts, risks and opportunities are formally reflected in these terms of reference, board mandates, and related policies.

**FIGURE 1 – AUTOROLA ESG GOVERNANCE STRUCTURE**



Effective governance allows us to integrate sustainability objectives within our broader business strategy, ensuring that our commitment to ESG priorities becomes part of our everyday business decisions and culture.

Our robust Governance Framework ensures that we are not only compliant but also well-positioned to achieve our ESG-related goals and targets. Our Governance Framework provides a clear mechanism for monitoring progress, identifying risks, and adjusting our actions and targets, as necessary.

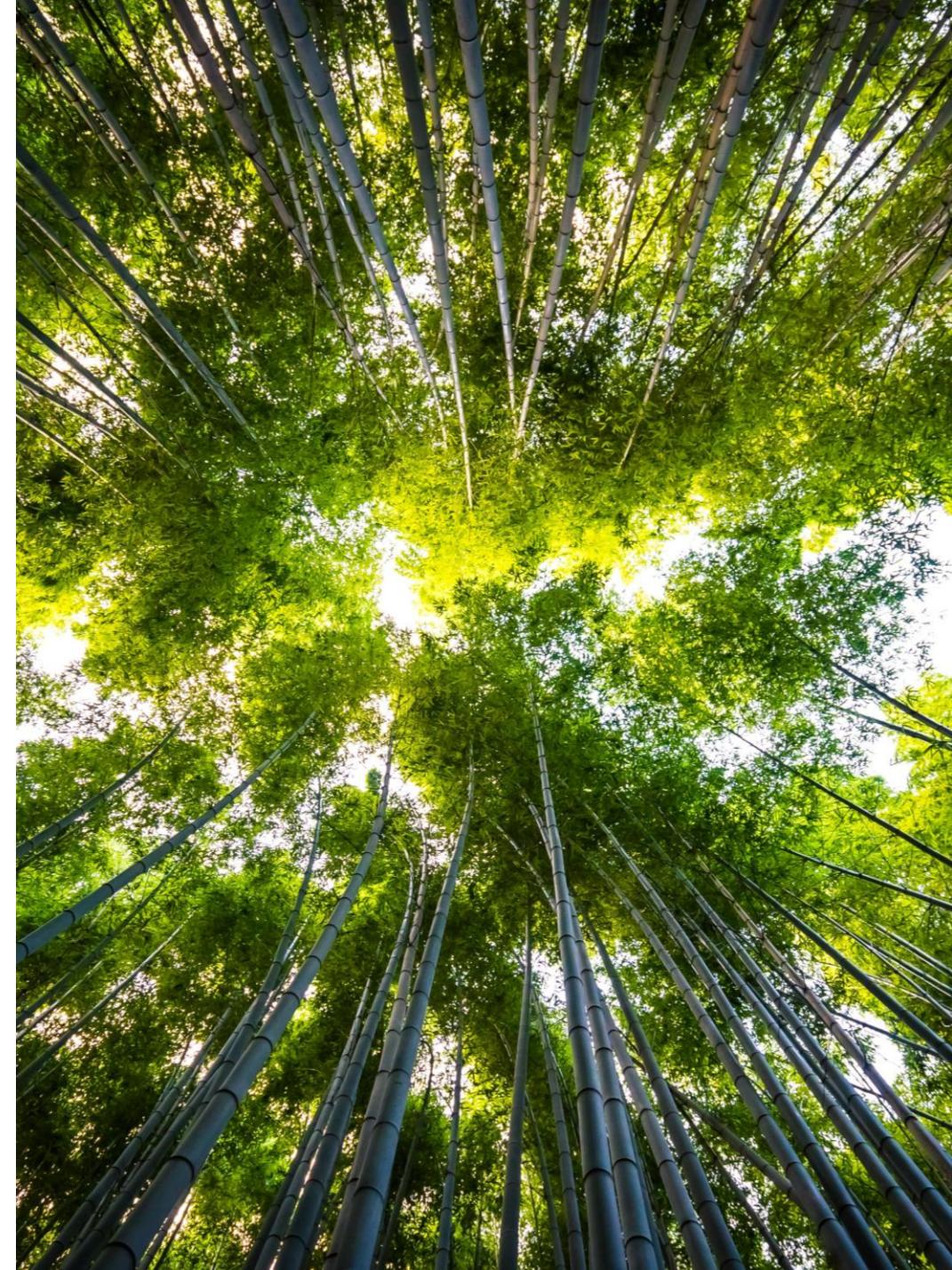
By clearly defining roles and responsibilities, we ensure that action planning is not just a task but a priority. This accountability will enable us to drive continuous improvement, ensuring that sustainability objectives are met and that our teams are equipped to adapt to new challenges and opportunities.

To effectively execute our ESG goals and targets, it is essential that multiple teams across Autorola are engaged and aligned. As reporting becomes more detailed and the information we provide to stakeholders grows in importance, a coordinated effort between Autorola subsidiaries and their country managers together with Autorola's management team and relevant business departments is critical.

### **Determining appropriate skills and expertise**

Autorola's ESG Management Group has conducted a ESRS-specific skills matrix and gap analysis to determine whether appropriate skills and expertise are available internally and to identify the support needs from technical specialists and internal upskilling requirements. Some training has occurred within the team on specific topics such as carbon accounting and we anticipate more training and capacity-building will need to occur over time.

The Management team and board currently have direct access to several expert sustainability advisers, who possess the necessary experience and qualifications relevant to Autorola's material impacts, risks and opportunities.



## GOV-5

### – Risk management and internal controls over sustainability reporting

Autorola Group identifies material risks related to environmental, social, and governance factors through a comprehensive risk assessment process. Key risks include regulatory changes due to climate policy, physical risks from climate change, and social risks such as employee well-being and supply chain labour practices.

This process to date has been informed by senior management forums where actual and potential risks are discussed. These are then evaluated according to their likelihood of occurrence and potential negative financial impact on Autorola in order to prioritise the management of these risks.

Our risk prioritisation methodology follows a pragmatic evaluation of the likelihood/impact criteria, which then sees risks allocated a score from 1 to 5 with 1 being a low risk and 5 being a very high, material risk. This process results in any risk scoring a minimum of 3.5 or above, to be deemed as a material financial risk for the business.

In relation to sustainability reporting control processes, we have developed systems for subsidiaries to share sustainability metrics with Autorola's HQ on a monthly basis, where Autorola's finance team then perform quality reviews on this data to verify its accuracy. This ensures ESG metrics have internal review processes before any external assurance testing may occur.



# Strategy

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

### Significant products and/or services sold

Autorola delivers vehicle auction IT systems, vehicle fleet management IT systems and IT systems for market insights to the automobile business. The IT systems are mainly developed at Autorola headquarters in Denmark and sold and implemented through Autorola subsidiaries.

Please refer to our homepage <http://www.autorolagroup.com/> for a description of main product lines.

### Vehicle auction system

The vehicle auction system offers a process for describing a vehicle and register it to an auction. The vehicle is then published to an international set of buyers and sold in an auction process. Autorola invoices buyer and seller a transaction fee for the sold car. The vehicle auction system offers the buyer and seller facilities to follow the sales process real time.

### Vehicle fleet management system

The vehicle fleet management system offers fleet owners to handle the process from reception of the vehicle to final disposal. Vehicles on the fleet management system can easily be registered on auction.

### Market insights

By investigating online market data Autorola can derive insights on market days' supply, prices and trends.

Autorola operates in 19 countries across Asia-Pacific, Europe, North America, and Latin America. Specifically, the business has a presence in 17 European countries, Turkey, UAE, Australia, Mexico and Brazil.

There are no products or services sold by our company that are banned in certain markets.

Table 2 – 2024 breakdown of employees (total headcount) by country.

Country	Total employees (head count)
AT	14
AU	27
BE	26
BR	27
DE	58
ES	30
FR	46
IT	25
MX	7
NL	38
PL	6
PT	12
SE	8
TR	203
UK	72
UAE	4
Autocom	53
Autobudget Europe/Bilpriser	5
HQ	177
<b>Total</b>	<b>838</b>

Autorola Group's value chain extends from suppliers of technology and IT infrastructure to the end-users of its vehicle auction and fleet management platforms.

Downstream, Autorola Group's platforms help automotive dealers, fleet operators, and individual sellers improve the efficiency of vehicle transactions, reducing the environmental impact associated with traditional sales processes.

The company's data intelligence services provide clients with insights that enable them to optimise their fleets, reducing idle time and ensuring more sustainable vehicle use.

By staying at the forefront of digital transformation in the automotive industry, the company is well-positioned to support clients in reducing their environmental impact while achieving operational efficiency.

## SBM-2 – Interests and views of stakeholders

Autorola identifies its key stakeholders as employees, lenders, customers, suppliers, the board, and regulators. Our stakeholder identification process ensures that we understand the interests and expectations of different groups and incorporate their feedback into our decision-making process. To date, all stakeholders have been involved in informing the direction of our double materiality assessment and ESG Strategy. To help inform this work, we undertake mapping to analyse the varying levels of stakeholder influence and interest to ensure stakeholder feedback is weighted appropriately. The purpose of this engagement is to understand which issues are most important to our stakeholders, relative to their relationship with our business.

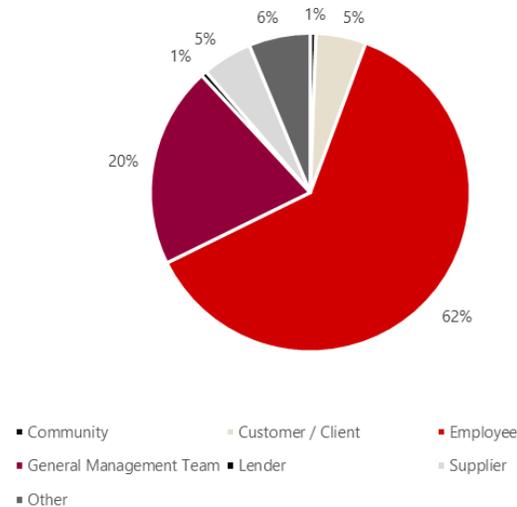
### Methods Used to Engage with Stakeholders:

Autorola employs a variety of engagement methods to gather input from stakeholders. These include surveys conducted with a wide variety of stakeholders and focus group meetings with internal stakeholders such as subsidiary country managers and senior Management. For employees, feedback on sustainability efforts is collected through internal company-wide communications and surveys. Autorola also engages with customers to ensure that our services meet their ESG-related expectations.

Stakeholder input has been a critical element in shaping Autorola's sustainability strategy and ensuring that it aligns with broader societal and market trends. However, to date the stakeholder engagement has not resulted in amendments to Autorola's business strategy or business model.

In total, Autorola received 515 unique response to its inaugural double materiality assessment survey between June – August 2024, the breakdown across different stakeholder categories is illustrated in Figure 2 – showing 62% (or 319) responses from Autorola employees and 20% (105 responses) from Autorola's general management team. Responses from external stakeholders together contributed 18% of responses.

FIGURE 2 – AUTOROLA DMA SURVEY STAKEHOLDER RESPONSES



Results of the stakeholder engagement, including views and interests from stakeholders are shared with the senior leadership team.

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

The material impacts, risks and opportunities (IROs) resulting from our materiality assessment vary in nature but share common themes that mostly relate to our own operations, but in some instances do also extend to our upstream and downstream value chain.

Positive impacts include those related to the structure of Autorola's business model that centres around online process management and predominantly online operations. These impacts also relate to supply chain resilience and customer experience themes.

Potential negative impacts relate to data security risks and the potential negative external impacts data security breaches could pose for our clients, suppliers and other valued stakeholders.

The expected time horizons for these positive and negative impacts is short, medium, and long-term – meaning that these are current short-term impacts the business has identified and we anticipate they will continue to be material in the medium to long-term.

Material environmental risks relate to energy management issues, supply chain impacts and potential changes in regulation for vehicle manufacturers and sales. They also relate to the impacts of climate change on our operations, both physical and transition risks. Material social risks relate to resourcing, attracting and retaining high quality staff, staff training and development, data, as, security risks, changing customer demands and expectations, the resilience of our supply chain and its workforce, as well as other legal, regulatory and ethics risks.

Material opportunities relate to potential new revenue streams and impacts on our business model related to ESG issues such as potential climate-related services.

Gaining efficiencies, cost-savings, competitive advantages and enhancing the company's reputation have also been identified as opportunities for Autorola.

Other opportunities relate to the diversity of our workforce, employee engagement and satisfaction, staff training and development, customer experience, and enhanced relationships with suppliers.

Current effects of the material IROs identified relate to increasing demand and expectations on ESG performance from our clients and customers and within our workforces.

It is common practice for ESG topics to now be highlighted as formal selection criteria within new tenders we participate in or as part of client contracts and miscellaneous requests. For example, we are increasingly being asked by our clients for information on our sustainability-related policies, targets, and due diligence practices.

We anticipate that this interest from clients will only continue to grow and mature in its sophistication, requiring an advanced approach to ESG across our business.

We also anticipate the expectations from our team will increase, as generational changes in our workforce result in shifting values and priorities among our staff.

At present, we anticipate that social and governance issues related to data security and employee satisfaction are our most material risk to our business based on our business model, the risk profile these issues present and their likelihood of impacting on our business.

In response, our current strategy is around strengthening our approach to monitoring and managing these issues to ensure proactive policies and programs appropriately address these issues with a view to using this strategic approach to benefit and future-proof the business.

Overall, Autorola's business model and corporate strategy has currently been evaluated as reasonably resilient in addressing material ESG risks and opportunities. Given the business model itself is less reliant on older, conventional approaches to vehicle remarketing and sales processes and operates agile, online platforms to facilitate auctions and fleet management we are confident in our ability to appropriately manage our material IROs.

Given this is our first sustainability report, there have been no changes to material IROs from previous reporting periods.

#### **Entity-specific disclosures:**

Material IROs not covered by ESRS Disclosure Requirements include the following social and governance issues identified through our materiality assessment:

- Data security (including overall data and cyber-security)
- Customer experience (including customer satisfaction)



# Impact, Risk & Opportunity Management

## 4.1 Disclosures on the materiality assessment process

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

We applied a double materiality lens when identifying and analysing potential IROs. In addition to the stakeholder engagement process described earlier in this report, our analysis also included a financial materiality analysis, which made assumptions around the potential positive or negative financial effects of different IROs on our business model and/or value chain by evaluating their estimated % impact on our profit margin.

Our process to identify, assess, prioritise, and monitor Autorola’s potential impacts on people and the environment involved two key aspects – internal brainstorming of current and hypothetical positive and negative impacts and consultation with stakeholders (including affected stakeholders) to ask them the ways in which they see Autorola positively or negatively impacting on society and the environment.

Once identified, these impacts were evaluated for their perceived likelihood and severity (scale/scope/irremediability) for negative impacts and overall significance (scale/scope) for positive impacts. In determining these impacts, Autorola considered both impacts through its own operations and throughout the organisation’s value chain (both upstream and downstream impacts). All geographies Autorola operates in were considered in the materiality assessment and stakeholder engagement as were all business activities. The process used to identify, assess, prioritise, and monitor risks and opportunities that currently have financial effects on Autorola and/or may have in future, followed the same methodology as the approach for managing impacts. In conducting the analysis IROs were often scored as both a positive impact and a financial opportunity for the business. In some instances, negative impacts were also seen as financial risks for the business.

In assessing financial effects, risks and opportunities were analysed according to their anticipated +/- impact on our profit margin, from a <1% impact up to a >10% impact. These assumptions were informed by internal discussions among the senior management team and finance teams.

Autorola considers sustainability-related risks alongside other financial and commercial risks and uses a standard risk likelihood vs impact matrices as the basis for this risk management framework. Similarly, the approach to identifying, assessing and managing opportunities is becoming more strategically integrated within our standard business management and strategy planning activities where relevant.

Decision-making processes and internal control procedures are managed collaboratively through a combination of technical external advice from sustainability specialists, combined with subject matter expertise from within the business – including within Autorola’s finance team. Internal control procedures are primarily managed by Autorola’s finance team and are constantly being refined as the business’s internal capabilities continue to grow.

The materiality assessment covered the entire scope of Autorola’s operations and the stakeholder survey combined with internal workshops were the primary data sources used in the analysis. The level of detail used in assumptions was general in nature, primarily based on the views from internal, senior leaders of the business.

Given this is our first materiality assessment and sustainability report, there have been no changes to the materiality assessment process compared to prior reporting periods.

### IRO-2 – Disclosure Requirements in ESRS covered by the undertaking’s sustainability statement

The following Disclosure Requirements were identified as material in our materiality assessment and have therefore been included within this sustainability report.

**Table 3 – Material sustainability issues (index table of Disclosure Requirements)**

Topical ESRS	Refer Page Number
E1 Climate Change	14
E2 Pollution	22
E3 Water and Marine Resources	Not material
E4 Biodiversity and Ecosystems	Not material
E5 Resource Use and Circular Economy	25
S1 Own Workforce	28
S2 Workers in the Value Chain	Not material
S3 Affected Communities	Not material
S4 Consumers and End Users	37
G1 Business Conduct	43

ESRS topics E4, E5, S2, and S3 not being identified as material is reflective of our inherent lower risk profile and impacts associated with these issues as a result of our online business model and value chain.

Where topics have been identified from both the impact and financial perspectives, all relevant data points have been disclosed. Where a topic was material due to its impacts only, we have not disclosed risks and opportunities (or their related financial effects) that aren’t material. However, when we have identified material risks and/or opportunities we have disclosed the financial effects relating to these matters.

# ESRS E1 – Climate Change

# Governance

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

Climate-related considerations are not currently factored into remuneration of members of the Board and senior managements teams. As such performance is not currently assessed against GHG emissions reduction targets.



# Strategy

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

While we do not have a formal climate transition plan finalised – we have commenced work on developing this transition plan and identified a selection of high-level goals and specific GHG emissions reduction initiatives and strategies as part of this initial work. In future we plan to formalise this plan based on our largest sources of emissions within our inventory.

Our initial work has not involved setting formal GHG emissions reduction targets; however, we plan to establish targets in alignment with the Science-based Targets initiative (SBTi) framework for limiting global warming to 1.5 degrees in line with the Paris Agreement.

The decarbonisation levers identified as being required for us to achieve our transition plan for climate mitigation is enhanced engagement with our suppliers, particularly our transportation suppliers who will be critical in helping us to achieve our targets. We will also require improved data management processes and extensive collaboration regarding our data management and emissions reduction strategies with our global team.

We have not yet undertaken or planned any changes to our service portfolio as a part of our transition plan. Our key actions planned are engagement with our supply chain and focusing on transitioning to renewable energy procurement across our own operations where possible.

We have not currently identified any locked-in GHG emissions from key assets and products, given we do not sell any physical products, nor do we operate the type of emissions-intensive fixed assets or facilities that would enable us to forecast this in a meaningful way.

Similarly, we do not participate in any economic activities that are covered by delegated regulations on climate adaptation or mitigation under the Taxonomy Regulation. We also do not currently have any objective plans to align any economic activities (revenue, CapEx or OpEx) with the criteria established in the Commission Delegated Regulation 2021/2139.

Autorola's is not excluded from the EU Paris-aligned Benchmarks (PABs), meaning that our commercial activities are not in fundamental misalignment with the Paris Agreement.

Our climate transition plan is not yet fully embedded in and aligned with our overall business strategy; however, we are working toward achieving this close alignment and are also working to align it with our financial planning.

Our transition plan will be approved by the Board, CEO and senior management team once it is finalised, but it has not yet been formally endorsed given it is currently in development.

The development of our transition plan is progressing well and is anticipated to be completed in the future.

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

Our climate resilience analysis involved several rounds of workshops with technical sustainability advisors to identify and analyse the risk profile of different physical and transition risks based on considering two different global warming scenarios – below 2 degree warming and above 2 degree warming. All modelling was adopted with a long-term timeframe in mind. Our GHG emissions reduction targets are also being developed according to a long-term timeframe.

While we have not excluded any aspects of our own operations or value chain from our climate scenario analysis, the analysis was completed at a macro-level (company-wide) only and we have not yet analysed physical risks for specific sites and operated facilities. We may look to conduct this analysis in future scenario modelling. Critical assumptions that have been applied in the analysis include us assuming that our required business model, supply chain reliance, revenue streams, geographic operations, and service offerings will remain similar in the long-term to what they are today.

The anticipated financial effects of our material physical and transition risks were estimated at a high-level by the perceived potential impacts to our EBITDA, however detailed financial modelling has not been completed to run simulations and specific financial models for each risk identified. As such, the analysis is qualitative in nature only.

Areas of uncertainties within the resilience analysis include:

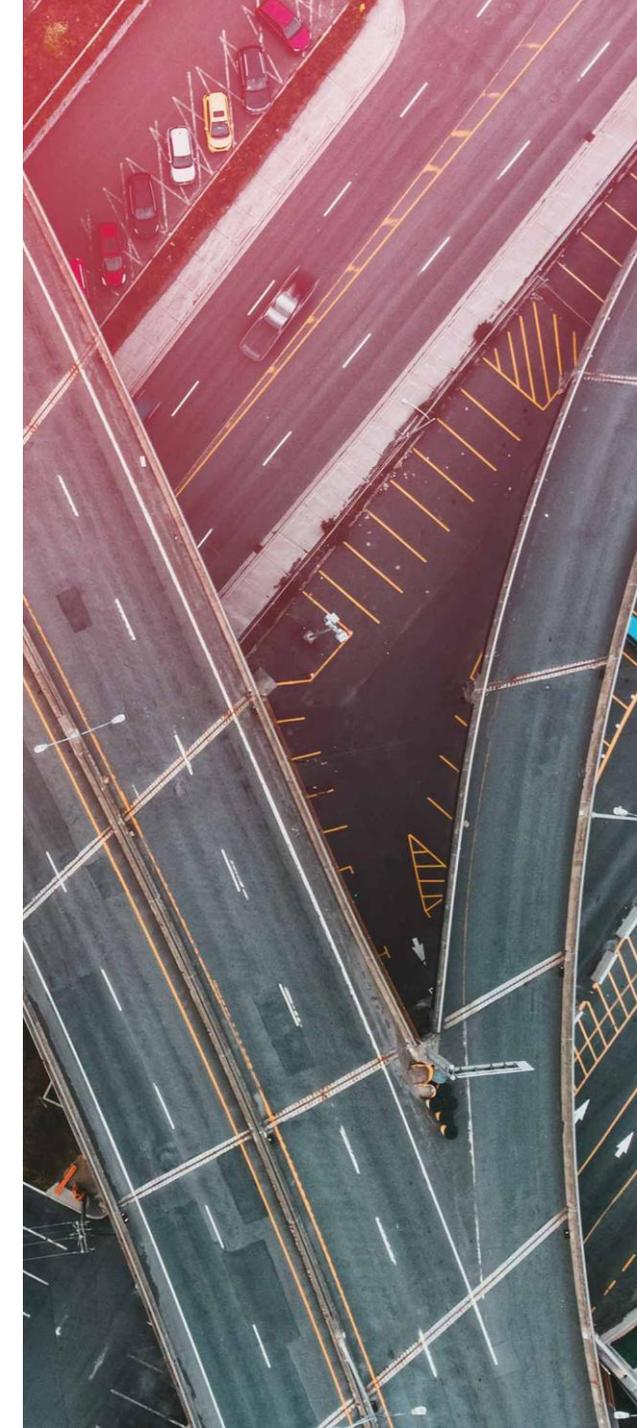
- Not yet having visibility on location-specific physical risks.
- Not having historical climate-related data on financial impacts to base assumptions off.
- The overall variability of the potential impacts based on their severity and expected time horizons.

Ultimately, we have a reasonable ability to adapt our business strategy to climate change over the medium to long term if required, Autorola follow the supply and demand for vehicles. The regulatory implication help shape which vehicles are within the remarketing industry.

The results of our scenario analysis are summarised in Table 4.

Table 4 – Summary of material climate-related physical and transition risks according to our scenario analysis

Risk Type	Risk Description	Likelihood/risk under <2 degree warming	Likelihood /risk under >2 degree warming
Physical	Risks related to energy & emissions management:		
	Advances in low-carbon technology may lead to stranded assets.	Moderate	High
	Risks related to climate change adaptation:		
	Heat stress on Autorola infrastructure and facilities	Moderate	High
	Hailstorms & flooding more and more extreme	Low	Moderate
Transition	Risks related to energy & emissions management:		
	Supply chain disruptions impacting the availability of fuel for vehicle transportation	Moderate	High
	Volume of car usage goes down – negatively impacts on the demand for cars	Moderate	High
	Tighten - chain (due to efficiency) this could cause supply chain breakdowns (e.g. EV's run out of electricity) - flow-on effects - transition risks - more optimisation the higher the risk is one link could break	Moderate	High
	Complete ban on buying / selling combustion engine vehicles globally	High	High
	Measuring and managing GHG emissions can be time and resource intensive	Moderate	Moderate
	Risks related to climate change adaptation:		
	Insurance (e.g. 800 cars within compounds)	Moderate	High
	Structural impacts (both physical and not physical)	Low	High
	Inability to accurately forecast financial impacts/adaptation requirements (caused by climate change) on compounds not owned by Autorola (uncertainty & unknown financial risks)	High	High



# Impact, Risk & Opportunity Management

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

To identify our impacts on climate change we have conducted both an evaluation of our GHG emissions boundary and inventory to identify our biggest sources of emissions, while reflecting on our ability to control these different sources. This process involved a comprehensive GHG emissions scoping process, which screened different aspects of our organisational and operational structure and potential emissions sources in our upstream and downstream value chain. In addition to this we have also used our materiality assessment process (including stakeholder workshops and a stakeholder survey) to understand our actual and potential impacts on climate change.

The process to identify and assess our climate-related physical and transition risks is explained in SBM-3, which explains that we have applied a climate scenario analysis looking at two different global warming scenarios, one including a high (>2 degree) scenario. In analysing these scenarios, we have evaluated the projected climate variables (hazards) that are likely to become more frequent and severe under the two scenarios.

These hazards have only been evaluated over the long-term currently, based on the datasets used being more aligned with these longer-term timeframes. Our current analysis has only assessed gross physical risks as opposed to specific, granular, location-by-location risks. As such, we have not to date analysed hazards and their magnitude according to particular geospatial coordinates.

These projections have been analysed on a region-wide basis. Our high emissions climate scenario (>2 degrees warming) has been based on IPCC RCP 8.5 climate models. Our <2-degree model has been based on RCP 4.5 in alignment with limiting global warming to 1.5 degrees. The outcome of this analysis is summarised under SBM-3, which highlights that most of our risks are anticipated to be transition risks, due to the nature of our business model. Over the long-term these risks are expected to be significantly more severe under a high warming scenario than a <2-degree scenario.

In analysing climate-related opportunities, stakeholder engagement and an internal financial materiality analysis were the primary methods used. These did not correspond with particular warming scenarios and were general in nature.

## **The following climate-related opportunities were estimated as being material for Autorola over the medium-long term:**

- Effectively management of climate risks enabling the business to gain a competitive advantage in changing markets.
- Potential ability to charge for new climate-related services in the future (such as sharing GHG emissions data with customers).

- Minimising risks of penalties, fines, or reputational damage related to emissions reporting regulations by being proactive in our risk management and reporting approach.
- Reducing costs by identifying and eliminating GHG emissions intensive activities and optimising resource efficiency.
- Actively investing in renewables and/or carbon offsetting can strengthen Autorola's brand image and demonstrate climate action.

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

While we do not yet have a formal climate change mitigation policy that has been implemented and communicated with our internal and external stakeholders, we consider this a high priority for the business and plan to develop and implement one by early 2027.

We do however have other climate-related protocols in place such as our Energy & Climate Change pillar within our ESG strategy as well as our GHG emissions data management plan.

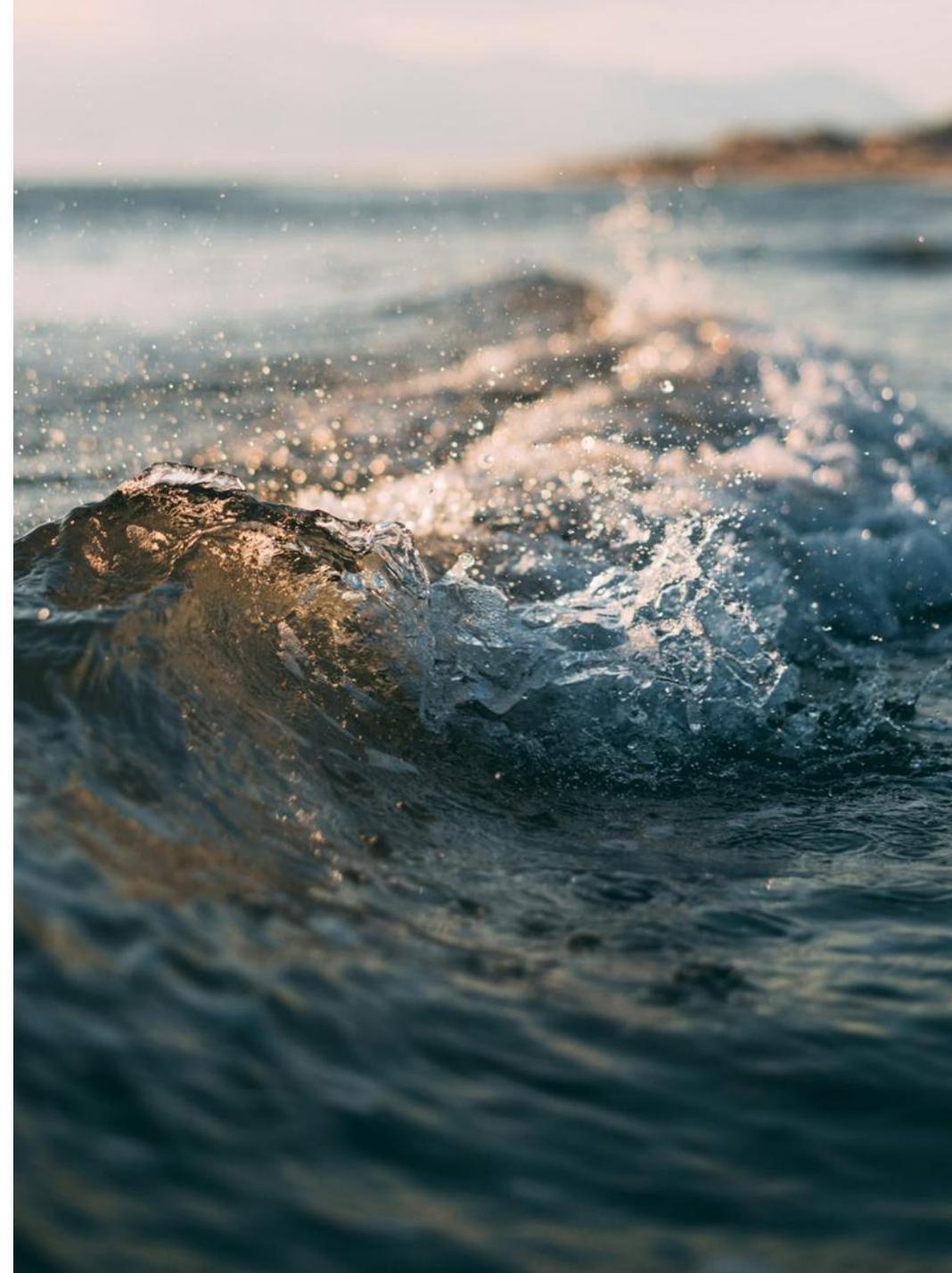
### E1-3 – Actions and resources in relation to climate change policies

Our primary actions (already implemented or in the process of being implemented) in relation to our GHG emissions measurement and climate change mitigation efforts are summarised below:

- In place: GHG emissions monitoring and reporting managed by a carbon accounting software with support from a sustainability consultant.
- Planned: Quarterly GHG emissions reporting protocol for all subsidiaries.
- Planned: Developing a formal Climate Change mitigation policy that applies to our operations and business activities, employees, and suppliers.
- Planned: Expanding on our initial GHG emissions reduction strategy to develop a formal climate transition plan and targets.

Our resourcing currently includes OpEx in the following areas:

- Allocating a percentage of time from internal team members to assist with managing climate-related data and reporting protocols.
- Paying for a carbon accounting software licence.
- Engaging third-party sustainability advisors.



# Metrics & Targets

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

While we are working on defining clear, measurable and ambitious climate-related targets, these have not yet been formalised and endorsed by senior levels of management within the business. We plan to set targets by the end of 2026, by which time we will have a more detailed understanding of our GHG emissions data and year-on-year trends.

## E1-5 – Energy consumption and mix

### 2024 total energy consumption and mix

Due to current limitations in data quality, we are unable to disclose the 2024 total energy consumption and mix under E1-5. While we had intended to provide details on the types of energy consumed, this information is not yet available. We are working to improve data granularity and aim to enable disclosure in future reporting cycles.

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

Table 5 – Gross scopes 1, 2 and 3 GHG emissions for the 2024 reporting period

GHG emissions category	tCO2-e
Scope 1 emissions	647,33
Market-based scope 2 emissions	906,69
Scope 3 emissions	
1. Purchased goods and services	5.327,39
2. Capital goods	1.119,49
3. Fuel and energy-related activities	73,88
4. Upstream transportation and distribution	0
5. Waste generated in operations	37,10
6. Business travel	657,72
7. Employee commuting (staff commute)	638,35
7. Employee commuting (WFH)	51,84
8. Upstream leased assets	0
9. Downstream transportation and distribution	10.055,6
10. Processing of sold products	0
11. Use of sold products	0
Total gross scope 1 emissions	647,33
Total gross scope 2 emissions (market-based)	906,69
Total gross scope 3 emissions	17.691,37
Total combined emissions (market-based)	19.512,39

## GHG emissions intensity based on net revenue

For the 2024 reporting period the total GHG emissions intensity per net revenue was:

tCO<sub>2</sub>-e/\$'000 DKK

19,512.39 tCO<sub>2</sub>-e /1,179,323 = 0,0165 tCO<sub>2</sub> pr. 1,000 DKK.

This aligns with our 2024 net revenue figure of 1,179,323,000 DKK.

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

In the reporting period there were 19.83 tonnes of offsets purchased through an airline offset program.



# ESRS E2 – Pollution

# Impact, Risk & Opportunity Management

## IRO-1

### – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

To determine pollution as being a material issue for Autorola the business primarily used a stakeholder survey to gain their perspectives on the issue alongside an internal IRO identification and evaluation process. As such, only a desktop analysis of our impacts on the issue has been completed – no physical or site-specific screening has been conducted either within our own operations or across our upstream and downstream value chain. Our stakeholder engagement process to evaluate the issue did also not identify any directly affected communities and this stakeholder group has therefore not been involved in the materiality process.

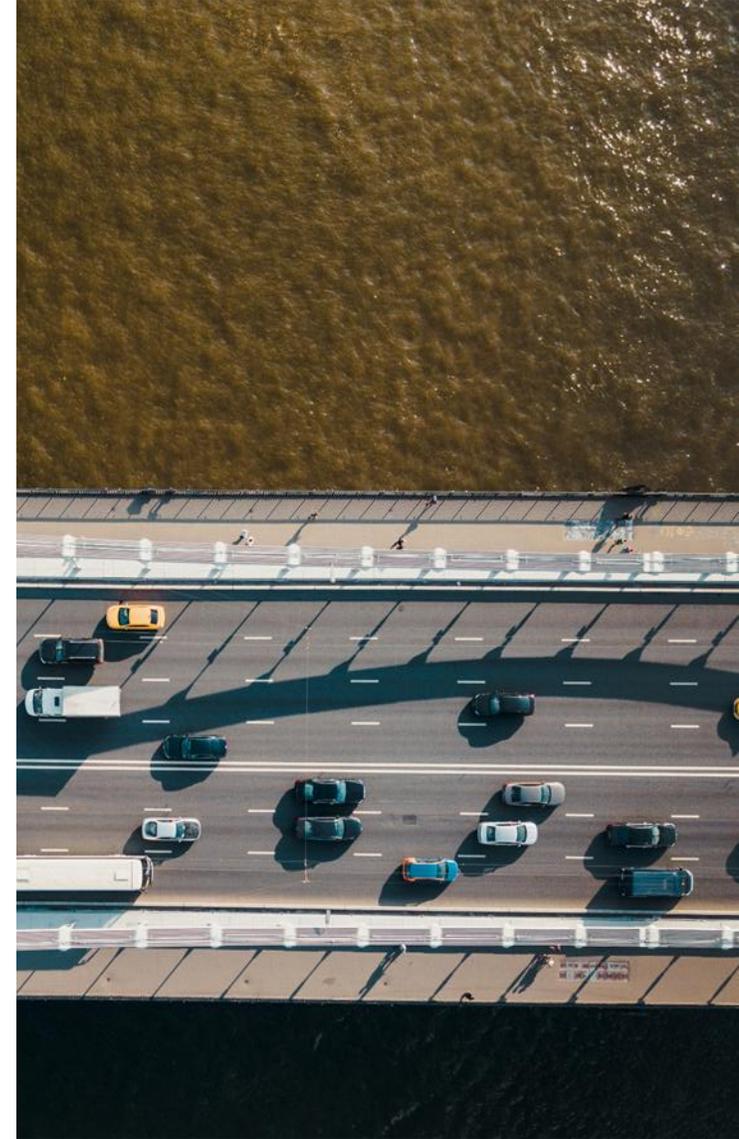
The primary business activities considered as being associated with the topic of pollution relate to our business model in the facilitation of vehicle sales and our indirect links to the air quality impacts associated with vehicle use by the end users who purchase and use the vehicles sold or remarketed on our platforms. These impacts occur downstream in our value chain and are largely outside of our direct control or ability to influence. We have also considered opportunities associated with our business model and its potential to prolong the life-span of a used vehicle (potentially reducing the ultimate market demand for new vehicles, however we have not conducted a detailed analysis to verify this as a positive impact – nor has it been identified as material in our materiality assessment).

## E2-1 – Policies related to pollution

We have not currently developed or implemented any policies in relation to the topic of pollution (the pollution of air) given our indirect links to this issue and challenges with being able to influence or control the impacts. At this stage there are no set timeframes through which we plan to adopt policies related to pollution, however we may evaluate this in future, particularly if we identify practical ways in which we can address and influence the issue.

## E2-2 – Actions and resources related to pollution

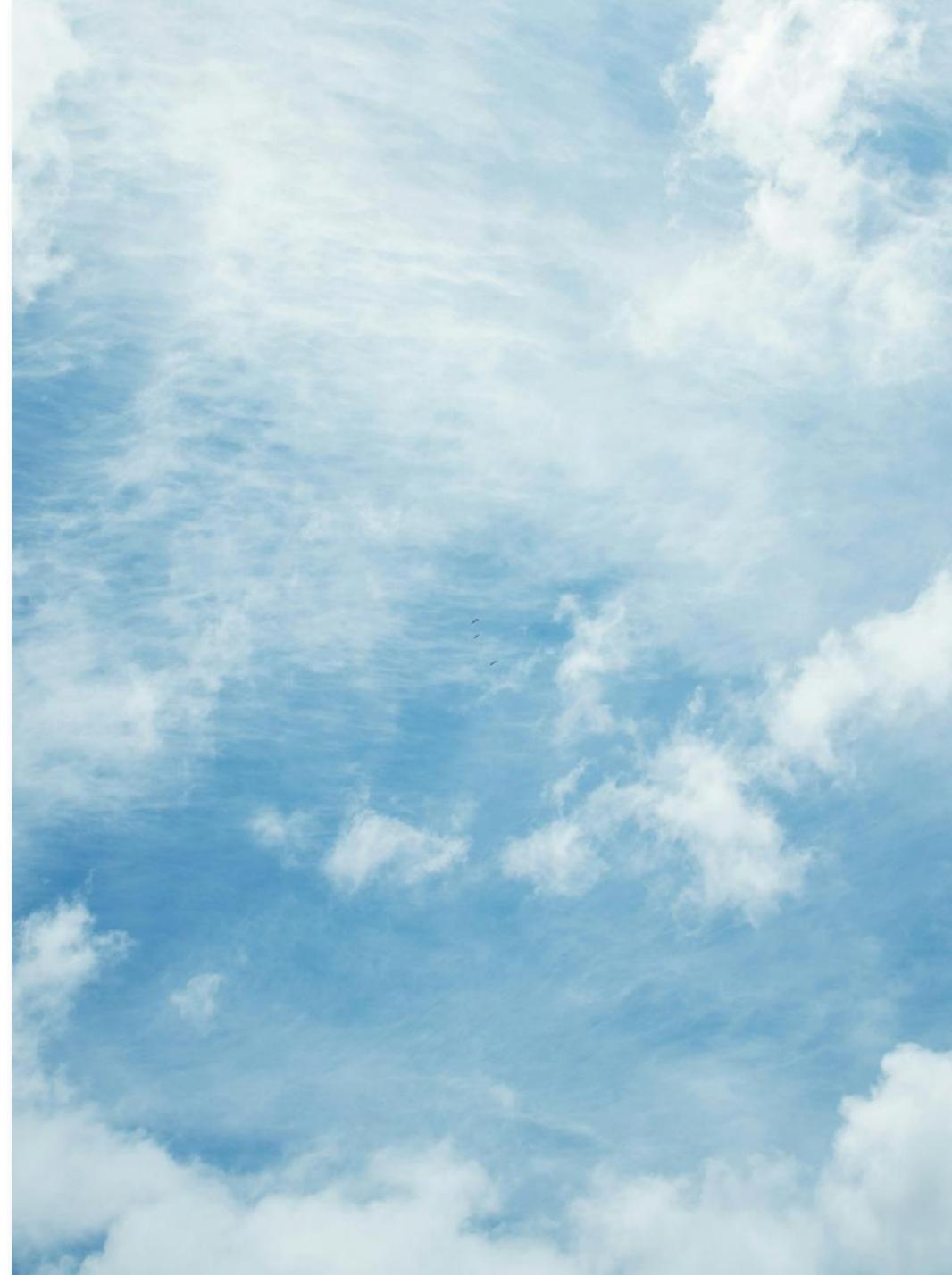
Similarly, we have not currently developed or implemented any actions in relation to the topic of pollution for the same reasons outlined under E2-1 (policies) given our indirect links to this issue and challenges with being able to influence or control the impacts. We also have no set timeframes through which we plan to adopt actions related to pollution.



# Metrics & Targets

## E2-3 – Targets related to pollution

Similarly to the approach outlined in E2-1 (in relation to policies) and E2-2 (in relation to actions) we have not currently developed or implemented any time-bound targets in relation to the topic of pollution for the same reasons outlined previously (given our indirect links to this issue and challenges with being able to influence or control the impacts). We also have no set timeframes through which we plan to adopt targets related to pollution.



# ESRS E5 – Circular Economy

# Impact, Risk & Opportunity Management

## IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

Similar to our approach with pollution, to determine the circular economy as being a material issue for Autorola the business primarily used a stakeholder survey to gain perspectives on the issue alongside an internal IRO identification and evaluation process. The topic of office waste is the only circular economy issue that has been identified as material as part of our materiality process. As such, only a desktop analysis of our impacts on the issue has been completed. However, as part of our GHG emissions data management approach we have this as part of our road map for tracking and monitoring output data and trends. The intention is to develop a scalable methodology to roll-out across our subsidiaries.

Our current screening and analysis only looks at our own operations not our upstream and downstream value chain. Our stakeholder engagement process to evaluate the issue did not identify any directly affected communities and this stakeholder group has therefore not been involved in the materiality process. The primary business activities considered as being associated with the topic of office waste relate to standard corporate operations as a predominantly office-based business. While we consider the volume of office waste that we generate and our risk management approach of the issue to be quite standard in the context of the type of office-based business we operate, given it is an area we have control over and can always improve on (and being something that is important to our stakeholders) – it has been identified as material.

## E5-1 – Policies related to resource use and circular economy

The primary business activities considered as being associated with the topic of office waste relate to standard corporate operations as a predominantly office-based business. While we consider the volume of office waste that we generate and our risk management approach of the issue to be quite standard in the context of the type of office-based business we operate, given it is an area we have control over and can always improve on (and being something that is important to our stakeholders) – it has been identified as material.

Our current waste-related policies in place are linked to our climate and wider ESG-related policies, of which our office waste is included as it influences our GHG emissions inventory and reporting. The primary protocol associated with waste management currently is our GHG Emissions Data Management Plan which outlines the types of waste data monitored, the methods used, frequencies of collection and synthesis and responsibilities within our business to better manage and mitigate our waste-related impacts.

To an extent, the issue of waste will be addressed in our ESG Compliance Policy, Governance, management and daily operations guidance.

In future, we may look to develop specific waste-related policies or address the issue of office waste more specifically within other existing policies.

## E5-2 – Actions and resources related to resource use and circular economy

Our actions to date and current management of waste-related impacts has predominantly been centred around developing data collection and analysis practice to track our volumes of office-related waste sent to landfill and volumes recycled/diverted from landfill.

Current resources have been focused on collecting and analysing this data and improving these data management approaches.

We also ensure that we have an adequate waste set-up within our offices with clear signage for employees to understand which bins should be used for different types of waste. Beyond this, we have not yet set or implemented any formal waste reduction strategies as the issue is considered to be a lower priority than other environmental issues such as our GHG emissions management. We may consider to create additional waste management strategies in future if we identify material ways to improve our impacts and further influence our employees' behaviour.

# Metrics & Targets

## E5-3 – Targets related to resource use and circular economy

We do not currently have any targets in place in relation to reducing our waste-related impacts, given this has not been identified as a material GHG emissions impact (it currently contributes an estimated <5% to our annual GHG emissions inventory). As a result, our current efforts are focused on more material GHG emissions sources where we have a more significant opportunity to influence positive change.

We have not set any timeframes for reviewing this approach and anticipate we would not set waste-related targets unless our output were to increase and result in a contribution of >5% to our GHG emissions inventory.



# ESRS S1 – Own Workforce

# Strategy

## SBM-2 – Interests and views of stakeholders

Autorola understands that creating a culture of diversity, career development, workplace health, safety and wellbeing is what ultimately supports the Autorola team to deliver exceptional customer experiences.

### Building on existing practices

As a people-focused business working on creating an attractive culture for personal development, Autorola seeks to ensure strategic decisions that affect employees are made with employee participation. Autorola is committed to the continuous personal and professional development of all employees and an Employee Development and Performance process has therefore been implemented across the business. There is also a yearly education wheel to ensure employees have the right skillsets to perform their required roles and responsibilities. To understand diversity metrics, Autorola has begun tracking gender diversity data across the business and also conducts an annual employee satisfaction survey to ensure employee expectations are being met.

### Consideration on employee perspectives

Autorola considers the views of employees in many aspects of its operations and corporate strategy. Most recently, we have consulted employees in the development of our company-wide ESG Strategy. We also conduct Employee Satisfaction Surveys which are critical ways in which we gain feedback from employees on issues that affect them.

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

All employees part time, full time, casual and temporary employees of Autorola are included within the scope of this report. Consideration has been paid to how Autorola's workforce is impacted across the business's operations and value chain in the collection of ESG data and in drafting these disclosures.

Types of employees subject to material impacts of Autorola's operations include:

- Corporate services teams (including finance, marketing, risk HR, and operations).
- Software development teams.
- Customer experience and client management teams.

Autorola is not aware of any material negative impacts related to its own workforce, given its business model does not rely on widespread or systemic labour risks or occupational, health and safety-related risks. Given Autorola is a software development business that provides a business-to-business service for its customers, there are no identified material negative impacts relevant to disclose.

Autorola's flexible work policies, training, and inclusive culture benefit full-time, part-time, and contract staff. Younger professionals gain rapid development opportunities, and caregivers enjoy better work-life balance, enhancing overall retention and morale.

Autorola's success relies on a skilled and engaged workforce. High employee turnover poses a material risk, potentially impacting service quality and innovation. By investing in flexible work arrangements and creating a stable, inclusive work environment where jobs are designed to let employees use their skills, enjoy autonomy, and take part in decision-making we are creating opportunities for retention, enhanced productivity, and long-term resilience.

To date, the positive impacts, risks and opportunities that we have identified with our own workforce relate to all employees of the company rather than specific countries, business units or groups of people.

The material sub-sub-topics for Autorola are the equal treatment and opportunities for all as well as working conditions. Issues related to 'other worker-related rights' were not deemed as material issues for the business given the inherent low risk associated with child labour, forced labour, adequate housing and employee privacy.

# Impact, Risk & Opportunity Management

## S1-1 – Policies related to own workforce

We have a range of policies in place to manage material impact on our employees as well as our associated risks and opportunities associated with our own workforce.

Policies in place to manage IROs related to our own workforce include:

- Recruitment Policy
- Employee Handbook
- Employee Development and Performance process
- Employee Satisfaction Surveys
- Policy to Avoid Underrepresented Gender in Management

These policies relate to all groups within our workforce.

### Our approach to human rights

Our Code of Conduct functions as our groupwide human rights policy, outlining our processes and mechanisms to monitor compliance with the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises. This policy outlines our commitment to respecting and upholding human rights, including labour rights of our employees.

Our Employee Satisfaction Surveys provide the main tool for formal engagement and feedback with our employees. And our measures to enable remedies for human rights impacts include conducting independent human rights audits if required and committing to implementing corrective actions based on the findings of these audits.

Given this is our first sustainability report, there have been no changes to policies adopted during the reporting year that are different from previous reports.

Our company-wide employee-related policies have been aligned with relevant internationally recognised frameworks and regulations such as the UN Guiding Principles on Business and Human Rights. This includes in relation to issues such as fair pay, leave entitlements, and safe working conditions. Our Code of conduct and employee handbook functions as our workplace accident prevention policy and outlines our employee health and safety management system.

We have specific policies in place aimed at the elimination of discrimination, harassment and promoting equal opportunities. Our Employee Handbook and Code of Conduct oversees our anti-discrimination and harassment. The following grounds for discrimination are all covered in our Employee Handbook: racial and ethnic origin, colour, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national extraction or social origin, and other forms of discrimination covered by Union regulation and national laws.

Our Policy to Avoid Underrepresented Gender in Management helps to guide our approach to gender diversity, equity and inclusion. These policies are implemented in the same way as our other employee-related policies, in terms of ensuring that all employees are across the scope and objectives of these policies.

Our employee-related policies are housed on our internal Confluence platform, which acts as a centralised system to control the communication of these policies.

## S1-2 – Processes for engaging with own workforce and workers' representatives about impacts

Autorola has engaged its workforce directly via two primary methods to date. These include:

- A global employee survey as part of our materiality assessment to seek feedback from employees on which ESG issues are most important to them, relative to their employment with Autorola.
- An annual employee satisfaction survey.

Where possible, these interactions are designed to occur during key decision-making processes for the business, ensuring employee insights shape future business strategy. The Head of Human Resources and Human Resources team, reporting to the CEO, hold operational responsibility for capturing this feedback. While Autorola does not currently have a Global Framework Agreement, we assess engagement effectiveness through overall employee retention rates and satisfaction surveys. Where improvements are identified, workforce perspectives guide revised policies and procedures.

While we track key workforce demographics including gender and age, we have not yet adopted a formal, unified process for engaging with our global workforce across all countries. Recognising the importance of consistent employee feedback, we aim to establish a structured, global engagement framework within the next 24 months.

# Impact, Risk & Opportunity Management

## **S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns**

Given we have not yet identified any material negative impacts on employees as part of our materiality assessment we have not yet had to develop or implement any processes for remedying negative impacts on people in our own workforce.

We have a clear grievance and complaints mechanism in place, which include channels in place for our employees to raise their concerns and have these addressed promptly and appropriately by our management team. These systems are managed internally and easily accessible by all employees and contractors via online shared systems and clear lines of communication. These systems are not managed by third-parties.

We track and monitor issues raised and addressed through these grievance channels by conducting internal reviews of these. We do not have a formal process in place to assess how employees are aware of and trust these grievance mechanism structures. It is assumed that through our onboarding processes on commencement of employment with us and through further briefings and instructions on these systems that employees have sufficient information provided to be able to understand how the grievance and complaints mechanisms work. We do however have policies in place regarding the protection of individuals to ensure these individuals are protected against retaliation. These policies are further described in our ESRS G1-1 disclosures.

## **S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions**

To manage our action planning and strategies related to our material positive impacts, risks and opportunities related to our own workforce we have a dedicated human resources team which works collaboratively with our senior management team including our respective business unit directors and Country Managers.

In relation to material impacts (positive) impacts, which relate to skills development and providing secure employment opportunities, we have implemented a formal Employee Development and Performance process which provides ongoing training opportunities for our workforce. To evaluate the effectiveness of this training we seek to analyse how many employees participate in this training on an annual basis. Autorola expects to implement this practice within 2026.

Actions related to our material employee-related risks primarily relate to evaluating how we can continue to attract and retain high quality staff in a competitive employment market, which includes implementing programs and strategies promote employee satisfaction, morale, and wellbeing. The effectiveness of this is tracked by our employee satisfaction surveys.

Actions related to pursuing material opportunities include similar measures to our risk strategies, given we see our greatest opportunity is being able to foster and support a satisfied and productive workforce.

Our approach to mitigating and avoiding material negative impacts on our employees involves taking a proactive approach to managing any impacts identified and responding promptly to any concerns raised by employees or other stakeholders.

Our human resources team are responsible for overseeing the management of our approach to managing our material workforce-related impacts and are supported by our management and other departments where necessary.

# Metrics & Targets

## S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

As part of the effort the ESG steering committee is assessing target-setting within ESG. One consideration is to set targets in relation to managing our employee attrition rates and employee satisfaction scores, which have been informed by benchmarking best practice within our industry and based on our baseline performance and metrics in these areas.

Performance will be tracked against these targets on an annual basis, which provides the ability to analyse improvements and trends year-on-year. The work with developing these targets has not started.

## S1-6 – Characteristics of the undertaking’s employees

Table 6 – Total 2024 employees by gender (head count)

Gender	Number of employees (head count)
Male	615
Female	223
Other	0
Not reported	0
<b>Total Employees</b>	<b>838</b>

Table 7 – Total 2024 employees by country where Autorola has at least 50 employees representing at least 10% of total employees

Country	Total employees (head count)
DE	58
DK	235
TR	203
UK	72

Table 8 – Total 2024 employees by contract type and gender

	Female	Male	Other	Not Disclosed	Total
Number of employees (FTE)	203	598	0	0	801
Number of permanent employees (FTE)	188	558	0	0	746
Number of temporary employees (FTE)	8	24	0	0	32
Number of non-guaranteed hours employees (FTE)	7	16	0	0	23

The total number of employees who left Autorola during the reported period was 265, which equates to a rate of employee turnover of 33,2%.

In compiling these figures, we have chosen to report via FTE basis whenever possible. These figures are compiled at the end of the reporting period. The employee figures differ from our financial statements as this is based on the end-of-the-year figure contrary to the financial statement where the number of employees are disclosed as averages.

### S1-7 – Characteristics of non-employees in the undertaking’s own workforce

The total number of non-employees in our workforce during the reporting period (including self-employed people acting as independent contractors or outsourced staffing services) is 6.

In compiling these figures, we have made the assumptions that external consultants helping with operational tasks for Autorola are accounted for in this figure. We have chosen to report via a head count basis. These figures are compiled at the end of the reporting period.

### S1-8 – Collective bargaining coverage and social dialogue

Autorola does not track and monitor the percentage of the workforce covered by bargaining coverage on global level.

Being a white-collar based group, conditions follow and meet local legal standard at all times.

Autorola expects to carry out an analysis of this in early 2026.

### S1-9 – Diversity metrics

Table 9 – Gender distribution by number and percentage at top management level

	Male	Female	Other
Number (head count)	6	1	0
Percentage	86%	14%	0%

Table 10 – Percentage breakdown of employees by age group

	<30 years old	30-50 years old	>50 years old
Percentage	32,8%	50,5%	16,7%



### **S1-10 – Adequate wages**

Autorola strive to offer a competitive and attractive wage-package to attract competent employees and retain existing human capital.

### **S1-11 – Social protection**

All Autorola companies comply with local legislation in terms of social protection.

Autorola does not offer any formal, company-wide income protection program for employees who become unemployed while working for Autorola such as due to being made redundant. However, such issue would be dealt with on a case-by-case basis and in alignment with all local laws and regulations.

### **S1-12 – Persons with disabilities**

Autorola does not track and register employees with either physical or mental disabilities. We acknowledge that this is important for the individual and may require special attention which the immediate manager seek to adhere to.

A calculation of the % of the total workforce is not possible at this stage. The data collection and monitoring of this KPI may be implemented at a later stage.





### **S1-13 – Training and skills development metrics**

We offer different forms of training and skills development for many of our employees to support professional growth and enhance skills and capabilities across our workforce.

This is the initial year for the report by Autorola. We are still developing the internal procedures for tracking these KPIs. Autorola believe they are important for our future work within our ESG initiatives. We are looking to adopt and implement procedures to capture these data in the first half of 2026

### **S1-14 – Health and safety metrics**

Autorola does not have sufficient data collection procedures to provide tabular insights into health and safety. Autorola has not received any reported injuries for the year.

### **S1-15 – Work-life balance metrics**

Many of our employees and are entitled to take family-related leave in a gender equitable manner, demonstrating our support for work-life balance. This includes maternity leave, paternity leave, other forms of parental leave and/or carers leave.

Autorola has not concluded the data collection for this metrics. This is expected to be implemented as part of the next report. We will report on the percentage of Autorola entitled to family-related leave. We are targeting to include a metric to inform about the usage of the family related leave pr. Gender.

## S1-16 – Remuneration metrics (pay gap and total remuneration)

We have assessed our current percentage gap in pay between female and male employees as being 97% (the average pay levels between female and male employees), the ratio between the remuneration of our highest paid individual and the median remuneration for all Autorola employees is 945%. This calculation assumes the relationship across all Autorola companies but excludes the company in UAE as data was not available when the report was run.

## S1-17 – Incidents, complaints and severe human rights impacts

The number of work-related incidents and/or complaints within our own workforce in the reporting period (such as those related to harassment or discrimination) are summarised in Table 11. There have been no identified or reported severe human rights impacts within our workforce in the reporting period.

Table 11 – Breakdown of incidents and complaints in the reporting period

Description of incident(s) / complaint(s)	Number of reported incidents
Total number of incidents of discrimination (including harassment) reported in the reporting period	0
Number of complaints filed through channels for people to raise concerns (including grievance mechanisms)	0



# ESRS S4 – Consumers & End-Users

# Strategy

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

We have identified both actual and potential IROs associated with consumers and end-users, primarily related to the sub-topic of information-related impacts for consumers and/or end-users.

The sub-topic of privacy has been identified as material from both the impact and financial perspectives and as a result, all disclosure requirements related to the topic of customer privacy have been included within this report. The IROs identified in relation to this topic were primarily in relation to data security of customer information, (associated with our online processing of customer data and the financial risks and opportunities this presents for our business.

The potential for data security breaches is something we take extremely seriously and currently have robust risk management and mitigation practices in place; however, we understand that we must remain vigilant and proactive in our approach to managing these risks, opportunities and potential impacts.

These IROs primarily stem from Autorola's technology-based business model, and the nature of all IROs identified are standard for a technology-based business like Autorola.

All Autorola customers who may be materially impacted by our operations have been included within the scope of these disclosures related to customer privacy.

The primary types of customers Autorola services include:

OEMs (Original Equipment Manufacturers)

Fleet Owners & Managers

Banks & Financial Institutions

Dealerships & Used Car Traders

Service Providers & Logistics Partners

Government and Public Sector Fleets

Autorola's customers have not been identified as being at risk of personal/health-related impacts or accessibility risks. The privacy related IROs are also not related to issues of non-discrimination or financially vulnerable individuals. All privacy IROs relate to general customer privacy and data protection issues only, that can be associated with unforeseen data security breaches.

Material negative impacts on customers identified are potential in nature only and would relate to individual incidents if they were to occur. That said, the overall risk profile of data security breaches causing breaches of customer privacy is currently viewed as both a systemic and acute risk for the business, where an organisation-wide risk management approach is required, together with day-to-day specific protocols to be in place to avoid data security errors, such as those linked with processing of customer data. There is added complexity to managing these risks when we sometimes have varying levels of control over the processing of customer information.

Material positive impacts primarily stem from customer preferences in relation to online process management and the flexibility this offers to our customers in terms of the transparency and control it provides for them

This relates to:

- *Real-Time Market Insights* – Customers gain access to dynamic pricing data and buyer behavior analytics, helping them make informed remarketing decisions.
- *Centralised Oversight* – Fleet Monitor provides a single dashboard for tracking vehicles across their lifecycle, including repossession, refurbishment, and resale
- *Auction process management* – Seamless communication and data exchange with service providers ensures full traceability and compliance across the supply chain.

All material risks and opportunities for the business related to the topic of customer are linked with the impacts described above. Risks relate to the potential flow-on effects that breaches of customer security would result in and opportunities relate to competitive advantages for the business if the topic is to be managed proactively and effectively to ultimately build trust and confidence from customers.

We understand there may be nuance in how our customers could be impacted positively or negatively by the topic of customer privacy and our management of and performance against this issue. However, we have not conducted a detailed analysis or evaluation of how different types of customers may be impacted more than others. We assume that all customers who have sensitive information stored within our online processing systems will be exposed to similar levels of data security and privacy risks and also be able to benefit from the same opportunities that our technology-based business model offers for our customers.

# Impact, Risk & Opportunity Management

## S4-1 – Policies related to consumers and end-users

The primary related policies and procedures for managing customer privacy IROs are outlined below:

- GDPR Compliance Policy
- Policy for handling personal data at Autorola
- Code of Conduct when accessing personal information
- Physical Storage Standard
- Privacy Policy
- Information Security Policy
- IT Security Steering Committee meetings
- GDPR Steering Committee meetings

Other indirectly related policies and procedures include the following customer experience and satisfaction policies, which can act as helpful indicators of our management of this topic:

- Customer experience survey process
- Customer experience (CX) toolkit
- Net Promoter Score (NPS®) is a universally accepted measure of customer experience / loyalty

## S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Where grievances may be raised by our customers in relation to negative privacy and data security impacts, risks or general concerns – our team do not currently have anonymous mechanisms in place for these grievances to be reported, however the business has a strong commitment to ensuring any grievances are managed confidentially, sensitively and promptly.

## S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Autorola is proud to build and maintain resilient IT infrastructure across all business units and to continually improve systems related to IT security and GDPR.

Autorola's approach to customer privacy and data security is well advanced with the business having attained standard certification programs for GDPR compliance, information security and Amazon Cloud operations to ensure a high knowledge level and core competencies across the company.

The company has witnessed an increasing trend toward big data and cloud-based set-ups over a period of several years and Autorola's business model and team structure has been built in response to this, ensuring its Data Team is equipped with the relevant skills and experience and the company as whole has integrated data-based decision-making across the company. To this end, Autorola prioritises constant measurement of data quality and security across the business.

## Providing value for our customers

All Customer Experience solutions are customised to the individual customer, noting that “no customer is alike”. This mindset centres customer value creation around reducing lead-time to sales, optimisation of vehicle and asset performance, reducing non-productive time, reducing risks of errors, and providing full transparency of processes and assets.

This value creation process has been formally defined by Autorola and also quantifies this value on an annual basis in monetary terms, including quantifying reductions in lead times. The outcome of Autorola’s CX approach is efficient fleet management through a secure and user-friendly process.

Autorola also provides customer success managers who oversee follow ups and reviews through an ongoing dialogue for the Indicata business. There is an increasing customer demand for transparency, efficiency and data-based decision making across the value chain and this has driven Autorola’s customer loyalty to date.

## Actions in place and how effectiveness is tracked

With Autorola considering the further adoption of Artificial Intelligence (AI) and Big Data across the business, together with a reliance on third-party data providers – including the topic of data security in Autorola’s ESG Strategy has been critical to taking proactive action on the topic and ensure integration of the issue with organisation-wide strategy and reporting activities.

This approach is intended to drive accountability against our customer privacy-related policies and procedures.



# Metrics & Targets

## **S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

In relation to reducing negative impacts on customers and managing material risks related to customer privacy, we take a pragmatic approach to ensure practical actions can be implemented with clear KPIs that can be evaluated.

Our time-bound targets for managing risks and impacts associated with customer privacy has not been formalized yet. For now, they include:

### 1. Incident Response & Notification

Within 72 hours: We will notify relevant third-party regulatory bodies of identified data breaches.

Within timely manner: We will notify affected customers with clear, actionable information about the breach and mitigation steps.

As fast as possible: We will initiate internal breach investigation and containment protocols.

### 2. Data Minimisation & Retention

Retention periods vary between semi-annual and annual retention. We seek to automate clearing of data.

Within 30 days of contract termination: We delete or anonymise customer data unless legally required to retain it in certain countries we operate.

Based on risk assessment: We conduct a privacy impact assessment (PIA) for all high-risk data processing activities.

### 3. Staff Training & Awareness

Within 30 days of onboarding: We complete mandatory privacy and data handling training.

Monthly: We run refresher training and inform about breach response procedures both through courses and meetings.

Yearly: We update changes to our policies.

### 4. Technology & Access Controls

Yearly: We review user access logs and revoke unnecessary privileges.

Based on risk assessment: We patch known vulnerabilities in systems handling personal data.

Annually: We conduct penetration testing for one business unit and security audits of core critical systems.

### 5. Supplier & Third-Party Risk

As part of onboarding: We complete privacy due diligence and contractual safeguards.

Annually: We review third-party compliance with privacy and data security obligations.

We have not yet set formal targets to manage the opportunities associated with customer privacy, other than having robust customer experience and satisfaction targets in place, which relate to this topic but are not solely focused on the issue of privacy.

To date, we have not directly involved customers in the process of setting these targets, however our continuous feedback systems do provide an indication of customer satisfaction in relation to this issue and our risk management approach.

# ESRS G1 – Business Conduct

# Governance

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

Autorola has a clear management structure and process in place for overseeing the organisation's business conduct. As our most senior supervisory body our Board are ultimately responsible for ensuring our business management procedures are conducted ethically and responsibly.

Our CEO and Senior Management team are responsible for the day-to-day operations and implementation of specific business conduct procedures, and our subsidiary Country Managers are also responsible for ensuring our subsidiary act in accordance with our company-wide policies and values.

Our Board, CEO, Senior Management team and Country Managers are all equipped with the required expertise to oversee business conduct matters, such as those related to corporate culture, corruption and bribery, the management of relationships with suppliers (including payment practices), and political engagement and lobbying activities.



# Impact, Risk & Opportunity Management

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

In determining material IROs related to the topic of Business Conduct, we used both our stakeholder engagement survey, internal workshops with the senior management team and a financial materiality analysis to evaluate which sub-topics were material. Ultimately this determined the following themes to be relevant and material for the business:

- Political engagement and lobbying activities.
- Corporate culture (including regulatory risk management and overall risk management, competitive behaviours, legal risks, and business ethics and integrity).
- Corruption and bribery.
- Management of relationships with suppliers (including payment practices).

The identification of business conduct IROs was conducted at the company-wide level, not evaluating particular business units or locations, but rather looking at company-wide IROs for the business.

## **G1-1– Business conduct policies and corporate culture**

We have a range of policies in place to oversee our business conduct and corporate culture. These include the following corporate-level policies:

- Code of Conduct
- CSR in Autorola 2020
- Governance, management and daily operations guidance
- Group Whistleblower service and Policy

These policies help to guide and promote our corporate culture across critical governance aspects of our business. Our senior leadership teams and Country Managers are responsible for demonstrating ethical conduct and robust leadership through their leadership styles and further promoting our respectful and ethical corporate culture.

As an innovative, technology-based business we have the ability to be agile and implement improvements in our policies and governance processes if and/when these may be required. We evaluate our corporate culture through KPIs, such as overall employee attrition and employee/customer satisfaction. .

Autorola has a whistleblower procedure in place to investigate business conduct incidents, including those related to corruption and bribery, independently and objectively – to date there have been no incidents prompting these procedures to be implemented. Functions most at risk of corruption and briber are most likely to be those that handle high-value transactions, external relationships, and/or discretionary decision-making

Our policies on business conduct training ensure that all employees has the information available when they commence employment with Autorola.

This briefing is general in nature but covers the key aspects of the procedures and they ways they relate to all employees.

Mechanisms for identifying, reporting and investigating concerns on behaviour in contradiction to our Code is one important area for future improvement.

## G1-2 – Management of relationships with suppliers

The partnerships Autorola develops and maintains with suppliers is crucial to delivering the company's services and operating our business. Autorola's current approach to supply chain management is region-specific with Autorola subsidiaries managing supplier procurement and onboarding processes.

From an ESG perspective, we have identified our primary supplier-related ESG risk as being our reliance on third-party transportation suppliers to transport vehicles sold on our platform from one location to another. While this activity is considered as an indirect downstream scope 3 emissions source it presents a material challenge for our business to control and calculate the emissions accurately.

We do not currently have a company-wide policy in place to prevent late payments to SMEs or other suppliers. However, we have a robust Group Expense Policy, which has clear rules and processes that apply to all payments and internal approval processes. We may consider expanding on this Policy in future to include set timeframes around payments of SME invoices but do not have a fixed time horizon for when this may occur.

We have also not yet implemented a company-wide supplier due diligence process that considers ESG performance. As a result, while social and/or environmental criteria may occasionally be informally considered in procurement practices within some subsidiaries and for particular goods and services, there is not an established, formal ESG selection process.



# Metrics & Targets

## G1-4 – Incidents of corruption or bribery

There have been no incidents of corruption or bribery within our business during the reporting period.

## G1-5 – Political influence and lobbying activities

Autorola's approach to political engagement is only managed on a case-by-case basis in specific scenarios where it is identified as being appropriate and relevant for the business to engage with.

Any political influence and lobbying activities that Autorola may engage with are overseen by the CEO and respective Country Managers where these activities may be appropriate to occur.

In the reporting period there were no financial or in-kind political contributions that were made on behalf of Autorola or that the business is aware of.

While no lobbying activities were undertaken during the reporting period, if these were to be considered by the business in future they would be primarily related to policy changes that have the potential to positively or negatively affect our business – such as regulations on vehicle sales. Our approach to lobbying would be in alignment with our Code of Conduct and Anti-corruption and Bribery Policy.

Autorola is not registered in the EU Transparency Register or an equivalent transparency register in any of the other jurisdictions we operate.

There are no members of the Board or senior management team who have held comparable positions in public administration in the 2-years preceding this reporting period.

## G1-6 – Payment practices

The average time taken to pay a supplier invoice is not tracked at this stage. Autorola is looking to implement and monitor this.

There are no legal proceedings currently outstanding for late payments in the reporting period or at the time of writing.

