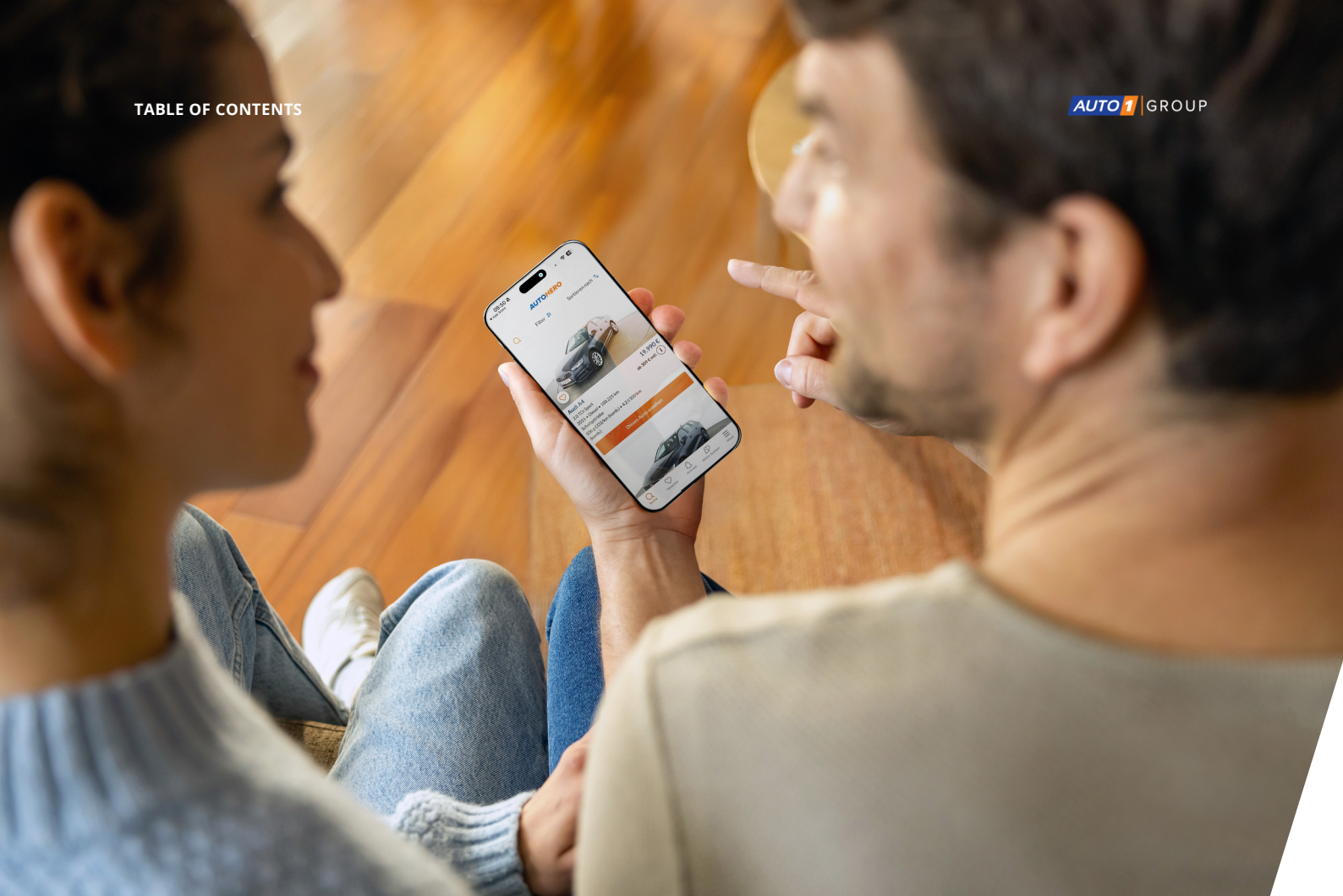


AUTO1 | GROUP

2025 ESG REPORT

31 MARCH 2026



3	A MESSAGE FROM OUR MANAGEMENT BOARD
4	ESRS1: GENERAL REQUIREMENTS
5	Company Profile
6	Our Value Chain
7	Our Business Model
9	Outlook
10	ESRS 2: GENERAL DISCLOSURES
11	BP: Basis for Preparation
12	GOV: Governance
16	SBM: Strategy
19	IRO: Management Of Impacts, Risks And Opportunities
21	E: ENVIRONMENT
22	E1: Climate Change
34	EU Taxonomy
39	S: SOCIAL
40	S1: Own workforce
49	G: GOVERNANCE
50	G1: Business Conduct
53	Entity-specific: Data Protection and Security



A MESSAGE FROM OUR MANAGEMENT BOARD

2025 marked another exceptional chapter in our company's journey. Our outstanding results reflect our commitment to our value-first strategy, which governs our strategic thinking and decision-making. We continue to balance performance with purpose, guided by the belief that success is measured not only by growth and profitability, but also by the positive impact we create. As such, integrating Environmental, Social, and Governance (ESG) considerations into every aspect of our business remains a core priority.

Last year, we grew our share of the European used car market to 3.1%, a 50 basis points increase compared to 2024. Our goal to be the long-term leader in this dynamic, highly fragmented market is unchanged, and 2025 was a meaningful step toward realizing our ambition of achieving a 10% market share.

We have built the leading vertically integrated, pan-European used car platform, designed to maximize value for our customers at every touchpoint. We've made significant investments in key areas: smarter AI-powered pricing; an even stronger logistics network; more accessible drop-off and pick-up locations; state-of-the-art production centers; and flexible financing options. Together, these efforts have strengthened our position as Europe's market leader in each of these fields.

Looking ahead to 2026, our ambitions remain high. We are committed to driving sustainable growth, offering excellent customer experiences, and maintaining our leadership in innovation, responsibility, and transparency. This report outlines the steps we've taken on ESG in 2025 and sets out where we want to go next. We thank our employees, customers, partners, and shareholders for being part of our journey as we continue to responsibly shape the future of the European used car market.

Christian Bertermann
CEO & Co-Founder of AUTO1 GROUP

Christian Wallentin
CFO of AUTO1 Group

ESRS1: GENERAL REQUIREMENTS

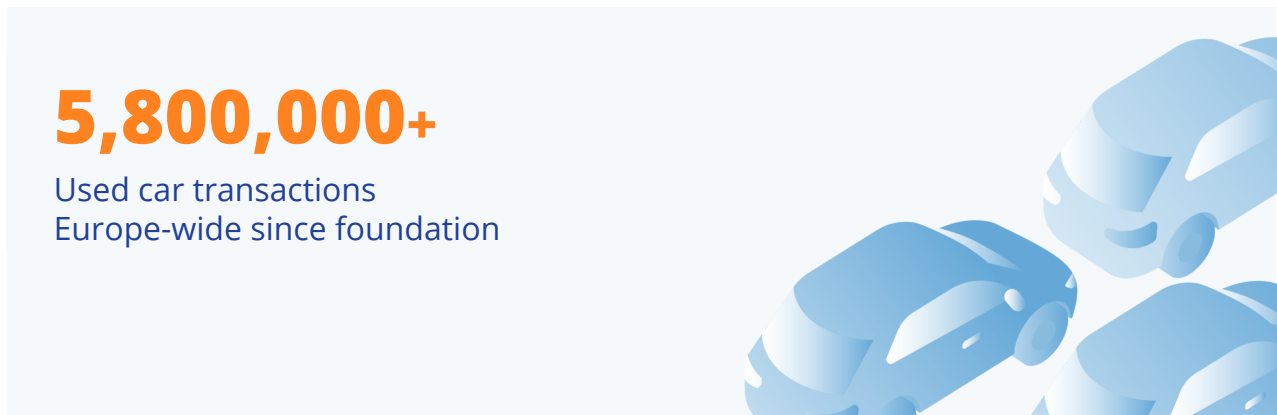
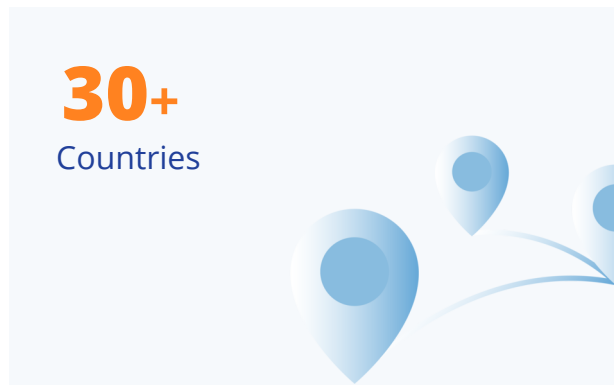


PAGE 5	Company Profile
PAGE 6	Our Value Chain
PAGE 7	Our Business Model
PAGE 9	Outlook

Company Profile

AUTO1 Group SE (hereinafter AUTO1) is Europe’s leading digital automotive platform, operating as an e-commerce platform under the brand names AUTO1.com, wirkaufendeinauto.de , with its sister brands, and Autohero. With a presence in over 30 countries, we have around 8,607 employees, and have more than 5,800,000 transactions Europe-wide since the foundation of the company. Please refer to the Group profile in the Combined Management Report within Section 3 of our Annual Report for a detailed description of our business model.

AUTO1 IN NUMBERS



Our Value Chain



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

Our Business Model

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

AUTO1’s pan-European sales and distribution network and unparalleled vehicle data allows for cars to be sold into territories in which they are needed instead of being scrapped. As a large-scale player, we are therefore able to offer the selection, price, and efficiency required to allow for a transition to cleaner vehicles.

For example, a 17-year-old VW Passat, which would be scrapped in Germany may be sold in Spain where it replaces a 27-year-old Audi A5 which is in turn scrapped. In Germany, the vehicle is replaced by an electric vehicle (EV). In this

example, our circular economy model means that an old vehicle with an internal combustion engine (ICE) is replaced by an EV and an even older ICE vehicle is scrapped and replaced with a younger and more environmentally friendly one.

Enhancing our circular economy business model, the average car we trade is younger than the average vehicle age in most EU countries, according to the yearly ACEA report. The age of a car correlates with its impact on the environment. The older the car the more likely it produces more emissions in contrast to a younger and therefore more efficient vehicle. This means that, on average, AUTO1 trades vehicles which are more eco-friendly than the average EU vehicle. By replacing less efficient cars with younger, lower-emission models, we contribute to a cleaner fleet. We expect this trend to continue as we expand our retail sector through our brand Autohero, which focuses on young and therefore more environmentally friendly vehicles.



We also believe that as the market share of electric vehicles increases in the European car parc, AUTO1 will play an important role in ensuring this transition. By providing transparent and data-driven pricing for EVs, as well as increased selection of vehicles, AUTO1 will enable early adopters to receive a fair price for their cars, that the life of used EVs is extended, and that they are sold to the right owner across Europe. We believe that enabling a liquid and transparent market for EVs is one of the key elements within the green energy transition we are experiencing. We are already contributing to this transition, likely being one of the largest traders of used electric and hybrid vehicles in the EU with over 28,000 EVs and Hybrids sold in 2025.

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

A newly built mid-sized ICE vehicle carries approximately 5.6t embedded CO₂, though some may argue substantially more.¹ In other words, vehicle production substantially impacts the environment, before emissions from driving are taken into account. The circulatory emissions of the same vehicle do not surpass those emitted through production until the car has reached significant mileage, depending on the manufacturing process and fuel efficiency of the car. This shows how refurbishing and re-selling a vehicle can be more environmentally friendly than production, a principle which we believe holds true for the majority of our Autohero segment, through which we sell young, refurbished vehicles.

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

In contrast, our business model avoids these broader environmental and social impacts by not producing, and reducing the need for producing, new vehicles. By extending their lifecycle we limit their environmental impact to that caused by circulation, which is strongly linked to the state of technology. In other words, the more environmentally

friendly vehicles are produced, the more refurbishment and re-sale of vehicles will be the greener option as opposed to production.

¹ OC&C (2020), The European Used Car Market - Evolving Trends

Outlook

As we approach 2026, our dedication to transforming the European used car landscape and delivering outstanding value to our customers is as strong as ever. Our drive to rethink and reshape this dynamic industry continues to guide our actions - as always anchored in strong ESG values. Together with our talented team, we're pushing innovation, elevating the customer experience, and fostering a more sustainable tomorrow.

In the coming year, we aim to build on the successes of previous years, further advancing in three core areas:

Environment

We remain focused on shrinking our ecological footprint and accelerating the shift to a circular automotive economy. Leveraging innovation, technology, and digital transformation, we are at the forefront of electrifying the used car market and advancing towards our 2030 carbon neutrality goal. In 2026, we will take environmental reporting to the next level, fully aligning with the Corporate Sustainability Reporting Directive (CSRD) to ensure transparent, data-driven disclosures.

Social

Diversity and inclusion are foundations of our continued growth. We will expand on our previous initiatives, deepening inclusion and enhancing employee development across AUTO1 Group. Our teams are energized and committed, and we look forward to supporting the activities of our internal communities this year. Empowering our workforce to reach its full potential will remain key to our success.

Governance

Sound governance and rigorous compliance are essential for long-term success. Over 2026, we will continue to evolve our corporate governance practices, ensuring we keep pace with changing regulatory landscapes and uphold the highest standards. Our ESG Committee will remain pivotal in steering our progress and driving strategy execution.

While we celebrate the advances we have made, we are aware that there is much more to be accomplished. We are prepared to confront new challenges, harness opportunities,

and guide our industry forward with integrity and vision. We look forward to another year of progress, always holding ourselves to the highest standards.

ESRS 2: GENERAL DISCLOSURES



PAGE 11	BP: Basis for Preparation
PAGE 12	GOV: Governance
PAGE 16	SBM: Strategy
PAGE 19	IRO: Management Of Impacts, Risks And Opportunities

BP: Basis for Preparation

BP-1: Basis for Preparation of the Sustainability Statement

This sustainability report is a separate, non-financial Group report for the fiscal year 2025 in accordance with Sec. 289b (1) and (3), Sec. 315b (1) and (3) of the German Commercial Code (HGB) and Article 8 of Regulation (EU) 2020/852 (EU Taxonomy Regulation). Simultaneously, we voluntarily report in orientation with the yet to be transposed Corporate Sustainability Reporting Directive (CSRD). The CSRD establishes an in-depth and updated framework for sustainability reporting, requiring companies to disclose detailed information on their environmental, social, and governance impacts, risks, and opportunities. As a directive, it must be transposed into national law and as a German company, AUTO1 Group SE is subject to German ESG legislation. Due to the delay in the transposition of the CSRD into German law, AUTO1 Group SE is subject to the legal requirements applicable to our 2025 ESG report, i.e. the sustainability requirements laid out in the German Commercial Code (HGB) as outlined above.

BP-2: Disclosures in relation to specific circumstances

AUTO1 has used the time horizons defined in ESRS 1 for the information and content provided in this sustainability statement.

- Short term: one to two years
- Medium term: two to five years
- Long term: more than five years

GOV: Governance

GOV-1: The role of the administrative, management and supervisory bodies in relation to sustainability

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

Recommendation A2 provides that the Management Board is tasked with ensuring that the company's activities are aligned with its sustainability goals. This includes integrating sustainability into its corporate strategy and ensuring that its operations are conducted in a way that considers ESG factors. On the other hand, recommendation A3 provides that the Supervisory Board is responsible for overseeing the Management Board's implementation of sustainability measures. This includes monitoring how the company addresses sustainability risks and opportunities, as well as ensuring that sustainability considerations are incorporated into the company's risk management and control systems.

These guidelines underscore the importance of embedding ecological and social sustainability considerations into our enterprise management and oversight frameworks.

Guided by the German Corporate Governance Code we have ensured that we have an independent supervisory board in place and have met our commitment to having two women within that body by 2023. Furthermore, since 2024, our supervisory board has achieved gender parity, with women representing 50% of its members. We further have a dedicated Audit Committee which was established prior to our initial public offering (IPO), with appropriate financial and accounting expertise in the form of Lars Santelmann, as chairman. Additionally, we have a dedicated ESG Committee at Supervisory Board level with Sylvie Mutschler von Specht as chairwoman. Outstanding elements of implementation can be found in our annual declaration of compliance.

ESG Governance Chart

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

Supervisory Board

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

Management Board

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

ESG Steering Committee

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

Example decision: In 2025, the Management Board proposed a pilot project regarding the use of e-fuels in our Logistics segment. It was discussed during quarterly meetings with the ESG Steering Committee and the ESG Committee of the Supervisory Board. The ESG team worked on its implementation and progress tracking.

ESG Ambassadors

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



“Affordability is essential to the future of mobility. By extending the lifespan of vehicles through multiple cycles of use, refurbishment, and technological innovation, we deliver lasting benefits to customers, partners, and communities. We embed ESG principles into every step of our vertically integrated operations to maximize our positive impact for all stakeholders. We believe that this approach drives sustainable growth, long-term success, and contributes to a more accessible and resilient mobility ecosystem.”

Christian Wallentin
 Chief Financial Officer
 Responsible for our ESG strategy at Management Board level and chairman of our ESG Steering Committee



“We are committed to creating a workplace where our employees feel engaged, respected, and connected. By placing these priorities at the core of our culture, we attract outstanding talent and foster an environment built on inclusivity and collective achievement, empowering us to deliver great results together.”

Anne-Kristin Müller
 SVP Operations & People
 Responsible for ESG at SVP level, with a primary focus on the People and Community aspects of our ESG strategy



“In 2025, we further developed our understanding of how to apply the CSRD / ESRS to our business model, continuing to demonstrate accountability and transparent ESG reporting. We are proud to present this in a fully updated 2025 ESG report; an important next step towards achieving our goal of demonstrating the positive impact we believe our business model makes.”

Matthew Perry
 Head of Legal Compliance
 The primary point of contact at AUTO1 Group for ESG and responsible for the development and implementation of our ESG strategy

Commitment to Compliance

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

To ensure that this governance standard is met, we have a dedicated Compliance Committee at operational level consisting of Christian Wallentin (CFO), Anka Ehrich (General Counsel / VP Legal), Christian Schroeder (Vice President Tax and Risk Management), and Matthew Perry (Head of Legal Compliance). The compliance committee meets quarterly for a session. In case of determined circumstances, such as grave compliance infringements, or other urgent matters, the Head of Compliance convenes a session immediately. This structure ensures the involvement of the Management Board as well as Risk function in all major compliance related matters.

During its sessions, the Head of Legal Compliance reports on the status of the Compliance Management System at AUTO1, as well as on any breaches of compliance, ongoing investigations, and any reports which the Compliance team has received through our whistleblowing channels. Further topics include risk management and sustainability considerations. Should disciplinary measures be required due to a compliance infringement, these are set by the Compliance Committee within the limits of the applicable statutory provisions. If necessary, non-permanent members of the Compliance Committee, such as for example senior stakeholders from the People team, shall be called upon to assist in this process. No material breaches of compliance were brought to our attention during the fiscal year 2025.

GOV-2: Information provided to and sustainability matters addressed by the company's administrative, management and supervisory bodies

AUTO1's administrative, management, and supervisory bodies are informed about sustainability matters on an ongoing basis. Our yearly DMA and ESG reporting process is

based on monthly meetings between the ESG team at operational level and the Management Board.

The ESG Committee of the Supervisory Board meets on a quarterly basis and discusses all relevant sustainability matters. The Chairwoman of the ESG Committee subsequently reports on the principal matters discussed within the Committee during Supervisory Board meetings. All material ESG related decisions as well as the adoption of the yearly ESG report are approved via Management Board and Supervisory Board resolutions.

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

Sustainability-related performance incentive schemes are not currently in place at AUTO1.

GOV-4: Statement on Due Diligence

Please refer to section SBM-I of this report for an overview of our value chain and section IRO-I for an overview of our Double Materiality Process, for details on how we identify and manage sustainability impacts, risks, and opportunities across our operations and value chain.

GOV-5: Risk management and internal controls over sustainability reporting

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

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

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

SBM: Strategy

SBM-1: Strategy, business model and value chain (SBM-1)

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

Our Central Commitments

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

Goal

13

Regarding Environmental Topics: Climate Action

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



Goal

5

Regarding Social Matters: Gender Equality

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



Goal

8

**Regarding Governance:
Decent Work and Economic Growth**

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

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



Main Challenges and Solutions

One of the main challenges inherent to our business model is ensuring that vehicles entering our value chain comply with the most up-to-date environmental, safety, and efficiency standards, despite their varying ages and maintenance histories. This challenge is particularly significant given the impact of vehicle emissions and safety performance on sustainability matters.

To address this challenge, we conduct inspections and, where necessary, perform repairs and improvements on all vehicles before offering them for sale. We ensure compliance with EU safety, emissions, noise, and other applicable standards. Adequate technical inspections, including engine functionality checks and proper tire inflation, are performed at our production centers. These measures ensure that vehicles already in circulation maintain efficiency and emissions standards.

Integration of Sustainability Considerations into Business Model and Strategy

Sustainability considerations are embedded into our business model and value chain. Our digital platform is designed to increase transparency, efficiency, and accessibility in the used vehicle market through standardized, technology-enabled processes for purchasing, refurbishing, and selling pre-owned vehicles across Europe. We believe, this approach enables cost-effective access to mobility, extends vehicle lifecycles, and supports responsible consumption. By facilitating cross-border vehicle flows, we help optimize the allocation of existing automotive assets and indirectly encourage resource efficiency.

We place particular strategic emphasis on transparency and consumer protection. Our transaction system is fully digital and standardized, reducing the risks of unethical business practices such as price opacity or cash-based trading, and promotes anti-corruption practices by ensuring audit-proof record-keeping. All transactions are designed for compliance with relevant EU laws and consumer rights, and we apply stringent checks and refurbishment to provide quality-assured vehicles to our customers.

We also focus on diversity and inclusion throughout our value chain, with partnerships and initiatives that promote equitable employment practices and broader access to the benefits of digital transformation. These engagements support a reliable, innovative, and customer-focused approach and reflect our long-term commitment to transparency, compliance, resource efficiency, and social responsibility as part of our business strategy (for more details see section S1-4).

SBM-2: Interests and views of stakeholders (SBM-2)

Within the yearly process of performing our double-materiality-assessment (DMA), the interests and views of our stakeholders are borne in mind. The views of both internal and external stakeholders are taken into account through specific workshops in which our IROs and generally our ESG strategy and considerations are discussed and rated. In other words, the interests and views of stakeholders is central within our ESG considerations.

Our stakeholders are internal stakeholders such as those which own the central segments within our operations, e.g. People, Sales, Operations, etc. as well as external stakeholders, such as our investors. As the DMA results are subject to review by the Management Board and ESG Committee of the Supervisory Board, the administrative and supervisory bodies of the company are involved in this process.

SBM-3: Interaction of material impacts, risks and opportunities with strategy and business model, and financial effects (SBM-3)

Please refer to section IRO: Management of Impacts Risks and Opportunities on [p.19](#) of this report for an overview of AUTO1's material impacts, risks, and opportunities as assessed in our Double Materiality Assessment.

IRO: Management Of Impacts, Risks And Opportunities

IRO-1: Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported

We have decided to voluntarily include the metrics derived from the ESRS framework in the topics that we have assessed as material in our Double Materiality Analysis (DMA) in this year's report. This ensures that our 2025 ESG reporting gives a holistic view on our sustainability matters, that addresses both the impacts of our operations on the environment and society, as well as the financial implications of sustainability-related risks and opportunities on our company.

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

The foundation of our sustainability strategy and reporting was our Double Materiality Analysis (DMA). It represented the first step in the process of identifying how our business activities affect environmental, social and employee matters (inside-out perspective) and at the same time assess how these factors influence our business operations and performance (outside-in perspective). Developing our DMA involved a constant exchange with our internal and external consultants and ended with a positive review of our first DMA based on the CSRD in 2024, followed by a comprehensive update in 2025.

This process aimed to help us identify and prioritize the key areas where our business has significant impacts and dependencies, enabling us to align with regulatory requirements, strengthen risk management, and at the same time effectively implement our sustainability strategy.

This analysis included our strengths, potential weaknesses and risks which have informed our sustainability strategy, as well as the implementation of the ESG initiatives described throughout this report. This preliminary assessment was followed by in-depth internal discussions and deliberation led by our Management Board in collaboration with the ESG Steering Committee and under the supervision of the ESG

Committee of our Supervisory Board. It involved our Purchasing, Sales, Real Estate, Logistics, Production, Legal and Compliance, Communications, People, Tax & Risk, and Accounting departments, involving internal (across multiple seniority levels) and external stakeholders. It touched on a broad range of environmental, social and governance topics, and aspects of our business, resulting in the following assessment.

To provide clarity and traceability for users of this report, we present a comprehensive "List of Material Topics" table below. This table sets out the material topics identified through our DMA, the corresponding ESRS disclosure requirements, and where each disclosure can be located in our sustainability report.

ESRS	TOPIC	DISCLOSURE REQUIREMENT	REFERENCE (PAGE NO.)
E1-5	Energy consumption and mix	DR 35, DR 37	25
E1-6	Total GHG emissions	DR 44, DR 48, DR 49, DR 51, DR 52,	26
S1-6	Employee characteristics	DR 48, DR 50	44
S1-9	Diversity metrics	DR 64, DR 66	45
S1-13	Training and skills	DR 81, DR 82, DR 83	48
G1-4	Corruption/ Bribery incidents	DR 22, DR 24, DR 26	52
Entity Specific	Digitalization & Cybersecurity	CG-EC-220A.1, CG-EC-230A.1, CG-EC-230A.2	53

IRO-2: Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement

AUTO1 aims to fulfil consumers' mobility needs by providing a uniquely transparent and easy way to buy and sell used cars, offering the widest selection of vehicles and enabling customers to transact from the comfort of their own home. To enable this vision, AUTO1 operates a comprehensive pan-European logistics network. Our impact on the environment, and therefore our CO₂ footprint, remains the decisive factor within our assessment. Accordingly, our ESG Team

performed our yearly CO₂ audit to analyse which of our operational elements impacts the environment and which measures would best mitigate this impact. We also took into consideration further environmental aspects such as the use of renewable energy sources and the sustainable disposal of waste on our premises and production facilities. On top of that, measures have been adopted to reduce the use of paper. For example, many of our offices use software programs and have digitized our contract management system for a more efficient review and signing of transactions, which no longer require paper copies. Addressing environmental sustainability remains our principal ESG goal.

Our people and the community are important priorities in our sustainability efforts, alongside other key areas identified in our assessment. With around 8,607 employees (as at 31 December 2025), a representation of 113 unique nationalities, activities in more than 30 countries, and a strong local and international impact as an employer, it remains clear to us that the people and community topics are particularly important for our company. Within these topics we looked at our impact as a company on a pan-European level, labor practices, workplace equality and diversity, the training & development of our diverse workforce, and our social impact and contributions.

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

E: ENVIRONMENT



PAGE 22 **E1: Climate Change**

PAGE 34 **EU Taxonomy**

E1: Climate Change

In 2021, we conducted our first Group-wide calculation of greenhouse gas (GHG) emissions to measure our CO₂ footprint and gain an overview of our main areas of impact. We repeated this exercise in 2022, 2023, 2024, and 2025 to form the basis of our ongoing CO₂ reduction strategy.

The results identified the key sources of greenhouse gas emissions which can be attributed to our business activities for the year 2025. In our analysis, we included internally and externally emitted greenhouse gasses and presented the results to the ESG Committee of the Supervisory Board which supervised the implementation of the CO₂ reduction strategy we outline below.

Climate Risk Analysis and Resilience Assessment (ESRS E1-20, E1-21, E1-9):

As of the reporting date, AUTO1 has not conducted a climate risk analysis or a resilience assessment. Consequently, the company is currently unable to provide disclosures regarding the identification of climate-related physical or transition risks, nor can it assess or report on the resilience of its business model and strategy in different climate scenarios. However, we acknowledge the importance of these analyses and will review the need for such assessments in future reporting periods.

E1-1: Transition plan for climate change mitigation

As of the reporting date, AUTO1 has not yet adopted a transition plan for climate change mitigation in accordance with ESRS E1-1.17. The company is aware of the importance of such a plan for aligning its business activities with the EU climate targets and the Paris Agreement.

Currently, AUTO1 has implemented individual policies, targets, and actions related to climate change mitigation (see disclosures under ESRS E1-2 to E1-4). However, these do not yet constitute a structured and comprehensive transition plan as defined in ESRS E1.

We will continue to report transparently on the status of its climate-related policies, targets, and actions, and will update this disclosure as soon as a transition plan is in place.

E1-2: Policies related to climate change mitigation and adaptation

As of the reporting date, AUTO1 has not established any policies related to climate change in accordance with ESRS E1. The company will regularly review the need for such policies and update this disclosure if circumstances change.

Commitment to third-party standards or initiatives (E1-2_24, MDR-P_65d)

We support the United Nations' 17 Sustainable Development Goals (SDGs) and integrate these into our strategic business decisions and daily operations. In line with the characteristics of our business model, our focus lies on the SDG 13.

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

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

Scope 1 Emissions

- Internal Combustion – Heating

AUTO1 Group utilizes various energy sources, including natural gas, oil, pellets, wood chips, liquid gas, and propane gas, to provide heating across its office branches, purchase branches, internal production centers and Autohero centers. These fuels are essential to maintain comfortable and operationally suitable indoor environments throughout the year, particularly during the colder months. As a result, the combustion of these fuels is a significant contributor to the company's Scope 1 emissions profile. To reduce emissions from heating, targeted measures are being implemented at several sites. For example, at our Ketzin production center, continued investments in new, faster-operating gates have helped conserve heat within the workshops, minimizing energy loss. At the Hemau production center, we have focused on increasing the use of wood chips for heating, thereby minimizing our reliance on oil-based systems. These efforts reflect our commitment to improving efficiency and reducing our carbon footprint across company locations.

- Purchasing (wirkaufendeinauto.de) Operations

In order to assess all vehicles we inspect, a short test drive is conducted in the vicinity of our purchasing locations. These test drives emit greenhouse gases. While we have optimized the length of our test drive routes, our aim to purchase and sell more vehicles has resulted in an increase in the number of test drives. In 2025, approximately 24.1% more test drives were conducted compared to the previous year, leading to a higher amount of emissions than in 2024. Nevertheless, we remain committed to reducing emissions in the long term as the share of electric and hybrid vehicles we trade continues to grow and vehicles generally become more environmentally friendly.

- Internal Logistics

Internal logistics at AUTO1 Group encompass all vehicle transports performed using company-owned trucks, with the majority of deliveries executed by our specialized Autohero Glass Trucks to ensure safe and timely delivery of vehicles directly to customers. In 2025, AUTO1 Group expanded its internal logistics network and fleet by purchasing more large trucks. We successfully decreased the number of routes covering distances over 1,000 km. By continuing to optimize delivery routes and expanding our network of delivery hubs, we have been able to enhance the efficiency of our internal logistics and reduce the need for long-haul journeys. Moving forward, we remain dedicated to further enhancing sustainability within our logistics processes, evaluating new technologies and fuel alternatives to drive ongoing emissions reduction.

- Internal Vehicle Fleet

The internal vehicle fleet comprises all company cars operated by AUTO1 Group for business purposes. Over the course of 2025, we noticed an increase in emissions from our company car fleet. This increase can be attributed to the growing size of our workforce and the expansion of our operations, which required more frequent use of company vehicles. Despite this, we remain focused on reducing emissions by ensuring vehicles are used only for essential work-related purposes, optimizing routes, and transitioning to more eco-friendly vehicles, and implementing other sustainable practices to mitigate future increases. These ongoing efforts are fundamental to mitigating emissions from fleet operations and support our broader sustainability objectives.

Scope 2 Emissions

Scope 2 emissions cover indirect greenhouse gas emissions arising from the consumption of purchased electricity across AUTO1 Group's headquarters, branches, production centers,

and Autohero Centers. The level of these emissions is primarily influenced by the scale of our operations and the expansion of our facilities, such as the opening of new production centers, the refurbishment of more vehicles, and an overall rise in the number of employees, all of which can contribute to higher overall energy demand. Mitigation and efficiency measures have remained a key focus in the pursuit of lower Scope 2 emissions. Projects such as the installation of LED lighting and integration of other energy-efficient technologies were implemented throughout the operational network.

Our long-term ambition remains the purchase of 100% renewable energy for all Group activities. In 2025, our energy consumption increased compared to the previous year. This increase is primarily due to the opening of additional internal production centers, the refurbishment of more vehicles, and an overall rise in the number of employees. Despite this increase, we remain committed to our long-term goal of purchasing 100% renewable energy. Additionally, we continue to focus on mitigation measures to reduce emissions in this category, such as ongoing projects to lower electricity consumption, including the implementation of LED lighting solutions and other energy-efficient practices.

- Market-based method

Market-based Scope 2 emissions represent the indirect emissions linked to the specific electricity contracts and supply choices made by AUTO1 Group. This approach reflects our ongoing efforts to procure renewable energy through green contracts, such as those already in place in the Netherlands and Germany, where emission factors are 0 g CO₂e / kWh. Looking ahead, we intend to expand the number of green electricity contracts in other countries to further reduce our market-based emissions and advance our sustainability objectives.

- Location-based method

Location-based Scope 2 emissions are calculated using the average greenhouse gas intensity of the electricity grid in each country where AUTO1 Group operates. This perspective highlights our dependence on national energy infrastructures and underscores the significance of ongoing grid decarbonization efforts across Europe. As the energy sector transitions towards cleaner sources, improvements in national grid mixes will be reflected in our emissions profile, complementing the impact of our own efficiency and sustainability initiatives.

Scope 3 Emissions

- Category 1: Purchased Goods and Services

Recognizing the significance of this emissions category, AUTO1 Group is committed to ongoing improvements in operational efficiency and resource management. By regularly reviewing our internal processes and adopting best practices, we aim to limit unnecessary consumption and continuously reduce the environmental impact associated with the goods and services we procure.

- Category 4: Upstream Transportation & Distribution

By capturing these emissions, AUTO1 Group acknowledges the broader environmental impact connected to its purchasing process. Moving forward, we continue to seek new ways to streamline and enhance our procedures to help reduce unnecessary travel and associated emissions, supporting a more sustainable experience for both customers and the company.

- Category 6: Business Travel

In 2025, we continued to manage and limit business travel according to our established Travel and Expense policy. Through our Travel and Expense policy, we have regulated and minimized work-related travel as much as possible. We continue to encourage all employees to meet virtually and avoid unnecessary trips wherever feasible. For unavoidable trips, we prioritize environmentally friendly transportation methods, such as trains or public transport, over rental cars. We remain committed to our mitigation measures and will continue to follow these practices to reduce business travel-related emissions in the future.

- Category 9: Downstream Transportation & Distribution

These emissions originate from our external logistics partners responsible for delivering vehicles to customers. Downstream transportation and distribution remains an important area of focus given the scale of our operations. AUTO1 Group has placed increased emphasis on handling more logistics internally and limiting the number of long-haul journeys managed by external partners. Moving forward, AUTO1 Group remains focused on its goal to optimize delivery routes, improve efficiency, and make its logistics operations more environmentally friendly in the future.

- Category 11: Use of Sold Products

Given the substantial number of vehicles sold during the year, this category accounts for the highest proportion of

total emissions (94.93%). Looking ahead, AUTO1 Group is prioritizing efforts to increase the number of electric vehicles (EVs) in its sales offerings. By facilitating the transition to low-emission vehicle options for our customers, we aim to contribute to the reduction of use-phase emissions and to support the ongoing decarbonization of road transport.

Initiatives to Mitigate

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

Nevertheless, our commitment as a company is to shift towards carbon neutral logistics as soon as it is feasible. This means that when we purchase our Autohero delivery fleet, we ensure that each truck has the leading emission standard available for combustion engines. Over time, we expect to replace the existing Autohero delivery fleet with carbon neutral vehicles and work with logistics providers in our B2B segment which have also shifted towards this technology. Until then, we are prioritizing reducing our carbon footprint as much as possible and have implemented a host of measures which aim at improving our environmental footprint.

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

Furthermore, we are proud to work with companies who share the same vision and promote the same values as AUTO1 in terms of sustainable practices and protection of the environment. Flex IT, a long-time external business partner, is one of the leading circular IT specialists in Europe, who has been providing sustainable hardware solutions for

organisations in the commercial and public sector for over 30 years. Importantly, Flex IT is certified with ISO 9001, ISO 27001, ISO 14001, ISO 45001, R2v3, Climate-Neutral Certified and Weelabex (2025). Their mission, amongst others, is to reduce raw materials, help extend the life-cycle of hardware, recycle responsibly and save energy in the IT production process.

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

While these increases are a natural consequence of our expanding business, we remain fully committed to our goal of carbon neutrality. While we acknowledge the challenges posed by our growing operations, we view this as an opportunity to further integrate sustainability into our business model. By continuing to innovate and invest in environmentally friendly practices, we are confident in our ability to reduce emissions over time and remain steadfast in our commitment to achieving carbon neutrality. We are leveraging this enhanced emissions assessment to identify further opportunities for operational efficiency, resource conservation, and a transition toward lower-emission solutions—especially in areas with the greatest environmental impact. Our continued investments in emissions mitigation, innovation, and collaboration throughout the value chain reinforce our commitment to reducing greenhouse gas emissions and progressing towards carbon neutrality in the years ahead.

Case Study: The Netherlands

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

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

- Adopting a ‘bag-in-box concept’ in our production centers during the use of motor oil which allows for zero waste and residual oil.
- Installing a climate control system with heat pumps that can both cool and heat the entire building through the use of solar panels.
- Installing a Moonwalk painting machine, which allows for zero residual paint during the spray work on cars due to the ability to use precise quantities with the mixing robot.
- Opting for a separate waste stream for paper, plastic, metals, batteries, car tires and wood.
- Using only recycled paper for all purposes.
- Equipping the entire building with LED lighting, which drastically allows for economical energy consumption.
- Operating our spray booths entirely on electricity, which does not require the need to fuel them with gas, which is the case with most traditional damage repair shops.
- Choosing a type of paint that dries quickly at room temperature, which does not require the need to install drying cabins that traditionally require gas to function.

E1-4: Targets related to climate change mitigation and adaptation

As of the reporting date, the company has not set any climate-related targets that fall under ESRS E1-4. Therefore, no disclosures are provided for this topic in this reporting period.

E1-5: Energy consumption and mix

This section provides a detailed breakdown of our energy consumption profile for 2025, offering transparency on both the quantities consumed and the proportion of each energy source in our overall mix. The following table outlines our total and source-specific energy usage for the reporting year.

Energy Consumption Profile

ENERGY CONSUMPTION AND MIX	QUANTITY 2025	UNIT
Total fossil energy consumption	17,457.24	MWh
Share of fossil sources in total energy consumption	56.23 %	%
Consumption from nuclear sources	4,438.04	MWh
Share of consumption from nuclear sources in total energy consumption	14.29 %	%
Total renewable energy consumption	6,578.35	MWh
Share of renewable sources in total energy consumption	21.19 %	%
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	0.03	MWh
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	5,861.34	MWh
The consumption of self-generated non-fuel renewable energy	716.97	MWh
Total energy consumption	31,047.57	MWh

Methodologies and Significant Assumptions (MDR-M-a)

AUTO1 Group operates in numerous locations across Europe (including DE, AT, FR, PT, ES, IT, AL, NL, BE, SE, DK, CEE countries, FI, RO, XK), resulting in energy consumption that is directly linked to GHG emissions. Data are collected for both office/branch locations and internal production centers (Auto Hero Centers [AHC] and Workshops [WS], the latter serving as vehicle refurbishment sites). This approach ensures comprehensiveness and accuracy in the calculation.

Energy sources accounted for include all directly used combustion sources (such as gas, oil, pellets, etc.) and all purchased energy from suppliers. Data are gathered quarterly using a Google Spreadsheet, separated into offices and internal production centers. Responsible persons in each country report energy consumption in kWh. The spreadsheet is divided into electricity consumption (including purchased electricity, sometimes used for heating)

and a heating section (covering all heating sources except electricity).

To accurately distinguish between on-site and purchased heating, for each source, responsible persons indicate via a 'yes/no' answer whether the product is burned in-house for heating. All consumption data are based on supplier purchase invoices.

If specific energy consumption data are not available, estimations are made in accordance with GHG Protocol guidance (e.g., allocating electricity consumption based on the area AUTO1 occupies in a shared office). Energy is categorized by source (in kWh and in %) using supplier invoices, websites, or other reputable national information. Assumptions include:

- Using national statistics when supplier-specific data are unavailable;
- Basing calculations on area occupied in shared spaces when submeters are not available; and
- Using extrapolated data from the previous year if current data for a location is missing.

Limitations of the methodology include reliance on estimates and national averages in some cases, and the accuracy of supplier-provided data.

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

AUTO1 carried out a significance analysis to evaluate the significance of the individual Scope 3 categories. The results of the significance analysis show that the Scope 3 categories 3.2, 3.3, 3.5, 3.7, 3.8, 3.10, 3.12, 3.13, 3.14 and 3.15 are classified as not significant for the business model of AUTO1 (E1-6_AR 46d).

Biogenic CO₂ emissions from incineration or the biodegradation of biomass for Scope 1, 2 and 3 are not material for AUTO1 (E1-6_AR 43c).

	FY24	FY25
Scope 1 GHG emissions		
Gross Scope 1 GHG emissions (tCO₂eq)	7,528	8,297
Internal Combustion - Heating	2,780	2,743
Purchasing (WKDA) Operations	171	192
Internal Logistics	1,866	3,659
Internal Vehicle Fleet	1,124	1,703
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	n/a	n/a
Scope 2 GHG emissions		
Scope 2	1,174	
Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	1,174	2,949
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	2,915	3,035
Significant scope 3 GHG emissions		
Total Gross indirect (Scope 3) GHG emissions (tCO₂eq)	364,760	9,143,795
1: Purchased Goods and Services	n/a	15,820
2: Capital Goods	n/a	n/a
3: Fuel and Energy-Related Activities (not included in Scope 1 or Scope 2)	n/a	n/a
4: Upstream Transportation & Distribution	n/a	17,245
5: Waste Generated in Operations	n/a	n/a
6: Business Travel	221	252
7: Employee Commuting	n/a	n/a
8: Upstream Leased Assets	n/a	n/a
9: Downstream Transportation & Distribution	364,328	48,808
10: Processing of Sold Products	n/a	n/a
11: Use of Sold Products	n/a	9,061,670
12: End-of-life Treatment of Sold Products	n/a	n/a
13: Downstream Leased Assets	n/a	n/a
14: Franchises	n/a	n/a
15: Investments	n/a	n/a
Total GHG emissions		
Total GHG emissions (market-based) (tCO₂eq)	373,462	9,155,041
Total GHG emissions (location-based) (tCO₂eq)	375,203	9,155,127

Methodologies, significant assumptions and emissions factors (E1-6_AR 39b)

Methodological Overview

As climate expectations on corporations evolve, regulators, investors, and partners are demanding rigorous and transparent reporting of greenhouse gas (GHG) emissions. At AUTO1 Group, our GHG accounting approach is shaped by the question: “How exactly do we measure the emissions for which we are responsible?” Our answer is grounded in the globally recognized GHG Protocol, which guides the determination of organizational boundaries (operational control basis) and ensures all significant activities—whether direct or indirect—are periodically reviewed for completeness.

Scope 1: Direct Emissions

Stationary Combustion: This category addresses direct greenhouse gas emissions resulting from on-site combustion of fuels used for heating and operations at AUTO1 Group’s offices and production centers. Only facilities under direct operational control are included. Types of fuel covered include natural gas, LPG, oil, pellets, wood chips, and propane. Data collection is performed quarterly via responsible parties in each country. The collected information is cross-checked with supplier purchase invoices. Emission calculation prioritizes supplier-specific factors—where these are missing, DEFRA or JRC (Joint Research Centre) official factors are applied.

Formula:

GHG emissions = Activity Data × Emission Conversion Factor

References:

- DEFRA Conversion Factors (2025),
- JRC Emission Factors for Local Energy Use

Key Assumptions:

- Supplier-provided emission factors are accurate and up-to-date; if unavailable, the emission factors listed above have been used.
- Oil-based fuels are reported in liters; other fuels in kWh, requiring cross-unit consistency checks.

Mobile Combustion (Company Fleet, Test Drives, Internal Logistics): Mobile combustion covers direct emissions from fuels burned in vehicles owned or controlled by AUTO1

Group, including cars used for business, internal logistics trucks, and test drive vehicles. Each country’s responsible party submits quarterly data: vehicle type, engine, fuel, mileage, and manufacture year. Test drives are standardized by an average distance per event (1.5 km). Logistics vehicle distance data is captured by transport category (e.g. inbound, outbound). Emissions are calculated by multiplying distances travelled by vehicle-type- and year-specific emission factors sourced from the EEA and vehicle manufacturers.

Formula:

GHG emissions = total kilometers × emission factor (g CO₂e/km) / 1,000,000

References:

- EEA Vehicle Emissions

Key Assumptions:

- For test drives, average distance of 1.5 km per event, and average vehicle manufacturing year matches EEA registration data.
- For internal logistics, “combined” emission factor (all routes) from EC Certificate of Conformity for glass trucks; for larger trucks, the emission factor is standardized based on manufacturer or typical scenario documentation.
- For company cars, quarterly average year of manufacture is determined and corresponding EEA emission factors (EU27 average) are matched accordingly.
- Any data gaps (missing mileage, partial logs) are addressed through reasonable proxies or extrapolation from available period data.

Scope 2: Indirect Emissions – Purchased Energy

AUTO1 Group separates calculation and reporting into two approaches, as prescribed by the GHG Protocol:

Market-Based Method: Where supplier-specific emission factors or renewable energy certificates exist, we use these (e.g., emission factors on invoices, supplier communications, or certified green contracts). If not available, supplier residual mix or published supplier website data is used. Where all of these are absent, the national residual mix from the Carbon Data Intelligence (CaDI) database is applied.

Location-Based Method: Uses the average emission factor (grid carbon intensity) for the country or region where the facility operates, independent of supplier contracts. National grid average is used from the same CaDI statistics.

Heating included where district or geothermal heat is purchased, using published supplier or DEFRA/JRC emission factors.

Formula:

GHG emissions = total kWh consumed × market-based emission factor (g CO₂e/kWh) / 1,000,000

GHG emissions = total kWh consumed × location-based/grid average emission factor (g CO₂e/kWh) / 1,000,000

References:

- CaDI Electricity Factors,
- DEFRA Conversion Factors (2025),
- JRC Emission Factors for Local Energy Use

Key Assumptions:

- Where supplier emission factors are not available for the current reporting period, the most recent representative factors are used.
- For shared facilities, consumption is apportioned by floor area occupied.
- National residual mixes are used as emission factors where supplier or contract-specific factors are untraceable.
- Emission factors for certified green energy are assumed to be zero provided documentation/certification is current and complete.

Scope 3: Other Indirect Emissions

This is by far the broadest category, capturing emissions arising up and down our value chain, from suppliers to end-users.

Purchased Goods and Services: This category encompasses all upstream emissions resulting from the acquisition of goods and services necessary for the operation of AUTO1 Group. Given the multinational structure and the broad range of suppliers, a spend-based approach was used. Data

were gathered across departments, such as procurement and production, reporting total expenditures by category. To avoid duplications, expenditures already accounted for in other categories (e.g., logistics, company cars) were excluded. Each internal expense was mapped to its corresponding activity category in the CEDA database for consistent emission assessment.

Formula:

GHG emissions (tCO₂e) = (Total money spent (€) × Emission factor (kg CO₂e/€)) / 1,000

References:

- CEDA Database by Watershed

Key Assumptions:

- Only relevant OPEX expense categories were included; CAPEX, energy, employee, rent costs excluded.
- Mapping and classification between in-house categories and CEDA occasionally require best-fit judgments.
- The spend-based method was selected as activity- or supplier-specific data were not available.

Upstream/Downstream Transportation and Distribution:

This category addresses all emissions generated by the movement of vehicles prior to their entry into AUTO1 Group's direct control, such as customer-delivered cars and outsourced inbound logistics. For customer deliveries, distances and fuel types were determined via company records and calculated per channel. For third-party logistics, data were gathered on transport distances, vehicle type, and loading factors.

Formula:

For customer vehicle deliveries: CO₂ (kg) = [(km × %diesel × EF_diesel) + (km × %petrol × EF_petrol) + (km × %electric × EF_electric) + (km × %other × EF_other)]

For third-party trucks: GHG emissions = distance (km) × emission factor (kg CO₂e/km)

References:

- DEFRA Conversion Factors (2025)

Key Assumptions:

- For “passenger cars,” DEFRA’s “average car” factors used for each proportion of fuel type.
- Fuel split is based on company data; missing/incomplete data extrapolated from available records.
- Truck loading assumed 90%, as per standard contractual agreements.
- Emission factors for vehicles not owned by AUTO1 sourced from DEFRA for articulated trucks.

Business Travel: This category covers emissions resulting from employees’ business travel activities, including flights and rental car usage. Data on flights (departure and arrival, ticket type) are systematically collected from internal systems, and each business trip is assigned emissions using the ICAO online calculator. Rental car kilometers are similarly recorded and multiplied by the relevant emission factor according to car age and fuel type.

Formula:

Flights: GHG emissions (tCO₂e) = ICAO-calculated emissions (kg) / 1,000

Rental Cars: GHG emissions = total kilometers driven × emission factor (g CO₂/km) / 1,000,000

References:

- ICAO Carbon Emission Calculator
- EEA Vehicle Emissions

Key Assumptions:

- All flight emissions are calculated for economy class.
- Rental car manufacture year is used as proxy for registration year with EEA emission factors.
- Mileage estimates used where actual distance data are missing

Downstream Transportation and Distribution: This category includes emissions generated from third-party transportation services used to deliver vehicles from AUTO1 Group to end customers. The calculation approach for this category is now fully aligned with GHG Protocol standards, ensuring enhanced methodological accuracy. This represents a change from the method used for the FY 2024 calculation, and as a result, the figures should not be directly

compared. The calculation is based on internal logistics records: number of transports, distance per transport, and transport type, grouped in clusters by typical journey length. For large trucks, a 90% loading factor is applied, corresponding to industry norms.

Formula:

GHG emissions = distance (km) × emission factor (kg CO₂e/km)

References:

- DEFRA Conversion Factors (2025)

Key Assumptions:

- Only outbound miles (to customer) are counted; return routes are excluded due to lack of data.
- Standard emission factors (DEFRA) used in the absence of supplier-specific data.
- 90% average loading rate for articulated trucks.

Use of Sold Products: This category captures the emissions from vehicles sold by AUTO1 Group as they are used by customers until the end of their operational life. Grouped by fuel type (petrol, diesel, hybrid, electric), each cohort’s average odometer at point of sale is subtracted from the estimated total vehicle lifetime kilometers as per published research. The remaining distance is multiplied by the sales volume and average emission factor for each group.

Formula:

GHG emissions (tCO₂e) = [Remaining lifetime km × number of vehicles × average EF (g CO₂/km)] / 1,000,000

Where: Remaining lifetime km = estimated total lifetime km – odometer at sale (average)

References:

- ResearchGate Empirical Lifetime Mileage Data,
- ScienceDirect Vehicle Mileage Analysis

Key Assumptions:

- Group-level (not vehicle-level) averaging due to large sample size.

- Lifetime mileage per vehicle: Electric – 230,000 km, Petrol – 210,000 km, Diesel – 240,000 km, based on EU studies.
- Where odometer or emission factor data is missing, values are estimated based on fuel type and vehicle standard.

All references and supporting documentation, including emission factor tables and calculation tools, are available internally and will be provided to stakeholders/auditors upon request.

Inclusion of Greenhouse Gases (E1-6_AR 39c)

Where available, we use emission factors explicitly stated as being calculated in CO₂ equivalent (CO₂e) and for which the source documentation confirms coverage of some/all required gases (i.e., CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃). Such emission factors are typically obtained from reputable and widely recognized databases, and their technical background documentation is referenced to evidence the full inclusion.

However, in some cases, primarily when data is provided directly by certain energy suppliers or specialized sources, emission factors are presented only as CO₂ (carbon dioxide) or as CO₂ e.q. without explicit confirmation of which greenhouse gases are included in the calculation. These data sources often do not specify whether other Kyoto Protocol gases (such as CH₄, N₂O, or F-gases) are part of the total, and technical documentation is not always available. This limitation is inherent to the current market practices for utility reporting and sector-specific data availability.

Where such limitations are identified, we transparently disclose in our methodology document that certain emission factors may not fully include all gases as required by ESRS E1 AR39. We continue to monitor data developments and will incorporate more comprehensive factors as soon as they become accessible to enhance alignment with the standard.

Assessment Criteria

AUTO1 reports on the basis of the frameworks of the Greenhouse Gas (GHG) Protocol and the European Sustainability Reporting Standards (ESRS) for the areas currently covered in our report. As we continue to enhance our annual environmental, social, and governance (ESG) reporting, we aim to expand the scope and provide more comprehensive details in the next reporting period. The GHG Protocol introduced the concept of 'scopes' to distinguish between direct and indirect emission sources, enhance transparency, and support various organizations in aligning

with different climate policies and business objectives for GHG accounting and reporting purposes.

As Europe's leading platform for used car trading, the company's emissions profile differs fundamentally from that of vehicle manufacturers. AUTO1 Group's emissions result primarily from its operational activities and value chain, rather than from vehicle production. As the leading used car platform in Europe, we trade used cars but do not manufacture vehicles. Therefore, our emissions do not include product lifecycle emissions as car manufacturers already account for, and increasingly compensate, these.

During the reporting period of 2025, the Group extended the scope of GHG calculations by including additional categories from the GHG Protocol that are relevant to its business model. This enhancement reflects a commitment to a more comprehensive and accurate assessment of the company's carbon footprint. Emissions are now accounted for across direct operational activities, purchased electricity, and an expanded range of indirect sources such as purchased goods and services, transportation, business travel, and the use of vehicles sold.

Data for all relevant emission sources have been collected quarterly across all brands and operations, with twice-yearly data collection for the newly added Scope 3 categories. Established methodologies and emission factors have been applied to ensure consistency and accuracy in the quantification process. After having reevaluated all material sources which are relevant for our emissions, we collected data for the year 2025 across all brands and all countries we operate in. After the collection phase, we calculated the amount of tCO₂e for each source identified, using established emissions factors (Please see section "Methodologies, significant assumptions and emissions factors (E1-6_AR 39b)" on page 28 and following, for details).

Scope 1 emissions represent the direct GHG emissions resulting from activities conducted at AUTO1 Group's own facilities and through assets under the company's control. These emissions arise from fuel combustion and operational processes that are integral to our core business functions and daily operations.

Scope 2 emissions represent indirect GHG emissions from the generation of purchased electricity, heat, or steam used in company-controlled facilities.-

Scope 3 emissions encompass all other indirect greenhouse gas emissions that occur as a consequence of AUTO1 Group's activities, but arise from sources not owned or directly controlled by the company. In 2025, we expanded

the scope of our reporting to include additional categories under the GHG Protocol—specifically, Category 1: Purchased Goods and Services, Category 4: Upstream Transportation & Distribution, and Category 11: Use of Sold Products. This decision ensures a more comprehensive and transparent accounting of our value chain emissions.

As a result, the significant changes observed between this year's and last year's Scope 3 emissions figures are primarily due to the broader range of categories now being reported, and do not necessarily indicate an actual rise in emissions from our operations. By including these additional categories, alongside our ongoing reporting of business travel and downstream transportation and distribution (named "external logistics" last year), we aim to provide a fuller understanding of the indirect environmental impacts associated with our activities.

Category 1: Purchased Goods and Services

Category 1 emissions account for the indirect greenhouse gas emissions arising from the procurement of goods and services that are essential to AUTO1 Group's operations. Data for this category was gathered across all departments and locations, with diligence to ensure accurate allocation and to exclude any information already reflected in other scopes or categories. The greatest impact within this category stems from our vehicle refurbishment activities, which require car parts, external workshop services, and paint. Emissions linked to IT services and inbound logistics also represent meaningful contributions within this scope.

Category 4: Upstream Transportation & Distribution

Category 4 emissions cover the indirect greenhouse gas emissions resulting from all customer transports related to the upstream level of our business model. This includes every instance where customers bring their vehicles to AUTO1 Group locations for evaluation or sale, regardless of whether a deal is reached. All these transports are included within the boundaries of this category.

Category 6: Business Travel

Category 6 covers indirect greenhouse gas emissions resulting from work-related travel by AUTO1 Group employees.

Category 9: Downstream Transportation & Distribution

Category 9 emissions capture the greenhouse gas impact associated with the transportation and distribution of

vehicles to customers (both private individuals and businesses) after a sale is completed by AUTO1 Group.

Category 11: Use of Sold Products

Category 11 emissions represent the indirect greenhouse gas emissions generated during the use phase of vehicles sold by AUTO1 Group. In this report, all cars sold to both business (B2B) and private (B2C) customers over 2025 have been included in the calculation, with vehicles classified according to their respective fuel types to ensure accuracy in estimating their lifetime emissions.

Overall assessment

In 2025, AUTO1 Group has enhanced the scope and accuracy of its greenhouse gas emissions reporting by including a broader range of material categories under the GHG Protocol, particularly within Scope 3. This expanded coverage allows for a more comprehensive understanding of our total emissions footprint, both upstream and downstream, across all aspects of our business activities.

As our business continues to grow rapidly, we have observed an increase in overall greenhouse gas emissions in 2025, primarily driven by a higher number of vehicle transports due bigger company growth, the expansion of our in-sourced production sites, and increased energy consumption. Additionally, the growth of our workforce and operations has contributed to emissions from business travel and internal vehicle fleet logistics.

It is important to note, however, that the more pronounced difference in total reported emissions compared to previous year primarily reflects the addition of new categories, rather than a substantial rise in emissions from our core activities alone.

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

As of the reporting date, AUTO1 has not implemented any greenhouse gas removal activities or specific mitigation actions that fall under the scope of ESRS E1-7. Therefore, the disclosure requirements under E1-7 are not applicable for this reporting period. Should relevant activities be initiated in the future, we will provide the required disclosures accordingly.

E1-8: Internal carbon pricing

AUTO1 does not currently apply an internal carbon pricing mechanism. As a result, the disclosure requirements under ESRS E1-8 are not applicable for this reporting period. The company will review the relevance of internal carbon pricing on a regular basis and update its disclosure if circumstances change.

EU Taxonomy

Beyond the CSRD, this report applies the EU's Regulation on the establishment of a framework to facilitate sustainable investment (the Taxonomy Regulation). Accordingly, this report discloses the proportion of our turnover, capital expenditure (CapEx), and operating expenditure (OpEx) which is eligible under, as well as the proportion which is aligned with, the requirements of the EU Taxonomy Regulation.

The EU Taxonomy, adopted on 18 June 2020 (Regulation (EU) 2020/852), serves as the EU's primary tool for achieving the European Green Deal and its climate targets. The EU Taxonomy provides a standardized classification for environmentally sustainable economic activities. Its aim is to guide investment toward sustainable projects by defining eligible activities. Companies are required to disclose key performance indicators (KPIs) demonstrating their alignment with these criteria.

Under its delegated acts and technical screening criteria, the Taxonomy mandates all publicly listed companies to report three key performance indicators (KPIs) related to their economic activities. Specifically, companies must disclose the percentage of their turnover, capital expenditures (CapEx) and operating expenditures (OpEx) that are Taxonomy-eligible and Taxonomy-aligned. For AUTO1, this involves assessing whether its economic activities are included in the Taxonomy (eligibility) and determining whether those activities meet its specified requirements (alignment). An activity is considered aligned when it meets the technical screening criteria (substantial contribution and DNSH - "Do No Significant Harm") as well as the minimum safeguard requirements of the EU Taxonomy regulation. For the 2025 reporting year, AUTO1 has elected not to apply the simplified reporting framework introduced by Delegated Regulation (EU) 2026/73, opting instead to maintain its existing methodology.

The Taxonomy Regulation establishes the following 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

For an economic activity to be classified as environmentally sustainable, it must contribute substantially to at least one of these objectives, do no significant harm to the remaining objectives, and meet minimum social safeguards.

Reporting companies need to report on the Taxonomy-eligibility and Taxonomy-alignment of their activities with respect to all six environmental objectives.

Eligibility

An economic activity is considered Taxonomy-eligible when it is defined within the Taxonomy's delegated acts. AUTO1 assessed its activities by reviewing the EU Taxonomy delegated acts and mapping core business operations to defined categories. AUTO1's business model aligns significantly with environmental objective 4: Transition to a Circular Economy.

By evaluating our processes against the Taxonomy's technical screening criteria of this objective, we identified that our core business activities are classified under the following category:

5.4 Sale of second-hand goods

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

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

As a result, the proportion of Taxonomy-eligible economic activities in our turnover, CapEx, and OpEx for the year 2025 is as follows:



Our disclosure explained:

Turnover

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

Capital Expenditure (CapEx)

CapEx is calculated in accordance with IAS 16.73(e) (i) and (iii), IAS 38.118(e) (i) and International Financial Reporting Standards (IFRS) 16.53(h).6 The KPI used for Taxonomy purposes includes additions to intangible assets, property, plants and equipment as well as to right-of-use assets. Due to the definition of CapEx in the EU Taxonomy, significant parts of our investments are classified as Taxonomy eligible. Indeed, the high CapEx KPI can be explained by the fact that our eligible capital expenditures, i.e. additions to the right-of-use assets from the leasing of buildings and investments in Autohero glass trucks, serve AUTO1's Taxonomy-eligible main business and are therefore themselves eligible.

Operational Expenditure (OpEx)

For the purposes of EU Taxonomy reporting, OpEx includes direct non-capitalised costs related to the servicing of assets and operations. This comprises expenses such as maintenance, repair, refurbishment, short-term lease contracts, non-capitalised R&D and IT costs, specifically when these expenditures support environmentally sustainable activities.

At AUTO1 OpEx primarily comprises refurbishment costs for the cars sold in our Retail segment, non-capitalised development and IT costs, maintenance costs for buildings, and expenses relating to short-term lease contracts. All taxonomy eligible OpEx relates to 5.4 Sale of second-hand goods.

Alignment

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

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

- The most recent applicable stage of Euro VI heavy-duty and light-duty emission type approvals (Regulations (EC) No 595/2009 and No 715/2007).
- Tyres must meet external rolling noise requirements in the highest populated class and rolling resistance coefficient in the two highest population classes, as

outlined in Regulation (EU) 2020/740 and verified through the European Product Registry for Energy Labelling (EPREL).

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

Annex

Turnover				DNSH criteria																
Substantial contribution criteria																				
	Code(s)	Turnover	Proportion of turnover	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Minimum safeguards	Taxonomy-aligned prop. of turnover year 2024	Category (enabling activity)	Category (transitional activity)	
		in EURm	in %	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	in %	E	T	
Economic activities																				
A. Taxonomy Eligible activities																				
A.1 Environmentally Sustainable Activities Taxonomy-aligned																				
	-	0.0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total A.1	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	
A.2 Taxonomy-eligible but not environmentally sustainable activities not Taxonomy-aligned																				
Sale of second-hand goods																				
	CE 5.4	7,979.9	98%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								6,124.1			
Total A.2	-	7,979.9	98%														6,124.1			
Total (A.1+A.2)	-	7,979.9	98%														6,124.1			
B. Taxonomy non-eligible activities																				
	-	192.7	2%																	
Total (A+B)	-	8,172.6	100%																	

CapEx																				
DNSH criteria																				
Substantial contribution criteria																				
	Code(s)	CapEx	Proportion of CapEx	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Minimum safeguards	Taxonomy-aligned prop. of CapEx year 2024	Category (enabling activity)	Category (transitional activity)	
		in EURm	in %	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	in %	E	T	
Economic activities																				
A. Taxonomy Eligible activities																				
A.1 Environmentally Sustainable Activities Taxonomy-aligned																				
Total A.1		0.0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-
A.2 Taxonomy-eligible but not environmentally sustainable activities not Taxonomy-aligned																				
Sale of second-hand goods	CE 5.4	77,617	100%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL											75,985
Total A.2		77,617	100%																	75,985
Total (A.1+A.2)		77,617	100%																	75,985
B. Taxonomy non-eligible activities		0	0%																	
Total (A+B)		77,617	100%																	

OpEx																			
DNSH criteria																			
Substantial contribution criteria																			
	Code(s)	OpEx	Proportion of OpEx	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Minimum safeguards	Taxonomy-aligned prop. of OpEx, year 2024	Category (enabling activity)	Category (transitional activity)
		in EURm	in %	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	in %	E	T
Economic activities																			
A. Taxonomy Eligible activities																			
A.1 Environmentally Sustainable Activities Taxonomy-aligned																			
Total A.1		0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-
A.2 Taxonomy-eligible but not environmentally sustainable activities not Taxonomy-aligned																			
Sale of second-hand goods	CE 5.4	45,667	100%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Total A.2		45,667	100%																
Total (A.1+A.2)		45,667	100%																
B. Taxonomy non-eligible activities		0	0%																
Total (A+B)		45,667	100%																

S: SOCIAL



PAGE 40

S1: Own workforce

S1: Own workforce

S1-1: Policies related to AUTO1's own workforce

As well as our impact on the environment, we believe our People to be a central consideration within our sustainability strategy. We take the wellbeing of our employees very seriously and strive to create the best working environment possible for our around 8,607 employees. Team diversity, workplace inclusion, workplaces free from harassment and discrimination, continuous learning and development opportunities, as well as the health and safety of our employees, are all key priorities for us and play a crucial role in our business strategy.

This commitment is reflected in our Code of Conduct, which now includes a section on prohibiting harassment in addition to existing guidelines for appropriate behavior. References to such policies are included in the relevant sections of our sustainability report. This underlines our commitment to a collaborative, diverse, and inclusive working environment and the topic of sustainability, highlighting that we feel they are an integral part of our ongoing success.

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

The health and safety of our employees, customers, and visitors is important to us. Our occupational health and safety efforts are therefore embedded in our values and anchored in our Code of Conduct.

In 2025, we continued to advance our commitment to the inclusion of people with disabilities within our workforce. We are taking steps to foster a more inclusive environment by promoting flexible working arrangements and further strengthening our understanding of the diverse needs of our colleagues with disabilities. We are convinced that focusing on this topic holds significant potential for attracting diverse talent and underlines our ongoing commitment to diversity and inclusion.

S1-2: Process for engaging with own workforce and worker's representatives

As a matter of principle, we are committed to complying with applicable labor laws and have supported our employees in establishing a SE works council. This body, formed in 2021, enables close dialogue between international employee representatives and the Management Board, and ensures that employees are able to participate in decisions relating to cross-border employee topics. As a pan-European company, we believe this approach enables employee representation across the Group and provides opportunities for employees to be involved in strategic business decisions.

Employee engagement and feedback

Listening to our workforce is not a one-time exercise but an ongoing commitment – one we back with robust processes, dedicated touchpoints, and measurable KPIs. Understanding how our employees feel, what they need, and where we can improve is fundamental to how we operate as an employer.

Pulse Check Survey (eNPS)

The cornerstone of our employee listening approach is our monthly pulse check survey, through which we track employee satisfaction and gather feedback on a range of People-related topics, including:

- Opportunities to do challenging work
- The ability to learn and develop new skills
- Managerial support to complete work tasks
- Intention to remain with AUTO1 Group for the next year
- Likelihood of recommending AUTO1 Group as a workplace

In 2025, the monthly pulse check survey was completed on average by 26% of our workforce – throughout the year employee satisfaction has seen a constant upwards trajectory, reaching a group-wide eNPS of 23 in December, which marks a 13 point increase on a year-on-year comparison.

Feedback Culture and Performance Reviews

Beyond the pulse check, we embrace an open feedback culture in which employees and their supervisors are encouraged to openly address career progression, development, and workplace satisfaction. Twice a year, employees have the opportunity to give and receive structured, multifaceted feedback – from and to their managers and peers – through a dedicated feedback tool.

In 2025, 76.3% of our workforce participated in at least one phase of the performance review process (midpoint check-in or annual performance review) with an average satisfaction rate of 68% with this process. Please refer to S1-13 for additional details.

On-the-Ground Listening

Employee listening at AUTO1 Group also happens in person. For example, in Germany, we hold quarterly round-table events at our production centers, where HQ leadership and People Team representatives visit teams on-site, creating space for open dialogue, questions, and direct feedback. As another example, our People Team in Belgium regularly visits our different branches and production centers with the same intent – to gather first-hand feedback and signal the openness and approachability that define how we engage with our people.

Values and Culture Survey

In October 2025, we launched a company-wide Values and Culture Survey to gain first-hand insight into how employees experience our culture. More than 1,600 employees participated, sharing detailed perspectives, stories, and reflections – ensuring that what came next would be grounded in real experience rather than top-down decisions. The rich input gathered through this survey formed the foundation for a redefinition of our corporate values. A first look at the resulting seven new values was shared at our company-wide town hall on December 19, 2025.

Communities

At AUTO1 Group, we call “Communities” what is widely known as Employee Resource Groups (ERGs) – employee-led spaces where colleagues connect across departments and countries around shared interests, identities, and passions. Since their establishment in 2022, our Communities have grown into a cornerstone of our culture, fostering belonging, driving awareness, and empowering employees to make an impact beyond their day-to-day roles.

We currently have four active communities:

- LGBTQ+ & Allies
- Women at AUTO1
- Electric Vehicles
- Sustainability

In 2025, all four communities saw growing membership and increased activity, reflecting S1-9 Diversity. In 2025, the EV Community continued sharing regular updates about electric vehicle developments through their dedicated intranet channel. The “Women at AUTO1” community – AUTO1’s largest community – welcomed a new Chair and an expanded committee. Members participated in a dedicated online session on maternity and parental leave, celebrated International Women’s Day with afterwork events and internal spotlights, and took part in the Berlin Women’s Run in support of breast cancer awareness. The LGBTQ+ & Allies Community maintained its internal networking meetings and provided information and visibility around relevant awareness dates on the intranet.

In 2025, the Sustainability Community published a series of articles in the Sustainability Newsletter covering a diverse range of topics relevant to environmental protection and conscious living. These included a zero waste challenge, a critical perspective on greenwashing, and practical eco tips specifically tailored for the AUTO1 workplace. Other newsletter features explored what truly makes a car “green”, the future of the automotive industry with green tires, and the use of eco-friendly car spare parts.

Sports Initiatives across the Group

Since 2022, our AUTO1 Berlin Runners team has been running in the Adidas Runners City Night race in Berlin, under its motto “Teaming up to run and exchange experiences and perspectives” and meets on a bi-weekly basis for training runs.

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

Our Group sports initiatives aim at advancing our diversity and inclusion program by allowing employees at all levels of seniority, with diverse backgrounds and fitness levels, to

engage in a social and cultural exchange with each other outside of the work environment.

S1-3: Processes to remediate negative impacts and channels for own workforce to raise concerns

AUTO1 is committed to promptly addressing and remediating any material negative impacts on its own workforce. A clear process has been established to provide or contribute to remedy where the company has caused or contributed to such impacts. Reports submitted through these mechanisms are taken seriously and subject to thorough investigation and resolution.

To monitor and remediate non-financial risks, including but not limited to harassment, discrimination, fraud, and theft, the company has implemented a comprehensive whistleblowing governance structure. This structure meets the requirements of the EU Whistleblowing Directive and the German Whistleblowing Act (HinSchG). All reported concerns are investigated by the relevant teams, with outcomes monitored by the Compliance Committee to ensure that remedies are both implemented and effective. In 2025, no material concerns were raised through these channels.

AUTO1 maintains several dedicated, accessible, and confidential channels for employees to raise concerns and communicate needs:

- Whistleblowing Channel: compliance@auto1.com, administered by the Compliance team, serves as the principal internal reporting mechanism for (suspected) compliance breaches.
- External Ombudsperson: Employees and third parties can report to an external ombudsperson, currently Dr. Margarete Gräfin von Galen, which also provides the option for anonymous reporting.
- Employee Concerns Channel: employeeconcerns@auto.com, jointly managed by People and Legal teams, addresses workplace issues, including those covered under the Anti-Harassment policy.
- Alternative Means: Reports may also be submitted via personal contact, mail, or in-person meetings with the Compliance team or the external ombudsperson.

In 2025, 9 compliance cases (5 via our whistleblowing channel and 4 employee concerns channel) were reported

through the respective channels. The compliance cases involved matters such as employee misconduct and policy violations, leading to disciplinary measures including one termination and one resignation. Reports from the Employee Concerns Channel addressed issues like discrimination and harassment, resulting in a written warning, one dismissal, and mediation measures by People team.

A formal grievance and complaints handling mechanism exists and is supported by AUTO1's Whistleblowing policy. This mechanism ensures that all employee matters, ranging from day-to-day concerns to serious policy violations, are properly addressed from intake to final resolution, with confidentiality maintained throughout. Disciplinary measures are imposed as appropriate based on the investigation findings.

All issues raised through the above channels are centrally tracked and subject to regular review by the Compliance Committee, comprised of senior management members. The Committee meets on a quarterly basis to assess ongoing issues, monitor the effectiveness of the reporting channels, and determine whether remediation actions have been successful. Urgent matters may trigger ad hoc meetings. Independent oversight, including by the external ombudsperson, and ongoing feedback are part of the effectiveness assessment.

To build trust and awareness, information about grievance mechanisms is provided to employees at onboarding and through compliance training. The Whistleblowing policy strictly prohibits retaliation against any reporter, a commitment reinforced in internal communications and policy documents. Confidentiality and data protection are integral to the process. Workers' representatives are included in awareness activities, ensuring a culture of trust and non-retaliation. Management supports and incentivizes the use of these channels to ensure all employees are informed and empowered to speak up as needed.

S1-4: Actions related to AUTO1's own workforce

Beyond this, we have implemented various People governance measures to support positive working conditions for our employees. For instance, we have grouped all positions by job families, unifying similar roles under common families in order to create a structure on which to build a fair and transparent performance assessment and career progression process. Following this initial clustering of roles into groups, we developed uniform

job descriptions, defining key skills, knowledge levels, and performance expectations for each job family. Based on this structure, we have implemented a standardized feedback, promotion, and salary raises process which entails a streamlined and standardized performance appraisal process across the Group.

Training and development

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

- Onboarding

Our employee training and development program always starts with our digital onboarding and People team welcome sessions. During these online sessions, new joiners are given introductory information on the company, focusing on our business model, mission, values and our teams. The program includes compliance and sustainability training and supports the integration of our employees by allowing them to connect with colleagues across departments from day one.

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

- Further Training & Development

Depending on individual functions, we offer our employees a host of specific training and development possibilities. This training journey starts during onboarding when employees receive a full introduction to our Group and business model. In parallel, we provide technical onboarding for Customer

Service agents, Handover Experts and Pricing Managers. These programs develop our teams' knowledge around processes and skills specific to these jobs. Our goal is to expand this offering and provide specific technical onboarding to all jobs in the company. After onboarding, we offer continuous training with programs specific to new processes or products launched. We also launched our educational budget program in 2021 which enables individual employee growth by providing a fixed educational budget for determined groups of employees. In 2025, over 725 employees were eligible for this program. Currently, training budget allocation varies from department to department and by function and seniority level. Nevertheless, in 2025 we offered a total of 34 training courses to our employees in various departments. We also continue to engage in-house trainers who offer coaching to various teams across the Group, such as our Purchasing, Customer Service, and Production teams, as well as training in tax, legal and accounting. In parallel, we run multiple educational benefit programs such as tandem and free online language courses which are available to all employees irrespective of seniority, tenure, or position at our HQ in Berlin.

Communities

Within our effort to promote diversity, equity, and inclusion we offer our employees the possibility to form funded AUTO1 Communities at a Group level with the aim to create a safe space for employees to exchange ideas and experiences, network, create awareness within the company on certain topics, and nurture the exchange of ideas. This exchange is envisioned as a driving factor within our diversity and inclusion strategy as it gives us valuable insight into issues to which we previously had no access. The HQ in Berlin continued to actively support the principles of the "Charta der Vielfalt" (Diversity Charter). Our commitment to diversity and inclusion remains an important aspect of our corporate values, reflecting our aspiration to create a workplace where everyone feels respected and valued, regardless of cultural or religious background, nationality, gender, sexual orientation, gender identity or expression, physical or mental abilities, or age. By continuing to live these values, AUTO1 maintains its membership in Germany's largest diversity network and serves as an inclusive employer for all.

Social initiatives

Participation in DuoDay 2025

At AUTO1, we believe it is our responsibility to cultivate an innovative, dynamic and respectful working environment for

all by embracing diversity and promoting inclusion. For yet another consecutive year, the French team participated in DuoDay 2025, a national initiative that pairs people with disabilities with employees for a day of professional exploration. Once again this year, they welcomed a participant to our Autohero production center in Montataire, where they shadowed our Mechanic and Bodywork/Paint Specialist teams. This hands-on experience offered valuable insights into these roles while fostering collaboration and understanding. DuoDay is a testament to the power of inclusion in creating stronger, more connected workplaces.

Partnership with Women and Vehicles in Europe (WAVE) association

Additionally, since September 2024, AUTO1 Group France partnered up with WAVE, a recognized association of general interest whose goal is to promote diversity in the automotive and mobility professions i.e. manufacturers, importers, original equipment manufacturers, etc. AUTO1 supports WAVE in their efforts of raising awareness and promoting a wide variety of jobs in the automotive sector among women. According to their mandate, inviting more women into the automotive and mobility world means opening up to a wider range of talent, and taking advantage of specificities that are different and complementary to those of men. We at AUTO1, align our goals and beliefs with like-minded and forward thinking associations or companies.

S1-5: Targets related to AUTO1's own workforce

AUTO1 has identified working conditions (own workforce) and equal treatment and opportunities (own workforce) as material topics. However, for the reporting period, no specific targets related to AUTO1's own workforce have been set. Therefore, no disclosures are provided under ESRS S1-5.

S1-6: Characteristics of AUTO1's employees

As a pan-European employer with a diverse workforce of around 8,607 employees, AUTO1 has an impact as an employer both locally as well as on a European level. Indeed, as a fast-growing company we are constantly increasing the number of job opportunities we offer. These cover a diverse range of experiences and qualifications aiming to improve the employment offerings both locally as well as internationally. For example, with the development of our production centers, we have become large employers in various locations, such as in Toledo, Spain, or Berlin / Brandenburg, Germany with a production capacity of over

240 thousand units (cars per annum at full capacity), thus having a major impact as an employer across Europe. We also offer internship opportunities for young people to join our company and gain first-hand experience in their field of work.

(a) Total Number of Employees by Headcount, with Breakdown by Gender and by Country

Employee headcount by gender

GENDER	NUMBER OF EMPLOYEES (HEAD COUNT)
Male	5,762
Female	2,277
Other	2
Not reported	566
Total Employees	8,607

Employee headcount in the ten largest countries in terms of number of employees, where AUTO1 has at least 50 employees

COUNTRY	NUMBER OF EMPLOYEES (HEAD COUNT)
Germany	2,570
France	1,180
Spain	1,106
Italy	1,020
Albania	445
Belgium	396
Poland	330
Netherlands	272
Austria	260
Romania	258

(b) Employee Numbers by Contract Type and Gender

01/01/2025 - 31/12/2025

FEMALE	MALE	OTHER	NOT DISCLOSED	TOTAL EMPLOYEES
Number of employees (head count)				
2,277	5,762	2	566	8,607
Number of permanent employees (head count)				
1,793	4,391	1	57	6,242
Number of temporary employees (head count)				
463	1,157	1	90	1,711
Number of non-guaranteed hours employees (head count)				
21	214	0	419	654

(c) Total number of employees who have left the undertaking and employee turnover rate

During the reporting period ending 31 December 2025, a total of 2,981 employees left the Company. This figure includes all individuals whose employment contracts were terminated during the year, covering voluntary resignations, retirements, mutual separations, involuntary dismissals, redundancies, and the natural expiry of fixed-term or temporary contracts. The resulting employee turnover rate is 27.61%, calculated as the proportion of these leavers relative to the total active headcount during the reporting period.

(d) Description of methodologies and assumptions used to compile employee data

For the purposes of this disclosure, employee numbers are reported based on headcount at the end of the reporting period, rather than as full-time equivalent (FTE). In this context, each individual employed by the Company on the reference date—regardless of full-time or part-time status, contractual category, or working hours—is counted as “1” in total headcount. No adjustment or pro-rating is applied for part-time workers.

Employee data is presented as at the end of the reporting period (31 December 2025). If an employee changed category (e.g., from temporary to permanent) during the year, their status as of 31 December 2025 is used for categorization. Turnover statistics and contract type breakdowns similarly reflect the headcount and status as of the period end, without the use of averaging or alternative methodologies.

(e) Contextual information necessary to understand the data

In some jurisdictions, data privacy or legal requirements restrict employers from mandatorily collecting gender information, resulting in a portion of the workforce being recorded under “Not disclosed.”

(f) Cross-reference to financial statements

For reconciliation purposes, the total employee headcount referenced in this sustainability statement (8,607 employees) differs from the number used in the financial statements (6,984 employees). The explanation for this delta is primarily the headcount calculation methodology: the People Team calculates headcount as of the end of the reporting year, while the financial statements use the average headcount across all months of 2025. Therefore, given AUTO1’s strong focus on workforce growth during 2025, the end-of-year headcount is higher than the annual average. Additionally, the headcount provided by the People Team includes temporary workers, whereas the figures in the financial statements exclude them. Excluding temporary workers, the People Team reports a headcount of 7,953, which is 13.87% higher than the figure presented in the financial statements. Finally, the financial statements also exclude employees who do not represent a cost for the company, such as those on long-term leave or parental leave not covered by the company.

S1-9: Diversity metrics

AUTO1 is committed to diversity, equity, and inclusion, and discloses the composition of its workforce in accordance with ESRS S1-9. The following tables present the gender distribution at the top management level and the age distribution of employees.

This approach is based on the ESRS recommended definition for reporting diversity metrics. All diversity data are reported on a headcount basis as of 31 December 2025 and are consistent with other employee data presented under ESRS S1-6.

Gender Distribution at the Top Management Level

TOP MANAGEMENT LEVEL	FEMALE		MALE		TOTAL
SVP&VP	2	7.41%	25	92.59%	27

Age Distribution of Employees

AGE GROUP	NUMBER OF EMPLOYEES	% OF TOTAL EMPLOYEES
Under 30 years	2,856	33.18 %
30 - 50 years	4,561	52.99 %
Over 50 years	565	6.56 %
Not Reported	625	7.26 %

In accordance with ESRS S1-9 and AR 71, “top management” at AUTO1 refers to Senior Vice President (SVP) and Vice President (VP) roles, which are one and two management levels below the C-level executives (Management Board / administrative body) and supervisory body of the company.

In light of our commitment to having a 25% representation of women in the two management levels below our Management Board and in consideration of the current representation at 7.41%, we are evaluating measures, such as leadership development for our female talent and targeted recruitment and promotion processes, in order to achieve this goal.

The Management Board and the ESG Committee of the Supervisory Board will work together with senior leadership within the People department to oversee such initiatives and report on progress on a quarterly basis within the FY 2026 ESG Committee meetings.²

² Please note that the commitment to having at least one women in our Management Board and the commitment to a 25% representation of women in the two management levels below our Management Board by 2026 was not met. Consequently and to underline our continued commitment towards these goals, the Supervisory Board has set a new deadline, until 01.01.2031 for the commitment at Management Board level and correspondingly the Management Board has set a new deadline, until 01.01.2031, for the two management levels below the Management Board.

DIVERSITY CHART

AROUND

8,607

Number of employees



22

Countries with offices



113

Unique nationalities



EMPLOYEES

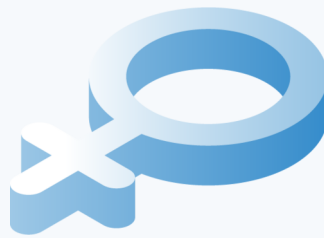
Men

66.9%



Women

26.5%



Not Declared

6.6%

23%

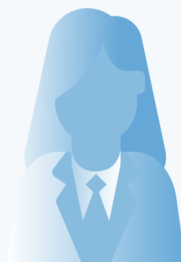
Women in management positions



Commitment by 2031

At least 1

Women in Management Board



25%

Women in the two management levels below Board



S1-13: Training and skills development metrics

In accordance with ESRS S1-13, the Company discloses the following information regarding training and skills development provided to employees during the reporting period:

(a) Participation in Performance and Career Development Reviews

During the reporting period, 76.3% of AUTO1's total workforce participated in at least one stage of a structured performance review process, either at the mid-year or annual checkpoint. It is important to note that not all employees are eligible to participate in performance reviews—eligibility is determined based on contract type, employment duration, and job classification. Temporary, recently joined, or certain categories of employees may fall outside the formal review processes.

Additionally, in accordance with legal requirements in most countries where AUTO1 operates, employees who are on leave during the assessment period are excluded from participation in the performance review process.

Participation in Performance Reviews by Gender

GENDER	NUMBER OF PARTICIPANTS	% OF TOTAL PARTICIPANTS
Male	4,680	71.27 %
Female	1,848	28.14 %
Not Declared	2	0.03 %
Not Reported	37	0.56 %

Out of 8,607 total employees, 6,567 participated in at least one performance review.

Participation in both phases of the performance review process demonstrated consistently high engagement among eligible employees. During the midpoint check-in, 91.8% of those eligible (5,139 out of 5,600 employees) completed at least the self-evaluation component. Similarly, in the annual performance review phase, 95.7% of eligible employees (5,925 out of 6,193) participated by completing the required self-evaluation.

(b) Average Number of Training Hours

In 2025, the total number of training hours delivered was 16,352.8. The average number of training hours per employee for the full workforce was 1.9 hours (16,352.8 hours / 8,607 employees). Of all employees who participated in training, 66.28% were male, 30.54% were female, and 3.18% did not declare their gender or it was not available.

It should be noted that the reported training data exclusively reflects training sessions conducted via the AUTO1 Academy platform. Training activities organized by in-house trainers at the departmental or country level, which are delivered on site and outside the scope of the Academy platform, are not comprehensively captured in these figures.

G: GOVERNANCE



PAGE 50

G1: Business Conduct

PAGE 53

Entity-specific: Data Protection and Security

G1: Business Conduct

At AUTO1 we maintain corporate governance and compliance measures, which we consider important for supporting our sustainability strategy. Indeed, it is only with the involvement of the Management and Supervisory Board, as well as clear definitions of roles, responsibilities, and decision paths that our concepts can go from ideas to implemented policies and can be reported accordingly.

In 2022 we launched a dedicated sustainability section on our Group website on which you can find our key messages and contact points regarding sustainability.

G1-1: Business conduct policies and corporate culture

At the heart of our corporate governance structure are the principles laid out in the German Corporate Governance Code, as we believe it offers us the best organizational guidelines to ensure that they meet our legal, ethical, and sustainability goals and requirements.

Code of Conduct

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

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

To uphold our culture of compliance, all our employees must align their behavior with the law and the rules set out in our

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

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

Whistleblowing

As part of our commitment to compliance and ethical business conduct, AUTO1 has established comprehensive whistleblowing procedures accessible to all employees and third parties. Our whistleblowing framework is governed by a dedicated policy that outlines our confidential reporting channels, including both internal options and an independent external ombudsperson.

Our policy explicitly prohibits retaliation against individuals who raise concerns or report potential misconduct in good faith and all reports are treated with strict confidentiality and are addressed through clearly defined investigation and resolution processes.

Ongoing communications and training ensure that our workforce is aware of these channels and understands their rights and protections under the whistleblowing policy. This approach underscores the Group's effort to foster a transparent and accountable culture in which employees can safely express concerns and management can promptly address compliance risks.

Human Rights Considerations

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

Actions

The basis of all our compliance measures is our yearly compliance risk analysis, which covers all potential legal risks we face. To evaluate potential risks, we hold workshops with departments, review processes, and interview stakeholders across the Group. This gives us an overview of possible risks for which we then empirically evaluate the likelihood of occurrence and impact. This process is signed off by the Management Board and is reported to the Audit Committee.

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

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

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

Beyond this, our Code of Conduct clearly expresses our position and commitment towards human rights. To communicate this externally and ensure that our business partners are aware of our position, our CoC is published on our group website for public access and is forwarded to business partners as part of our third-party due diligence program. In the financial year 2025, we did not receive reports of human rights infractions through our dedicated whistleblowing channels.

Compliance Training

To ensure the communication of the principles set out in the above compliance documents, we have a dedicated compliance training program which begins during the onboarding of employees and continues throughout their tenure at the company.

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

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

G1-3: Prevention and detection of corruption and bribery

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

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

In 2022, we updated our Anti-Corruption and Bribery policy by explaining conflicts of interest in more detail and providing enhanced practical examples. We also published an article on conflicts of interest in the company newsletter and held several targeted anti-corruption and anti-bribery training sessions tailored to the needs of specific departments and employees.

In 2025, we launched an updated version of our annual mandatory compliance training course on compliance topics.

G1-4: Incidents of corruption and bribery

In 2025, there were no material violations of anti-corruption and anti-bribery laws.

Entity-specific: Data Protection and Security

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

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

AUTO1 conducts annual training sessions through our internal AUTO1 Academy which are mandatory for all employees across the Group. Employees in our production centers who do not perform their job responsibilities with a computer receive access to the training program through dedicated information displays at the workplace. These training programs are continuously updated and tailored to the specific responsibilities of our employees, ensuring that they understand the importance of data protection and can apply it effectively in their daily work.

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

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

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

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

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

Internet security

As one of the leading used car trading platforms, AUTO1 actively promotes cyber security and safe activities within the digital world. In 2025, AUTO1 made further progress by strengthening and ensuring cybersecurity and protection of data processed online. In addition, we have further enhanced our trademark protections, as trademark infringements can have a significant impact on consumers and businesses.

AUTO1's designated team continued its efforts against internet-based brand abuse in 2025. This interdisciplinary team is not only composed of members of the Legal and Compliance departments, but also actively involves the company's Management Board and senior members of the Technology department. Where necessary, our team of experts collaborated with external partners in favor of a

comprehensive approach to potential threats against AUTO1's virtual presence.

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

In addition to these countermeasures, AUTO1 continued to focus on precautionary measures that would particularly protect and prevent breaches of security on the internet. Monitoring our domain, sites and platforms was actively performed to alert us against third-party registrations and to detect potential risks early on. By integrating multi-factor authentication into our security strategy, we strengthened our ability to maintain the confidentiality and integrity of the sensitive data we process, which is a key aspect in reducing the risk of brand abuse. In light of the recent global rise in supply chain attacks, AUTO1 placed an emphasis on external security standards and compliance practices in 2025, when selecting business partners in order to minimize overall risk and ensure a comprehensive security strategy.

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

AUTO1's IT security policy takes into account industry standards and therefore considers the risks associated with Artificial Intelligence (AI). Regular phishing simulations and employee training on various types of attacks such as Trojans, phishing and ransomware helped raise awareness on cyber security and has ensured that data is handled securely. In 2025, AUTO1 took measures aimed at minimizing digital threats and ensuring solid protection for its brands and consumer safety.

Metrics and qualitative disclosures

CG-EC-220a.1: Unique users whose information is used for secondary purposes

AUTO1 group most of the time uses anonymized customer data to monitor product performance, enhance and supplement product features, and for other lawful business purposes.

CG-EC-220a.2: Policies and practices related to user privacy

User privacy is managed through the binding data protection and IT security policy and annual mandatory staff training, as described above. This policy governs all stages of the data lifecycle, including collection, processing, use, retention, and destruction. Transparent privacy policies provide information to data subjects. Procedures for upholding data subject rights and addressing their requests are implemented in line with practices detailed previously. Where necessary, Data Protection Impact Assessments (DPIAs) and ongoing risk assessments are carried out to identify and mitigate privacy risks. The Data Protection Officers maintain oversight and ensure compliance, supported by dedicated teams.

CG-EC-230a.1: Approach to information system vulnerabilities

AUTO1 identifies and manages information system vulnerabilities through the integrated, multi-layer cybersecurity approach described above, which includes use of geographically redundant server centers, multi-factor authentication, continuous monitoring, independent security audits, and technical safeguards. User access management, routine phishing simulations, and updated policies address new and evolving risks, including those associated with artificial intelligence and supply chain.

CG-EC-230a.2: Data Breaches and Users Affected

In 2025, there were only a few cases of a notification to the responsible data protection authorities, all of which related to personal data. Those notifications did not result in any official measures against AUTO1 Group. There were no data breaches resulting from cyber attacks during the reporting period.

AUTO1 | GROUP

Bergmannstraße 72, 10961 Berlin, Germany

+4930201638360

info@auto1-group.com