

Administrator's Report

2025

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Letter from the Founders

Dear Partners,

2025 was a year of strategic consolidation and disciplined execution for Autonom. A year in which, amid a volatile economic and political environment, **we continued to grow**, strengthen our business model, and demonstrate the resilience of a company built for the long term.

The results reflect this progress: operating revenue reached **939.7 million RON**, up **12%** from the previous year, and operating profit rose to 150.5 million RON (+18.7%). This performance was driven by all business lines, commercial discipline, and efficient operational execution.

Net profit, amounting to **34.9 million RON**, was significantly influenced by exchange rate volatility. In accordance with accounting standards, exchange rate differences related to euro-denominated liabilities are recognized immediately in the financial results, without reflecting the natural hedge provided by our long-term contracts denominated in euros. We view this impact as temporary, one that does not alter the solid fundamentals of our model, which is based on recurring revenue and long-term stability.

Overall, 2025 once again confirms the robustness of a model built with patience, discipline, and a focus on sustainability.

Business Line Performance – Growth Driven by Diversification

Operational leasing remained the main growth driver, generating revenues of approximately 540 million RON (including additional services), up ~18% from 2024 and accounting for about 57% of total revenues.

In 2025, we also launched a new product—**Autonom Smart Lease**, designed for low-mileage vehicles—which was very well received in the market, particularly by companies seeking fast and cost-effective solutions. This type of product expands access to operational leasing, responds to a more cautious economic environment, and contributes to the development of the circular economy.

Partnerships remain an essential component of our business model. Collaborations with financial and banking institutions, brokers, car dealers, and insurance companies are increasingly contributing to business growth and allow us to offer customers more flexible solutions and an improved experience.

The car rental division generated revenues of approximately 127 million RON, up ~9% compared to 2024, representing about 14% of total revenues. This growth was driven by the stability of the corporate segment and efficient fleet utilization.

The used car sales business (from the car fleet and rental equipment) generated revenue of approximately 207 million RON, up ~8% compared to 2024, representing about 22% of total revenue.

This performance reflects the strategic decisions made in previous years, maintaining a focus on profitability and return per unit, as well as disciplined management of the fleet's lifecycle.

Our revenue structure remains healthy, dominated by recurring services, which provides us with visibility and stability in an unpredictable external environment.

Investments, Financing, and Sustainability

In 2025, we took significant steps toward strengthening our financial position and aligning it with our sustainability goals.

We secured a **€300 million** syndicated loan linked to sustainability goals, one of the largest transactions of its kind in the Romanian market. This structure provides us with flexibility, supports our growth plans, and reinforces our commitment to responsible development.

At the same time, we continued to develop initiatives that support the transition to sustainable mobility, both by expanding our green fleet and by integrating ESG criteria into our business decisions.

A year of special significance

2026 marks an important milestone for us: 20 years since the launch of Autonom.

Over these two decades, we have built an integrated mobility ecosystem with an extensive national presence, a fleet of approximately **18,000 vehicles**, and a team that has grown steadily, reaching approximately **600 colleagues** today. We have developed eight complementary business lines and have become a benchmark in the industry, while maintaining the entrepreneurial spirit and values that have defined us from the start.

Beyond the numbers, this anniversary is about people, about the trust of our partners, and about our ability to evolve every day.

Looking Ahead

We view the coming period with caution, but also with confidence. The macroeconomic environment remains volatile, with pressures related to financing costs, tax reforms, and consumption trends.

At the same time, recent geopolitical developments, including tensions in the Middle East and their impact on the fuel market, may generate new pressures on operating costs and consumer behavior. However, such changes can also accelerate certain already visible trends, such as the shift toward more efficient mobility solutions and growing interest in electric vehicles.

In this context, we see clear opportunities to expand our services and adapt our offerings to the new market realities.

We will continue to invest in expanding our fleet, in digitalization, and in improving the customer experience, remaining true to the principles that have guided us so far: discipline, adaptability, and a long-term focus.

At Autonom, we are guided not only by short-term results, but by the ability to build for the long term. After 20 years, we are more aware than ever that success comes from consistency, trust, and the desire to constantly evolve.

Thank you for your trust, and we invite you to continue this journey with us.

With appreciation,
Marius and Dan Ștefan
Founders, Autonom



Key highlights in 2025

Financial Development

Listing on the Stock Exchange – In the first half of 2025, we listed our second issue of sustainability-linked bonds on the Bucharest Stock Exchange, worth EUR 30 million, with a fixed coupon of 6.14%, traded under the symbol AUT29E, thereby strengthening our presence in the capital market and our commitment to responsible financing.



A syndicated loan of €300 million, linked to sustainability goals

We have signed a financing agreement totaling €300 million, with an option to increase it by up to €50 million, with a syndicate of eight banks. The agreement includes, among other things, a revolving credit facility of up to €300 million, intended to refinance existing lines of credit and finance the purchase of vehicles and equipment, for a term of up to 7 years, with the possibility of extension. Additionally, an additional facility of up to 50 million EUR is provided for general corporate purposes, with an initial maturity of 2 years, extendable.

Blue Development - In just one year, Blue has managed to attract over 369,000 active users, putting a fleet of over 500 electric cars into service in Bucharest.



Sustainability

Integrated environmental goals – Commitments to reduce the fleet’s average emissions by 30% by 2028 and 55% by 2030, as part of the business strategy.

Leadership in sustainability – Our efforts have been recognized through dedicated awards and the appreciation of the ESG community

Electric Mobility – Promoting electric vehicles and clean transportation:

Autonom continued to expand its electric fleet through partnerships with manufacturers such as Ford, Volvo, Nissan, and Hyundai, reaching 31% low-emission vehicles (HEV, PHEV, BEV) in the active fleet by the end of 2025.

Through the Autonom Green Tour program, we provided partner companies with electric vehicles for practical test drives, supporting their strategic decisions to adopt sustainable mobility.

Business Development & Key Accounts

In 2025, we strengthened our position in the courier, logistics, and e-grocery segments through new strategic partnerships and customized solutions. We began collaborating with FAN Courier, to whom we delivered the first 20 Ford Transit vans under an operational lease, in a configuration tailored to their specific needs. Also in the courier sector, we supported the rapid expansion of the Cargus fleet by delivering 40 commercial vehicles in record time. At the same time, we maintained our focus on electromobility by integrating 20 Maxis ED3 electric vehicles into the Sezamo.ro fleet, one of the leading players in the e-grocery sector.



Investor Events

Autonom Business Elite Events – In 2025, we continued our series of events dedicated to the country’s entrepreneurial communities, visiting Cluj, Timișoara, Iași, and Brașov, and bringing together hundreds of entrepreneurs and local leaders for networking and mutual learning.



Culture and Music

At the **Flight Festival in Timișoara**, we helped bring together music, art, and technology, offering participants a memorable experience; We served as a mobility partner for festivals that promote art and traditions, such as **CINESTEZIA**, **Filmul de Piatra** and **Strada Armenească**, helping to create cultural experiences accessible to the general public;



Sustainability Day

On October 30, 2025, Autonom marked Sustainability Day by hosting a dedicated event at its headquarters in Piatra Neamț, bringing together partners and organizations that share a commitment to a responsible future. The initiative is part of a national effort in which October 27 was officially designated National Sustainability Day, following an initiative by the Sustainability Embassy in Romania, in collaboration with the Department for Sustainable Development.

The event aimed to raise the profile of this day, strengthen an active community in the field of sustainability, and facilitate the exchange of best practices among organizations. At the same time, it represented an opportunity to develop partnerships and contribute to raising awareness of the importance of sustainability in the business community and society.

Participants engaged in interactive activities, practical discussions, and exchanges of ideas on relevant topics such as electric mobility, education, the circular economy, responsible gastronomy, and sustainable design. The event brought together representatives from organizations such as the Embassy of Sustainability, CERC, BRD, BCR, Raiffeisen Bank, EBRD, Act for Tomorrow, Volta X, EFdeN, Evo Pack, Salvamont Neamț, AER, Il Viaggio, Nadia & Julia Fashion, alongside the Autonom Foundation.

Through this initiative, Autonom reaffirms its belief that sustainability is not only a strategic direction but also a competitive advantage and a model for healthy long-term development. The event highlighted the role of individual and organizational actions in generating a positive impact on the environment and emphasized the importance of collaboration to create a favorable environment for future generations.





Certifications and Ratings

Certifications and Ratings

Fitch Rating. The company has contracted, since 2020, rating services from the Fitch rating agency, in order to provide investors in the capital markets, lenders, and other partners with an independent assessment of the Company's financial condition, the risks associated with its business, and the critical factors affecting the health of its business.

According to the latest publicly available rating report, Fitch assigned the Company an IDR (Long-Term Issuer Default Rating) of "B+" with a Stable outlook and a rating of "B"/RR5 for senior unsecured debt. The rating agency noted that the positive outlook reflects the growth in business size, the decline in the debt ratio expressed as the ratio of gross financial debt to equity, improvements in corporate governance, and the maintenance of robust profitability. Fitch also highlighted its expectations for the Company's business growth in the coming years.

BVB Research/ ESG Scores - Low ESG risk score from Sustainalytics. The score of 16.4 points places Autonom Services in the "low risk" category (10–20), showing a slight decline compared to the previous year's result (+3.6 points). It also places the company in the 11th percentile (38th out of 384 companies analyzed by Sustainalytics in the transportation industry). Additional information about the BVB Research project and the results of the other participating companies is available on the Bucharest Stock Exchange website, in the section dedicated to ESG Scores, accessible [here](#).

EcoVadis. In November 2024, we were rated Silver by EcoVadis, ranking in the Top 15 in our category, and we view this as confirmation of our commitment and progress toward our long-term sustainability goals. In November 2025, we began the re-evaluation process, and in February 2026, we received confirmation that we had maintained our rating.



Carbon Disclosure Project. Another comprehensive assessment for 2025 was conducted by the CDP (Carbon Disclosure Project). We received an overall climate change score of "C", reflecting our performance in terms of transparency and environmental management. The score recognizes strong performance in areas such as Targets (B-), Risk Disclosure (B-), and Environmental Policies (B-), while identifying opportunities for improvement regarding Scope 3 Emissions (D).

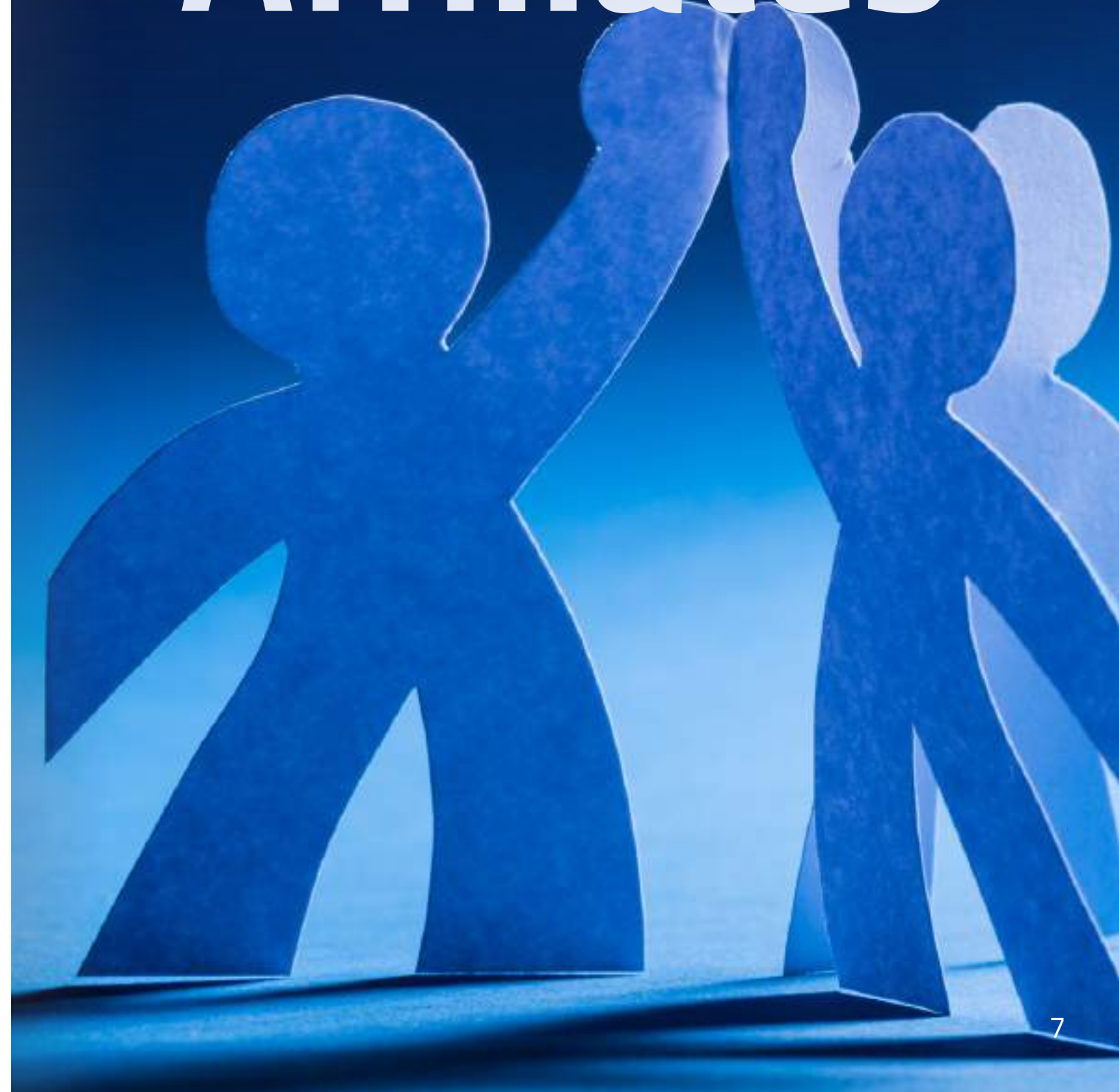
Synesgy by ICAP CRIF. In December 2025, we also received a "B" ESG score from Synesgy by ICAP CRIF, reflecting a solid level of sustainability and adherence to ESG best practices. This rating highlights our structured approach to environmental impact, social responsibility, and governance standards and supports our efforts toward transparency with business partners, financial institutions, and stakeholders across the entire value chain.

VEKTOR Evaluation. In the VEKTOR by ARIR 2025 assessment, we achieved a score of 9/10. VEKTOR is the indicator that measures the quality of investor relations for listed companies and bond issuances on the Romanian capital market, developed by the Romanian Investor Relations Association. This result confirms our commitment to transparency, predictability, and maintaining a constant dialogue with investors.

Romania CST Index. In December 2025, Autonom was evaluated as part of the Romania CST Index 2025 (Corporate Sustainability & Transparency Index), achieving the second-highest score at the Gold level. This excellent ranking is based on a total score of 95 out of 100 points. The result reflects our ongoing commitment to corporate sustainability, a high level of transparency, and the integration of best practices in social responsibility into our business model.

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

Partnerships Affiliates



the AZORES
Sustainability and CSR Services

AUTONOM

is ranked with

THE 2ND HIGHEST SCORE AT GOLD LEVEL

According to Romania CST Index 2025
Based on a total score of 95 out of 100 points

December 2025

Valid until November 2026



The Azores Sustainability and CSR Services & Allies for Sustainability

Partnerships and Affiliates

At Autonom, building a responsible and sustainable future is the foundation of our relationships with our customers, employees, and business partners. We choose to collaborate with organizations and communities that share the same ethical and professional principles, so that together we can contribute to the development of a sustainable business ecosystem. Our involvement in industry associations and international initiatives gives us access to global expertise, resources, and best practices, while strengthening cooperation with stakeholders in our field.

International Commitments

United Nations Global Compact

Since 2022, Autonom has been a member of **the United Nations Global Compact**, the world's largest corporate sustainability initiative. By joining, we have committed to upholding the ten fundamental principles regarding human rights, labor standards, environmental protection, and anti-corruption. More details about the UN Global Compact can be found [here](#).

Sustainable Development Goals (SDGs)

At the same time, the company supports the implementation of the **17 Sustainable Development Goals (SDGs)** from the United Nations 2030 Agenda, directing its community investments toward five main areas: education, environmental protection, sports, culture, and entrepreneurship.

These areas align with **9 of the 17 goals**, where our impact is strongest.



Involvement in associations and NGOs

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



Brand visibility and community engagement

For information related to this section, please refer to the **"Community Engagement"** section of the **2025 Sustainability Report**

Awards and Public Recognition

Sustainability in Business forum and awards. Autonom Services S.A. received the "Best Sustainable Finance Solutions Provider" award at the 6th edition of the Sustainability in Business Forum & Awards, organized by The Diplomat, in recognition of the company's commitment to developing sustainable financial solutions and integrating ESG principles into its business model. The award reflects Autonom's ongoing efforts to contribute to the transition toward a more responsible economy by promoting financial practices aligned with sustainability goals and by supporting partners in adopting solutions with a positive long-term impact.

CSR Awards – The title of "Sustainability Manager of the Year" was awarded to our colleague, Magdalena Caramilea, at the Romanian CSR Awards, a recognition that reflects the Autonom team's ongoing commitment to promoting sustainability and social responsibility.

Green Report Gala - We were proud of our colleagues at Blue Romania, who were honored with the Award for Excellence in Sustainable Transport at the Green Report Gala, a recognition of their constant efforts to develop cleaner, more efficient, and more environmentally friendly mobility solutions. The award recognizes their ongoing efforts to develop cleaner, more efficient, and more environmentally friendly mobility solutions, confirming their commitment to sustainability and innovation in transportation.

Champions League in Business 2025 – Forbes Romania - The company was included in the prestigious ranking compiled by Forbes Romania, confirming its leading position in the local business environment.

Transform Awards Europe 2025 – GOLD - Autonom won gold for the Blue Romania visual identity project, a European-level recognition of its branding and communication efforts.

IEDC Case Study Competition Romania – First Prize – Our team won the national stage of the IEDC Case Study Competition Romania.

Traveller Review Award 2025 – Booking.com – The Autonom Braşov team received the Traveller Review Award 2025 from Booking.com, achieving a remarkable score of 9.5/10, a testament to the high level of customer satisfaction.

Romania Performance Excellence Program – RePatriot - The company was honored as part of the "Romania Performance Excellence" program organized by RePatriot, a recognition of its commitment to excellence and sustainable performance in the business environment.

At the Entrepreneur Club Gala - Autonom was honored for 20 years of sustained growth, as an example of a successful family business, and for building a high-performing team.

The distinction reflects the company's evolution from a local presence in Piatra Neamț to a solid national presence and highlights the team's consistent contribution, as well as the trusting relationships built with partners and customers over time.

Forbes 500 Business Awards - Autonom was honored at the Forbes Romania 500 Business Awards 2025 Gala, confirming the consistency of the company's performance and values. This recognition highlights the solid long-term results achieved, as well as the constant commitment to excellence, responsibility, and sustainable development in the business environment.





Autonom Services Results in 2025

Autonom Services' results in 2025

2025 confirmed the resilience of the Autonom business model, with double-digit growth in revenue (+11.7%) and EBITDA (+17.1%), despite pressure from financing costs and exchange rates on net income. These results reinforce the company's ability to support future expansion while maintaining a balanced risk profile.

Financial results for the 2025 fiscal year

Total operating lease revenue (including additional services) 539,504,669 RON +17.6% compared to 2024	Total car rental revenue 127,241,776 RON +9.4% compared to 2024
Total revenue from used car sales (fleet + equipment) 207,018,841 RON +7.7% compared to 2024	Net profit for the period 34,936,370 RON -4.1.0% compared to 2024 (FX impact)

Operating expenses increased by 10%, driven primarily by higher depreciation expenses for the vehicle fleet (+15.8%), fleet-related expenses (+6.7%), and payroll expenses (+10.2%). Administrative expenses decreased by 8%.

Total assets of Autonom increased by 12%, from 1,925.5 million RON as of December 31, 2024, to 2,162.3 million RON as of December 31, 2025. The most significant increases were recorded in fixed assets represented by the vehicle fleet (+20.0%).

Cash reserves stood at 89.9 million RON at the end of 2025 (compared to 193.6 million RON as of December 31, 2024), a decrease due to significant investments in the vehicle fleet and loan repayments. The company continues to have substantial unused credit lines (over 160 million euros).

Equity increased by 13% to 311.5 million RON. The subscribed share capital was increased from 20 million RON to 100 million RON through the incorporation of retained earnings.

Long-term debt decreased by 16% (due to the reclassification of the AUT26E bonds to current liabilities, following their maturity on November 23, 2026), while current liabilities increased by 79% (for the same reason).

The Net Financial Debt (NFD)/EBITDA remained stable, with an NFD/EBITDA ratio of 3.59x at the end of 2025 (2024: 3.58x), driven by financing for the expansion of the vehicle fleet. The company maintains a comfortable margin below the contractual threshold of 4.0x stipulated in the covenant. The 17% increase in EBITDA was reflected in an improvement in debt service capacity, with the interest coverage ratio rising to 5.72x (2024: 5.12x). The solid financial structure supports the sustainable growth strategy and the ability to finance expansion plans.



Autonom Fleet Growth

Autonom Fleet Growth

In 2025, the vehicle fleet reached 17,628 vehicles, an increase of over 1,100 units compared to the previous year, driven by 4,575 new vehicle additions. Beyond this expansion, the year marked an accelerated qualitative transformation of the fleet: the share of hybrid and electric vehicles rose from 23% to 31% of the total, an increase of over 7 percentage points in a single year. This trend reflects the company's commitment to sustainable mobility and reducing its environmental impact.

	2025	2024
Total number of vehicles in the fleet	17,628	16,515
Annual change in the number of vehicles in the fleet	6.73%	11.98%
New vehicles added to the fleet	4,575	4,739
Used vehicles removed from the fleet	3,462	2,972
Fuel		
Diesel	30.92%	35.63%
Gasoline	37.94%	41.26%
Hybrid	26.08%	18.91%
Electric	5.06%	4.20%

Results of the main business lines in 2025

Operational Leasing

Operational leasing is a tool for outsourcing vehicle fleets, suitable for both companies with large fleets and small entrepreneurial firms that operate only a few vehicles, with the aim of optimizing operating expenses.

Total Operating Lease Revenue 539.5 million RON +18% compared to 2024	Percentage of total revenue 57% (55% in 2024)
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In 2025, the operational leasing division consolidated its role as the company's main growth driver, with total revenues of 539.5 million RON, representing a remarkable 18% increase compared to the previous year (458.6 million RON in 2024). This positive trend confirms the division's ability to capitalize on opportunities in a continuously developing market and reflects the appeal of the operational leasing model, the adaptability of the product offered, and the success of the implemented commercial strategy.

Traditionally, Autonom's main clients for operational leasing have been small and medium-sized enterprises, but in 2025 we observed growing demand from large clients as well, due to increased brand awareness and customer confidence in our mobility solutions.

We were also pleased to renew our collaborations with key clients in sectors such as distribution, manufacturing, and financial services—partnerships that underscore the appeal of the full-service offering provided by Autonom. In 2025, we paid particular attention to renewing operational leasing contracts at costs adapted to new market conditions, which will support the business’s profitability in the coming period.

At the industry level, Romania’s operational leasing market ended 2025 with a total managed fleet of approximately 100,000 vehicles, up 4.8% from the previous year, according to data compiled by the Association of Operational Leasing Companies (ASLO). Reaching this symbolic milestone reaffirms the segment’s structural growth potential and the upward trajectory of the local market.

Autonom remains one of the leading operators in the local market, given the competitive landscape marked by the consolidation of the global Ayvens merger (ALD–LeasePlan) and the continued presence of Arval, Business Lease, BCR Fleet Management (acquired by Arval), Ayvens, and other major players. Autonom Business Elite events continued in 2025, strengthening relationships with existing customers and helping to attract new partnerships in key cities across the country.

The division maintained its balanced customer mix: a solid base consisting predominantly of small and medium-sized enterprises (SMEs), alongside growing interest from large companies and strategic clients. The increase in profitability reflects both the higher volume of activity and efficient cost management and appropriate rate adjustments.

The Autonom Business Green service, launched in 2024 and dedicated to electric vehicle users, continued its development in 2025. Competitive advantages—a replacement vehicle with an internal combustion engine for long trips and nationwide roadside assistance—supported customer adoption of electric and hybrid vehicles, contributing to a jump in their share of the operational fleet to over 30%.

According to the “Fleet and Mobility Barometer 2025” study, conducted by the Arval Mobility Observatory on a sample of over 8,000 companies across 28 countries, full-service leasing is used by 27% of companies as their primary method of fleet financing, while another 37% intend to introduce it or expand its use over the next three years. The study also reveals that 91% of companies anticipate stable or growing fleets in the medium term. In Western Europe, the share of company vehicles operated under operational leasing is significantly higher than in Romania, a gap that highlights the local market’s structural growth potential in the long term. The company estimates that the Romanian market could reach approximately 500,000 units, up from the current level of about 100,000.

Rent-A-Car

A diverse range of short-term car rental services (from one day to 12 months). Over 85% of this division’s revenue is generated by corporate clients.

Total Rent-a-Car Revenue 127.2 million RON <i>+9.4% compared to 2024</i>	Utilization Rate 86% <i>stable vs. 2024</i>	National network 53 branches <i>in 38 cities</i>
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In 2025, revenue from short-term car rentals amounted to 127.2 million RON, up 9.4% from 2024 (116.3 million RON). The division is thus back on a growth trajectory, following the slight decline recorded in the previous year, driven by reduced collaboration with a high-volume client and temporary limitations in the RCA sector.

The average fleet utilization rate remained at 86%, a high level reflecting remarkable stability, similar to the previous year’s performance. The 2025 strategy focused on profitability, stability, and the quality of the customer portfolio, adopting a prudent approach to managing the MTPL-related replacement service to ensure the sustainability of financial indicators even in the event of external challenges. A significant strategic emphasis was also placed on developing replacement services, a segment with high potential in the context of MTPL legislative changes. Corporate services continue to dominate short-term business, accounting for approximately 85% of the total, and this segment’s significant contribution mitigates the effects of seasonality and supports efficient fleet utilization.

The Company’s business model continues to differentiate itself from other industry operators through reduced exposure to airport passenger traffic and “incoming tourism,” offset by a solid national network of 53 agencies in 38 cities. This network allows the Company to capture diverse segments of demand, including Romanian citizens working abroad who return periodically to the country, particularly during summer vacations and holidays.

The company continued to prioritize monitoring customer satisfaction by implementing an advanced methodology for collecting and processing feedback. Over 95% of customers reported being very satisfied or satisfied in 2025, and the NPS (Net Promoter Score) exceeded 95—an exceptional recommendation rate that confirms the quality of services and the strength of the Autonom brand. Most contracts with corporate clients are for 12 months, with annual renewal. The fleet is kept young, with an average age of approximately 1.3 years, a factor that reinforces the preference of corporate clients who value the comfort and safety of new vehicles.

Used Car Sales

Vehicles from the Car Rental and Operational Leasing fleets, having reached the end of their depreciation period, become available for purchase by individual and corporate customers.

Total Revenue from Used Car Sales 207.0 million RON <i>+8% compared to 2024</i>	Total vehicles sold in 2025 3,222 <i>(2,972 in 2024)</i>
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In 2025, total revenue from the sale of used vehicles reached 207.0 million RON, marking an increase of approximately 8% compared to the previous year. The number of vehicles sold rose from 2,972 in 2024 to 3,222 in 2025, reflecting a more active fleet renewal cycle. This trend was also supported by favorable dynamics in the local used car market, where registrations of used cars in Romania reached 360,103 units in 2025, up 9.5% from 2024 (328,834 units), according to data published by ACAROM.

The company thus benefited from the favorable context of the used car market, driven by demand dynamics and the challenges faced in the new vehicle market. The company’s strategy included careful fleet management and capitalizing on market opportunities, contributing to improved financial results and the consolidation of the company’s position in the used vehicle segment.

The used car market remains highly fragmented—sales occur through dedicated websites, specialized suppliers, car dealers, leasing and rental companies, as well as private individuals. For this reason, it is difficult to estimate Autonom’s exact market share.

Analysis of Financial Results

Analysis of Financial Results

The 2025 results reflect our sustainable long-term growth strategy and are the result of Autonom's robust business model, built to withstand external shocks. Autonom's total revenue in 2025 was 939,726,904 RON, an increase of 98,335,958 RON (+12%) compared to 2024. Net profit was 34,936,370 RON, compared to 59,180,465 RON in 2024, a figure significantly influenced by exchange rate volatility reflected in financial expenses.

Operating revenue trends

	2025	2024	Trend
Revenue from operating leases	404,628,502	334,806,159	20.9%
Revenue from additional services	134,876,167	123,832,415	8.9%
Revenue from vehicle rentals	127,241,776	116,286,157	9.4%
Revenue from vehicle sales	7,401,957	27,779,236	-73.4%
Revenue from the sale of vehicles from the fleet and rental equipment	207,018,841	192,193,076	7.7%
Other operating revenue	58,559,661	46,493,903	26.0%
Total operating income	939,726,904	841,390,946	11.7%

In 2025, the composition of our revenue portfolio confirmed the strength of our business model. Total operating revenue rose to 939.7 million RON, nearly 12% above the level recorded in 2024. The main growth driver was operating leasing combined with additional services, which grew by 17.6%, driven by high demand from corporate clients for flexible mobility solutions and fleet expansion.

Short-term vehicle rentals generated 127.2 million RON, up 9.4%, confirming a return to a growth trajectory. Sales of new vehicles continued to decline (-73.4%, to 7.4 million RON), as a result of a prudent, profitability-oriented commercial policy. In contrast, the sale of vehicles from the fleet and rental equipment contributed 207.0 million RON, 7.7% higher than the previous year, benefiting from rising prices in the used car market and efficient management of the renewal cycle.

Other operating revenues totaled 58.6 million RON, a 26% increase, driven by the diversification of ancillary services, penalty revenues, and auto damage recovery. Together, these developments demonstrate the company's adaptability and resilience, as well as its ability to transform market conditions into opportunities for sustainable growth.

Trends in operating expenses and operating income in 2025

	2025	2024	Trend
Vehicle fleet expenses	177,125,602	165,963,193	6.7%
Cost of vehicles sold	7,354,263	26,660,599	-72.4%
Cost of vehicles sold from the vehicle fleet and rental equipment	174,020,696	145,597,689	19.5%
Employee benefit expenses	81,977,812	74,374,396	10.2%
Administrative expenses	8,129,483	8,838,052	-8.0%
Depreciation, amortization, and impairment of vehicle fleet and equipment, net	282,715,734	244,149,928	15.8%
Depreciation, amortization, and impairment of other fixed assets	5,083,104	3,509,327	44.8%
Other operating expenses	46,896,346	40,478,076	15.9%
Other (losses) / gains – net	5,892,292	5,034,521	17%
Total operating expenses	789,195,332	714,605,781	10.4%

In 2025, total operating expenses reached 789.2 million RON, 10% higher than in 2024, a trend reflecting the expansion of operational activity and inflationary pressures in the market. The main cost component remains the vehicle fleet, whose expenses increased to 177.1 million RON (+6.7%), driven by higher volume (the fleet grew by nearly 7%) and rising maintenance costs.

The cost of vehicles sold from the fleet and equipment intended for rental rose to 174.0 million RON (+19.5%), in line with the accelerated growth in used vehicle sales. In contrast, the cost of vehicles sold outside the fleet decreased by 72.4%, to 7.4 million RON, due to a more selective commercial policy.

Investments in human capital were reflected in a 10.2% increase in employee benefit expenses, which reached 82.0 million RON, while administrative expenses decreased slightly (-8.0%) to 8.1 million RON, benefiting from operational efficiency measures.

Depreciation, amortization, and impairment of the vehicle fleet and equipment amounted to 282.7 million RON, up 15.8%, in line with the expansion of the asset base. For the remaining fixed assets, depreciation increased by 44.8%.

Other operating expenses totaled 46.9 million RON (+15.9%), remaining under control, while the “other (losses)/gains – net” category remained relatively stable.

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

Net profit in 2025

	2025	2024	Trend
Operating profit	150,531,572	126,785,165	18.7%
Financial expenses	118,504,499	72,672,323	63.1%
Financial income	7,203,374	7,965,598	-9.6%
Profit before tax	39,230,447	62,078,440	-36.8%
Income tax expense	4,294,077	2,897,975	48.2%
Net income for the fiscal year	34,936,370	59,180,465	-41.0%

In 2025, operating profit rose to 150.5 million RON, marking a robust increase of 18.7% compared to the previous year and reflecting cost discipline as well as the further monetization of the asset base.

Financial expenses rose significantly to 118.5 million RON (+63.1%), driven primarily by **unfavorable net foreign exchange differences (approx. 36.8 million RON)** and, to a lesser extent, by interest on expansion financing (interest expense itself increased by only 4.8%, to 76.7 million RON). Financial income decreased to 7.2 million RON.

As a result, pre-tax profit reached 39.2 million RON, 36.8% below the 2024 level. Against this backdrop, net profit for the fiscal year stood at 34.9 million RON, significantly influenced by the accounting impact of currency volatility which, according to accounting regulations, does not reflect the natural hedge provided by the structure of our long-term euro-denominated contracts—an effect that is expected to be recovered in the medium term.

In terms of non-IFRS indicators, **EBITDA increased by 17.1% to 438.3 million RON, and the interest coverage ratio improved to 5.72×** (compared to 5.12× in 2024), confirming the company’s ability to generate liquidity to service its debt.

Details on the dynamics of assets, liabilities, and equity in 2025

	31.12.2025	31.12.2024	Change
Fixed assets	1,895,163,744	1,647,968,383	15.0%
Intangible assets	140,322	258,453	-45.7%
Vehicle fleet and equipment for lease	1,161,216,539	967,621,096	20.0%
Right-of-use assets	636,065,355	613,849,092	3.6%
Other tangible assets	16,513,163	5,219,361	216.4%

Investment property	0	1,935,427	n/a
Long-term trade receivables	623,633	539,019	15.7%
Loans granted to related parties	80,604,734	58,545,935	37.7%
Current assets	267,129,578	277,559,951	-3.8%
Inventories	57,177,156	19,992,017	186.0%
Trade receivables	87,147,571	52,156,344	67.1%
Other receivables and current assets	27,470,685	9,895,451	177.6%
Income tax recoverable	4,476,929	-	n/a
Prepaid expenses	963,929	1,877,732	-48.7%
Cash and cash equivalents	89,893,308	193,638,407	-53.6%
TOTAL ASSETS	2,162,293,322	1,925,528,334	12.3%

	31.12.2025	31.12.2024	Change
Equity	311,505,320	276,568,951	12.6%
Subscribed capital	100,000,000	20,000,000	400.0%
Other capital reserves	113,291,517	74,168,533	52.7%
Retained earnings	98,213,803	182,400,417	-46.2%
Long-term liabilities	982,109,071	1,164,745,488	-15.7%
Interest-bearing loans and borrowings	406,851,065	379,644,987	7.2%
Bonds	151,876,650	386,285,140	-60.7%
Lease liabilities	358,485,299	342,722,221	4.6%
Trade and other payables	4,278,225	3,904,849	9.6%
Deferred revenue	28,052,508	27,031,678	3.8%
Deferred tax liabilities	27,498,695	25,156,613	9.3%
Derivative financial liabilities	5,066,629	-	n/a

Current liabilities	868,678,931	484,213,896	79.4%
Interest-bearing loans and borrowings	305,215,549	245,781,816	24.2%
Bonds	246,640,892	0	n/a
Lease liabilities	193,979,700	178,035,030	9.0%
Trade payables and other liabilities	104,223,004	42,374,821	146.0%
Provisions	2,185,128	582,863	274.9%
Deferred revenue	16,434,658	15,620,522	5.2%
TOTAL LIABILITIES	1,850,788,002	1,648,959,384	12.2%
TOTAL EQUITY AND LIABILITIES	2,162,293,322	1,925,528,334	12.3%

Total assets increased by 12% to 2.16 billion RON, driven by fleet expansion and related investments. Fixed assets rose by 15% to 1.90 billion RON, with the growth primarily driven by a 20% increase in the value of the vehicle fleet and rental equipment. Right-of-use assets (IFRS 16) continued on a moderate growth trend (+3.5%).

Current assets decreased slightly to 267.1 million RON (-3.8%), influenced by the significant reduction in cash (-53.6%, to 89.9 million RON), partially offset by the increase in inventories (+186.0%) and trade receivables (+67.1%). Lower cash reserves reflect the intensity of investments in the vehicle fleet and debt repayments, although the company maintains substantial unused credit lines (over 160 million EUR available under the syndicated facility).

Equity increased by 12.6%, reaching 311.5 million RON, corresponding to an equity-to-total-assets ratio of 14.4%—stable compared to 2024 and above the minimum threshold of 12% set in the financing agreements. Subscribed capital was increased from 20 million RON to 100 million RON through the incorporation of retained earnings (80 million RON).

Long-term debt decreased by 15.7% to 982.1 million RON, due to the reclassification of the AUT26E bonds (maturing in November 2026) to current liabilities. Long-term loans and borrowings increased by 7.2%, reflecting drawdowns on the 300 million EUR syndicated facility.

Current liabilities increased by 79.4% (to 868.7 million RON), despite moderate business growth, due to the reclassification of AUT26E bonds (244.5 million RON) and the increase in short-term bank loans and trade payables. The financial structure confirms that the expansion was supported by access to capital markets and bank financing, maintaining an adequate level of liquidity through unused credit lines.

About Autonom



About Autonom Services SA

Autonom Services S.A. is the leading independent Romanian-owned player in Romania's automotive operational leasing and car rental markets.

Autonom Services S.A. is an integrated provider of modern mobility solutions tailored to the needs of its customers. The company operates the most extensive mobility network in Romania and ranks among the top 5 players, by revenue, in its main sectors of activity: operational leasing and car rentals

- Integrated provider of mobility solutions for businesses and individuals;
- A national network of 53 branches in 38 cities across Romania, a business model that sets it apart from competitors;
- Vehicle fleet as of December 31, 2025: 17,628 vehicles; Number of employees as of December 31, 2025: 615;
- Independent player with Romanian capital: Autonom Internațional is the majority shareholder of Autonom Services S.A., holding a 98% stake in the company's share capital. The shareholders of Autonom Internațional are Marius Ștefan and Dan Ștefan, in equal shares.

Organizational Culture

Mission

Autonom is a **family-owned company** that thinks long-term.

For us, success is defined by **the growth of our colleagues** and **the satisfaction of our customers**. Business growth, profitability, and financial stability are natural consequences.

Vision

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

Values

Respecting the rights of all employees goes hand in hand with respecting Autonom's values.

- **Honesty** and **integrity** are the foundation of our company's growth.
- We do whatever it takes for our customers.
- We are a team. **Respect, common sense,** and **a smile** are our secrets. We are adaptable and flexible. Simplicity is how we work.
- **We grow** every day.

Our employees are at the heart of Autonom's success, and our organizational culture is built on continuous growth, ethical principles, respect, and equal opportunity. We attract and retain top talent by fostering an environment where safety, inclusion, and professional development go hand in hand. Through personalized career programs, leadership opportunities, and comprehensive benefits, we empower our colleagues to grow and remain motivated, engaged, and aligned with our shared vision. We support diversity and equal opportunity, providing all employees with working conditions appropriate to their roles.

Committed to a safe and inclusive work environment.

At Autonom, we believe that a safe, inclusive, and supportive work environment is essential to the well-being of our employees and the long-term success of the company.

Our commitment to workplace safety and inclusion is deeply embedded in our organizational culture, reflected in our policies, training programs, and daily practices.

Ensuring workplace safety

We prioritize the health and safety of our employees by adhering to the highest industry standards and implementing robust occupational health and safety management systems aligned with the ISO 45001 standard. These measures include:

- Risk identification and prevention: A systematic process for assessing and mitigating potential hazards across all operational areas.
- Training and awareness programs: Regular safety training sessions held every three months for employees who drive company vehicles and every six months for office staff.
- Digital safety training: Starting in 2022, we transitioned to digital training for better accessibility and continuous improvement.
- Health monitoring and prevention: Employees receive regular medical checkups through our partnership with MedLife in the field of occupational medicine.
- Safety-focused structures: An Occupational Health and Safety (OHS) Committee ensures continuous risk assessment and compliance, while promoting best practices for preventing workplace incidents.

As a result of these efforts, in 2025 we recorded no workplace accidents, no occupational illnesses, and no work-related fatalities, demonstrating our firm commitment to a risk-free workplace.

Promoting Diversity, Equity, and Inclusion

We are committed to building an inclusive and diverse work environment where all employees are treated with respect, dignity, and fairness. Our anti-discrimination policy ensures equal opportunities for everyone, regardless of gender, sexual orientation, religion, ethnicity, or membership in vulnerable groups. This commitment is supported by:

- Fair recruitment and promotion policies: Our internal regulations prohibit any form of discrimination in the hiring process, job placement, or career advancement;
- Gender equality and leadership opportunities
- Respect for human rights: We align with international labor standards, including the Universal Declaration of Human Rights and the conventions of the International Labour Organization (ILO).

Creating a positive work environment

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

- Flexibility and autonomy at work: Our structure is based on small teams, decentralized decision-making, and transparent communication;
- Personal and professional development: Employees benefit from personalized career development programs, leadership courses, and access to extensive learning resources;
- Comprehensive benefits package: Which includes private health insurance, performance bonuses, paid parental leave, and wellness initiatives.

At Autonom, we recognize that a safe, inclusive, and motivating work environment is key to fostering innovation, collaboration, and long-term employee satisfaction. We remain firmly committed to providing every team member with the conditions necessary to thrive in a respectful and safe environment.

Equal Opportunity in the Recruitment Process

At Autonom, we are committed to upholding a fair and inclusive recruitment process, ensuring that all candidates have equal access to career opportunities, regardless of gender, marital status, sexual orientation, religion, political views, ethnicity, race, nationality, genetic characteristics, age, or any other personal traits.

Our anti-discrimination policy is firmly embedded in our internal regulations, which provide clear guidelines for eliminating all forms of bias in recruitment, hiring, and career advancement.



Diversity and Inclusion in Recruitment

- Merit-based selection: All hiring decisions are based on skills, qualifications, and professional experience, ensuring a fair evaluation of each candidate.
- Clear internal policies: We apply transparent and structured selection criteria aligned with international labor standards, such as the Universal Declaration of Human Rights and the conventions of the International Labour Organization (ILO).
- Equal pay for equal work: Through the Collective Bargaining Agreement, we guarantee fair compensation policies, where pay is based on job responsibilities and performance, not on personal characteristics.

Professional Development and Internal Promotion

We strongly believe in leveraging talent from within the organization. Succession planning prioritizes internal candidates whenever possible, provided they meet the job requirements. To support career development, we offer:

- Structured onboarding programs that help new employees quickly adapt to the organizational culture;
- Mentoring and training initiatives designed to support the development of skills necessary for professional advancement;
- Periodic performance reviews, which include discussions about career paths and opportunities for ongoing professional development.

By implementing these policies, we ensure a work environment where everyone has equal opportunities to grow, realize their potential, and contribute to the company's success.

The company's vision on transparency and the management of critical concerns

Our operations are guided by the principles of integrity, transparency, and respect for society and the environment.

We take a systematic approach to risk management, compliance, and the promotion of sustainable mobility, ensuring that our business remains responsible and forward-looking.

The company's core values and principles guide our business practices, influence operational processes, and have a direct impact on economic performance and profitability.

We believe that strong governance and transparent reporting not only strengthen the resilience of our own business but also set an industry benchmark for ethical and responsible corporate behavior. By remaining true to our values and motivations, we aim to achieve success in all aspects of our business while ensuring long-term sustainability and stability.

We operate in a competitive market with fairness and respect for other industry players, focusing first and foremost on meeting market demands in an ethical and customer-oriented manner. Agility, adaptability, and flexibility in addressing challenges define how we operate.

We foster a culture of continuous development for our employees and strive to provide our clients with "the peace of mind they need," ensuring trust and satisfaction in every interaction.

As of the reporting date, no convictions for violations of anti-corruption and anti-bribery laws had been identified, and no fines had been imposed in this regard.

Sustainability Strategy



In 2021, with the launch of its **first sustainability-linked bond issue**, Autonom took a significant step toward aligning its business strategy with ESG principles. We then developed and published our first **Sustainability Strategy**, based on the principle of reducing negative environmental impact—a commitment measurable through the key performance indicator (KPI) regarding the reduction of CO₂ emissions intensity (WLTP g/km) across the operational fleet. This strategy marked the beginning of a clear and committed journey toward a more sustainable, resilient, and responsible business model.

In 2024, on the occasion of our second sustainable bond issuance, we revised and strengthened our commitments by publishing **our updated Sustainability Strategy** and an **expanded** Sustainability-Linked Finance Framework. This updated version reflects both developments in the capital markets and new European requirements regarding reporting and green taxonomy. The new document incorporates two major areas of focus: reducing environmental impact and promoting gender equality in leadership positions.

The primary strategic focus remains on reducing the carbon emissions of the operational fleet by increasing the share of green vehicles (electric, hybrid, and plug-in), with the key performance indicator for monitoring this commitment being the “average WLTP gCO₂/km” of the active passenger car fleet. This is aligned with European transport regulations (EU Regulation 2019/631) and reflects both the fleet’s direct environmental impact and progress toward sustainable mobility. Based on the average emissions for the 2021–2023 period, we have set clear targets for reducing emissions intensity: -23% by 2025 and -55% by 2030, compared to the 2021 baseline.

In addition, the updated strategy highlights an essential social dimension by introducing a second KPI: increasing the representation of women in management positions, with the goal that at least 46% of leadership roles be held by women by 2030. This objective reflects our values regarding equity, balanced leadership, and equal professional development, aligning with the new European requirements on diversity in governance (EU Directive 2022/2381) and the future obligations of the CSRD and the Social Taxonomy.

This holistic approach, grounded in market realities and community expectations, reinforces Autonom’s position as a model of best practices in sustainable finance and demonstrates our firm commitment to actively contributing to the transition toward a greener and more equitable economy. The three pillars of Autonom’s Sustainability Strategy remain:

Environment

In Harmony with the Planet

- To reduce our environmental impact, we will focus on the responsible consumption of the resources required for our operations.
- We are aware of the impact of climate change. That is why our top priority is to reduce the company’s average carbon emissions.

People and Communities

Close to People and the Community

- We allocate time and resources to help address the needs of the communities where we operate. At Autonom, we contribute by developing various projects for the education of children and

- employees, in line with ESG principles, promoting sports and engaging young people, as well as the business community, in solving community issues.
- The people on our team are what keep the company agile. We continuously invest in their education and development to drive their ongoing growth.

Sustainable Business and Governance

Close to our partners

- The values that guide us in all our actions and decisions are transparency and integrity. These are fundamental to the growth and success of our company.
- We aim to provide our customers with sustainable mobility solutions that are in harmony with the environment.

You can find detailed information on the corresponding non-financial results for 2025 in the Sustainability Report.



Management



Management, Executive, and Supervisory Bodies

The Company is managed by a Board of Directors consisting of 3 (three) directors appointed by the General Meeting of Shareholders for a term of 4 (four) years. Pursuant to the Company's Articles of Incorporation, at any given time, the majority of the Company's directors shall be non-executive directors. Management of the Company is delegated by the Board of Directors to a General Manager.

Currently, the Company's General Manager is Ms. Mihaela-Angela Irimia ("General Manager"), who was appointed to this position on November 1, 2014, for an indefinite term. The Company is represented in dealings with third parties and in legal proceedings by the General Manager.

Furthermore, in the decision-making process, Mr. Marius Ștefan and Mr. Dan George Ștefan, each serving as an employee of the Company in the position of Managing Partner (COR code 112028), play a decisive role and make a significant contribution regarding the Company's strategy and directions for development.

The share capital of Autonom Services SA (increased in 2025 to 100,000,000 RON, 10,000,000 shares) is held as follows: (i) Autonom Internațional S.R.L. holds 98% of the capital, (ii) Marius Ștefan holds 1%, and (iii) Dan-George Ștefan holds 1%. Autonom Internațional S.R.L. is an entity controlled in equal shares (50%) by brothers Dan-George Ștefan and Marius Ștefan, who exercise control over the Company.

The business address of each member of the Board of Directors, as well as that of the General Manager, is in Piatra Neamț, 4 Fermelor Street, Neamț County.

Duties of the General Manager

The operational management of the Company is entrusted to the General Manager, who is responsible for taking all measures related to the management of the Company, subject to the powers reserved for the Board of Directors and the General Meeting of Shareholders. The General Manager is responsible for (i) hiring and dismissing the Company's staff, (ii) approving collection and payment transactions up to the amount established for this purpose by the Board of Directors, and (iii) implementing the decisions of the Board of Directors. The General Manager is required to regularly inform the Board of Directors regarding the operations undertaken and any other matters under consideration, including any irregularities identified in the course of performing his duties.

Powers and Decisions of the Board of Directors

The Board of Directors supervises the activities of the General Manager, and any member of the Board of Directors has the right to request information from the General Manager regarding the operational management of the Company. The members of the Board of Directors are responsible for (i) ensuring that all obligations regarding the actual payment of dividends by the Company's shareholders are fulfilled, (ii) the actual existence of dividends paid, (iii) the existence of the records required by law and their proper maintenance, (iv) the exact implementation of the resolutions of the General Meeting of Shareholders, and (v) the fulfillment of any other duties imposed by law or by the Articles of Incorporation. The Chairman of the Board of Directors coordinates the activities of the Board of Directors and reports to the General Meeting of Shareholders regarding the activities of the Board of Directors. The Board of Directors may validly decide in the presence of a majority of its members, by a majority vote. In the event of a tie, the vote of the Chairman of the Board of Directors shall be decisive.



Marius Ștefan
Managing Partner Autonom

Marius Ștefan is one of the Company's current shareholders and its founder, having established it in 2005. He is also a key decision-maker at the management level, serving as Managing Partner and CEO. He currently holds an MBA in Marketing from the University of Maryland – Robert H. Smith School of Business and is a graduate of a Master's program in Management at SNSPA (2001), having previously graduated from the Academy of Economic Studies in Bucharest, specializing in International Transactions (1999). In 2013, he became a member of the Young Presidents Organization and is currently a member of the YPO European Board. In 2015, he became a board member of Teach for Romania, and in 2017, he became a member of the Entrepreneurship Academy board and vice-chair of the Romanian Business Leaders board.

Dan-George Ștefan is one of the Company's current shareholders and became a shareholder in 2006; he is also a key decision-maker at the management level, holding the position of Managing Partner. Dan-George Ștefan held the position of Purchasing Consultant at IAC, Paris, for a period of 4 years. He holds master's degrees in "International Business" from the University of Paris 1 Sorbonne and "International Economics" from the University of Orleans, as well as a degree from the Academy of Economic Studies in Bucharest, specializing in International Trade (2001). He is a member of YPO Romania and serves on the Advisory Board of Bittnet Systems (since 2012), the Advisory Board of CEO Clubs (since 2016), and the Board of Directors of Family Business Network Romania (since 2018). Since 2014, he has been a professor of management at the Romanian-Canadian MBA program at the Bucharest Business School.



Dan Ștefan
Managing Partner Autonom



Mihaela-Angela Irimia
Chair of the Board of Directors

Mihaela-Angela Irimia is the Chair of the Board of Directors of the Company and its current General Manager. She joined the company in 2006. She graduated from Alexandru Ioan Cuza University in 2006 with a degree in Statistics and Economic Forecasting. She currently oversees the operations department, managing vehicle and equipment procurement, relations with lenders, payments, and human resources.

Elena-Gianina Gherman is one of the Company's directors and serves as Chief Financial Officer. She has been with the company since its inception. She graduated from Petre Andrei University in 2005 with a degree in Finance and Accounting, and in 2011 became a certified public accountant authorized by the Body of Certified Public Accountants and Authorized Accountants. Prior to joining the Company, she worked as a financial director at several companies. She currently oversees the accounting department and prepares reports for senior management.



Elena-Gianina Gherman
Chief Financial Officer



Dan Iacob
Operations Director

Dan Iacob is one of the company's directors and has been with the company since its inception, serving as Chief Operating Officer. He graduated from the Polytechnic University of Bucharest in 1994 with a degree in Automation and Computer Science. After graduation, he worked as a consultant for a publishing house, later going on to manage and own two companies in the retail sector. Currently, he oversees operations for the Autonom subsidiary and the companies in which the group holds minority stakes, and, together with Dan Ștefan and Marius Ștefan, defines the strategic directions for the company's development.

In the past 5 years, no member of the Board of Directors or the Autonom executive team has been prohibited by a court from serving on the Board of Directors or the supervisory board of a company, and there have been no cases of insolvency, liquidation, bankruptcy, or special administration of companies on whose Board of Directors or supervisory board a member of the Board of Directors or the executive team serves, related to their activities within the company, as well as those related to their ability to perform their duties within other companies.





About securities admitted to trading on the Bucharest Stock Exchange

About securities listed on the BVB

As of the reporting date, two bond issues of Autonom Services S.A. are listed on the Bucharest Stock Exchange: **AUT26E and AUT29E**.

AUT26E – Autonom Services 2026 Bonds

Autonom Services S.A. corporate bonds worth 48 million EUR were admitted to trading on the Main Market of the Bucharest Stock Exchange, bonds segment, on December 8, 2021, and are traded under the symbol AUT26E.

The bonds have a face value of EUR 10,000, a five-year maturity, and a fixed interest rate of 4.11%, payable annually, adjustable according to a step-up mechanism by 0.30 percentage points in the event of failure to meet the sustainability performance targets detailed in the PROSPECT. The sustainability objective undertaken in 2021 regarding the reduction of CO2 emissions through accelerated fleet electrification was not achieved at year end 2025 due to political and economic developments which did not validate the transition model anticipated at the time of issuance ; consequently, this Directors' Report constitutes the official notification of a Triggering Event , resulting in the activation of the step-up mechanism, with the final coupon to be calculated at the adjusted rate of 4.41%.

In 2025, 19 transactions were executed (196 bonds were traded) for a total value of 9,932,666 RON.

The maturity date of the AUT26E issue is November 23, 2026, and the fifth (and final) coupon payment, along with the principal repayment, will occur at maturity. During 2025, the interest payment for AUT26E was made on November 23, 2025, to bondholders registered in the Bondholders' Register of Depozitarul Central S.A. as of the reference date of November 3, 2025.

AUT29E – Autonom Services 2029 Bonds

Autonom Services S.A. corporate bonds worth 30 million EUR were admitted to trading on the Main Market of the Bucharest Stock Exchange, bonds segment, on January 21, 2025, and are traded under the symbol AUT29E. This was the first bond listing on the BSE in 2025.

The bonds have a face value of 1,000 euros, a five-year maturity, and a fixed interest rate of 6.14%, payable annually, adjustable according to a step-up mechanism by 0.30 percentage points in the event of failure to meet the sustainability performance targets detailed in the PROSPECT.

The issue was linked to sustainability commitments—a 55% reduction in the carbon footprint of the Autonom fleet and an increase in female representation in management to at least 46% by 2030—factors that helped attract interest from institutional and professional investors.

In 2025, no transactions were executed.

The maturity date of the AUT29E issue is November 26, 2029, and the first coupon payment was made on November 26, 2025. The interest payment was made to the holders of AUT29E bonds registered in the Bondholders' Register of Depozitarul Central S.A. as of the reference date of November 5, 2025.

An aerial photograph of a dark-colored car driving on a paved road. The road is flanked by green trees and a concrete curb. The car is positioned in the lower center of the frame, moving away from the viewer.

Risks of the company Autonom

Risks of Autonom

Risks related to the company's operations and the industry in which it operates

Impact of the macroeconomic and geopolitical environment

The annual inflation rate accelerated significantly in the second half of the year, reaching 9.7% (CPI) in December 2025, with a 12-month average of 7.3%. The acceleration was driven mainly by the expiration of the electricity price cap scheme on July 1, 2025, and the increase in VAT and excise taxes effective August 1, 2025, as part of the fiscal consolidation package. The National Bank of Romania anticipates a downward correction in inflation in Q3 2026 and a return to the target range only in Q1 2027.

In 2025, the Company was specifically affected by net foreign exchange differences resulting from the volatility of the EUR/RON exchange rate, which contributed approximately 37 million RON to the increase in financial expenses. A significant portion of the Company's debt (bank loans and bonds) is denominated in euros, and exchange rate fluctuations can directly influence the Company's financial results. The main channels through which the macroeconomic environment affects the Company are RON/EUR fluctuations (impacting earnings through the revaluation of foreign currency debt), the cost of financing (given high interest rates), and the cost of fleet and parts acquisitions. The Company periodically reviews its exposure to currency risk and interest rate risk and assesses the opportunity to implement hedging instruments.

Developments in the Eurozone and the Romanian Economy

The Company's operations may be negatively impacted by a slowdown in economic growth or a recession in the major economies of the Eurozone, including directly as a result of a decline in the number of foreign tourists, which would affect demand for car rental services. Furthermore, in the event of rising interest rates in the eurozone, the Company may be unable to sell used vehicles at the desired prices, which could result in losses.

Residual Value Risk of Vehicles

The Company assumes the residual value risk of the vehicles it operates under its operating lease and short-term rental (car rental) services and which it sells at the end of the operating lease contract. The Company conducts these sales transactions systematically for a significant portion of the vehicle fleet in its portfolio, thereby generating profit or loss from these activities. The number of vehicles removed from the operational leasing and rent-a-car business lines during 2025 represented approximately 19% of the total number of vehicles used to provide rental services at the beginning of the year.

Interest Rate Fluctuation Risk

Most of the Company's financing agreements provide for a variable interest rate, linked to EURIBOR or ROBOR. Consequently, the Company is exposed to the risk of increases in these interest rates during the term of the financing agreements, which could result in higher interest payments and could have a material adverse effect on the Company's business, financial condition, and results of operations.

Liquidity and debt service risk

The Company requires a significant amount of cash to service its debt and to carry out planned capital expenditures, and its ability to generate cash or refinance its debt depends on many factors beyond its control. During the 2025 fiscal year, the Company raised approximately 1.26 billion RON in new financing, in line with the expansion of its operations, through bank loans, finance leases, short-term credit facilities.

A major event of the year was the signing, in November 2025, of a syndicated credit agreement totaling EUR 300 million, with Banca Comercială Română S.A. acting as Facility Agent. The facility is structured into two revolving components—Facility A of EUR 300 million for operating leases and Facility B of EUR 50 million for general corporate purposes. Through this transaction, the Company fully refinanced its existing bilateral facilities, significantly simplifying the financing structure. As of December 31, 2025, the undrawn amount under the credit facilities was EUR 164.2 million (compared to approximately EUR 30.4 million at the end of 2024), providing the Company with ample headroom to manage operational needs and strategic opportunities.

A key element of the financial structure in 2026 is the maturity of the AUT26E bonds, amounting to EUR 48 million, in November 2026. The Company actively monitors capital and banking markets to ensure the refinancing of this maturity under optimal conditions.

The financial covenants under the syndicated loan agreement—a minimum interest coverage ratio of 4.00:1 and a maximum net financial leverage ratio (Total Net Debt / EBITDA) of 4—were met as of December 31, 2025. Similarly, the financial covenants related to the AUT26E and AUT29E bonds were met as of December 31, 2024, and December 31, 2025.

Credit risk

Credit risk is the risk that the Company's contractual counterparties, primarily its customers, will be unable to meet their financial obligations in accordance with the terms and conditions of the contracts entered into with the Company. The Company's credit risk can be quantified based on the degree of customer concentration, exposure to a particular industry or geographic area, economic factors that may influence customers' ability to make regular payments, their level of indebtedness, as well as the actual market demand for its products and services.

Although the Company manages credit risk primarily by diversifying its business lines, customer base, and exposure by industry and geographic region, and by closely monitoring cash flows and the status of collections and payments, if credit risk were to materialize for a significant number of customers, particularly in the operating lease business line, the Company's operations, prospects, financial condition, and results of operations would be significantly affected.

Dependence on the air transport industry

The company generates revenue from short-term rentals to tourists, some of which is generated by operations at its airport locations. Changes in individual travel behavior, flight cancellations, travel restrictions, rising airfare prices, and reductions in the number of domestic and international routes and/or their frequency could lead to a decrease in passenger numbers at Romanian airports, which could have a significant negative effect on the Company's results from its short-term rental business.

Dependence on automobile manufacturers and distributors

The Company's operations depend on the supply of popular vehicle models—high-quality products—in sufficient quantities to maintain operations, as well as on acquiring them under favorable terms. For some of the vehicles used, the Company enters into lease agreements based on contracts with manufacturers and/or car dealers regarding the repurchase of the vehicles after a specified period of use. If the Company's relationship with these manufacturers and distributors deteriorates or if they become insolvent or go bankrupt, the Company may face difficulties in replacing these suppliers.

Risk of the transition to electric mobility and technological changes

Environmental protection regulations are becoming increasingly prevalent in the European Union, and several policies have been adopted to encourage the transition to sustainable and electric transportation. In 2025, the Autonom fleet saw a notable acceleration in this transition, with hybrid and electric vehicles accounting for over 30% of the fleet. However, the Company remains subject to risks related to the development of charging infrastructure, the availability of popular electric vehicle models, energy price trends, and other regulatory measures designed to address climate change. Significant increases in fuel prices or changes in policies incentivizing the adoption of green vehicles could affect travel patterns and demand for the rental vehicles offered by the Company.

ESG (Environmental, Social, and Governance) Risks

The significant impacts, risks, and opportunities related to environmental, social, and governance (ESG) criteria identified through the double materiality process are presented in detail in the section [SBM-3 – Significant Impacts, Risks, and Opportunities](#) and their interaction with the strategy and business model; for further information, please refer to this section.

Other risks

Investors should note that the risks described above are the most significant risks known to the company at the time of this document's preparation. However, the risks described in this section do not necessarily include all risks associated with the issuer's business, and the company cannot guarantee that they encompass all relevant risks. There may be other risk factors and uncertainties of which the company is unaware at the time of writing that could affect the issuer's actual results, financial condition, performance, and achievements in the future.

There are no ongoing disputes, nor are any disputes related to environmental protection anticipated. For a comprehensive assessment of the risks and how the Issuer manages them, we recommend that investors review the relevant section in the listing prospectuses for the AUT26E and AUT29E issues.

Risk Management

- The company pays particular attention to the selection and monitoring of clients for operational leasing services.
- The Financial and Risk Department manages the client financing decision-making process and monitors clients' payment behavior.
- A scoring methodology is used to classify clients into risk categories, based on which financing terms and required collateral are determined.
- Clients are classified into four categories: very low risk (blue-chip), regular with low risk, regular with medium risk, and high risk (unfinanceable).
- The risk analysis includes financial information as well as specific factors: management experience, the legal history of shareholders and directors, the client's tenure, CIP verification, verification of outstanding debts to the state, verification of pending cases in which the client is a debtor, etc.
- For clients not classified as blue-chip, the Company ensures timely payments by requiring personal guarantees from directors and shareholders in the form of personally endorsed promissory notes.
- The Company discourages late payments by imposing high late fees (up to 1% per day after the due date).
- If a lease payment is more than two months overdue, the Company repossesses the vehicles.
- The Company decides whether to sell or use vehicles returned early from operating lease contracts within its car rental services, especially if the event occurred during the early stages of the contract.
- The complementarity of business lines, given the flexibility to transfer assets between the two service categories, represents a major competitive advantage for the Group from a risk management perspective.

Management's Statement

To the best of our knowledge, we confirm that the separate financial statements present a true and fair view of the financial position of Autonom Services SA ("the Company") as of December 31, 2025, and of its financial performance and cash flows for the 12-month period ended on that date, in accordance with applicable accounting standards, and that the Annual Report for the period January 1, 2025 – December 31, 2025, submitted to the capital market operator—the Bucharest Stock Exchange (BVB)—as well as to the Financial Supervisory Authority, presents a true and fair view of the Company.

Mihaela Angela Irimia Chair of the Board of Directors





Sustainability Report



*Our journey toward
a more sustainable future*

General Information

2025

is the second year that reporting has been aligned with European ESRS standards.



The company has earned an EcoVadis Silver rating, placing it in the **top 15%** of the industry in terms of sustainability.



CO₂ emissions and energy consumption are rigorously tracked, including through APIs connected to RAR and SBTi modeling for projections through **2030**.



Autonom integrates sustainability into all levels of decision-making through a flat and transparent governance structure, where **90% of decisions** are made directly within teams, without hierarchical intervention.



Autonom continues to accelerate the transition to sustainable mobility. We are investing in digitalization, electrification, and people to build a clean future.

Key Data:

939.73 million RON

revenue in 2025

31% hybrid and electric fleet

2028 target exceeded

46% women in leadership

(target 2030)

ESG Syndicated Loan issued in 2025

(funding with terms tied to sustainability KPIs)

ESRS 2 - General Disclosures

Basis of Preparation

BP-1 - General basis for preparation of the sustainability report

BP-1_5 (a) Operating in the mobility sector, the activities carried out within our business model are associated with carbon emissions, mainly due to the use of energy and fuels required to deliver our core services. In this context, we focus our efforts on developing the business in a sustainable manner, by reducing the environmental impact and maintaining a long-term positive contribution to the community. Our Sustainability Strategy was formalized in 2021 and is structured around objectives and key performance indicators (KPIs) covering three dimensions: business, environment and social. It was subsequently revised in 2024, to reflect internal developments, the applicable regulatory framework and stakeholder expectations.

Autonom's commitment to annual reporting is an important element of our sustainability strategy. Following a voluntary reporting phase carried out in accordance with the Global Reporting Initiative (GRI) standards for 2021, 2022 and 2023, this report marks the second consecutive year of reporting in accordance with the Corporate Sustainability Reporting Directive (CSRD) requirements.

This is the fifth reporting year, and the report structure was prepared in accordance with the ESRS Standards, based on Directive (EU) 2022/2464 of the European Parliament and of the Council on sustainability reporting (CSRD).

Autonom Services SA is not a listed entity, but has Sustainability-Linked Bonds issued on the main market of the Bucharest Stock Exchange (BVB), thus being considered a public interest entity. The report also complies with the national legislative provisions in force (Order of the Minister of Public Finance no. 2844/2016, Order no. 1802/2014 and Order no. 85/2024).

The financial statements and the Sustainability Report were prepared on an individual basis for Autonom Services S.A (hereinafter referred to as "Autonom" or "the company/organization"), as part of the **Integrated Report for 2025**, which compiles financial and non-financial information about the company.

Unless otherwise stated, data refers to the year 2025 (1 January 2025 - 31 December 2025), aligned with the financial statements. Where possible and relevant, we compared indicators across consecutive years, including data prior to the 2025 reporting year. The data provided refers to all our employees and offices.

The ESRS index presented at the end of the report (**p. 126-128**) includes the disclosure requirements covered in this sustainability report and indicates, for each requirement, the page number where stakeholders can identify the relevant information.

This report was reviewed and approved internally by the CEO and the Board of Directors, the highest body responsible for the accuracy of performance data and its applicability and relevance for the organization. The reported sustainability performance is consistent with the organization's business strategy and the action plan for achieving the objectives set in the Sustainability Strategy.

Third-party verification

The sustainability report was audited by the independent Financial Auditor, whose report will be published together with the sustainability report.



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

In **November 2025** we started the re-assessment process, and in **February 2026** we received confirmation that we maintained our rating.

BP-1_5 (c) Our largest suppliers and customers demonstrate varying levels of maturity in terms of sustainability. While major suppliers, including vehicle manufacturers and distribution networks, often have robust sustainability strategies, we have limited insight into the practices of Tier 2 and Tier 3 suppliers. Given that changes in customer behavior regarding vehicle adoption and a large portion of fleet data (technical data on vehicles, tires, and spare parts) come from our suppliers, we aim to improve supply chain transparency through more structured data collection, supplier engagement, and sustainability-based procurement criteria. During the year, relevant service-area suppliers were assessed using an evaluation form that includes a dedicated ESG section.

Downstream, the company targets both the corporate sector and SMEs as part of its business strategy. Although the offerings are directed at both segments, the active customer base is predominantly made up of SMEs. We strive to support customers through education, incentives, and data-driven insights to encourage the transition to a more sustainable fleet. Given the increasing emphasis placed by EcoVadis and CDP on supply chain sustainability, we anticipate greater data availability and deeper integration into our sustainability reports in the coming years. Our sustainability reporting also covers downstream activities, particularly regarding the in-use phase of rental vehicles and Scope 3 greenhouse gas emissions.

The sustainability report explicitly addresses both upstream and downstream elements of the value chain, focusing on the areas most relevant to our impact: vehicle sourcing, fleet composition and end-user behaviour.

BP-1_5 (d-e) The company did not use the option to omit the disclosure of confidential or innovative information. It also did not use the option to omit the disclosure of information regarding imminent developments or matters under negotiation.

BP-2 Disclosures in relation to specific circumstances

BP-2_9 (a-b) In preparing the Sustainability Report for 2025, Autonom adopted the following time horizons when reporting progress against objectives and KPIs, in accordance with paragraph 77 of 6.4. ESRs 1 General Requirements:

1. for the short-term horizon: one year (for the current reporting being 2025)
2. for the medium-term horizon: from the end of the short-term reporting period defined in subparagraph (a) up to 5 years (for the current reporting period, this is the period from 2026 to 2030)
3. for the long-term horizon exceeding 5 years (for the current reporting being the period from 2031 to 2050).

For understanding the business model, short-term rental has the same horizon of maximum one year as in paragraph (a) above, while long-term rental addresses operational leasing contracts of up to 57 months.

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

CO₂ emissions per vehicle
(gCO₂e/km)



Average fuel consumption
(l/100 km or kWh/100 km for electric vehicles).

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

Autonom acknowledges that, although it does not face a high level of uncertainty in measuring sustainability indicators, certain reported data—particularly greenhouse gas (GHG) emissions related to Scopes 1, 2, and 3—require the use of estimates. These estimates are necessary because not all data is directly or precisely available.

For Scope 3, Autonom uses, to the extent possible, data provided directly by partners and suppliers. Where such data is not available, internationally recognized methods and tools compliant with the GHG Protocol are applied to ensure the accuracy and comparability of reported information. All assumptions and estimates are explained in the ESRs E1 chapter – Climate Change, under indicator **E1-6**.

In the future, we plan to collaborate more actively with original equipment manufacturers (OEMs) and leasing customers to collect real-world performance data, including actual fuel/ energy consumption, improving the accuracy of greenhouse gas emissions for each vehicle type and segment, and enhancing internal digital and telematics systems to monitor energy efficiency and emissions performance across the entire operational fleet. During 2025, we made progress in this direction by strengthening processes for collecting real-time mileage data when vehicles pass through the service network and through monitoring via telematics systems. Additionally, for a portion of our customer portfolio, we collect specific consumption data via fuel cards, thereby enabling more accurate emissions reporting

BP-2_11 (a), (b) i, (b) ii Our reporting process is based on a combination of primary data and estimates, depending on data availability.

- We use data sourced directly from internal systems for finance, human resources, fleet mileage, utilities, waste, training, and community projects. For carbon footprint data (Scope 1 and 2), we also collect energy and fuel consumption data for our own fleet from internal systems. The carbon footprint calculation follows the GHG Protocol methodology. To ensure the reliability of fleet data, key figures (CO₂ emissions, mileage) are validated through API (Application Programming Interface) integrations with RAR (Romanian Vehicle Registry) and cross-checks with multiple sources. Examples of sources used include systematic on-board mileage records, collected when vehicles enter the networks of auto service or tire repair partners during each repair or maintenance visit. This data, collected directly from partners, is used to validate and correct the reported information, ensuring high accuracy in emissions calculations.
- Estimated data:
 - Carbon footprint: For Scope 3, we estimate the fuel consumption of the customer fleet based on regular odometer readings and manufacturer-reported fuel efficiency.
 - Future emissions projections: We use scenario-based Excel models to forecast environmental performance through 2030. The **SBTi** (Science-Based Targets Initiative) Transport Tool is used to align fleet emissions intensity targets with SBTi guidelines and helps assess compliance with decarbonization trajectories.
 - Energy and fuel consumption trends: If direct measurement is not available, we apply historical trend analysis.

These estimates are subject to internal validation and are revised as more accurate data becomes available. The first level of verification takes place within each responsible department led by the manager, and the sustainability team, the Sustainability Committee, and the audit team perform various cross-checks of the data.

BP-2_13 (b) In the process of preparing this Sustainability Report, no material errors related to prior periods were identified that would require adjustments. No changes were recorded in the preparation and presentation of sustainability information.

For the calculation of the Scope 3 carbon footprint, due to the development of IT systems and the organization's increased maturity in terms of sustainability data collection, it has been expanded to cover all applicable categories; details are provided in Chapter E1-6.

BP-2_14 (b) For the 2025 fiscal year, no errors were detected that would require restatement of previously presented information.

BP-2_AR 2 To support our commitment to customers, employees, and the environment, Autonom Services implemented in 2021 an integrated quality-environment-occupational safety policy, which certifies the management system's compliance with the following standards:

- ISO 9001:2015 "Quality Management System",
- ISO 14001:2015 "Environmental Management System",
- ISO 45001:2018 "Occupational Health and Safety".

To meet our partners' requirements and achieve economic performance, we are committed to periodically reviewing our policy on quality, environmental protection, and occupational health and safety to ensure it is constantly adapted to the realities of our organization. The policy is scheduled to be reviewed in 2026, when the recertification audit will take place.

For our integrated ISO system, a third party conducts an external verification every year, and the dedicated team performs recertification audits every 3 years.

<750 employees



during the 2025 fiscal year

BP -2_15 For the current reporting period, Autonom has not applied any provisions or standards in addition to the requirements of the CSRD/ESRS reporting framework. All information and indicators presented have been developed exclusively in accordance with the methodology set forth by the ESRS reporting standards, without resorting to other voluntary frameworks or those specific to other jurisdictions.

BP-2_16 We have no disclosure requirements or data points included by reference.

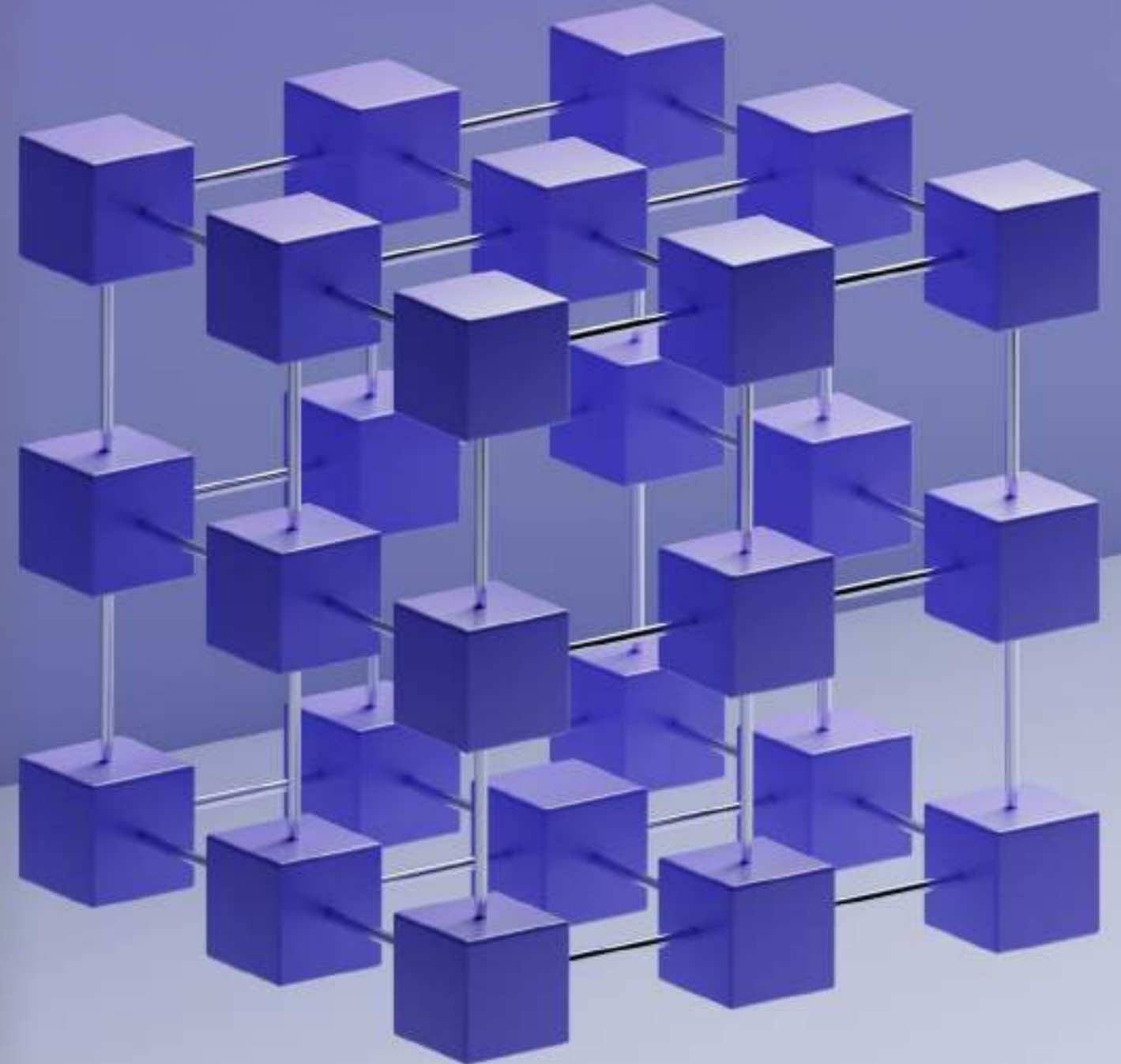
BP-2_17 Autonom does not exceed an average of 750 employees on its balance sheet during the 2025 fiscal year, thereby meeting the phased-in requirements from this perspective.

During the year, the company reviewed the previously identified impacts, risks, and opportunities to ensure the clarity, consistency, and timeliness of their classification. The results of the review are presented in Section ESRS 2 – IRO 1 of this report and form the basis for the updated structure of the material topics reported for 2025.

Autonom also applies the provisions of Commission Delegated Regulation (EU) 2025/1416 of July 11, 2025, which amends Delegated Regulation (EU) 2023/2772 and postpones the application date of certain disclosure requirements set forth in the ESRS standards. Pursuant to this delegated act, certain detailed requirements set forth in Annex C of ESRS 1 may be temporarily omitted or reported only in a qualitative form, in accordance with paragraph 17 of ESRS 2. Consequently, the detailed information required by ESRS 2 SBM-3 paragraph 48(e), ESRS E1-9, and ESRS E5-6 is not presented.

Furthermore, the sections pertaining to the "S4 Consumers and End Users" chapters have been adjusted to include the minimum information required by the standard, since, in applying the transitional provisions, reporting related to ESRS S4 is carried out in accordance with paragraph 17 of ESRS 2, namely: the link between impacts, risks, and opportunities and Autonom's business model, as well as a summary description of relevant policies, actions, objectives, and indicators.

Governance



GOV-1 – Role of the administrative, management, and supervisory bodies

GOV-1_21 (a) The Board of Directors of Autonom Services SA consists of 3 (three) directors appointed by GMS (the General Meeting of Shareholders) for a term of 4 (four) years.* All of them, in accordance with the Articles of Association, are non-executive directors. The Board of Directors supervises the activities of the General Manager, and any member of the Board of Directors has the right to request information from the General Manager regarding the operational management of the company. In 2025, there were no changes to the structure of the Board of Directors.

The members of the Board of Directors are primarily responsible for:

- Establishing the company’s main areas of activity and development.
- Establishing the accounting and financial control system and approving the financial plan.
- Appointing and removing directors and determining their compensation.
- Setting the compensation for directors.
- Supervising the activities of the directors.
- Preparing the annual report, organizing the general meeting of shareholders, and implementing its resolutions.
- Filing a petition to initiate insolvency proceedings against the company, in accordance with Law No. 85/2006 on Insolvency Proceedings.
- Approving the contracting of financing facilities.
 - Fulfilling all obligations regarding the actuality of payments made by Autonom shareholders.
 - Actual existence of dividends paid.
 - The existence and proper maintenance of the records required by law.
 - Strict compliance with the resolutions of the General Shareholders’ Meeting.

At the end of 2025, the Board of Directors of Autonom Services consisted of the following members:

Mihaela-Angela Irimia

Chair of the Board of Directors

Date of appointment: March 13, 2013

Elena-Gianina Gherman

Member of the Board of Directors

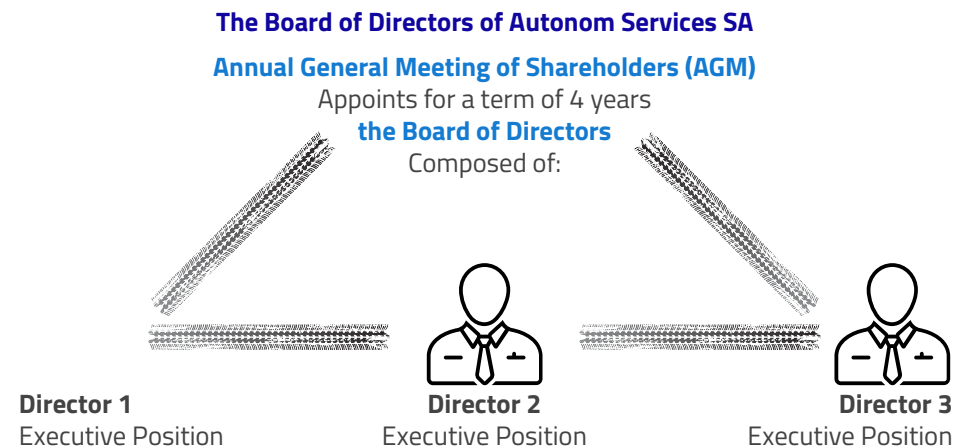
Date of appointment: November 7, 2014

Dan Iacob

Member of the Board of Directors

Date of appointment: November 7, 2014

The terms of office of the three members of the Board of Directors of Autonom Services SA will expire on November 6, 2026



[1] During the 2025 fiscal year, the structure and composition of the Board of Directors remained unchanged.



The registered office of each member of the Board of Directors, as well as of the General Manager, is in **Piatra Neamț, 4 Fermelor Street, Neamț County.**

The Chairman of the Board of Directors coordinates the activities of the Board of Directors and reports to the General Meeting of Shareholders regarding the activities of the Board of Directors. The Board of Directors may make valid decisions in the presence of a majority of its members, by majority vote. In the event of a tie, the vote of the Chairman of the Board of Directors is decisive.

In the decision-making process, **Mr. Marius Ștefan** and **Mr. Dan-George Ștefan**, both founders and employees of Autonom, play an essential role and make a decisive contribution to establishing the company’s strategy and development directions. Mr. Marius Ștefan and Mr. Dan-George Ștefan serve as Managing Partners.

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

- Hiring and dismissing company personnel.
- Approving receipts and payments up to an amount set for this purpose by the Board of Directors.
- Implementing the decisions of the Board of Directors.

GOV-1_21 (b) Employee rights are set forth in the collective bargaining agreement and are based on a combination of the company’s values and applicable law.

There are no employee representatives or representatives of other categories of workers within the structure of Autonom Services’ administrative and management bodies. Decisions regarding human resources policy and labor relations are made at the executive management level, in collaboration with the Human Resources department.

Autonom employees are not organized into a union, but they have three employee representatives. Employee representatives meet periodically with executive management to present employees’ concerns and suggestions. All employees have open access to management and may participate in working groups on business transformation, digitalization, sustainability, and results reporting; it is worth noting that employee representatives do not regularly attend Board of Directors meetings and are not included as members of the Board of Directors.

GOV-1_21 (c) The management team and relevant expertise are described in detail on pages [20–21](#) of this Directors’ Report

GOV-1_21 (d) Regarding Autonom’s leadership, consisting of the 3 members of the Board of Directors and the 2 founders and Managing Partners, we can count 2 women and 3 men, resulting in a gender diversity ratio of 0.67 (2/3).

Given the composition of the Board of Directors (2 women and 1 man), the underrepresented gender (men) accounts for 33.3%. This level meets the minimum requirement set forth in Directive (EU) 2022/2381 and transposed into national law by Law No. 11/2025, according to which the underrepresented gender must hold at least one seat on a board of three directors.

GOV-1_21 (e) We have no independent members on the Board of Directors.

GOV-1_22 (a-c) DMA is managed by Autonom’s sustainability department, which collaborates with specialized departments to ensure comprehensive coverage of all relevant areas.

The Annual General Meeting (AGM), as part of the annual approval of financial reports, is responsible for approving the Sustainability Report. The AGM also approves the Sustainability Strategy. The Board of Directors works closely with the sustainability department, periodically reviews the materials provided by it, and, when appropriate, submits them to the AGM for approval. The Sustainability Committee is responsible for implementing the Sustainability Strategy, ensuring that the organization effectively manages and monitors relevant impacts, risks, and opportunities throughout the entire process.

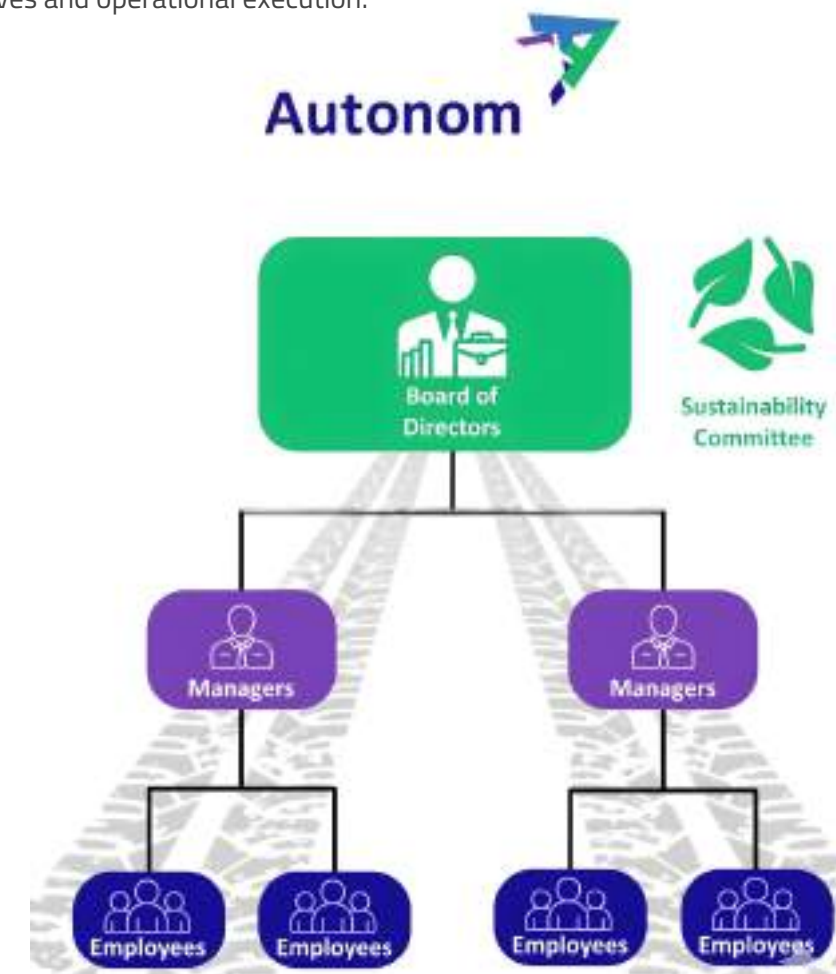
The company’s mandate or the mandates of the Board of Directors, issued in 2022, do not explicitly refer to responsibilities regarding impacts, risks, and opportunities, but these will be formalized in the 2026 updates.

For a more detailed overview of the roles and responsibilities of the Sustainability Committee, please refer to [GOV-1_22 \(d\)](#).

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

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

This flat organizational structure facilitates timely reporting and real-time decision-making, as the Board of Directors and management receive unfiltered information from those who manage day-to-day operations. It also strengthens management’s ability to oversee key issues such as financial health, risks, and opportunities, as well as stakeholder engagement, ensuring effective alignment between strategic objectives and operational execution.



The Sustainability Committee, led by one of the two Managing Partners, is responsible for implementing the results of the DMA, developing and approving new related policies, and establishing action plans to mitigate negative impacts and risks and to leverage positive impacts and opportunities.

Responsibility for managing sustainability impacts is delegated to the Sustainability Director, who, together with key functions across departments, analyzes risks and opportunities, addresses measures to prevent negative impacts, and launches internal initiatives to add value to the business.

For sustainable development governance and the structure of the Sustainability Committee, see [GOV-1_22 \(d\)](#).

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

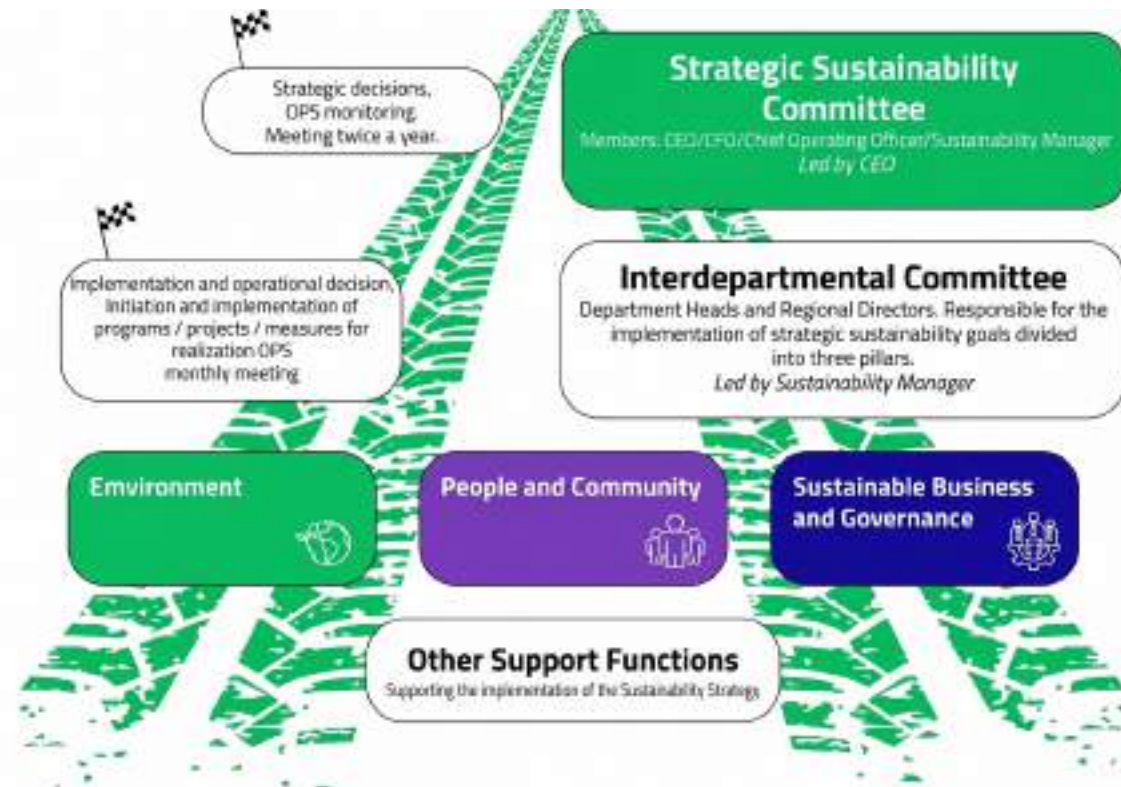
90%

of decisions are made within teams, without the involvement of the Board of Directors

Although formalized controls and procedures for managing IROs are not in place, the transparent and uniform reporting structure enables real-time feedback, collaborative evaluation, and managerial accountability, which collectively function as a system for identifying and responding to IROs.

GOV-1_22 (d) To ensure clear governance of our strategic objectives and achieve results, we have created a structure that promotes sustainable business activities, from strategic planning to operations and implementation. Strategic decisions, including those related to sustainability, are made in consultation with the Sustainability Committee, consisting of the two Managing Partners, the Chief Operating Officer, and the Sustainability Director, with the support of department heads and regional directors.

The following chart outlines the roles and responsibilities within Autonom to support the implementation of the Sustainability Strategy and its subsequent revision based on internal needs:



Level 1: Strategic Sustainability Committee Members: **Managing Partners, Chief Operating Officer, Sustainability Director**

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

Level 3: Other Support Roles

The role of the Sustainability Committee is formalized in the Sustainability Strategy and includes:

- Integrating sustainability into the business strategy by developing policies and procedures that incorporate sustainability into daily operations.
- Identifying material impacts, risks, and opportunities related to its own operations and value chain.
- Collaborating with and engaging stakeholders in a close relationship with the company to identify and meet their needs and expectations, to implement internal mechanisms to mitigate potential risks associated with the company's financial capital, and to explore opportunities.
- Making decisions based on an analysis of internal impacts, risks, and opportunities related to sustainability.
- Selecting and monitoring KPIs and targets related to the sustainability strategy.
- Monitoring the proper implementation of the sustainability strategy.
- Tracking performance regarding the implementation of the sustainability strategy, progress toward targets, and KPIs in any relevant operational area.
- Approving new policies related to sustainability topics.
- Monitoring the publication of annual sustainability performance reports.
- Monitoring the ongoing evolution of sustainable finance markets and financing instruments to remain aligned with market best practices and to analyze opportunities.
- Managing any future updates to the sustainability strategy, including overseeing the involvement of independent providers.
- Assessing and managing critical situations or concerns related to sustainability management, including material issues supported by operational processes within the business.

GOV-1_23 The Sustainability Director is responsible for promoting sustainability internally and for informing and training relevant functions and employees. Training is conducted internally on specific topics, in accordance with a training plan based on identified needs.

GOV-1_23 (a) To further embed sustainability into the business strategy and extend the positive impact to relevant executive structures, over the past 3 years, the person responsible for implementing and monitoring the Sustainability Strategy, the Sustainability Director has obtained international certification as an ESG specialist from IASE (International Association for Sustainable Economy) and has been trained in various sustainability programs by the UN Global Compact Academy, IFC, EBRD, Stanford, Cambridge, BVB, and ENVISIA - Boards of Elite.

GOV-1_23 (b) The organization's leadership has extensive market knowledge and is well-connected to the business community, new legislative requirements, and sustainability trends. They participate annually in in-person and online meetings on sustainability topics organized by experts or other non-profit organizations, such as the SustainAbility School program, organized by the "Embassy of Sustainability in Romania" or "Corporate Governance that Creates Value," organized by the Envisia School of Business in partnership with the Bucharest Stock Exchange.

In addition to these initiatives, in 2025, the company's CEO completed two executive education programs at Harvard Business School (the YPO Presidents' Program and the Advanced Corporate Director Seminar), which focus on developing strategic leadership and corporate governance skills at the international level.

The expertise gained by the organization's leadership through participation in these programs and through constant monitoring of legislative developments and ESG trends is relevant to the company's core business—fleet-based mobility services—where indirect emissions from leased vehicles represent the most significant environmental impact. The sustainability expertise of management and the team responsible for implementing the ESG strategy is actively utilized in developing Autonom's climate transition plan, in adapting its business model to long-term environmental goals, and in addressing risks such as underdeveloped electrical infrastructure, customer reluctance to adopt EVs, and regulatory misalignment. These competencies also support the realization of opportunities, such as access to green financing, brand differentiation through sustainability leadership, and customer loyalty driven by responsible mobility offerings. For example, in 2025, we can highlight participation in the Green Report conferences, the Climate Change Summit 2025, the launch of the UN Global Compact Hub, and the Sustenlandia CEO Forum. Recognition of the field expertise of Autonom's sustainability officer also stems from her nomination as a member of the Bucharest Stock Exchange's Corporate Governance Committee.

A deep understanding of sustainability indicators has enabled the management team to structure and attract financing aligned with the sustainability objectives formally adopted in the strategy. Thus, the theoretical expertise accumulated in previous years translates directly into the organization's ability to access sustainable capital and maintain a constant dialogue with investors and financial institutions.

GOV-2 – Information provided to the company's administrative, management, and supervisory bodies and the sustainability issues addressed by them

GOV-2_26 (a-b) The Sustainability Committee is responsible for managing general sustainability issues within the company and with external stakeholders. The CEO and a member of the Board of Directors (the Chief Operating Officer) are part of this committee, ensuring that management is closely involved in monitoring operational and strategic issues. Informal monitoring and analysis of progress against objectives are conducted on an ongoing basis between the sustainability team and the Sustainability Committee, while detailed formal discussions on these topics take place during the semi-annual reviews. No formal meetings of the Committee were held in 2025.

All sustainability data is collected using standardized templates developed by the sustainability department. Consolidated data is reported annually, and an interim status report is prepared mid-year (in June).

Certain categories of indicators are monitored more frequently. For example, data on fleet emissions (average WLTP gCO₂/km) are extracted monthly from internal systems, centralized, and analyzed in relation to the company-wide emissions reduction target. Similarly, indicators regarding waste generated, energy consumption, and personal development activities (e.g., books, professional training, and innovation initiatives) are collected and analyzed monthly, using templates developed by the sustainability department in collaboration with relevant internal teams (administrative, training, office managers).

Each department is responsible for the accuracy and completeness of the information provided.

The sustainability team coordinates the data collection process, ensures methodological consistency, and performs internal cross-checks to validate the accuracy and consistency of the reported information. As part of the 2025 reporting exercise, Autonom's leadership reviewed the impacts, risks, and opportunities (IROs) identified through the Double Materiality Analysis and incorporated its findings into existing risk management and strategic planning processes. Although there is not yet a formal process dedicated to DMA approval at the board level, the analysis's conclusions were discussed with executive management and used to prioritize sustainability topics and update internal risk assessments. The company plans to further formalize this process in the coming stages to strengthen the integration of IROs into strategic governance.

GOV-2_26 (c) The list of material impacts, risks, and opportunities addressed by management in 2025 is presented in *SBM-3 – Significant Impacts, Risks, and Opportunities and Their Interaction with Strategy and the Business Model*, on pages 43–48.

GOV-3 – Integration of sustainability performance into incentive systems

GOV-3_29 At this time, Autonom does not have a sustainability-related incentive system for management and has not yet established specific objectives for integrating climate change considerations into the incentive systems of members of the administrative, management, and supervisory bodies.

GOV-4 – Statement on the due diligence process

GOV-4_30, 32 Autonom has designed an informal due diligence process to ensure that current and potential adverse impacts, as well as associated risks and opportunities, are proactively identified, assessed, and mitigated.

As part of identifying and assessing negative impacts, we conduct periodic ESG assessments across our operations, supply chains, and business relationships. This process includes assessing negative impacts related to human rights, such as fair labor conditions and the prevention of modern slavery; climate-related impacts, including carbon footprint reduction and climate resilience strategies; as well as governance impacts related to ethical business conduct and anti-corruption measures. Stakeholder engagement plays an important role in identifying material negative impacts and ensuring that our approach remains aligned with evolving sustainability standards. In addition to the consultations conducted as part of the double materiality analysis process, the company also engages in other forms of internal stakeholder engagement. In 2025, an OrgXO organizational study was conducted on interdepartmental collaboration and working conditions.

Our due diligence approach, while informal, aims to assess impacts based on OECD and EU regulations. We implement supplier screening to ensure compliance with labor and environmental standards, conduct climate risk assessments to evaluate the impact of climate change on our business, and promote transparency commitments to align with recognized reporting frameworks. In addition, we actively integrate sustainability into our business model through responsible financing and investment strategies related to sustainability. One example of this, for the year 2025, is the issuance of an ESG Syndicated Loan, under which the financing terms are linked to the achievement of sustainability performance indicators.

To effectively mitigate negative ESG impacts, we have implemented several key measures. These include adopting carbon reduction strategies, such as fleet electrification and sustainable mobility solutions, maintaining whistleblower protection policies to encourage ethical reporting, and integrating strict supplier conduct principles directly into our Procurement Policy. These principles (Section 8 of the policy) serve as a set of mandatory standards requiring our partners to respect human rights, prohibit forced labor, adhere to anti-corruption practices, and uphold environmental sustainability principles. We also emphasize responsible resource management, waste reduction, and the promotion of circular economy initiatives as part of our long-term commitment to sustainability.

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

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

- (a) Integration of due diligence into governance, strategy, and business model: These elements are presented under:
 - o i. ESRS 2 [GOV-2]: Information provided to the company's administrative, management, and supervisory bodies and sustainability issues addressed by them;
 - o ii. ESRS 2 [GOV-3]: Integration of sustainability performance into incentive systems;
 - o iii. ESRS 2 [SBM-3]: Significant impacts, risks, and opportunities and their interaction with the strategy and business model.
- (b) Engagement with affected stakeholders: These efforts are reported under:
 - o i. ESRS 2 [GOV-2]: Information provided to the company's administrative, management, and supervisory bodies and sustainability issues addressed by them;
 - o ii. ESRS 2 [SBM-2]: Stakeholder interests and perspectives;
 - o iii. ESRS 2 [IRO-1]: Description of the processes for identifying and assessing significant impacts, risks, and opportunities;
 - o iv. ESRS 2 [MDR-P]: Policies adopted to manage significant sustainability issues;
 - o v. Thematic ESRS: Reflection of the different stages and purposes of stakeholder engagement throughout the due diligence process.
- (c) Identification and assessment of adverse impacts on people and the environment:
 - o i) ESRS 2 [IRO-1]: Description of the processes for identifying and assessing significant IROs;
 - o ii) Section ESRS 2 "[SBM-3] Significant impacts, risks, and opportunities and their interaction with the strategy and business model" describes our methodology and results in detail.
- (d) Taking measures to address negative impacts on people and the environment: These mitigation actions are addressed within:
 - o i) Thematic ESRS: regarding actions;
 - o ii) ESRS 2 MDR-A: Actions and resources regarding significant sustainability aspects.
- (e) Monitoring the effectiveness of these efforts: This aspect is addressed in:
 - o i) ESRS 2 MDR-M: Indicators on significant sustainability aspects;
 - o ii) ESRS 2 MDR-T: Monitoring the effectiveness of policies and actions through targets; and
 - o iii.) Current ESRS: regarding metrics and objectives.

- o ii) ESRS 2 MDR-T: Monitoring the effectiveness of policies and actions through targets; and
- o iii.) Current ESRS: regarding metrics and objectives.

GOV-5 – Risk management and internal controls related to sustainability reporting

GOV-5_36 (a) Autonom has implemented an informal internal framework of processes and controls to ensure the accuracy, completeness, and reliability of reported sustainability information. This framework is integrated into the company's overall governance and risk management structure and is based on well-defined responsibilities, segregation of duties, successive checks, and executive management involvement. The processes are designed to support compliance with ESRS requirements, the double materiality analysis, and the EU Taxonomy, and are reviewed periodically as the reporting framework evolves.

Description of key processes and components:

- Data collection and entry: For the 2025 reporting cycle, data collection was carried out by the responsible departments using standardized Excel templates and Google Forms, developed and managed by the sustainability team. Unlike the previous year, when an external platform was used for data consolidation, the company did not use this solution in 2025. An internal platform dedicated to sustainability reporting was developed and is currently in the testing and calibration phase. This is intended to be used for automating and integrating data collection and validation processes in future reporting periods. Regardless of the tool used, the process is coordinated by the sustainability team. Completed by users in the relevant department within a dedicated software platform;
- Preliminary validation: Each department is responsible for ensuring the accuracy of the initial data prior to submission;
- Cross-checking and consolidation: The sustainability team reviews the submitted data, ensuring consistency and alignment with ESRS, DMA, and Taxonomy requirements;
- Executive review and approval: The CEO, the Chief Sustainability Officer, and the Sustainability Committee conduct a final review before the Sustainability Report is prepared for publication.

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

To ensure the completeness and integrity of sustainability data, Autonom follows a multi-tiered verification system. Data collection is organized through predefined templates aligned with ESRS standards and EFRAG criteria, ensuring consistency across business units. A dedicated sustainability team, reporting to the Chief Sustainability Officer (CSO), is responsible for data validation and internal quality control prior to submission. Additionally, periodic internal audits of reported data are conducted to identify any discrepancies and address any missing data points, ensuring a reporting process that is as complete and transparent as possible. These checks are carried out through communication between the sustainability team and the responsible departments, using channels such as email, phone calls, and meetings. The process aims to clarify inconsistencies, fill in missing information, and validate data prior to final consolidation.

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

A key challenge in sustainability reporting is the availability of data from the upstream and downstream value chain, which requires collaboration with suppliers and customers. To enhance data availability, Autonom promotes a collaborative approach with suppliers, ensuring that key partners provide relevant environmental data. In addition, fleet monitoring systems and the collection of telematics data allow for better tracking of operational leasing activities and associated emissions.

Timely availability is another crucial aspect of sustainability reporting, and Autonom has implemented reporting cycles to ensure data is available within the required reporting period. Monthly and quarterly reporting mechanisms enable continuous tracking of key sustainability indicators, preventing last-minute challenges related to data collection. In 2025, the company initiated the development of a centralized sustainability dashboard to enable real-time monitoring of progress on key sustainability indicators. The platform's development process began in 2025. In 2026, it will be tested and will subsequently support the consolidated monitoring of indicators relevant to the EU Taxonomy and the reporting requirements applicable under the CSRD. To oversee and regulate the internal control processes for sustainability reporting, Autonom has established a Sustainability Committee, comprising the Managing Partners, COO, and CSO. This committee ensures strategic alignment, oversees risk management processes, and reviews sustainability information prior to disclosure. In addition, internal audits and compliance reviews are conducted regularly, and sustainability reports are subject to external assurance.

Through these internal control mechanisms, Autonom ensures compliance with ESRS 2 (AR 11) by mitigating risks related to data completeness, accuracy of estimates, availability of data, and the value chain', as well as reporting deadlines. This approach enhances transparency, strengthens data reliability, and aligns with European sustainability disclosure requirements.

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

GOV-5_36 (d) Autonom integrates findings on risks and controls into its sustainability reports through a continuous feedback and improvement loop that strengthens the quality, transparency, and reliability of published data. Identified risks—such as data gaps, inconsistencies in estimates, or deviations from reporting deadlines—are addressed through validation checkpoints at multiple levels of the reporting process. Findings are analyzed by the sustainable development team, which works closely with data owners across all departments to address root causes, update data collection protocols, and improve internal controls, ensuring that deficiencies identified in one reporting cycle lead to improvements in the next. Lessons learned are also used to revise models, adjust estimation methodologies, and refine the process of collaboration with value chain partners.

GOV-5_36 (e) Autonom has not developed a formal procedure and methodology for identifying and managing risks related to sustainability reporting. Consequently, during 2025, there were no formal reports to the administrative, management, and supervisory bodies regarding these risks. However, the company recognizes the need to develop a formal procedure and methodology for identifying and managing risks related to sustainability reporting. For the coming period, the company intends to develop a dedicated formal procedure.

Strategy



SBM-1 – Strategy, Business Model, and Value Chain

SBM-1_40 (a) The Company is a key player in the automotive and mobility sector, offering operational leasing, car rentals, and fleet management solutions tailored to the needs of companies seeking flexible and cost-effective mobility options and fleet financing solutions. During the reporting period, there were no changes regarding the significant groups of products and/or services offered.

Autonom emphasizes sustainability and eco-friendly mobility, supporting the transition to electric vehicles (EVs) and low-emission fleets. Through its partnerships with businesses and institutions, Autonom promotes environmentally responsible transportation solutions, offering customized mobility solutions that align with regulatory and operational requirements. In line with its Sustainability Strategy, the company also emphasizes social responsibility by promoting gender balance in leadership. Autonom aims for women to hold at least 46% of leadership positions by 2030, recognizing the link between inclusive governance and sustainable growth.

46%

of leadership positions in the Autonom management to be held by women by 2030, recognizing the link between inclusive governance and sustainable growth.

This objective is part of the Sustainability Strategy revised in 2024 and is presented in section **S1-5, 47a-c, of chapter S1—Own Workforce.**

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

The majority of our offerings are aimed at corporate clients and SMEs, helping businesses of all sizes optimize their mobility needs while reducing costs and improving operational efficiency. Autonom also caters to tourists and individual consumers, offering short-term car rentals and customized solutions that enhance their mobility experience. During the reporting period, there were no changes regarding the significant markets and/or customer groups served.

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

SBM-1_40 (a) iii At the end of 2025, the company's workforce consisted of 615 employees distributed among the Regional Offices (69.59%) and the Head Offices (30.41%), located in Bucharest and Piatra Neamț. During the reporting period, 178 employees joined the company and 158 employees left. The annual average number of employees in 2025, expressed in full-time equivalents (FTE), was 574, calculated based on hours worked and fluctuations in activity throughout the year. Compared to the previous year:



Employee trends	2024	2025
In Regional Offices	64.97%	69.59%
At headquarters	35.03%	30.41%
New colleagues	129	178
Departures	148	158
Average number of employees	545	574

For a more detailed look at the employee structure, please refer to the section on ["In-house workforce" in S1-6.](#)



615 employees

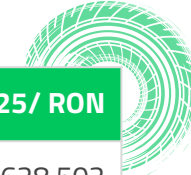
939,726,904 RON



as of the end of 2025, distributed among the Regional Offices (69.59%) and the Headquarters (30.41%), located in Bucharest and Piatra Neamt

Total revenue for 2025

SBM-1_40 (b) Total revenue for 2025 was 939,726,904 RON.



Revenue	2024/ RON	2025/ RON
Revenue from operating leases	334,806,159	404,628,502
Revenue from vehicle rentals	116,286,157	127,241,776
Revenue from the sale of motor vehicles	27,779,236	7,401,957
Revenue from the sale of vehicles from the fleet and rental equipment	192,193,076	207,018,841
Revenue from additional services	123,832,415	134,876,167
Other operating revenue	46,493,903	58,559,661
Total	841,390,946	939,726,904

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

SBM-1_40 (c) Mobility services, including rental and leasing, typically fall under the broader sector "Transport and Logistics" in the context of the European Sustainability Reporting Standards (ESRS), aligned with the EU Corporate Sustainability Reporting Directive (CSRD) and related frameworks, such as the EU Taxonomy and the Sustainable Finance Disclosure Regulation (SFDR).

"Transport and Logistics" is considered a sector with a high environmental impact due to companies involved in fleet operations, which make a significant contribution to carbon footprint, emissions generated by the vehicle life cycle, and sustainable mobility.

Furthermore, given our company's role as an intermediary between attracting financial resources and allocating them to short- and long-term contracts with our rental and leasing clients, we can also identify some overlaps with the "Financial Services" sector.

This conclusion is also reflected in the classification provided to us by Fitch Ratings as a "non-bank financial institution."

SBM-1_40 (d) i As a mobility service provider, we do not operate directly in any fossil fuel sector (coal, oil, gas). Our main services (rental and operational leasing) are linked to the fossil fuel sectors in terms of the use of fossil fuels (gasoline, diesel) and natural gas.

SBM-1_40 (e) Autonom has established sustainability goals aligned with its commitment to responsible mobility and consumption, reducing carbon emissions, and creating value for stakeholders. Regarding our mobility products and services, we aim to accelerate the transition to low-emission fleets and electric vehicles (EVs), with targets to reduce average fleet emissions while increasing, year over year, the share of electric and hybrid vehicles in our rental and operational leasing portfolio. We are also investing in digital mobility tools to optimize fleet efficiency and reduce our environmental impact.

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

At the regional level, we are working to expand our eco-friendly mobility services across all our operational territories, with a focus on urban centers, where sustainable transportation can have the greatest impact. From a stakeholder perspective, we actively engage with suppliers, customers, and local communities to integrate sustainability throughout our entire value chain. This includes promoting ethical business conduct, upholding human rights, and supporting local initiatives that align with our social and environmental goals. Our overall goal is to integrate sustainability into every aspect of our business model, while contributing to the achievement of the EU's climate goals and supporting our customers in fulfilling their own ESG commitments.

SBM-1_40 (f) Autonom offers a wide range of mobility solutions, including operational leasing, car rentals, fleet management and maintenance, and additional services such as roadside assistance, door-to-door service, or vehicle replacement, tailored to both corporate and individual customers. These services increasingly incorporate sustainability features, such as the integration of electric vehicles, carbon emissions tracking, and digital fleet management tools.

We have nationwide coverage in Romania, focusing on urban centers and business hubs where mobility demand is high. Our customer base consists primarily of SMEs, but also includes multinational companies and private consumers, with customized solutions that prioritize flexibility, cost efficiency, and reduced environmental impact.

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

SBM-1_40 (g) As part of its double materiality analysis, Autonom identified a set of critical impacts, risks, and opportunities (IROs) that directly influence its development strategy. The most significant negative impacts center on Scope 3 emissions generated by customers' use of the fleet, an issue addressed through the strategy to transition to electric and hybrid vehicles. From a risk perspective, the main exposure is transition risk (stricter emissions regulations and volatility in the resale value of internal combustion engine vehicles), which could affect operating margins. However, the business model demonstrates high resilience by transforming these challenges into opportunities: the diversification of the low-emission fleet has enabled Autonom to access sustainable financing (e.g., bonds linked to sustainability targets) and attract a segment of corporate clients with strict decarbonization goals. Thus, the adaptability of mobility services and the integration of circular economy principles into vehicle lifecycle management ensure the company's long-term financial and operational sustainability.

SBM-1_41 See the information presented above in [SBM-1_40 \(c\)](#).

SBM-1_42 Within our company, the value chain is viewed as a strategic and integrated process, ensuring a continuous flow of activities designed to enhance operational efficiency, reduce environmental impact, and promote social well-being. Our core operational activities are closely aligned with the support functions in each segment, fostering a synergistic relationship with our partners and collaborators.



Upstream includes investors and suppliers, classified into two main types: vehicles and other products and services, such as spare parts, tires, legal services, utilities, and office supplies.

Our own operations cover our core activities, including short-term rentals, operational leasing, used vehicle sales, human resources, training programs, and community projects.

Downstream, our customers are involved, who may be engaged in short-term rentals, long-term leasing, or the purchase of used vehicles.

Main Activities

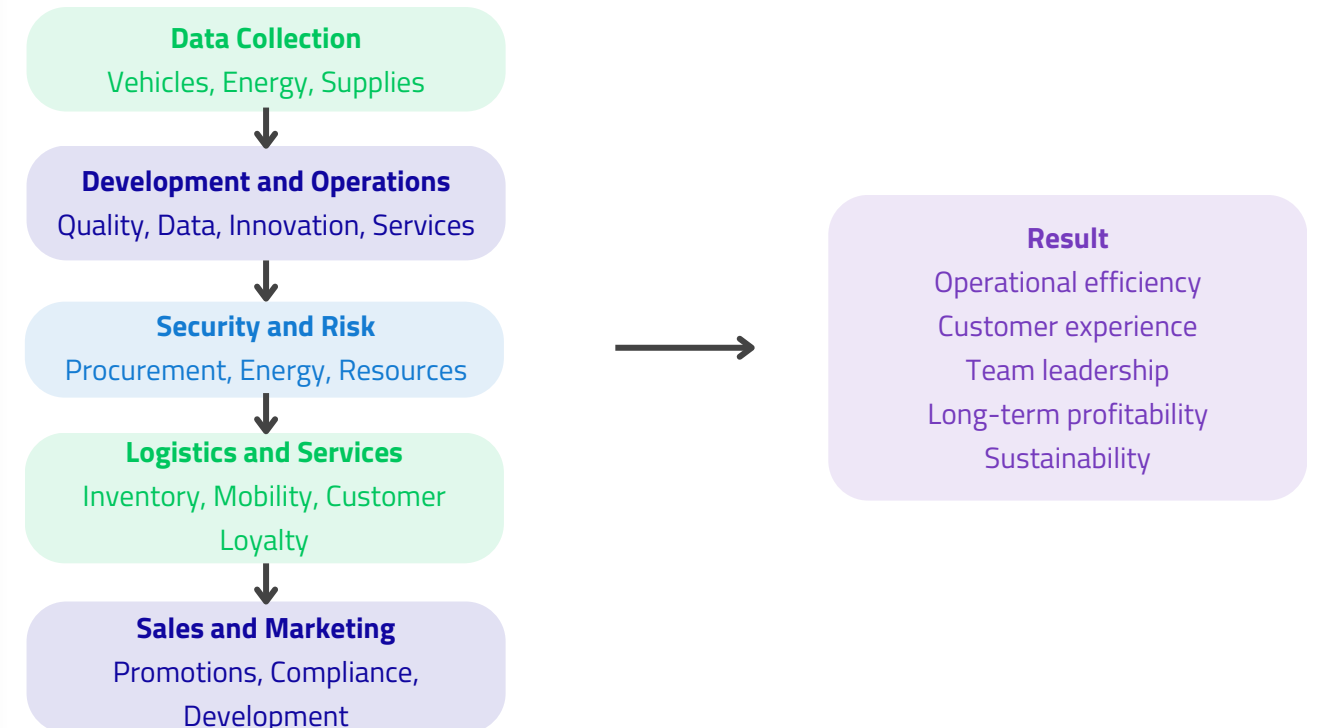
- **Inputs** - Vehicles and equipment for rental or own use, Fuel and electricity, Gas and water for own use, Office supplies;
- **Operations** - Quality of vehicles and equipment, Use of customer data, Research and innovation, Storage, Maintenance, Damage monitoring, Customer visits;
- **Logistics** - Work Procedures, Guide to Using Rented Equipment, Reservations, Cost Recovery, Equipment Inventory;
- **Services** - Short- and medium-term rentals, Operating leases, Equipment leases, Vehicle replacement, Roadside assistance, Vehicle towing, Car washing, Vehicle towing, Chauffeur service, Fleet management, Auto insurance, Door-to-door service, Call center;
- **Sales and Marketing** - Promotions and Advertising, Customized Products, Customer Recommendations, Customer Care Website, Loyalty Campaigns.

Support Activities

- **Company infrastructure** - Employee and community engagement, Business ethics and transparency, Risk management and compliance, Corporate governance, Legal affairs, Billing and collections, Accounting;
- **Human Resources Management** - Recruitment, Selection, Training, and Development;
- **Technology** - New product development, Process digitization, Collaboration with distributors, Vehicle and equipment selection, Field testing;
- **Procurement** - Vehicles, equipment, services, data, advertising, supplies;

The profit margin is the result of the primary and support activities listed above.

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



1. Sourcing inputs: We carefully source and manage essential inputs to effectively support and expand our rental and leasing services. This includes:

- Vehicles and equipment: We strive to acquire high-quality, fuel-efficient, and low-emission vehicles and equipment to meet customer demands while supporting sustainability goals.
- Fuel and electricity: We optimize energy consumption in our offices and fleet by integrating efficient fuel management into our fleet operations and increasing the use of renewable energy sources wherever possible.
- Gas and water for internal use: We ensure responsible resource management, minimizing our environmental impact through water-saving measures and energy-efficient installations.
- Office supplies: Sustainable procurement practices guide our selection of office supplies, favoring digital solutions to reduce paper use.

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

- Quality assurance: Vehicles and equipment undergo regular maintenance to ensure reliability and safety.
- Data-Driven Decision-Making: Customer data is securely collected and analyzed to improve fleet utilization, research, innovation, and to optimize operations, while maintaining strict compliance with data privacy regulations.
- Innovation and technology: We continuously invest in digitalization, from booking systems to fleet management systems, ensuring enhanced user experiences and optimized logistics.
- Service Excellence: Our people, from field agents to teams that interact directly with customers, are the driving force behind our organization—all aligned with the Autonom culture and dedicated to providing quality services in the spirit of excellence.

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

- Ensuring the supply of vehicles and equipment: We establish strong partnerships with suppliers and strategic procurement processes to ensure a steady supply of high-quality, fuel-efficient, and low-emission vehicles and equipment that align with customer requirements and sustainability goals.
- Ensuring energy supply and energy efficiency: We optimize fuel and electricity supply by integrating efficient fleet management, increasing the use of renewable energy sources, and implementing energy-saving measures across our operations.
- Managing resource availability (gas and water): To minimize disruptions and environmental impact, we strive to reduce consumption at our locations while raising awareness among property owners about the need for water-efficient technologies and alternatives for gas supply.
- Protecting critical office supplies—We adopt sustainable procurement practices for office supplies, prioritize digital solutions to reduce paper consumption, and ensure uninterrupted access to essential supplies.

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

4. Logistics and Service Delivery

- Optimized logistics and inventory management: Streamlined inventory tracking and delivery processes, structured reservations, and efficient workflows enhance service reliability.
- Diverse service offerings: We offer a wide range of mobility solutions, including short- and medium-term rentals, operational leasing, fleet management, vehicle replacement, and roadside assistance.
- Customer-centric approach: Personalized services, loyalty programs, and 24/7 customer support ensure high levels of customer satisfaction and loyalty.

5. Sales, marketing, and support activities

- Targeted and personalized promotions: Our marketing efforts focus on personalized promotions, customer recommendations, and digital campaigns.
- Strong corporate governance and compliance: Transparency, ethical business practices, and risk management frameworks reinforce regulatory compliance and corporate responsibility.
- Employee development and innovation: Continuous training, recruitment of qualified professionals, autonomy, and a safe space for testing innovative ideas lead to long-term business growth.

By integrating excellence, safety, and innovation into every stage of the value chain, we achieve greater efficiency, an enhanced customer experience, team leadership, and long-term profitability, without compromising our sustainable vision, thereby strengthening our position as a leader in the rental and leasing industry.

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



By aligning our economic priorities with those of our stakeholders, we strive to remain competitive while actively reducing negative impacts and creating positive social and environmental contributions. Our success is inherently linked to the expectations and needs of our stakeholders, which drives us to maintain a strong and sustainable balance.

We offer our customers sustainable, cost-effective, and technology-driven mobility solutions by expanding our fleet of low-emission vehicles and providing flexible leasing options. Our commitment to sustainability helps companies understand and reduce their carbon footprint, while digitalization enhances the overall customer experience.

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

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

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

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

SBM-1_42 (c) To ensure clarity and ease of navigation within our report, we provide cross-references to relevant sections covering the main benefits to stakeholders, value chain characteristics, and the company's position in the mobility sector.

Main Stakeholder Category	Reference in Sustainability Reporting
Customers	Section: Customers and End Users
Investors, financial partners, and regulators	Section: Sustainability Strategy, EU Taxonomy, Climate Change
Employees	Section: Our workforce
Suppliers and Industry Partners	Section: Value Chain, Waste Management, Business Conduct
Communities	*Section: Community Engagement, outside the Sustainability Statement, in the introduction to the Integrated Report

SBM-2 – Stakeholder Interests and Perspectives

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

Stakeholder engagement in the implementation of sustainable initiatives at Autonom involves active collaboration and consultation to incorporate economic, social, and environmental principles into all aspects of our business operations.

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

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

Since the publication of our Sustainability Strategy in 2021, we have continuously identified and assessed impacts, risks, and opportunities through a comprehensive value chain analysis, along with an assessment of stakeholder needs and expectations, in accordance with the concept of materiality by 2024.

In 2024, as part of the Double Materiality assessment process, the following groups were taken into account (in 2025, the consultation was not repeated because there were no major changes to the business model or other events that would significantly alter the company’s structure):

Main stakeholder groups	Type of stakeholders (Internal/External)
Shareholder/Senior Management (Autonom)	Internal
Division/regional/department/branch manager/deputy manager (Autonom)	Internal
Agency/department employee, support role (Autonom)	Internal
Clients	External
Automotive supplier / raw materials / utilities / services	External
Investor / Analyst / Bank Representative / Rating Agency	External
Public authority / City hall	External
University / School / Preschool	External
International NGO / Local NGO / Professional Association	External
Media (press / social media)	External

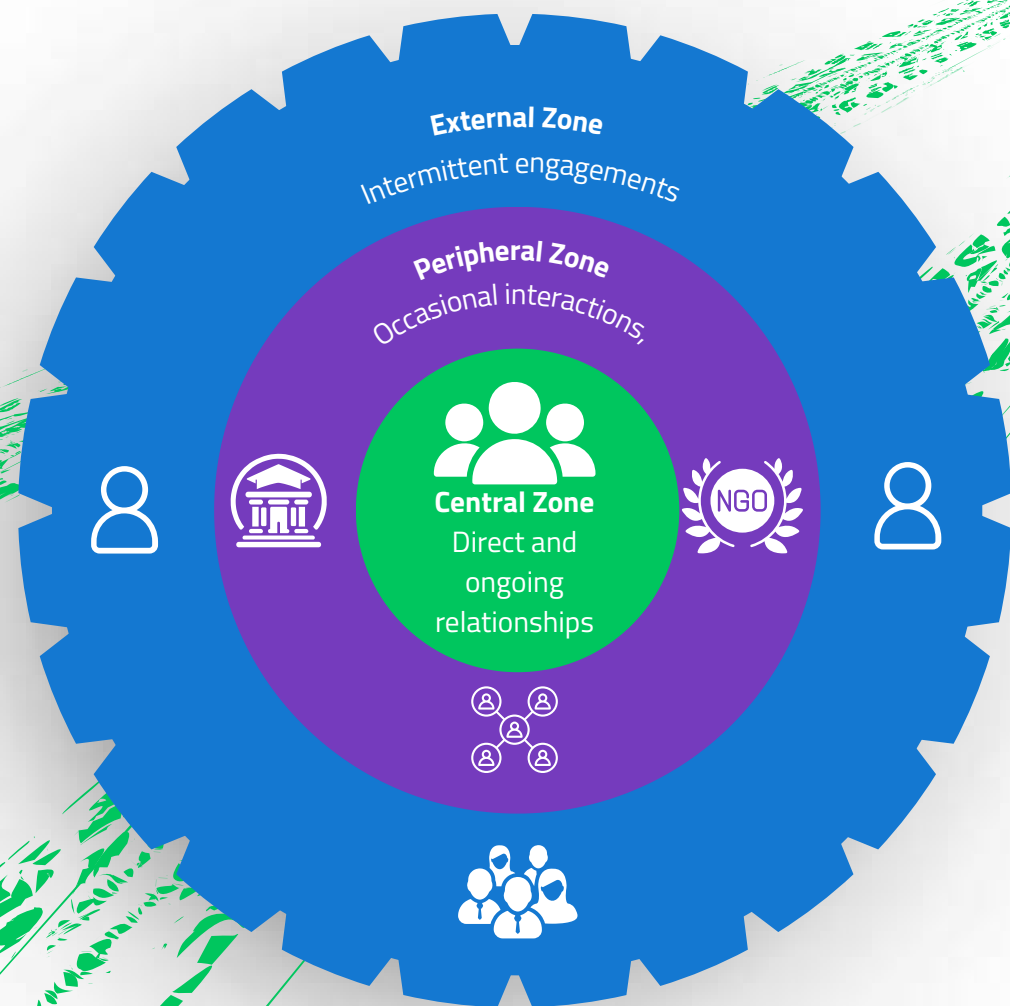
Competitors	External
Space rented by the company from the owner / Neighbor	External

SBM-2_45 (a) ii The process of identifying and analyzing stakeholders is extensive and complex. Although it is not the subject of a standalone operational procedure, the process is formalized and documented within Autonom’s Sustainability Strategy (originally adopted in 2020) and is periodically reviewed as part of the materiality analysis. To ensure clarity, we have segmented stakeholders based on the intensity of their relationship with our company:

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

This approach allows us to better understand stakeholders’ expectations and integrate their perspectives into our sustainable business strategies.

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



Main stakeholder groups	Level of interest (low, Medium, High)	Level of influence (low, medium, high)	Desired type of interaction (by Autonom)
Board of Directors/shareholder (Autonom)	High	High	Intense dialogues, engagement process with specific actions
Division/Regional/Department/Branch Manager (Autonom)	High	High	Intense dialogues, Engagement process with specific actions
Agency/department employee, support role (Autonom)	High	Medium	Intense dialogues, the engagement process with specific actions
Customer (short-term / long-term / used car buyer / others)	High	High	Intense dialogues, engagement process with specific actions
Supplier (direct materials / raw materials / services / utilities / others)	High	High	Intense dialogues, Engagement process with specific actions
Investor / Analyst / Bank representative / Rating agency	High	High	Intense dialogues, the engagement process with specific actions
Public authority / municipality	Environment	Environment	Information, communication and meeting expectations
University / School / Preschool	Environment	Environment	Information, communication and meeting expectations
International NGO / Local NGO / Professional association	Environment	Environment	Information, communication and meeting expectations
Media (press / social media)	Environment	Environment	Information, communication and meeting expectations
Competitor	Average	Low	Information
Landlord of the company's leased space / Neighbor	Medium	Low	Information

SBM-2_45 (a) iii With regard to the year 2025, we carried out the following engagement and dialogue activities, which helped us address the impact on stakeholders, implement market opportunities, and mitigate certain risks that would have affected our business and strategic objectives. We strive to build close relationships with our stakeholders and ensure a balance between our operations and their expectations.

Engagement with external stakeholders

Meetings and working visits: We collaborated with various national and international institutional partners, including representatives of the EBRD, to strengthen our collaboration and assess progress toward achieving agreed-upon objectives.

Business dialogues for long-term partnerships: We continued discussions with electric vehicle manufacturers, adding new batches of Ford, Volvo, Nissan, and Hyundai vehicles to our fleet.

Promoting eco-friendly mobility: We organized eco-tours, meetings, and presentations with customers to encourage the transition to low-emission vehicle fleets.

Internal Stakeholder Engagement

Employee and leadership engagement: We launched internal projects, training sessions, and workshops to encourage dialogue and collaboration.

Feedback collection: We collected internal feedback at key points, including two months after hiring and upon leaving the organization.

SBM-2_45 (a) iv The purpose of stakeholder engagement is to promote transparency, accountability, and collaboration by integrating diverse perspectives into the decision-making process. This ensures alignment with environmental, social, and governance (ESG) principles, while strengthening trust among partners, employees, and the broader community. By engaging internal and external stakeholders, the organization strengthens partnerships, increases customer and employee satisfaction, and integrates diverse perspectives into the strategic decision-making process.

Externally, this commitment contributes to promoting innovation in the field of green mobility, strengthening long-term business relationships, and supporting the industry's sustainability efforts.

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

Industry consultations and working groups: We actively participated in various local business associations, initiatives, and clubs.

Monitoring customer satisfaction: We collected direct feedback and tracked our Net Promoter Score (NPS) to evaluate key services.

Community engagement: Employees were actively involved in community projects

Events: We hosted four Business Elite events dedicated to local business communities and a Sustainability Day event at our headquarters in Piatra Neamț

Employee impact assessments: We conducted an online survey on internal employees' perspectives to better understand how they perceive their workplace and their level of satisfaction in their daily work. (People Company Of The Year)

SBM-2_45 (a) The organization takes into account the results of stakeholder engagement by systematically analyzing feedback and categorizing it, to the extent possible, under the three ESG pillars —environmental, social, and governance (ESG). In 2025, this survey was no longer conducted. This structured approach ensures that stakeholder opinions are aligned with the company's sustainability objectives and long-term vision.

The most relevant recommendations are reviewed by the Sustainability Committee, which assesses their feasibility and integrates them into key business and sustainability initiatives. Stakeholder contributions directly influence strategic decisions, including partnerships, mobility solutions, employee engagement programs, improvements to customer service, and corporate sustainability efforts. To ensure transparency and accountability, the company continuously monitors the implementation of stakeholder-oriented initiatives and assesses their impact. Key findings and progress are regularly reported through corporate communications and sustainability reports, reinforcing the company's commitment to responsible business practices and long-term value creation.

Please see below for a summary of open recommendations from previous years, as part of the stakeholder engagement surveys conducted between 2021 and 2024, as well as their status in the 2025 reporting year.

Open recommendations from 2023	Comments / Processing	Status 2025
People and Community Pillar		
Support the trend of getting outdoors one day a week to bike, scooter, or walk.	We have also considered this topic internally, but we are looking for ways to balance it with current behavior and workload.	In progress
Sustainable Business and Governance Pillar		
Products and services clearly identified as "good for business and good for the environment."	EU legislation on combating greenwashing and labeling was recently adopted (Directive 2024/825). We are currently reviewing the new compliance requirements to determine how we can transparently and demonstrably highlight our products and services as sustainable without violating the new European regulations.	In progress

SBM-2_45 (b) The company recognizes that a deep understanding of stakeholders' interests and expectations is essential for aligning its business strategy with sustainability goals and long-term growth. By actively engaging in dialogue with key stakeholders, the company ensures that its business model remains relevant, resilient, and responsive to evolving market and societal demands.

External stakeholders, such as investors, suppliers, and customers, are primarily concerned with service quality, innovation, and sustainability. Therefore, we focus on providing efficient and flexible mobility solutions while integrating environmentally responsible practices, such as promoting the adoption of

electric vehicles and reducing fleet emissions. These interests drive the company's ongoing efforts to enhance customer satisfaction, strengthen partnerships, and maintain compliance with industry regulations.

Internally, employees and management prioritize career development, workplace well-being, and organizational transparency. To address these needs, Autonom fosters an attractive and supportive work environment through training programs, feedback mechanisms, and a strong corporate culture centered on sustainability, ethical governance, and continuous improvement.

By aligning its strategy with stakeholder expectations, Autonom Services ensures that its business model remains cutting-edge, customer-centric, and focused on sustainability. The company's commitment to integrating the stakeholder perspective into its decision-making process builds trust, encourages innovation, and strengthens its long-term strategic vision.

SBM-2_45 (d) Within Autonom Services, the administrative, management, and supervisory bodies are systematically informed of stakeholders' views and interests regarding sustainability-related impacts through structured engagement, reporting mechanisms, and governance processes.

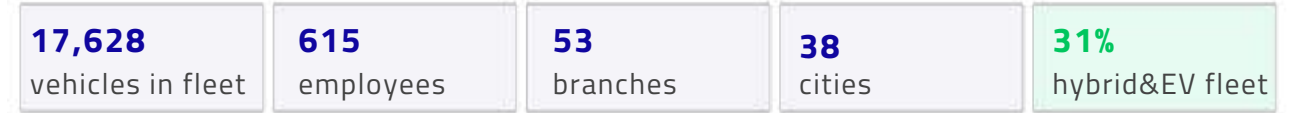
Stakeholder feedback is collected through various channels, including meetings, surveys, consultations, and working groups with institutional partners, customers, employees, and industry associations. This information is categorized according to environmental, social, and governance (ESG) pillars and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

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

In addition, sustainability topics are included in management meetings, internal reports, and compliance reviews, enabling leadership to proactively address stakeholder concerns. Through these structured processes, Autonom ensures that its leaders remain aligned with sustainability goals, while maintaining transparency, accountability, and continuous improvement of its business practices.

SBM-3 - Significant impacts, risks, and opportunities and their interaction with the strategy and business model

Autonom Services SA operates in Romania's operational car leasing and car rental market, offering integrated mobility solutions for corporate, SME, and individual customers. The company operates the country's most extensive mobility network, with:



The company's main business lines are operational leasing (Autonom Lease), which is the main pillar of its business and generates over half of its revenue; car rental services (Autonom Rent a Car), designed for short- and medium-term rentals; and the sale of used vehicles (Autonom AutoRulate). Most of the company's revenue comes from B2B partnerships, and its development strategy includes a gradual increase in the share of low-emission vehicles, with approximately 31% of the fleet consisting of hybrid and electric vehicles.



Autonom's business model is integrated into a value chain that includes suppliers of vehicles, parts, and services (upstream), its own fleet management operations and mobility services, as well as relationships with corporate and individual customers and local communities (downstream). The impacts, risks, and opportunities identified in the double materiality analysis are distributed across the entire value chain, depending on the nature of the company's activities and business relationships.

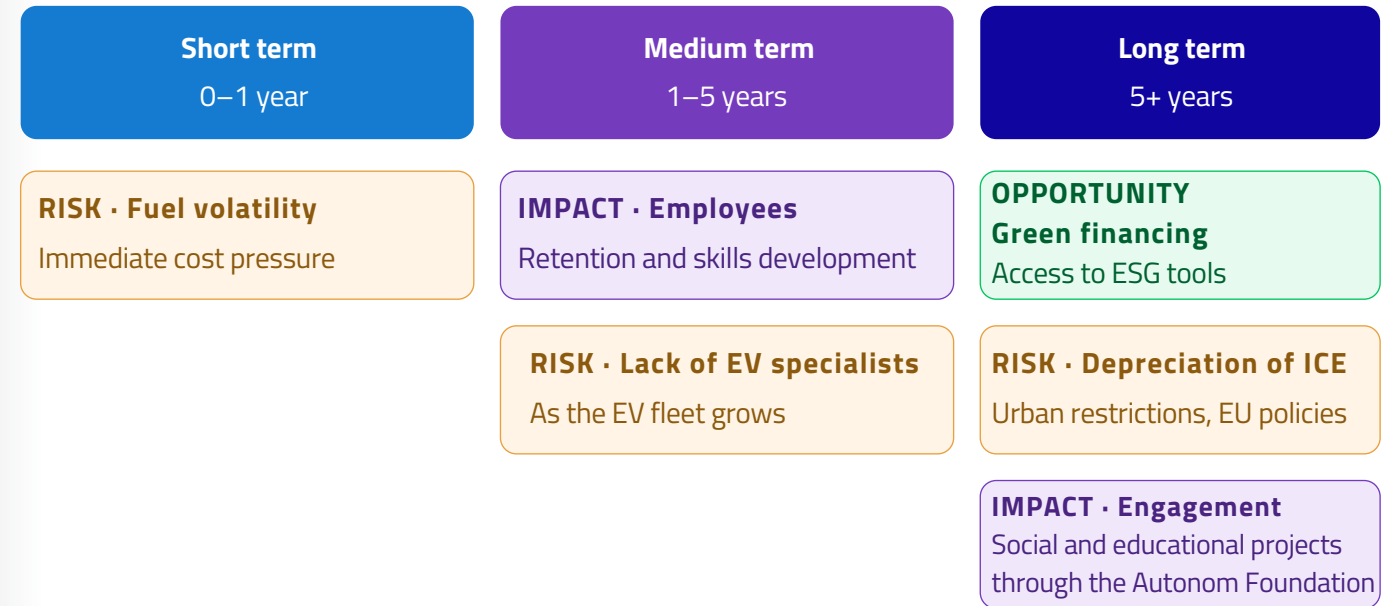
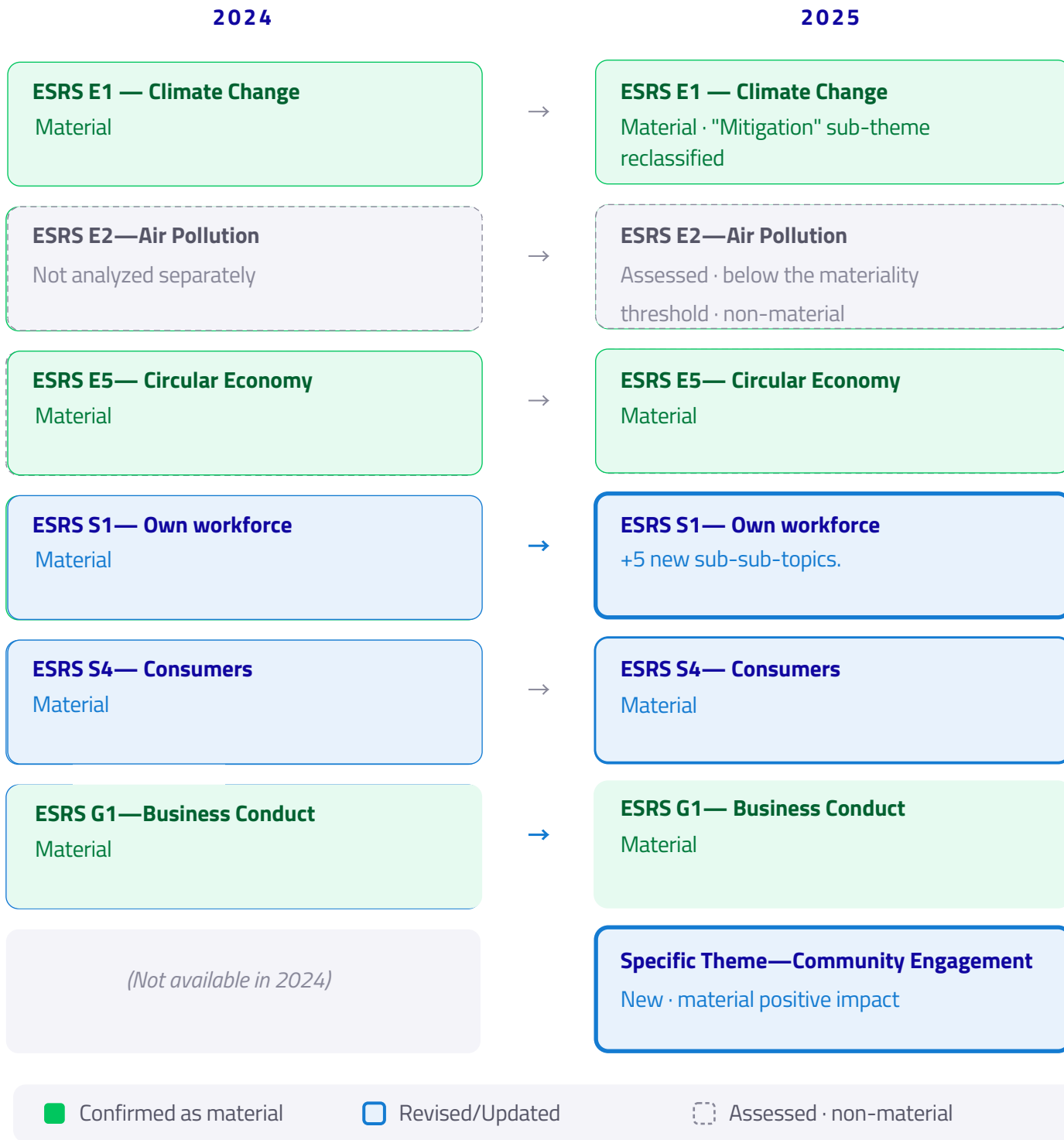
SBM-3_48 In fiscal year 2025, Autonom Services SA completed the annual review of impacts, risks, and opportunities as part of its double materiality analysis, in accordance with the requirements of ESRS 1. The primary objective of the 2025 double materiality analysis review process was to align the IROs with ESRS requirements, the experience gained in the previous year, and internal and external developments that influence the company's business model.

Compared to the analysis conducted in 2024, the 2025 exercise included both the revalidation of topics already deemed material and the reassessment of existing subtopics, as well as the introduction of new sub-subtopics, based on internal analysis, benchmarking, legislative updates, and the company's strategic directions.

SBM-3_48 (b) Overall, the 2025 DMA review process did not substantially alter the structure of the material core themes, but it expanded the level of granularity of the analysis, particularly in the social and governance areas, strengthened alignment with ESRS requirements, and ensured a more accurate reflection of how significant impacts, risks, and opportunities derive from the company's strategy and business model. All of these are presented separately below.

SBM-3_48 (c) As part of the methodology update, the reference values used to assess the magnitude of impacts, risks, and opportunities have not been changed. The reasonably foreseeable time horizons for our material impact are classified as: short-term (0–1 year), medium-term (1–5 years), and long-term (5+ years), based on industry trends, regulatory developments, and strategic business planning. Where relevant, estimates cover multiple time horizons.

What has changed between 2024 and 2025



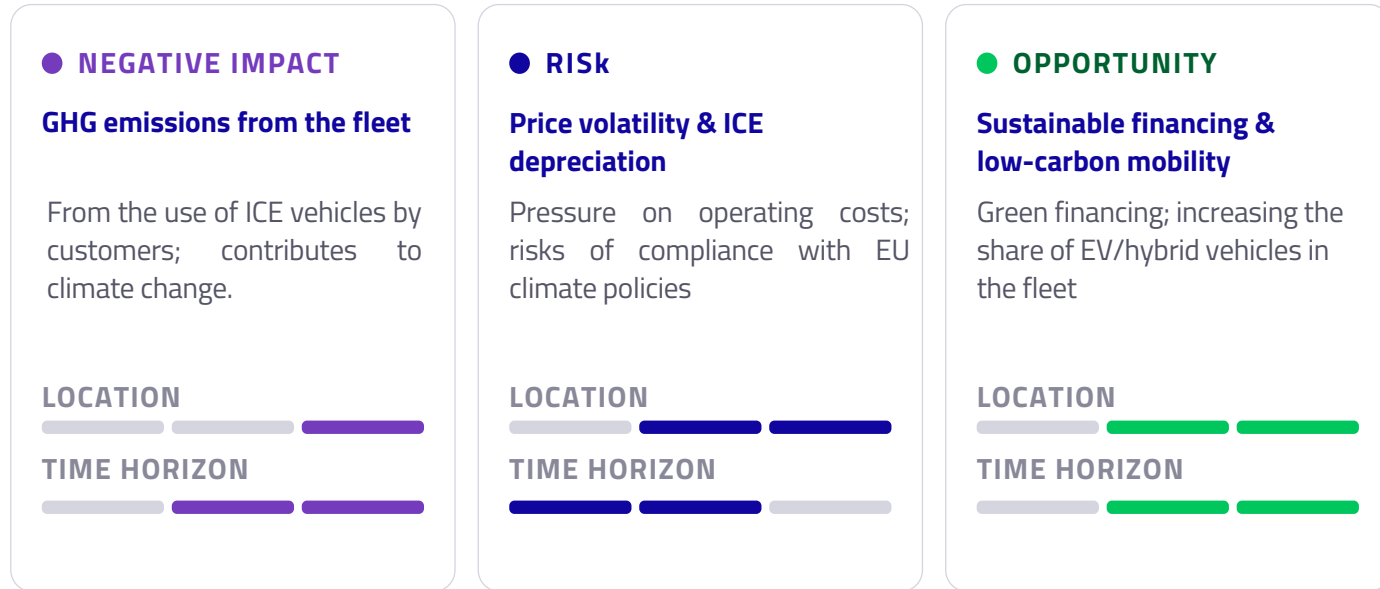
SMB-3_48 (a, b, c) With regard to the **environmental area**, the significant impacts and risks identified are related to the company’s core business, namely the operation and management of an extensive vehicle fleet. Greenhouse gas emissions from our fleet stem from our core business of vehicle leasing and rental, which involves fuel consumption and emissions from internal combustion engine (ICE) vehicles. To address this issue, the company’s strategy includes fleet electrification, CO₂ monitoring tools for customers, and investments in low-emission mobility solutions. Waste from used tires results from vehicle operation and maintenance, which requires improved resource efficiency and circular economy practices in tire disposal and recycling. The shortage of EV specialists is linked to the industry’s shift toward electrification, affecting fleet service and customer support. Our strategy includes internal training programs and partnerships with service experts.

On the risk side, Autonom’s business model is exposed to fuel and energy price volatility, which can influence fleet operating costs and operational infrastructure costs. , the transition to a low-carbon economy and the strengthening of European climate policies may generate risks related to the depreciation of vehicles with internal combustion engines or increased compliance obligations under environmental regulations.

At the same time, these developments create opportunities for the company, particularly regarding the development of low-emission mobility solutions and access to sustainable financing instruments. The strategy to increase the share of electric and hybrid vehicles in the fleet and the use of green financial instruments support the company’s positioning in the transition to low-emission mobility.

The impacts and opportunities associated with the circular economy arise primarily from the company’s own operations and its relationships with suppliers and service partners, and are linked to the use of resources for fleet maintenance and the management of components resulting from these processes. At the same time, the company’s business model contributes to extending the lifespan of vehicles by reselling them after the completion of operating lease contracts, which allows for the reuse of assets and the valorization of resources already existing in the economy.

SBM-3_48 (b) The identified impacts, risks, and opportunities influence the company's strategy, particularly regarding fleet management, investments, and the development of mobility services. Rising fuel and energy costs are driving the company to optimize its fleet structure and operational efficiency, as well as to monitor developments in the energy market during the financial and operational planning process. At the same time, the transition to low-emission mobility is a key element of the development strategy, with Autonom aiming to gradually increase the share of electric and hybrid vehicles and develop mobility solutions tailored to customers' decarbonization requirements.



STRATEGIC RESPONSE
 gradual fleet electrification · CO₂ monitoring for customers · partnerships with EV service experts · green financial instruments

Legend bars: Location: upstream · own operations · downstream
 Time horizon: 0-1 · 1-5 · 5+ years · Gray Colour = not applicable

These developments are also reflected in the company's financing strategy. Access to sustainable financing instruments and investor interest in ESG performance represent significant opportunities for supporting the investments needed to modernize the fleet and develop operational infrastructure.

SBM-3_48 (c) The environmental impacts identified in the materiality analysis are linked to the company's business model, which involves operating and managing an extensive fleet of vehicles used by customers in their daily activities.

The main impact stems from greenhouse gas emissions associated with the use of vehicles powered by internal combustion engines. This impact affects the environment by contributing to climate change and is primarily manifested in the downstream value chain, during the stage of vehicle use by customers. At the same time, fleet maintenance and service processes involve the use of large quantities of material resources—, such as tires, spare parts, and lubricants—placing pressure on natural resources and waste management systems.

These impacts are generated both directly through the company's operational activities and indirectly through business relationships with suppliers and service partners, as well as through customers' use of vehicles. Most of the identified impacts manifest in the medium and long term, depending on the evolution of the fleet and the pace of the transition to low-emission mobility.

The review of impacts, risks, and opportunities within the Materiality Analysis also included adjustments; thus, in the environmental area, the topic of Climate Change was reconfirmed as material, and certain risks and opportunities were reclassified under the sub-topic "Climate Change Mitigation." Additionally, a key aspect of the review was the analysis of the "Air Pollution" sub-theme, corresponding to ESRS E2.

As part of the exercise, the topic was assessed by identifying a potential negative impact associated with nitrogen oxide (NOx) and fine particulate matter (PM) emissions generated by the use of vehicles with internal combustion engines, as well as a positive impact related to improved air quality through the gradual transition to electric mobility and low-emission solutions. A potential risk was also identified regarding urban restrictions applicable to polluting vehicles, which could lead to the depreciation of certain assets in the fleet. The analysis showed that these impacts and risks are concentrated primarily in the downstream value chain, during the stage of vehicle use by customers, while the contribution of the company's own operations is limited, with internal fleet use representing a small proportion of the total. Given the fleet's composition, consisting predominantly of vehicles compliant with the EURO 6 standard, and in the context of the strategy for continuous fleet renewal and electrification, the assessment indicated that the associated impacts, risks, and opportunities do not exceed the materiality thresholds established for the 2025 reporting period, which is why the topic "Air Pollution" was classified as immaterial. Further information is also included in Section IRO 2 on page 57.

Furthermore, within ESRS E5, both a negative impact associated with the use of resources for fleet maintenance and a positive impact regarding the extension of vehicle lifespans through resale were confirmed as material.

SBM-3_48 (a, b, c) Regarding the **social area**, following the IRO review process within the double materiality analysis, Autonom reconfirmed the materiality of ESRS S1 and ESRS S4, as well as the relevance of an entity-specific topic regarding community engagement. The identified impacts, risks, and opportunities are linked to the company's business model and manifest themselves both in its own operations and in its relationships with customers and the communities in which the company operates. In the area of the company's own workforce, material positive impacts stem from the company's practices regarding job stability, competitive compensation levels, working conditions, and professional development opportunities offered to employees. These impacts are evident within the company's own operations and are associated with maintaining a high level of employee retention, increasing job satisfaction, and strengthening organizational capabilities in the long term. At the same time, the identified opportunities relate to strengthening work-life balance, developing employee skills, and promoting gender equality and diversity in leadership positions.

In the relationship with customers and end-users, the identified impacts and opportunities are concentrated in the downstream value chain, particularly in the stage of customer interaction and the provision of mobility services.

MATERIAL POSITIVE IMPACT

POSITIVE IMPACT

Stability & Development

Stable jobs, competitive pay, training, and comprehensive benefits.

LOCATION 

TIME HORIZON 

POSITIVE IMPACT

S4

Transparency & Information

Clear information about services; accessible contracts; strengthened trust.

LOCATION 

TIME HORIZON 

POSITIVE IMPACT

Communities

Community Development

Social and educational projects, both directly and through the Autonom Foundation.

LOCATION 

TIME HORIZON 

MATERIAL RISK

RISK

S4

Lack of EV skills

Not enough specialists for EV service.

LOCATION 

TIME HORIZON 

METHODOLOGICAL NOTE

The risk of a shortage of EV skills is cross-cutting—it affects both the company’s own workforce (S1) and its ability to provide technical support to customers (S4).

In the DMA 2025 review, data privacy was assessed and classified as immaterial to the Autonom business model

Source: paragraph SBM-3_48 — areas S1, S4, and Community Engagement.

MATERIAL OPPORTUNITIES

OPPORTUNITY

Balance & Diversity

Work-life balance, diversity in leadership.

LOCATION 

TIME HORIZON 

OPPORTUNITY

S4

Digitalization & Experience

Process digitization, enhanced experience.

LOCATION 

TIME HORIZON 

Legend bars: Location: upstream · own operations · downstream
Time horizon: 0–1 · 1–5 · 5+ years · Gray Colour = not applicable

These are associated with the transparency of information provided to customers, the accessibility of contracts, and the digitization of services, which contribute to increasing customer trust and improving the user experience. At the same time, a risk was identified related to the limited availability of specialized technical expertise in the field of electric vehicles, which could affect the company’s ability to provide adequate technical support as the electric vehicle fleet expands.

Furthermore, given the company’s involvement in educational and social initiatives, the analysis highlighted positive impacts associated with Autonom’s contribution to the development of local communities. These impacts are generated through social and educational projects carried out both directly by the company and through the Autonom Foundation, and are manifested in the company’s relationship with local communities and partner organizations.

SBM-3_48 (b) The identified social impacts and opportunities influence the company’s business model and strategy, particularly regarding human capital management, employee skills development, and customer relations. On the human resources side, maintaining stable working conditions, competitive compensation levels, and comprehensive benefits programs contributes to increased employee retention and the strengthening of the company’s operational capacity.

At the same time, opportunities identified in the areas of employee skills development and the digitization of internal processes are driving investments in professional training programs, digital systems, and human resources management tools.

In terms of customer relations, the digitization of services and improved access to information help strengthen Autonom’s position in the mobility services market and increase customer satisfaction. At the same time, the expansion of the electric vehicle fleet necessitates the development of internal technical expertise to ensure adequate customer support and to facilitate the adoption of low-emission mobility solutions.

The identified positive impacts influence employee well-being and professional development. The company’s practices regarding job stability, competitive compensation, benefits programs, and training opportunities contribute to improving employees’ economic stability, increasing job satisfaction, and strengthening their skills.

SBM-3_48 (c) These impacts stem from the company’s business model, which is based on providing nationwide mobility services and maintaining an extensive network of branches and logistics operations. In this context, the availability of a stable and well-trained workforce is a key factor in maintaining service quality and supporting long-term growth.

With regard to customers and end users, the identified impacts are primarily associated with access to clear and transparent information regarding the services offered and with improving the user experience through the digitization of processes. These impacts manifest in the downstream value chain, during the stage of customer interaction and service delivery.

The impacts associated with community engagement are primarily evident in the medium and long term and are generated through educational programs, social initiatives, and volunteer projects.

SBM-3_48 (g) As part of the review of the 2025 double materiality analysis under the ESRS S1 standard, five new sub-sub-themes were included regarding workplace safety, working hours, adequate wages, work-life balance, and gender equality. In the ESRS S4 area, sub-themes regarding confidentiality and access to quality information were further analyzed. Following the assessment, no material IROs were identified in relation to confidentiality; however, a material positive impact and an opportunity associated with increased transparency and digitization of information provided to customers were confirmed.

The 2025 review also led to the introduction of an entity-specific theme regarding **“Community Engagement”**. In this context, certain previously identified IROs were reclassified to more accurately reflect their nature, and one of the impacts associated with educational and community engagement programs was assessed as material following the new analysis.

SBM-3_48 (a, b, c) In the **governance area**, following the double materiality analysis process for the 2025 reporting year, the entity identified the topic of business conduct as material under ESRS G1. The identified impacts and opportunities are primarily related to how organizational culture, ethical policies, and governance mechanisms influence organizational behavior, business relationships, and stakeholder trust.

A material positive impact stems from promoting an organizational culture based on strong values, individual accountability, and continuous employee development. This culture is supported by policies and procedures regarding business ethics, corruption prevention, responsible procurement, diversity and inclusion, whistleblowing mechanisms, and occupational health and safety. The positive impact is primarily evident in the company’s own operations and in its relationships with partners in the value chain.

At the same time, opportunities have been identified related to strengthening corporate governance practices and integrity policies. By strengthening internal control mechanisms, through training programs dedicated to business ethics, and through audit and reporting processes, the company can build the trust of investors, business partners, and other stakeholders. These opportunities are relevant both to the company’s own operations and to relationships within the value chain, particularly in interactions with suppliers and business partners.

At the same time, implementing a strict anti-corruption and anti-money laundering policy, supported by mandatory employee training programs and transparent mechanisms for reporting and investigating incidents, has a positive impact on the business environment in which the company operates. By adopting a zero-tolerance approach to bribery and corruption, Autonom contributes to promoting ethical business practices and strengthening a transparent and fair economic climate.

The identified impacts and opportunities influence the company’s business model and decision-making processes. An organizational culture based on integrity and responsibility is a key element of how Autonom conducts its business and manages its commercial relationships.

Policies regarding the prevention of corruption, conflicts of interest, and money laundering are integrated into operational processes and contractual relationships with business partners.

POSITIVE MATERIAL IMPACT

POSITIVE IMPACT

G1 - Corporate Culture

Solid values, individual responsibility, ethical policies applied in our own operations and in our relationships with business partners.

LOCATION 

TIME HORIZON 

POSITIVE IMPACT

G1 - Corruption & Bribery (new)

Prevention of corruption

Zero tolerance for bribery and corruption; mandatory training for employees; transparent reporting mechanisms.

LOCATION 

TIME HORIZON 

MATERIAL RISKS



No significant risks identified in Area G1

The 2025 materiality analysis did not identify any significant risks in the area of governance. *Source: SBM-3_48 — Business Conduct.*

MATERIAL OPPORTUNITY

OPPORTUNITY

Governance strengthened

Internal audit and reporting; access to sustainable financing.

LOCATION 

TIME HORIZON 

SPECIFIC MECHANISMS

- Business ethics policies
- Whistleblowing · Reporting irregularities
- Responsible procurement
- Mandatory anti-corruption programs
- Strengthened internal audit
- Conflict of interest management system

TARGET STAKEHOLDERS

Employees

A transparent and safe work environment

Customers

Trust in the company and reputation

Partners & Suppliers

Ethical Standards in Business Relationships

Location: upstream · own operations · downstream

Time horizon: 0–1 · 1–5 · 5+ years · Gray Colour = not applicable

Furthermore, strengthening corporate governance practices can facilitate the company's access to sustainable financing instruments and support the development of business partnerships, particularly in the context of growing investor interest in ESG criteria.

The impacts identified in the area of governance affect several categories of stakeholders, including employees, customers, suppliers, and business partners. Thus:

- For employees, the existence of business ethics policies and mechanisms for reporting irregularities contributes to creating a transparent and safe work environment,
- For customers, strengthening governance practices helps build trust in the company and reinforce its reputation in the mobility services market,
- For business partners and suppliers, integrity policies help promote high ethical standards in commercial relationships.

As part of the IROs update exercise within the double materiality analysis, regarding ESRS G1, the sub-theme on corruption and bribery was included, for which a material positive impact was identified regarding the promotion of ethical business practices. At the same time, the sub-theme on corporate culture was revised, with material impacts and opportunities identified in relation to strengthening a responsible organizational culture and increasing stakeholder trust.

In accordance with ESRS 2, SBM 3, paragraph 48(e), for the 2025 fiscal year, Autonom does not report the anticipated financial impacts related to climate change, waste, its own workforce, consumers and end users, and governance; the assessment is based on a qualitative analysis of impacts and risks. The Group is analyzing the opportunity to integrate financial indicators into future reporting cycles.

SBM-3_48 (f) Autonom's strategy and business model are designed to be resilient, adaptable, and future-ready, ensuring that we can effectively mitigate significant risks, address social and environmental impacts, and capitalize on growth opportunities in the rapidly evolving mobility sector. Our resilience is based on a combination of strategic foresight, financial flexibility, operational adaptability, and ongoing engagement with stakeholders.

Maintaining a fixed monthly lease rate throughout the contract term is a strategic decision designed to ensure predictability and competitiveness for customers. However, this approach can expose the company to financial risks, particularly in scenarios of rising service costs (e.g., interest rates, maintenance expenses).

Maintaining a fixed monthly lease rate throughout the contract term is a strategic decision designed to ensure predictability and competitiveness for customers. However, this approach can expose the company to financial risks, particularly in scenarios of rising service costs (e.g., interest rates, maintenance expenses).

Market fluctuations and macroeconomic factors, such as rising energy prices and fixed monthly lease payments, require a financially resilient business model. Our transition from a traditional leasing model to a sustainable mobility provider ensures we proactively reduce risks associated with greenhouse gas emissions from our fleet and the risk of asset impairment. The ability to anticipate and comply with evolving EU regulations minimizes risks such as rising emissions-related regulatory costs and ensures we capitalize on financing opportunities. In this regard, the use of sustainable financing instruments, such as sustainability-linked bonds, is a central pillar of our resilience, providing the capital needed to

directly finance the fleet's transition to electric and hybrid vehicles.

We proactively manage supply chain risks related to the volatility of spare parts costs and waste generation from used tires through stronger partnerships with suppliers and circular economy initiatives. The transition to electric and digital mobility requires a highly skilled workforce, making it essential to address the shortage of specialists in the field of electric vehicles and to capitalize on opportunities for training and professional development.

Autonom considers that its strategy and business model are resilient in relation to the material impacts, risks, and opportunities identified. This resilience assessment, particularly regarding climate change, is supported by the commitments mentioned above and is also based on the TCFD analysis conducted by Autonom in 2023. For the current reporting period, the company did not conduct a specific climate risk and vulnerability study in accordance with the detailed methodological requirements of ESRS E1 and the EU Taxonomy; resilience is assessed through internal strategic planning mechanisms and performance indicator monitoring, coupled with the commitments undertaken through the issuance of bonds linked to environmental targets.

SBM-3_48 (h) Impacts, risks, and opportunities covered by the ESRS requirements are presented in the thematic chapters:

- Chapter E1 – Climate Change
- Chapter E5 – Resource Use and the Circular Economy
- Chapter S1 – Own Workforce
- Community Engagement
- Consumers and End Users
- Chapter G1 – Professional Conduct.

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

To finance this transition, we are expanding ESG-related financing options, seeking to align our investments with the EU Taxonomy to access green financing opportunities. In addition, we are increasing investments in research and development, driving progress in fleet digitalization, smart mobility solutions, and circular economy innovations that enhance efficiency and sustainability.

At the operational level, we are optimizing maintenance strategies and utilization rates to reduce costs and improve vehicle availability. At the same time, we are accelerating the digital transformation of our fleet tracking systems, improving operational efficiency and customer engagement through real-time insights and data-driven decisions.

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



Management of IROs

IRO-1 – Description of the processes for identifying and assessing significant impacts, risks, and opportunities

IRO-1_53 (a)

The double materiality analysis for Autonom was conducted using the same reporting boundaries as those used for the financial statements.

The double materiality analysis also took into account the company's value chain.

In 2024, the double materiality analysis process included the following activities:

- Use of a digital platform (denxpert) to consolidate and document data related to sustainability reporting, with the extraction and structuring of relevant information into a centralized Excel file.
- Mapping the GRI topics from the 2023 report to those in AR. 16 of the European Sustainability Reporting Standards (ESRS).
- Initiating the process of identifying the impacts, risks, and opportunities associated with the list of material topics resulting from the mapping process based on the European ESRS standards, followed by refining this list together with company representatives and subject matter experts.
- Conducting a consultation process with internal and external stakeholders through questionnaires to gain a broad perspective on the company's sustainability priorities.

IRO 1-53 (b)

This analysis assessed current and potential positive and negative impacts in the short, medium, and long term, as well as risks and opportunities with potential financial implications. The methodology included the use of quantitative and qualitative criteria, materiality thresholds, and a dedicated analysis tool (Excel file), and the results were synthesized into a double materiality matrix.

IRO 1-53 (c)

A detailed description of the double materiality analysis process conducted in 2024 is available in [the 2024 Management Report, page 46](#).

In 2025, Autonom conducted a review of the double materiality analysis, with the objective of verifying the relevance and timeliness of the material topics identified during the 2024 materiality analysis process (DMA 2024) and to determine any changes resulting from developments in the regulatory context, significant changes in the company's operations, strategy, business model, and value chain, lessons learned during the 2024 reporting process, as well as stakeholder expectations.

The 2025 exercise was based on the methodology and documentation tools (Excel file) validated by the auditor in 2024. Given that there were no significant operational changes to the business framework or the company's governance structure, the formal stakeholder consultation process was not repeated.

Instead, an internal assessment of material topics and associated IROs, as defined in 2024, was conducted, correlated with:

- industry trends (ESG rating agency benchmarks and peer analysis);
- updates to the regulatory framework for sustainability reporting;
- and internal guidelines regarding the company's Sustainability Strategy.

The IRO review process was approached as follows:

- Review of the existing list of impacts, risks, and opportunities, taking into account the evolution of regulatory requirements at the European level.
- Defining/redefining the IROs, where appropriate, and establishing a direct relationship between them and the priority themes identified through consultations and mapping exercises.
- Integrating new entity-specific material topics, such as “Community Engagement” and “Air Pollution,” into the analysis system, based on context analysis and feedback from internal teams.
- Assessment of IROs corresponding to the material topics identified based on the benchmarking analysis.

The process of reviewing impacts, risks, and opportunities (IRO) for the 2025 fiscal year was initiated with the kick-off meeting on November 13, 2025. During the meeting, the project objectives, the working team structure, the methodology applied in the review exercise, and the timeline for the stages were presented, along with the responsibilities of each team member. Also during this phase, it was confirmed that the 2025 process would build upon the results of the 2024 DMA, incorporating relevant industry updates, legislative changes, and the company’s strategic directions **(IRO 1-58 (h))**.

On November 26, 2025, the Autonom project team, together with the external consultant, held a session to analyze and validate the list of material topics. During this session, the following were evaluated:

- the results of the benchmarking exercise with similar companies at the local and European levels;
- the material topics validated and reported under DMA 2024;
- any relevant changes in the company’s operational and strategic context.

Based on this analysis, the list of material topics was reconfirmed, and for the 2025 exercise, 8 new sub-sub-topics were introduced, particularly in the social (ESRS S1 and ESRS S4) and governance (ESRS G1) areas. These are part of the main topics that were already material in the previous analysis, but the new exercise highlighted the need to assess additional sub-sub-topics that were analyzed in detail in the DMA tool, and impacts, risks, and opportunities were formulated for each of them. An important aspect of the review was the analysis of the “Air Pollution” sub-theme, corresponding to ESRS E2. Following the application of the internal assessment methodology and the established materiality thresholds, the IROs identified for this sub-theme did not exceed the materiality threshold.

Additionally, the IROs existing as of 2024 were reviewed and reformulated where updated information or methodological clarifications required it. The identified IROs were evaluated by the project team during a workshop held on December 5, 2025. All changes were documented in the dedicated fields of the DMA tool, ensuring full traceability of decisions.

IRO 1- 53 (d)

The decision-making process regarding the identification, prioritization, and validation of material impacts, risks, and opportunities is managed by the Sustainability Department, with support from the specific departments involved in the process. The Board of Directors evaluates the results and oversees their integration into risk management systems and the core business strategy. The DMA covers the main business activities of Autonom Services SA (operational leasing, rental, used cars, and additional services offered nationwide) and extends the best possible analysis to its upstream and downstream value chain.

We closely analyze our activities and their impact within the value chain, the extent of interactions with various stakeholders, as well as significant issues or relevant topics at each stage of the chain, while also considering the perspective of risks and opportunities. Based on the concept of double materiality, we have assessed both:

- the impact of our business on the environment and society (internal and external perspectives)
- external influences, risks, and opportunities that could affect our business from a financial perspective (outside-in perspective)

In accordance with current internal double materiality practice (DMA), the impact analysis was conducted by considering potential or actual impacts, whether positive or negative, and evaluating them in accordance with CSRD criteria and the provisions of ESRS 1 regarding the significance of impacts. To assess the materiality of the impacts, rated on a scale from 1 to 4, the criteria of severity and probability were used. Severity was based on the magnitude, scope, and irreversibility of the actual negative impact and on the magnitude and scope of the actual positive impact. For potential impacts, the probability of occurrence was also analyzed.

To assess the significance of risks and opportunities, also rated on a scale of 1 to 4, the analysis was based on appropriate quantitative and/or qualitative thresholds correlated with the likelihood of occurrence and the anticipated financial effects on performance, financial position, cash flows, and access to financing, including the cost of capital. These thresholds were used to determine the financial materiality of risks and opportunities and to support the identification of material sustainability issues for reporting purposes.

The final list of material IROs, comprising 17 impacts, 5 risks, and 9 opportunities, was discussed and approved by the Board of Directors. On a scale of 1 to 4, the materiality threshold for Autonom, for both impact and financial materiality, is set at 2.5 and approved by management.

The final results of the review regarding material topics and subtopics are presented in the list below.

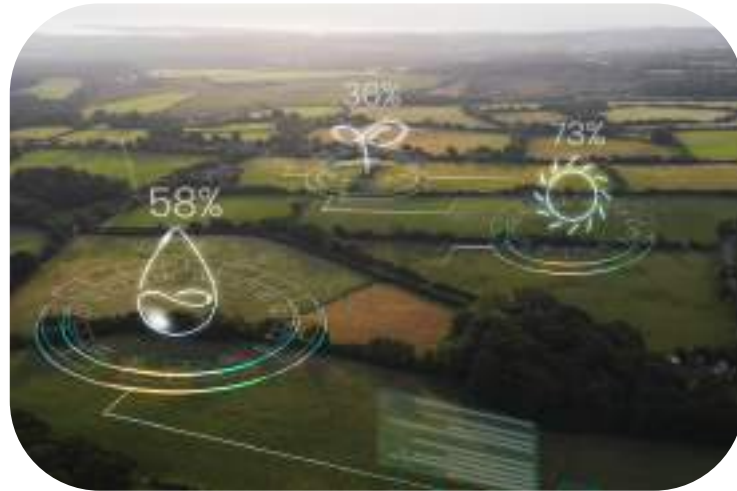
Topic	Sub-Issue
E1 Climate Change	Energy Efficiency
E1 Climate Change	Climate Change Mitigation
E1 Climate Change	Climate change adaptation
E5 Circular economy	Waste
E5 Circular economy	Resource inputs, including resource use
E5 Circular economy	Resource outputs related to products and services

S1 Labor	Working conditions
S1 Labor	Equal treatment and opportunities for all
S4 Consumers and end users	Impacts related to information for consumers and/or end users
S4 Consumers and end users	Social inclusion of consumers and/or end users
G1 Professional Conduct	Corporate Culture
G1 Professional Conduct	Corruption and Bribery
Company-specific topic	Engagement with local communities

The team will conduct periodic updates, reassess key topics annually or when significant changes occur, and update the methodology, if necessary, based on feedback from regulators and stakeholders.

At the same time, the team will monitor the effectiveness of the actions taken, assess the impact of the DMA on the decision-making process and the quality of reporting, and adjust governance and processes to address any deficiencies. In addition, the team will identify the resources needed to maximize positive impact and mitigate associated risks.

Autonom recognizes the growing importance of integrating ESG risks into its overall risk management framework and is in the process of improving its approach to ensure a more comprehensive assessment of sustainability-related risks and opportunities. Currently, ESG risks are assessed separately from traditional financial and operational risks, primarily through the Double Materiality Assessment (DMA) process.



The DMA process is the primary tool used by the company to identify and assess sustainability-related impacts, risks, and opportunities that may affect financial performance, financial position, and cash flows. The analysis covers the company's entire business model and value chain, including its own operations, suppliers, business partners, and end users of the mobility services offered by Autonom.

As part of this process, the company analyzes the link between environmental and societal impacts, the operational dependencies of the business model, and the financial risks or opportunities that may arise as a result of these interactions. For example, the company's reliance on fossil fuels to operate a significant portion of its fleet generates both environmental impacts and financial risks associated with energy price volatility or the transition to low-emission mobility. Similarly, the transition to electric vehicles generates both opportunities for access to sustainable financing and operational risks associated with the availability of the technical skills required for their maintenance.

Risks and opportunities are identified through a combination of internal and external sources. Internal sources include analysis of operational data, company policies and procedures, internal management assessments, and employee feedback. External sources include European and national legislative developments, market analyses, sector reports, technological trends, and consultations with relevant stakeholders.

Autonom analyzes how the impacts and dependencies associated with its business model can generate financial risks or opportunities. In the mobility and operational leasing sector, the company's main dependencies include access to energy resources, the availability of vehicles and their components, service infrastructure, and the technical skills of the workforce.

These dependencies are correlated with the impacts identified in the double materiality analysis and may generate financial risks such as increased operating costs caused by volatility in fuel and energy prices, accelerated depreciation of internal combustion engine vehicles in the context of the transition to low-emission mobility, or increased costs of compliance with European environmental regulations. At the same time, legislative and technological developments can create opportunities for the company, including access to sustainable financing instruments, the development of electric mobility services, and improved operational efficiency through digitalization and the development of employee skills.

The risks and opportunities identified in the double materiality analysis are prioritized based on the score obtained from assessing the probability and magnitude of financial impacts. This prioritization enables the gradual integration of sustainability-related risks into internal processes.

In practice, sustainability risks are analyzed in parallel with the company's other operational and financial risks and are taken into account in the strategic decision-making process, including investment planning, fleet management, and the development of mobility services. For example, risks associated with rising energy costs or the transition to low-emission mobility are analyzed alongside opportunities generated by fleet electrification, access to green financing, and the digitization of services.

The DMA process is reviewed annually to reflect developments in the regulatory environment, market dynamics, and the company's strategic changes. This approach enables Autonom to continuously monitor relevant risks and opportunities and adapt its strategy to support the long-term resilience of the business model.

IRO-1_53 (f-g) Autonom integrates the process of identifying, assessing, and managing sustainability-related impacts, risks, and opportunities (IRO) into the company's overall risk management and strategic planning processes. The results of the double materiality assessment (DMA) are analyzed at the management level and used to inform decisions regarding business strategy, investment planning, operational risk management, and the prioritization of sustainability initiatives. In this way, identified opportunities, such as fleet electrification, operational efficiency, or the development of sustainable mobility solutions, are integrated into the company's decision-making processes and monitored within internal management and reporting systems.

The IRO identification and assessment process uses a combination of quantitative and qualitative input parameters drawn from multiple internal and external sources. These include relevant European regulatory requirements, such as the EU Taxonomy, the CSRD Directive, ESRS Standards, and other legislative initiatives on climate transition, which are monitored to assess potential implications for the

company's operations, compliance costs, and business model. The analysis is supported by engagement with relevant stakeholders, including investors, customers, employees, and suppliers, through questionnaires and consultations conducted as part of the materiality assessment process. The feedback collected helps validate material topics and identify emerging risks and opportunities. Financial and economic data also play a key role in assessing material impacts and risks. Cost-benefit analyses and financial statements provide insight into the potential economic implications of sustainability-related risks, enabling a structured assessment of capital expenditures, revenue impacts, and changes in operating costs. In addition, fleet transition costs, energy price volatility, and asset depreciation trends help determine the financial significance of sustainability-related decisions and capitalize on opportunities.

Environmental and climate data are critical for assessing physical and transition risks. Greenhouse gas emissions calculations (Scope 1, 2, and 3) enable the quantification of climate impact, ensuring that Autonom's fleet electrification strategy aligns with carbon intensity reduction targets. In addition, modeling climate risk scenarios supports long-term planning of sustainability investments and risk mitigation strategies.

To assess performance and identify best practices, Autonom incorporates industry benchmarks and peer comparisons. Sustainability reports and ESG information from competitors and industry leaders are analyzed to ensure the company remains aligned with market expectations and investor priorities. In addition, ESG ratings from external assessors, such as EcoVadis, CDP, Synesgy, and Sustainalytics, help evaluate investment attractiveness and companies' sustainability standing.

Operational data and performance metrics provide valuable insights into the actual impact of sustainability initiatives. Fleet utilization rates, fuel efficiency data, and maintenance costs help measure operational efficiency and identify areas for optimization. Workforce development is also a key objective, with employee participation rates in training courses and workforce retention statistics informing decisions on professional development, while also supporting employees in their daily growth.



IRO-2 – ESRS disclosure requirements covered by the Company Sustainability Report

RO-2_56 Information regarding the management of Autonom's significant impacts, risks, and opportunities is presented in each specific chapter of this Sustainability Statement and is aligned with the minimum reporting (disclosure) requirements regarding the policies, actions, and objectives established at the company level. The presentation requirements for this report are included in [Annex 2 – ESRS Index](#).

For the first year of sustainability reporting in accordance with CSRD/ESRS, the minimum disclosure requirements under ESRS 2 have been included, as well as the mandatory requirements applicable from the first reporting year.

Disclosure requirements and data points associated with topics and subtopics that were assessed as immaterial in the double materiality analysis were not included in this statement and are presented in the table below. The determination of the information disclosed was based on the criteria set forth in Section 3.2 of ESRS 1, ensuring alignment with the significant impacts, risks, and opportunities identified.

Disclosure Requirements	Information	SFDR Reference	Pillar 3 reference	Reference to the reference regulation	Reference to EU climate legislation	Material (Yes/No)	Page
ESRS 2 GOV-1	Gender diversity of the Board of Directors, paragraph (21)(d)	x		x		Yes	32
ESRS 2 GOV-1	Percentage of board members who are independent Paragraph (21)(e)			x		Yes	32
ESRS 2 GOV-4	Statement on due diligence paragraph (30)	x				Yes	34
ESRS 2 SBM-1	Involvement in activities related to fossil fuels, paragraph (40)(d) i	x	x	x		Yes	38
ESRS 2 SBM-1	Involvement in activities related to chemical production, paragraph (40)(d)(ii)	x		x		No	N/A

Disclosure Requirements	Information	SFDR Reference	Pillar 3 reference	Reference to the reference regulation	Reference to EU climate legislation	Material (Yes/No)	Page
ESRS 2 SBM-1	Involvement in activities related to controversial weapons, paragraph (40)(d)(iii)	x		x		No	N/A
ESRS 2 SBM-1	Involvement in activities related to the cultivation and production of tobacco, paragraph (40)(d)(iv)			x		No	N/A
ESRS E1-1	Transition plan for achieving climate neutrality by 2050, paragraph (14)				x	Yes	60
ESRS E1-1	Enterprises excluded from the Paris alignment, paragraph 16(g)		x	x		Yes	64
ESRS E1-4	Greenhouse gas emission reduction targets, paragraph (34)	x	x	x		Yes	71
ESRS E1-5	Energy consumption from fossil sources broken down by source (only sectors with high climate impact) paragraph (38)	x				Yes	72
ESRS E1-5	Energy consumption and mix paragraph (37)	x				Yes	72
ESRS E1-5	Energy intensity associated with activities in sectors with high climate impact, points 40–43	x				Yes	73
ESRS E1-6	Gross greenhouse gas emissions from Scopes 1, 2, 3, and total, paragraph 44	x	x	x		Yes	73-77
ESRS E1-6	Gross GHG emissions intensity, paragraphs 53–55	x	x	x		Yes	77
ESRS E1-7	GHG removals and carbon credits, paragraph (56)				x	Yes	76

Disclosure Requirements	Information	SFDR Reference	Pillar 3 reference	Reference to the reference regulation	Reference to EU climate legislation	Material (Yes/No)	Page
ESRS E1-9	Exposure of the reference portfolio to physical climate-related risks, paragraph 66			x		No	N/A
ESRS E1-9	Disaggregation of monetary amounts by acute and chronic physical risk, paragraph (66)(a)		x			No	N/A
ESRS E1-9	Location of significant assets presenting a significant physical risk paragraph (66)(c)		x			No	N/A
ESRS E1-9	Breakdown of the carrying amount of its real estate assets by energy efficiency class paragraph 67(c)		x			No	N/A
ESRS E1-9	Degree of portfolio exposure to climate-related opportunities, paragraph 69			x		No	N/A
ESRS E2-4	The quantity of each pollutant listed in Annex II to the EPRTR Regulation (European Pollutant Release and Transfer Register) released into air, water, and soil, item 28	x				No	N/A
ESRS E3-1	Aquatic and marine resources, paragraph (9)	x				No	N/A
ESRS E3-1	Paragraph 13 of the dedicated policy	x				No	N/A
ESRS E3-1	Sustainable oceans and seas, paragraph (14)	x				No	N/A
ESRS E3-4	Total recycled and reused water, paragraph (28)(c)	x				No	N/A
ESRS E3-4	Total water consumption in m ³ per net revenue from own operations paragraph 29	x				No	N/A

Disclosure Requirements	Information	SFDR Reference	Pillar 3 reference	Reference to the reference regulation	Reference to EU climate legislation	Material (Yes/No)	Page
ESRS 2- IRO 1 - E4	paragraph (16)(a)	x				No	N/A
ESRS 2- IRO 1 - E4	paragraph (16)(b)	x				No	N/A
ESRS 2 IRO 1 - E4	paragraph (16)(c)	x				No	N/A
ESRS E4-2	Sustainable land/agricultural practices or policies Paragraph (24)(b)	x				No	N/A
ESRS E4-2	Practices or policies regarding sustainable oceans/seas, paragraph (24)(c)	x				No	N/A
ESRS E4-2	Policies to combat deforestation paragraph (24) (d)	x				No	N/A
ESRS E5 - 5	Non-recycled waste, paragraph (37)(d)	x				Yes	93
ESRS E5-5	Hazardous waste and radioactive waste, paragraph (39)	x				Yes	93
ESRS 2- SBM3 - S1	Risk of forced labor incidents, paragraph (14)(f)	x				Yes	96
ESRS 2- SBM3 - S1	Risk of incidents related to child labor, paragraph (14)(g)	x				Yes	96
ESRS S1-1	Human rights policy commitments paragraph (20)	x				Yes	100
ESRS S1-1	Due diligence policies regarding the issues addressed by the International Labour Organization's Core Conventions 1-8, paragraph 21			x		Yes	101
ESRS S1-1	Processes and measures to prevent human trafficking, paragraph (22)	x				Yes	101

Disclosure Requirements	Information	SFDR Reference	Pillar 3 reference	Reference to the reference regulation	Reference to EU climate legislation	Material (Yes/No)	Page
ESRS S1-1	Workplace accident prevention policy or management system paragraph (23)	x				Yes	101
ESRS S1-3	Mechanisms for resolving complaints / grievances, paragraph (32)(c)	x				Yes	102
ESRS S1-14	Number of fatalities and number and rate of workplace accidents Paragraph (88)(b) and (c)	x		x		No	N/A
ESRS S1-14	Number of days lost due to injuries, accidents, deaths, or illnesses, paragraph (88) (e)	x				No	N/A
ESRS S1-16	Unadjusted gender pay gap paragraph (97)(a)	x		x		No	N/A
ESRS S1-16	Excessive remuneration of the CEO, paragraph (97)(b)	x				Yes	N/A
ESRS S1-17	Incidents of discrimination paragraph (103)(a)	x				Yes	109
ESRS S1-17	Non-compliance with the UN Guiding Principles on Business and Human Rights and the OECD, paragraph 104(a)	x		x		Yes	109
ESRS 2- SBM3 - S2	Significant risk of child labor or forced labor in the value chain, paragraph (11)(b)	x				No	N/A
ESRS S2-1	Human rights policy commitments paragraph (17)	x				No	N/A
ESRS S2-1	Policies regarding workers in the value chain paragraph (18)	x				No	N/A

Disclosure Requirements	Information	SFDR Reference	Pillar 3 reference	Reference to the reference regulation	Reference to EU climate legislation	Material (Yes/No)	Page
ESRS S2-1	Failure to comply with the UNGPs on business and human rights and paragraph 19 of the OECD Guidelines	x		x		No	N/A
ESRS S2-1	Due diligence policies regarding the issues addressed by the International Labour Organization's Core Conventions 1–8, paragraph 19			x		No	N/A
ESRS S2-4	Human rights issues and incidents related to its upstream and downstream supply chain (paragraph 36)	x				No	N/A
ESRS S3-1	Human rights policy commitments paragraph (16)	x				No	N/A
ESRS S3-1	Non-compliance with the UN Guiding Principles on Business and Human Rights, ILO principles, and paragraph 17 of the OECD Guidelines	x		x		No	N/A
ESRS S3-4	Human rights issues and incidents, paragraph (36)	x				No	N/A
ESRS S4-1	Policies regarding consumers and end users paragraph (16)	x				Da	117

IRO-2_58 We are aware that a significant portion of the Autonom fleet currently consists of internal combustion engine vehicles and may contribute to air pollution on public roads or cause accidental pollution during maintenance due to emissions of gases such as carbon dioxide (CO₂), nitrogen oxides (NO_x), and fine particulate matter (PM).

Disclosure Requirements	Information	SFDR Reference	Pillar 3 reference	Reference to the reference regulation	Reference to EU climate legislation	Material (Yes/No)	Page
ESRS S4-1	Non-compliance with the UNGPs on Business and Human Rights and paragraph 17 of the OECD Guidelines	x		Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)		Material. Reporting conducted in accordance with ESRS 1, para. 17. ESRS S4-1 requirements are not reported for the year 2025	N/A
ESRS S4-4	Human rights issues and incidents, paragraph (35)	x				Material. Reporting conducted in accordance with ESRS 1, para. 17. ESRS S4-4 requirements are not reported for 2025	N/A
ESRS G1-1	United Nations Convention against Corruption, paragraph (10)(b)	x				Yes	122
ESRS G1-1	Protection of Whistleblowers, paragraph 10(d)	x				Not a material issue	N/A
ESRS G1-4	Fines for violations of anti-corruption and anti-bribery legislation, paragraph (24)(a)	x		Delegated Regulation (EU) 2020/1816, Annex II)		Yes	123
ESRS G1-4	Anti-corruption and anti-bribery standards, paragraph (24)(b)	x				Yes	123

Thus, as part of the double materiality assessment process, the company analyzed the "Air Pollution" sub-theme related to the ESRS E2 standard, taking into account the impacts, risks, and opportunities associated with the operation of the vehicle fleet. The analysis identified a potential negative impact related to nitrogen oxide (NO_x) and fine particulate matter (PM) emissions generated by vehicles with internal combustion engines, as well as a positive impact associated with improving urban air quality through the transition to low-emission mobility solutions.

The potential risk of asset impairment was also assessed in the context of possible urban restrictions on polluting vehicles.

Following an assessment of severity (based on magnitude, scope, and irreversibility in accordance with ESRS 1 requirements), probability, and financial materiality, these factors did not exceed the materiality thresholds established by the company. The direct impact of Autonom's operations on air pollution is limited, given that the company's fleet consists of approximately 96% vehicles compliant with the EURO 6 standard (EC Regulation No. 715/2007) and approximately 4% electric vehicles, and emissions associated with vehicle use are generated primarily by customers' use of the vehicles. From a technical perspective, EURO 6 vehicles have the lowest emission limits for regulated air pollutants, structurally reducing the severity of the impact per unit.

Emissions associated with vehicle use are generated primarily by customers' use of the vehicles (who control 99% of the route, driving style, and operating areas), which limits Autonom's ability to directly influence local pollution levels. Furthermore, the company's business model does not involve the direct operation of vehicles in commercial transport activities or industrial processes that generate air emissions.

Autonom's business focuses on leasing and mobility services, where the impact is diffuse and distributed across the entire road network.

The analysis also indicated that the financial risks associated with this topic are limited and below the materiality threshold, as fleet renewal is part of the company's normal operational cycle. Consequently, the "Air Pollution" issue was classified as immaterial for the current reporting period. However, the company will continue to monitor relevant developments regarding regulations, fleet structure, and data availability to reassess this issue in future double materiality assessments. occurrences is very low.

The maintenance of vehicles in our fleet, as well as the management of related waste, is carried out by our authorized partners. Since these activities may lead to potential accidental pollution of water, soil, or subsoil, we ensure that they comply with the requirements of relevant legislation, so that the likelihood of such occurrences is very low.

In this context, we manage our customer relationships to encourage the transition to less polluting vehicles and maintain close partnerships with auto repair shops to minimize potential pollution resulting from improper maintenance practices.

To date, we have not identified any incidents resulting from our operations with a significant potential to pollute the air, soil, or water.

Following the **TCFD** (Task Force on Climate-related Financial Disclosures) analysis of climate-related risks and opportunities conducted in 2022, we identified several physical risks that pose a low risk and are likely to materialize in the very long term. Among the chronic climate risks that could have a negative impact on our business, with potential financial implications for the company, are decreasing precipitation levels, which could lead to a reduction in aquifer volumes, potentially resulting in water consumption restrictions and higher water supply prices, which could lead to a potential increase in operating costs for utilities and vehicle washing.

Precipitation intensity is also a factor contributing to water stress in the analyzed area. Thus, we used the Aqueduct Water Risk Atlas to assess water stress in the two analyzed locations. The portal was developed by the World Resources Institute (WRI) to provide a regional context regarding the water stress to which these locations are subjected.

Bucharest is currently experiencing high water stress (natural water resources in this area are being exploited at a rate of 40–80%), reaching a very high level of water stress in the long term under the business-as-usual scenario (>80% of water resources are exploited). In the optimistic scenario, the long-term level remains the same as it is today. Currently, Piatra Neamț is under medium-to-high water stress (20–40% of water resources are exploited), and by 2030, water stress is expected to become high (40–80%) in both scenarios. However, the risk level is low, as this trend, in the context of Autonom's operations, is not likely to have a significant impact on operations, since water consumption represents a low percentage of operational costs; thus, water and marine resources have not been classified as significant.

The transportation industry, including the use of automobiles in the form of mobility services, has multiple negative effects on biodiversity, both due to vehicle production and their direct use. Although minor, the most relevant impacts are habitat fragmentation caused by the development of road and toll infrastructure, and the impact on flora and fauna ecosystems due to noise and artificial light, air pollution, soil degradation, and water pollution. Vehicles and increased traffic also raise the risk of road accidents, which can be devastating for wildlife species, particularly endangered ones.

In 2023, we also mapped the impact on potential protected sites adjacent to or near Autonom's facilities. Following a brief analysis, we concluded that our activities, being mostly office-based, do not result in a major impact on biodiversity and protected areas. For more details on this mapping, please refer to pages 93–95 of [the 2023 Sustainability Report](#).

As a company in the mobility services sector with vehicles as our main assets, our primary suppliers are medium and large companies that operate in accordance with independent governance and EU regulations, as well as strong labor laws. We have a supplier policy. Thus, we consider that our impact and control are limited, and our ability to drive change is minimal.

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

IRO-2_59 Independently determined the information to be disclosed regarding significant impacts, risks, and opportunities (IROs) through a structured, data-driven assessment process aligned with ESRS requirements. The determination process is based on double materiality analysis (DMA), regulatory compliance, stakeholder engagement, and financial risk assessment, ensuring that all disclosed information is relevant, reliable, and useful for stakeholder decision-making.

The DMA methodology involved scoring risk severity and analyzing probability to prioritize the most significant risks and opportunities, classifying them according to ESRS topics and sub-themes, ensuring alignment with ESG reporting best practices, and comparing them with industry benchmarks and information provided by peers to ensure relevance within the mobility sector. To ensure full compliance with EU sustainability reporting frameworks, the determination of material information took into account CSRD and ESRS disclosure requirements, EU Taxonomy reporting—particularly regarding sustainable investments and climate-related risks—and sector-specific EU directives such as Fit for 55.

Climate Change

Our main priority is to reduce the average carbon emissions of our passenger car fleet by 55% by 2030, primarily by increasing the proportion of green vehicles in our operational fleet.

↓ 55% a 55% reduction in the average carbon emissions of the passenger car fleet by 2030

↓ 12.13% By the end of 2025, we had reduced average emissions intensity by 12.13% compared to the 2020 baseline year, reaching a **WLTP** average of **134.95 g CO₂/km**.

In 2025, the share of eco-friendly vehicles (HEV, PHEV, BEV) increased to 31.00%, of which 5.06% are fully electric.

We continued to expand our fleet by purchasing new batches of electric vehicles from manufacturers Ford, Volvo, Nissan, and Hyundai Fleet.

These directly contribute to reducing the WLTP average and increasing the share of eco-friendly vehicles.

↑ 46.30% Through our partnership with **DMV Petrom**, and **Climate Partner**, we offset the equivalent of **7,841 tons of CO₂** in 2025, bringing the total to date to **28,197 tons of CO₂** reduced, eliminated, or avoided.

The share of renewable energy in total consumption is **46.30%**, approximately 1.5 times higher than the previous year, when the share was **30.24%**.

We focus on responsible consumption and aim to achieve the **ZERO PAPER** goal in our operational activities by 2030.

We maintain national contracts for the recycling of paper, plastic, metal, glass, tires, and WEEE (waste electrical and electronic equipment).

Our projects and programs to reduce our negative environmental impact—both by cutting direct and indirect emissions and by encouraging responsible resource consumption and the transition to a circular economy model, which our Sustainability Strategy identifies as part of the environmental pillar—contribute to the following Sustainable Development Goals:



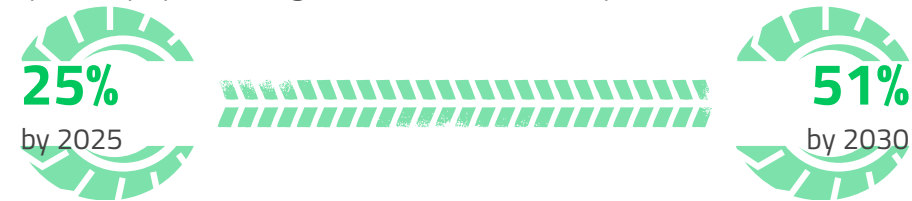
*The alignment of Autonom's projects and programs with the Sustainable Development Goals (SDGs) is carried out at a descriptive level, based on the general connection between the company's areas of activity and the themes of these goals. This association is not based on a structured or quantitative analysis conducted in accordance with the United Nations' official methodologies or indicators for the SDGs and does not constitute a formal assessment of Autonom's contribution to achieving them.

ESRS E1 - Climate Change

Strategie

E1-1 – Climate Change Mitigation Transition Plan

E1-1_14 Autonom does not have a transition plan for climate change mitigation, developed in accordance with the specific requirements of the ESRS E1 standard. The current decarbonization plan is integrated into the 2021-2030 Sustainability Strategy, which initially set a target to reduce average carbon emissions for the entire operational fleet (operational leasing and car rental) by 25% by 2025 and by 51% by 2030, primarily by increasing the share of eco-friendly vehicles in our fleet.



In 2024, we revised our strategy to ensure alignment with the Green Deal recommendations and to reflect the realities of the automotive market. This influence of the European Green Deal resulted in the integration of the objectives of the “Fit for 55” legislative package, which aims to reduce greenhouse gas emissions and accelerate the transition to zero-emission mobility, thereby providing the regulatory framework for setting our new ambitions. This update involved shifting to the 2021 baseline year (chosen as a relevant post-pandemic benchmark), aligning the GHG reduction target at 55% in line with the Green Deal recommendations, and restricting the scope of the long-term targets (2026–2030) exclusively to the passenger car fleet (which accounts for ~80–85% of our total fleet annually), given the lack of viable electric solutions in the light commercial vehicle segment (a category that accounts for less than 20% of the fleet annually).

Although we updated the strategy in 2024, Autonom continues to pursue the targets set in 2021. This is necessary to accurately inform investors who supported the company’s bond issuance, as they receive periodic reports on progress in reducing emissions relative to the 2020 baseline. Even though the 25% reduction target (the 115.13 g CO₂/km threshold) was not met by 2025, monitoring remains active until the contractual obligations are fulfilled in November 2026.

Monitoring these targets is an ongoing process; monthly, data is exported from the internal system (ERP) to track the evolution of average emissions across the entire fleet and by division, with the results analyzed internally to identify potential corrective actions.

Historical data from the past 5 years indicates a stable fleet structure, in which passenger cars account for over 85%. Since we do not plan any fundamental changes to our business model, we estimate that this share (of at least 85% for passenger cars) will remain constant over the 2025–2030 timeframe, allowing us to focus our primary emission reduction targets on this dominant segment.

As a result of the 2024 adjustments, the 2025 targets would represent a 23% reduction compared to the 2021 baseline, while maintaining the same level of ambition for the 2025 set at 115.13 g CO₂/km WLTP (in accordance with the initial Sustainability Strategy). For the intermediate 2028 horizon, we have set a reduction target of 30% for the passenger car fleet compared to the 2021 level, equivalent to a value of 96 g CO₂/km WLTP.

*Autonom’s ambition level is defined by the percentage reduction relative to the base year, not by the absolute nominal value. Thus, the target of 106 g CO₂/km set in 2024 for the passenger car fleet represents the same relative reduction of 23% compared to the 2021 baseline, similar to the previous overall target (passenger cars + light commercial vehicles) of 115.13 g CO₂/km. Recalibrating the value ensures precise monitoring of performance across specific fleet segments without diminishing the decarbonization effort undertaken.

The targets set by the WLTP Roadmap (g/km) in accordance with the 2024 revision of the Autonom Sustainability Strategy can be found in the following table:

TARGETS WLTP (g/km) EoY	Unit	2020	2021	2022	2023	2024*	2025*	2028*	2030
Total active fleet (passenger cars + light commercial vehicles)	gCO ₂ /km	153.57	149.32	143.78	142.06	136.62	115.13	-	75.87
% Reduction from the 2020 baseline	%	Reference	-2.77%	-6.37%	-7.49%	-11.04%	-25%	-	-51%
% Reduction from the new 2021 reference level	%	-	New benchmark	-3.71%	-4.86%	-8.51%	-23%	-	-49%
Active fleet, passenger cars	gCO ₂ /km	141	137	132	130	126	106	96	62
% Reduction compared to the new 2021 reference level	%	-	New benchmark	-4%	-5%	-8%	-23%	-30%	-55%

Actual 2020–2023, *Estimated Target 2024*–2030*

Note: This table reflects the evolution of Autonom’s fleet decarbonization targets, incorporating both the values set in the initial 2021 strategy and the new targets recalculated according to the strategy revised in 2024. The revision was necessary to align Autonom’s trajectory with new European regulations and technological advances in the electric mobility sector.

Indicator definition: “Average WLTP gCO₂/km of the operational passenger car fleet” represents the average carbon dioxide emissions, measured according to the international WLTP (Worldwide Harmonized Light Vehicles Test Procedure) standard, for all passenger cars in the company’s active (operational) fleet at the end of each reporting year.

By revising the 2030 target to a 55% reduction in emissions for the passenger car fleet (using 2021 as the baseline year), compared to the initial 51% target for the entire fleet (ly reported in 2020), we ensure that our decarbonization trajectory remains rigorous. This recalibration aims to maintain our high level of climate ambition.

In 2021, using the GHG Protocol methodology for calculating the carbon footprint, we assessed for the first time greenhouse gas emissions by Scope 1 / (direct emissions), Scope 2 / (indirect emissions), and Scope 3 / (indirect emissions), limited to the operational fleet—the most significant part of the value chain in terms of direct use by our customers (short- and medium-term rentals and long-term operational leasing).

This initiative was a great opportunity to understand the structure of emissions in our carbon footprint and the limits of the impact we can have, as it turned out that over 99% of our carbon footprint falls under Scope 3 and is linked to the fleet used directly by our customers.

We have set ambitious goals to reduce CO₂ emissions resulting directly and indirectly from our operations and have continued to monitor and assess emissions year over year across the three scopes.

The company has taken on a proactive role in integrating and accelerating the transition to a low-emission fleet through a concrete plan for the coming years, based on substitution scenarios and comparative analysis for the medium term (2025) and long term (2030), while simultaneously increasing our partners' understanding and awareness of the global impact. Of course, the objectives also took into account the outlook for the automotive market and European regulations in the transportation sector.

In the case of short-term rentals, the opportunity to influence the purchasing decision and replace a fossil-fuel-powered car with a low-emission vehicle is greater, although customer preferences in the rental sector indicate only minor shifts in behavior in recent years. The likelihood of choosing such a vehicle primarily for daily commuting remains low, particularly for longer-distance rentals, which depend directly on national electric charging infrastructure and the downtime associated with charging.

In addition, the fleet intended for long-term rentals, already tied up in operating lease contracts, has a lower replacement rate, driven by customer preferences, the increased charging time at the expense of productive work time, and the capacity of the electrical grid and charging infrastructure across Romania.

An argument supporting the need for the transition, in addition to the reduced environmental impact, is the lower maintenance costs of electric vehicles compared to fossil-fuel vehicles, which can offset other operational costs. Of course, we also take into account the higher risks associated with residual value, given that the electric vehicle market is not yet mature enough to make accurate predictions, due to the short history of trend-setting and the exponential growth rate of electric vehicle technology, particularly battery range and elements related to comfort and safety.

Taking into account the aspects mentioned above, as well as our close relationship with partners in the upstream value chain (vehicle suppliers) and downstream value chain (short-, medium-, and long-term customers) and with public authorities, we considered that the most appropriate indicator to quantify both our operational impact and our relationship with value chain partners is the average WLTP (Worldwide Harmonized Light Vehicle Test Procedure) emissions intensity, measured in gCO₂/km. This indicator is based on a standardized testing methodology developed by the United Nations Economic Commission for Europe (UNECE), which replaces the former NEDC (New European Driving Cycle) and is designed to more accurately reflect real-world driving conditions. The WLTP value is a standardized figure, established for each vehicle and consistently included in both the technical documentation and the registration certificate. The data is aggregated from individual vehicles using official sources and provided by the manufacturer. This choice represents a management decision, based on the availability and relevance of CO₂ data across the entire value chain. By monitoring this value for all vehicles and prioritizing the addition of low-emission vehicles to the fleet, a measurable reduction in the overall fleet average can be achieved.

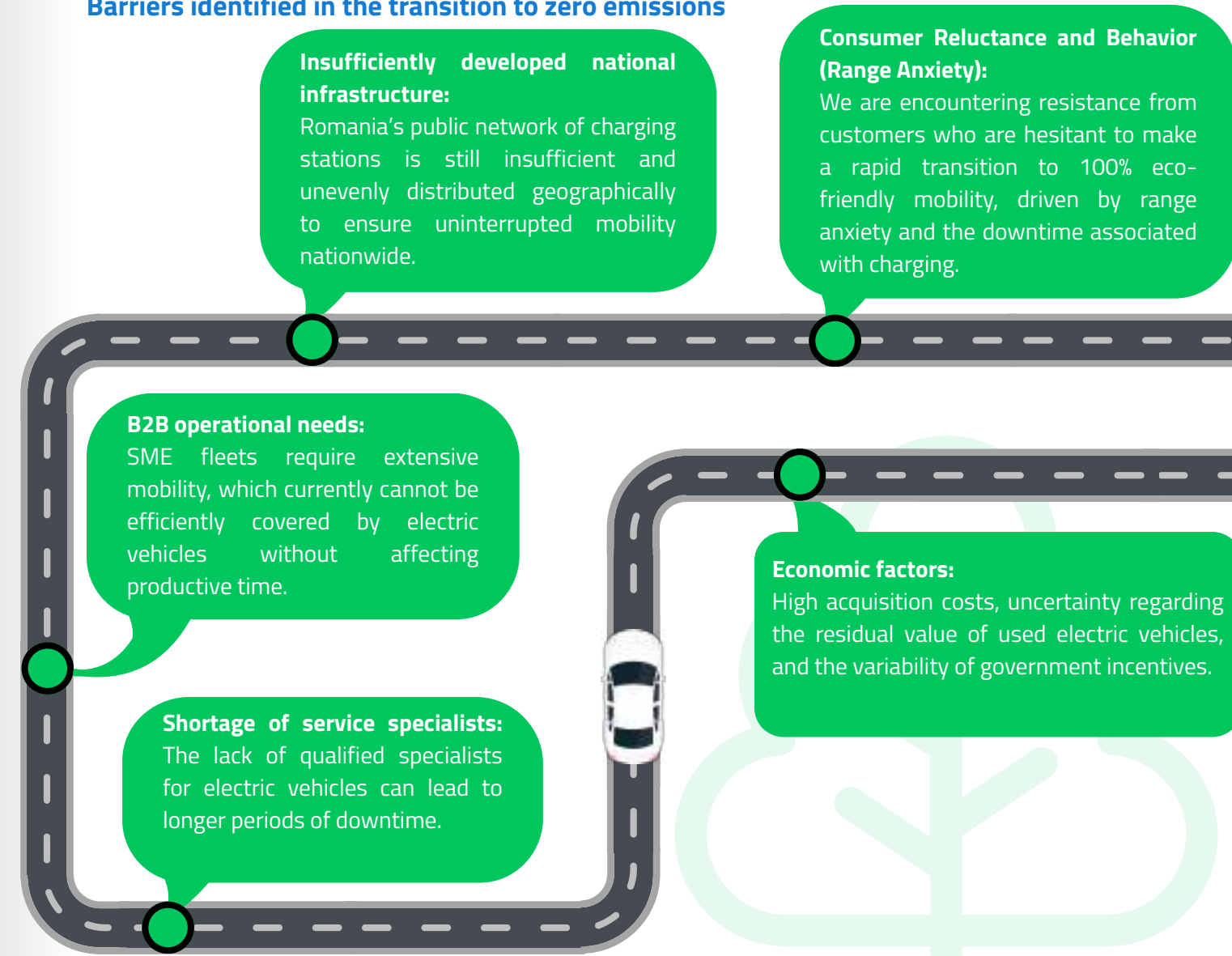
Consequently, the environmental impact reduction scenarios for the 2021–2030 timeframe used the average WLTP CO₂ emissions of the active operational fleet—consisting of car rentals and operational leases—at the end of each year as the baseline.

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

Operational fleet at year-end	2020 Reference	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Target 2030
Average WLTP CO ₂ emissions (g/km)	153.57	149.32	143.78	142.06	139.83	134.95	75.87
% discount	-	-3%	-6.40%	-7.49%	-8.95%	-12.13%	-51%

Although the company has made progress toward decarbonizing its fleet, reaching a share of approximately 31% of low-emission vehicles (hybrids and electric), the 2025 target of reducing average WLTP emissions to 115.13 gCO₂/km was not met, with the recorded value being approximately 135 gCO₂/km. An internal analysis identified a number of external and operational factors that limited the pace of the transition:

Barriers identified in the transition to zero emissions



Regarding the share of low-emission passenger cars in the total fleet and progress toward the set targets, the upward trend strengthened throughout 2024 and continues into 2025. This result was supported by activities initiated in 2023 regarding the integration of the first batch of 200 TESLA electric cars, expanded in 2024 and sustained in 2025 through the acquisition of new batches of electric cars from manufacturers Ford, Volvo, Nissan, and Hyundai.

Year/	2020	2021	2022	2023	2024	2025	2030
HEV, PHEV, BEV fleet	3.75%	6.42%	12.91%	14.21%	23.11%	31.14%	41.13%
of which, electricity	0.49%	1.68%	2.21%	3.46%	4.20%	5.06%	27.39%

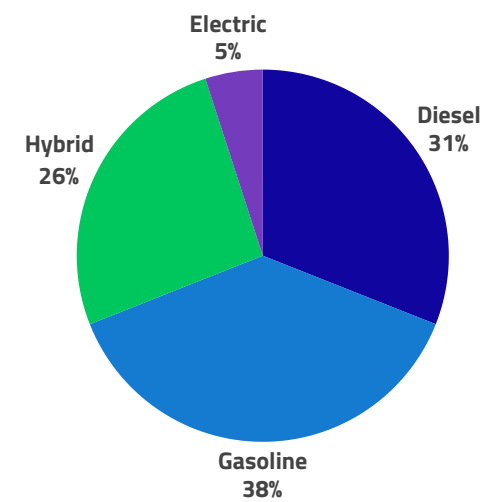
Fleet Motorization	2024	2025
Diesel (%)	36%	31%
Gasoline (%)	41%	38%
Hybrid (%)	19%	26%
Electric (%)	4%	5%

Note: The fleet used as the reporting basis for the percentage is growing steadily on an annual basis.

In 2024, the company estimated that 100% electric vehicles would account for approximately 9% of the total fleet by the end of 2025. In the reporting year, the actual share of electric vehicles was 5%, representing an increase of 0.86 percentage points from the 4.2% recorded in 2024.

The slower adoption rate than estimated in 2024 is primarily driven by external market factors and the operational context explained above.

At the same time, the fleet structure saw growth in the hybrid vehicle (HEV/PHEV) segment, whose share increased from approximately 19% in 2024 to 26% in 2025. This trend reflects customers' gradual shift toward lower-emission mobility solutions and is viewed by the company as an intermediate step in the transition toward full fleet electrification.



The company believes that this trend represents a temporary slowdown in the adoption of electric vehicles and continues to make efforts to support the transition to low-emission mobility, including through customer outreach and consultation, testing electric mobility solutions, and promoting the associated economic and environmental benefits. At this stage, the deviation from the initial estimate for 2025 is not considered to significantly affect the achievement of the strategic decarbonization targets set for 2030.

Through its 53 locations nationwide, the company understands the direct impact it can have on energy consumption (electricity, gas, and fuel). Thus, for our own operations, we aim to monitor and reduce energy consumption.

As such, for our own operations, we aim to monitor and reduce energy consumption.

At most locations, the predominant work arrangement in 2025 was office-based, as this was necessary both for direct interaction with clients at the company's headquarters and for effective collaboration within teams, regardless of their size. The total leased office space increased by 3% compared to the previous year, due to changes in certain locations. However, thanks to the company's focus on reducing resource use, energy and natural gas consumption at Autonom locations decreased compared to the previous year, as shown in the data provided below in section [E1-5](#).

In addition, we have incorporated renewable energy sources into our own consumption, with the Piatra Neamț office having installed solar panels with a capacity of 342 kW.



At most locations, the predominant work arrangement in 2025 was in-office, as this was necessary both for direct interaction with clients at the company’s headquarters and for effective collaboration within teams, regardless of their size. The total leased office space increased by 3% compared to the previous year, due to changes in certain locations. However, thanks to the company’s focus on reducing resource use, energy and natural gas consumption at Autonom locations decreased compared to the previous year, as shown in the data provided below in section E1-5. In addition, we have incorporated renewable energy sources into our own consumption, with the Piatra Neamț office having installed solar panels with a capacity of 342 kW.

Through our core business of providing mobility solutions to various clients, primarily in the form of short-, medium-, and long-term car rentals, we understand the environmental impact of greenhouse gas (GHG) emissions. We constantly strive to optimize fuel consumption and mileage in our own fleet.

In terms of fleet management, we maintain an average age of under 48 months for the entire managed fleet (owned and operational leasing). We ensure that the cars are well-maintained, extending their reliability. When they leave the Autonom fleet as used vehicles, they represent an optimal technical option for the secondary market, as they are vehicles with modern emissions standards and a verified service history.

E1-1_16 (a) Autonom has initiated the integration of scenario analysis as an internal strategic planning tool to assess the compatibility of its business model with global decarbonization trajectories.

Thus, in 2022, we assessed the organization’s resilience by modeling scenarios based on the calculation tools provided by the Science Based Targets initiative (SBTi). This analysis aimed to understand the decarbonization effort required to align our fleet with the goals of the Paris Agreement (limiting global warming to below 2°C, with efforts toward 1.5°C).

It is important to note that, as of the date of this report, Autonom does not have emission reduction targets officially validated by the SBTi. Although we use this organization’s methodological tools for internal modeling, the decision to make a formal commitment has been postponed until 2027.

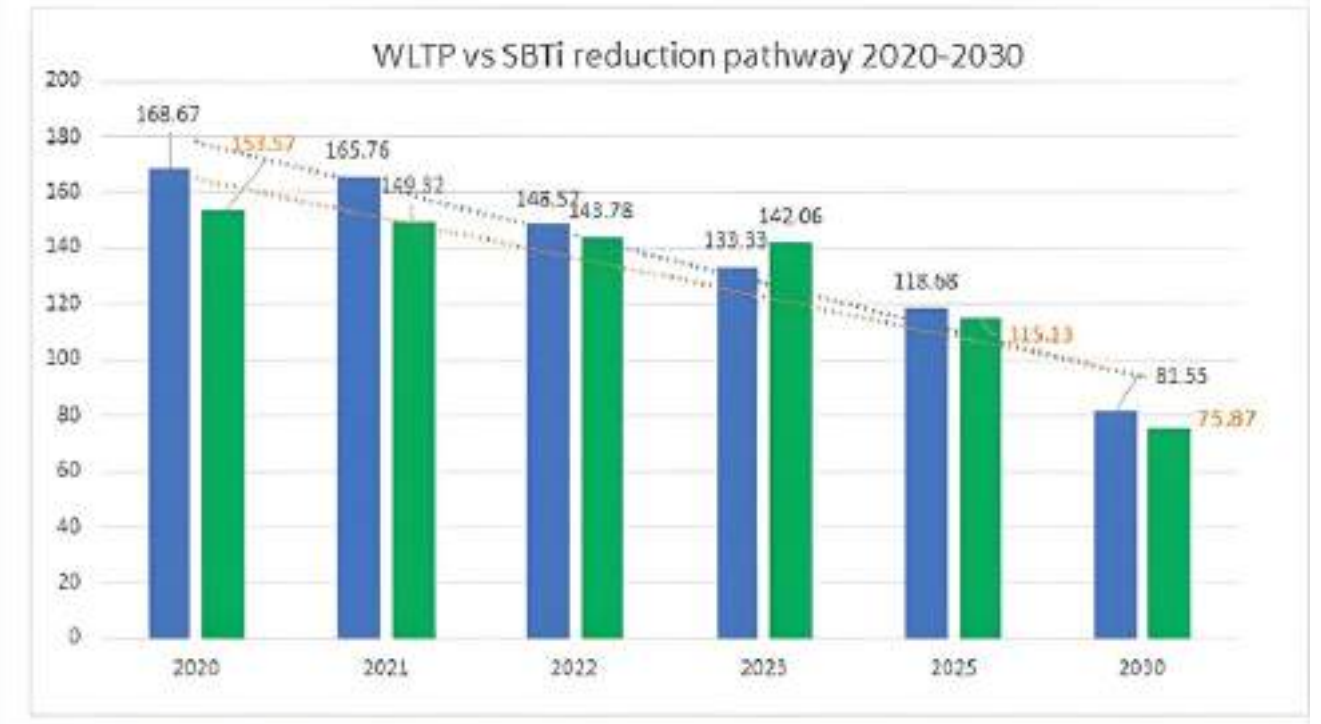
This phasing is necessary to ensure:

- Consolidation of Scope 3 data: Over 99% of our carbon footprint stems from the vehicle usage phase by customers. Establishing “science-based” targets requires a robust and comprehensive database across the entire value chain, a process currently nearing completion.
- Defining the Net Zero Strategy: 2027 is the estimated deadline for publishing our long-term strategy and submitting our targets for official validation.

Results of Scenario Analyses (2DS Scenario): Internal analysis based on the 2°C scenario (2DS) indicates the potential to reduce emissions intensity by accelerating the replacement rates of the current fleet with low- and zero-emission vehicles.

The modeling compares the current trajectory of the fleet’s WLTP emissions with the linear reduction slope suggested by international climate models. The results confirm a downward trend in emissions across the operational fleet, but achieving optimal compliance rates depends directly on the pace of electrification and the external factors (infrastructure and market) detailed in the previous sections.

The chart below presents a comparison between the actual WLTP values of the Autonom fleet and the theoretical projection based on the 2DS scenario (SBTi Tool), as included in the [Sustainability Strategy](#), serving as an internal indicator for monitoring progress:



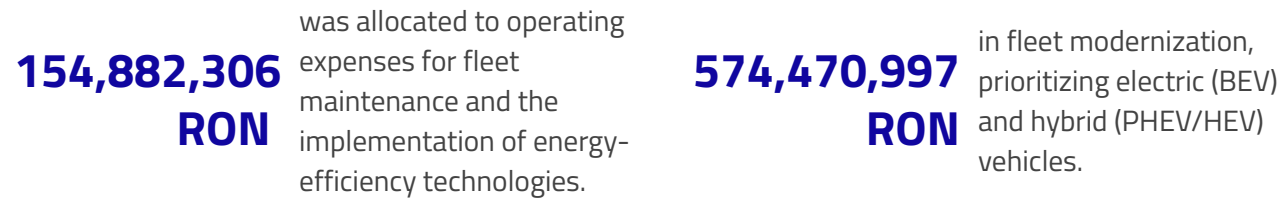
Legend:

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

E1-1_16 (b) Autonom has identified the following decarbonization levers, and the planned actions are explained in the following sections:

Category	Decarbonization levers
Climate change	The transition to low- and zero-emission vehicles (LEVs), support for charging infrastructure, and products designed for those adopting electric vehicles. Carbon credits/offsets Nature-based solutions (afforestation and reforestation projects)
Energy	Energy consumption management, upgrading to LED lighting, and transitioning to renewable energy wherever possible for our own operations.
Circular economy and waste	Recycling, reuse, extending product lifespans, avoiding emissions from landfills
Digital solutions	Smart energy management, data monitoring to reduce emissions, electronic signatures for operational processes Driver behavior programs, telematics, digital tools
Strategic and governance actions	Net Zero strategy under development, SBTi screening, SLB updates Sustainable procurement, stakeholder and employee engagement

E1-1_16 (c) As part of our decarbonization strategy and commitment to climate change mitigation, Autonom has allocated financial resources to support the transition of mobility services, with a focus on transforming the fleet and supporting infrastructure. Given our business model, the main capital expenditures (CapEx) and operating expenses (OpEx) are directed toward automotive assets.



1. Operating Expenses (OpEx)

In fiscal year 2025, RON 154,882,305.77 was allocated to operating expenses for fleet maintenance and the implementation of energy-efficiency technologies.

Digitalization and Telematics: We have intensified the use of digital fleet optimization solutions. The implementation of telematics systems and driver behavior monitoring allows us not only to increase road safety but also to collect accurate data on fuel consumption and GHG emissions, which are fundamental for Scope 3 reporting.

2. Capital Expenditures (CapEx)

Capital expenditures were prioritized for the acquisition of zero- and low-emission vehicles (ZLEVs), as follows:

- Green fleet development: In fiscal year 2025, we invested 574,470,997.42 RON in fleet modernization, prioritizing electric (BEV) and hybrid (PHEV/HEV) vehicles. These investments directly contribute to reducing Scope 3 emissions (Downstream Leased Assets), representing our primary lever for mitigating climate impact.

3. Related Performance Indicators (KPIs)

The effectiveness of these financial allocations is monitored through specific impact indicators:

- Fleet composition: By the end of 2025, we have reached a 31% share of hybrid and electric vehicles in the active fleet.
- Emissions intensity: Investments in new technologies have enabled a reduction in the average WLTP CO₂ intensity of the total fleet from 153.57 g/km (2020 baseline) to 134.95 g/km by the end of 2025, and that of the passenger car fleet from 137 g/km (2021 baseline) to 119 g/km by the end of 2025.

Autonom annually assesses the eligibility and alignment of its activities with the EU Taxonomy, particularly for activities 6.5. Transport by motorcycles, passenger cars, and light commercial vehicles and 6.6. Road freight transport services. In fiscal year 2025, 83.30% of the total investment value was allocated to the purchase of electric and hybrid vehicles.

Further details on the process of assessing economic activities based on technical screening criteria are presented in the *"EU Taxonomy"* section.

31%
was the share of hybrid and electric vehicles in Autonom's active fleet.

The average **WLTP CO₂** emissions of the vehicles decreased from **153.57 g/km** by the end of 2020 to **134.95 g/km** by the end of 2025

E1-1_16 (d) Among the company's key assets is a fleet of vehicles, which contributes to greenhouse gas (GHG) emissions that are potentially locked in due to their operational lifespan and dependence on fossil fuels. Given the average fleet turnover rate, current vehicles are expected to remain in use for an average of 4 years, during which time they will continue to emit CO₂ and other pollutants. These locked-in emissions pose a challenge to achieving greenhouse gas emission reduction targets, as the transition to low-emission or electric vehicles depends on factors such as infrastructure availability, financial feasibility, and technological advancements. To mitigate this impact, we are implementing a strategy of gradually replacing vehicles, prioritizing the adoption of electric or low-emission alternative vehicles, along with high utilization rates and improved fuel efficiency. These measures aim to progressively reduce our carbon footprint while aligning with our goals to reduce emissions intensity.

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



United Nations
Global Compact

Autonom Services became a member of the UN Global Compact in 2022

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

Strategic integration with the core business model

As a mobility services company specializing in rental and operational leasing, our business strategy focuses on providing sustainable, cost-effective, and future-ready mobility solutions. Electrifying our fleet and investing in low-emission vehicles are essential to meeting growing customer demand for greener alternatives and maintaining compliance with evolving environmental regulations. Supporting the expansion of charging infrastructure enhances the customer experience.



Creating long-term value and mitigating risks

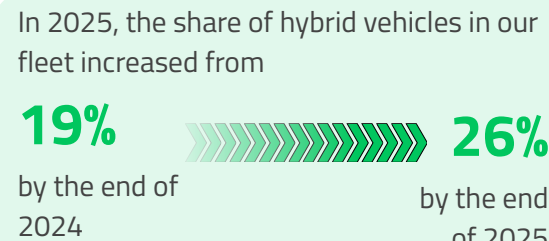
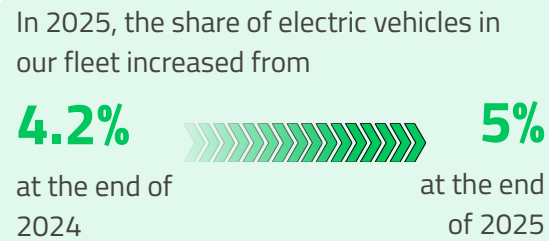
By transitioning to a low-carbon fleet, we mitigate risks associated with stricter emissions regulations, rising fuel costs, and potential carbon taxes, ensuring financial sustainability. Strengthening our ESG credentials enhances our appeal to investors, financial institutions, and corporate customers with sustainability-aligned procurement policies. The decarbonization strategy helps demonstrate our business value by positioning us as a leader in sustainable mobility, ensuring continued market relevance and competitive advantage. This integrated approach ensures that our decarbonization strategy is not a standalone initiative, but a central element of our growth strategy, investment decisions, and financial sustainability.

Financial Planning and Investment Prioritization

Our financial planning includes the phased phase-out of internal combustion engine (ICE) vehicles, involving capital expenditures (CapEx) dedicated to fleet renewal, infrastructure, and technology. We have allocated operating expenses (OpEx) to fleet efficiency measures, digital fleet management, and employee training to facilitate the transition to electric vehicles and cost-effective operations.

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

E1-1_16 (j)



In **2025**, the total fleet also grew by **4%**

the average **WLTP** emissions intensity of our active fleet has also decreased from **139.83 gCO2/km** to **134.95 gCO2/km**.

E1-1_17 Autonom is in the process of developing a comprehensive climate transition plan, structured in accordance with the requirements of ESRS E1 and the Paris Agreement's goals to limit global warming to 1.5°C.

The company's current decarbonization strategy forms the technical foundation of the future transition plan. During 2025, we made significant progress in preparing this document by strengthening data governance: We optimized internal processes for collecting and monitoring GHG emissions and fleet performance indicators (WLTP), ensuring a robust database for future modeling.

In accordance with reporting requirements, we confirm the following specific deadlines for finalizing the transition plan:

- The comprehensive climate transition plan will be approved and published by the end of 2026.
- This plan will extend the current horizon (2030) to 2050, defining the trajectory toward Net Zero, in line with technological developments in the mobility market and European regulations.
- Alignment with 1.5°C: The plan will include an assessment of the compatibility of our emissions reduction trajectory with the scenario of limiting global temperature rise to 1.5°C.

ESRS 2 SBM-3 - Significant impacts, risks, and opportunities and their interaction with the strategy and business model

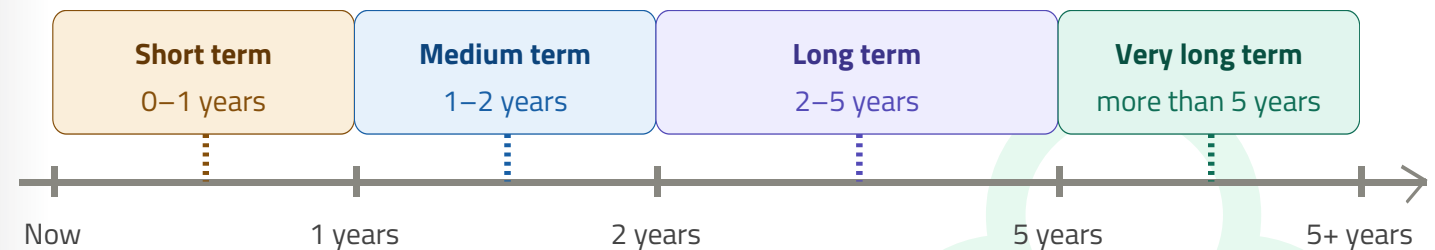
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In the context of climate change and increasingly stringent sustainability requirements, Autonom has conducted an analysis that integrates the assessment of climate-related risks and opportunities, taking into account both the physical risks generated by changing climate conditions and the transition risks associated with the shift toward a low-carbon economy.

The analysis was prepared in 2022, based on the recommendations issued by the Task Force on Climate-related Financial Disclosures (TCFD). The analysis covered the company's main operational locations, including the administrative headquarters in Bucharest and the facility in Neamț County (Piatra Neamț), considered the locations with the highest potential financial impact should climate risks materialize. The assessment took into account both the company's own operations and relevant elements of the value chain, including the use of the vehicle fleet and the energy and fuel consumption associated with the company's activities.

The time horizons used to assess physical and transition risks were defined as follows: short term (0–1 years), medium term (1–2 years), long term (2–5 years), and very long term (more than 5 years).

The following risk categories were considered in the analysis:



Physical climate risks

Acute risks (time horizon: medium and long term) – include extreme weather events, such as storms, strong winds, or hail, which can lead to vehicle damage, temporary disruptions to operations, or increased repair and insurance costs.

Measures analyzed: insuring the vehicle fleet, collaborating with partner service networks for rapid response, and monitoring the evolution of extreme weather events.

Chronic risks (time horizon: long-term) – include rising average temperatures, heat waves, and changes in precipitation patterns. These phenomena can lead to accelerated wear and tear on vehicle, increased operating costs, or temporary disruptions to operations due to damage to road infrastructure.

Measures analyzed: monitoring fleet performance, planning for the gradual replacement of vehicles, and adapting operations to reduce exposure to such risks.

Climate transition risks

Transition risks are generated by the economic, technological, and regulatory changes associated with the transition to a low-carbon economy.

Legislative and regulatory risks (time horizon: short and medium term) – generated by the development of stricter policies and regulations regarding the reduction of greenhouse gas emissions, including the expansion of carbon pricing mechanisms or the introduction of additional sustainability reporting requirements.

Measures analyzed: monitoring developments in the European and national legislative frameworks and adapting internal reporting and emissions management processes.

Market risks (time horizon: medium and long term) – include rising fuel and energy prices, as well as shifting customer preferences toward low-carbon mobility solutions.

Measures analyzed: progressively renewing the fleet with vehicles that have low greenhouse gas emissions and optimizing energy and fuel consumption.

Technological risks (time horizon: medium term) – associated with the need to implement new technologies to reduce emissions, which may require significant initial investments.

Measures analyzed: evaluating investment opportunities in low-emission vehicles and integrating them into long-term procurement plans. The analysis also assessed opportunities associated with the energy transition, including the development of sustainable mobility services and growing customer interest in low-emission transportation solutions.

No material risks were identified that were intentionally excluded from the analysis. The main uncertainties relate to the future evolution of climate policies, energy prices, and the pace of development of low-carbon technologies.

The results of the analysis contribute to assessing the resilience of the company's business model in the context of the transition to a low-carbon economy and the increasing frequency of extreme weather events. In this regard, the conclusions of the analysis are integrated into the strategic planning process and investment decisions regarding fleet modernization and the development of low-emission mobility services.

The company assesses its ability to adapt its operations and service portfolio to climate and regulatory developments, including through the gradual reallocation of investments toward low-emission technologies and the optimization of existing assets. At the same time, climate risk assessment is taken into account in internal risk management processes and in dialogue with financial institutions to ensure continued access to financing under sustainable conditions and at a competitive cost of capital over the medium and long term.

The detailed analysis of climate risks and opportunities conducted in accordance with TCFD requirements is available on the company's website and can be accessed for further information [here](#).

Management of Impacts, Risks, and Opportunities

ESRS 2 IRO-1 – Description of the processes for identifying and assessing material climate-related impacts, risks, and opportunities

Through the double materiality analysis (DMA) process and the climate risks and opportunities study conducted in 2022 in accordance with the TCFD framework, our company has identified a series of climate-related impacts, risks, and opportunities. The double materiality analysis (DMA) process for climate-related impacts, risks, and opportunities is described in detail in the chapter corresponding to ESRS 2 - General Disclosures. The material topics identified have been integrated into Autonom's Sustainability Strategy.

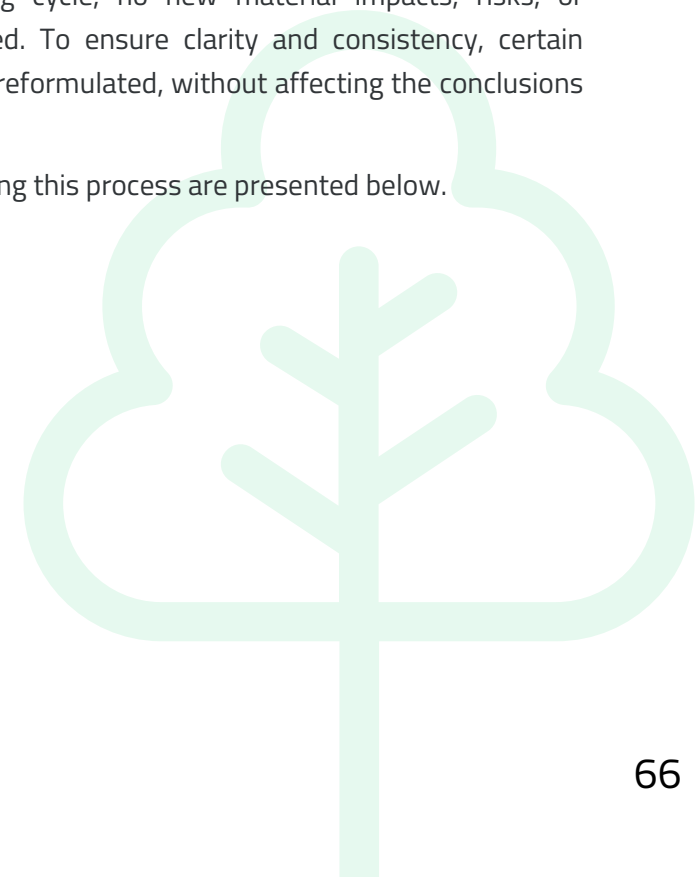
The analysis of climate-related impacts, risks, and opportunities highlighted that Autonom's main direct impacts stem from the operation of its vehicle fleet, particularly through greenhouse gas emissions associated with internal combustion engine vehicles, as well as the energy consumption of its agencies and logistics operations. Emissions from Scopes 1, 2, and 3 are monitored, and detailed information is presented in the chapters dedicated to ESRS E1.

To reduce these impacts, the company has implemented measures such as increasing the share of low-emission vehicles in the fleet, including CO₂ emissions information in operational leasing offers, using renewable energy where possible, and expanding photovoltaic energy production capacity at its own locations.

The analysis identified transition risks associated with stricter climate regulations, changes in customer demand, and energy cost volatility, which may influence operational costs and the value of fleet assets. At the same time, the transition to low-carbon mobility creates opportunities, including access to sustainable financing, strengthening customer relationships, and developing more efficient and sustainable mobility solutions.

Following the review process for the 2025 reporting cycle, no new material impacts, risks, or opportunities related to climate change were identified. To ensure clarity and consistency, certain impacts, risks, and opportunities were redefined and/or reformulated, without affecting the conclusions regarding materiality.

The main impacts, risks, and opportunities identified during this process are presented below.



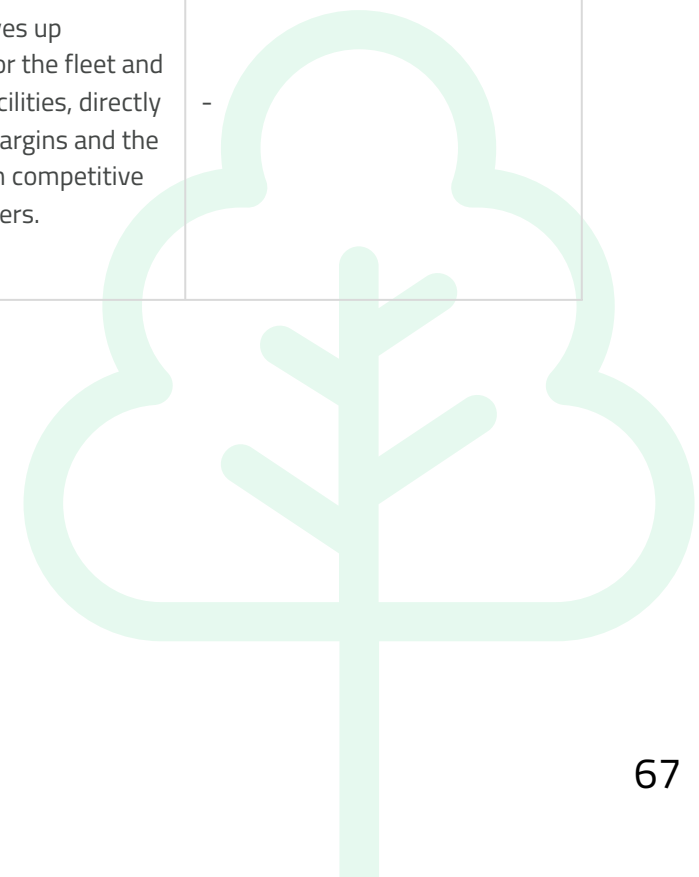
Material sub-theme	Location of the impact	Type	Source of the impact	Time horizon	Time horizon	Negative impacts (I-)	Risks (R)	Opportunities (O)
Adaptation to climate change	own activity	F	B				Tighter European Union climate regulations and market changes may reduce demand for internal combustion engine (ICE) vehicles, creating the risk of stranded assets and lower residual values for part of the fleet.	
Climate change mitigation	Downstream, own operations	M, F	S		A	The operation of the Autonom fleet, consisting predominantly of internal combustion engine vehicles, generates greenhouse gas (GHG) emissions that contribute to climate change.	Stricter European Union regulations on emissions and environmental protection may lead to increased compliance obligations, operational costs, and financial penalties, creating regulatory transition risks for the company.	The transition to low-carbon mobility enhances Autonom's access to sustainable financing and investors, particularly through the early adoption of electric vehicle technologies and eligibility for financial instruments linked to sustainability goals.
Energy efficiency	upstream, downstream, own operations	F	B			-	External volatility in fuel and energy prices drives up operating costs for the fleet and the company's facilities, directly affecting profit margins and the ability to maintain competitive prices for customers.	-

Legend:

Impact type: F = financial impact, M = material impact, MF = material and financial impact

Time horizon: A = current impact (reporting year), P = potential impact (medium and long term)

Source of impact: S = impact stemming from strategy and business model, B = impact underpinning the strategy



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

E1.MDR-P_65 (a-c) Our policy on climate change mitigation and adaptation underscores the commitment established in the Sustainability Strategy to mitigate the impact of climate change and enhance resilience through adaptation measures. As a major provider of mobility services, particularly car rental and operational leasing, we recognize our responsibility to reduce greenhouse gas (GHG) emissions and to integrate climate-related risks and opportunities into our business strategy.

This policy applies to all business operations, including fleet management, infrastructure investments, the supply chain, and our offices in all locations. It is consistent with the European Green Deal, the objectives of the Paris Agreement, and the European Sustainability Reporting Standards (ESRS). Alignment with the European Green Deal is ensured by integrating transport decarbonization goals into our business model, while alignment with the Paris Agreement is reflected in the company's commitment to reduce emissions to support limiting global warming to 1.5°C. At the same time, the policy complies with the requirements of the ESRS by establishing a governance and reporting framework for climate-related impacts, risks, and opportunities (IROs). We ensure transparency of climate-related information, including progress made in reducing greenhouse gas emissions, financial impacts, and adaptation measures.

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

Decarbonizing the vehicle fleet:

Transitioning to a low- to zero-emission vehicle fleet, aiming for a 55% reduction in the average CO₂ emissions of the passenger car fleet by 2030, particularly by increasing the share of eco-friendly vehicles.

Sustainable procurement:

Prioritizing suppliers and partners with environmental certifications and net-zero commitments.

Adopting renewable energy:

Increasing the share of renewable energy sources in our office and fleet operations.

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

Energy efficiency:

Implementing energy-saving initiatives in fleet operations and offices, including the development of charging infrastructure and smart fleet management systems.

Operational efficiency:

Using data-driven fleet optimization strategies to reduce fuel consumption and improve resource efficiency.

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

E1-3 – Actions and resources related to climate change policies

E1-3_29 (a) (b) (c) Building on the assessments conducted as part of the double materiality analysis and based on the Sustainability Strategy, Autonom has continued to implement a series of actions designed to contribute to climate change mitigation and to adapt its business model to the transition toward low-carbon mobility. These actions address the identified material impacts, risks, and opportunities, in particular:

- greenhouse gas emissions generated by the operation of the vehicle fleet;
- transition risks associated with stricter climate regulations and developments in the mobility market;
- volatility in energy and fuel prices;
- the risk of stranded assets associated with internal combustion engine vehicles;
- opportunities for access to sustainable financing.

The measures implemented primarily target the company's own operations and the services offered to customers and are monitored through operational and environmental indicators, such as the evolution of GHG emissions, fleet structure, and energy consumption.

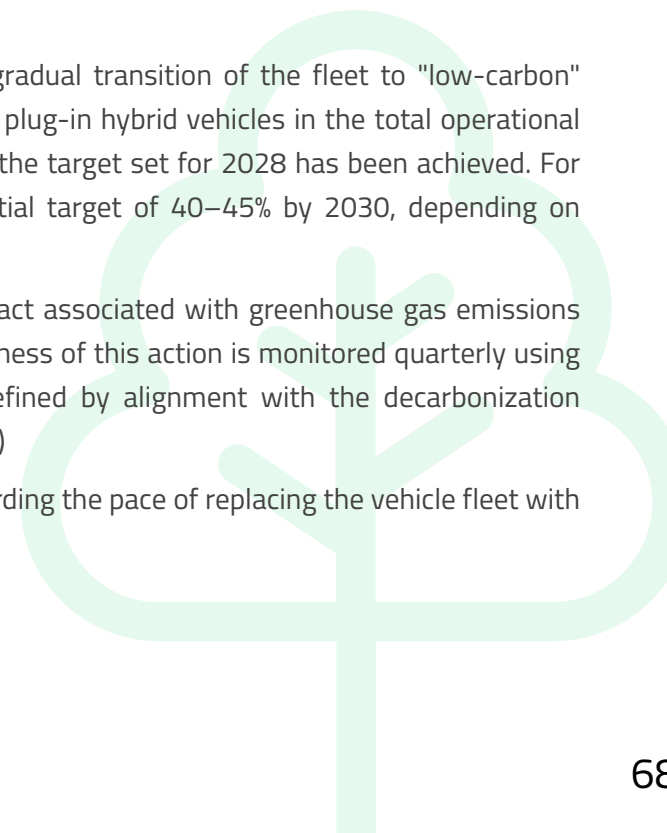
During the reporting year, Autonom continued to implement a set of measures that contribute to the decarbonization of the company's activities and to preparing for the transition to low-emission mobility.

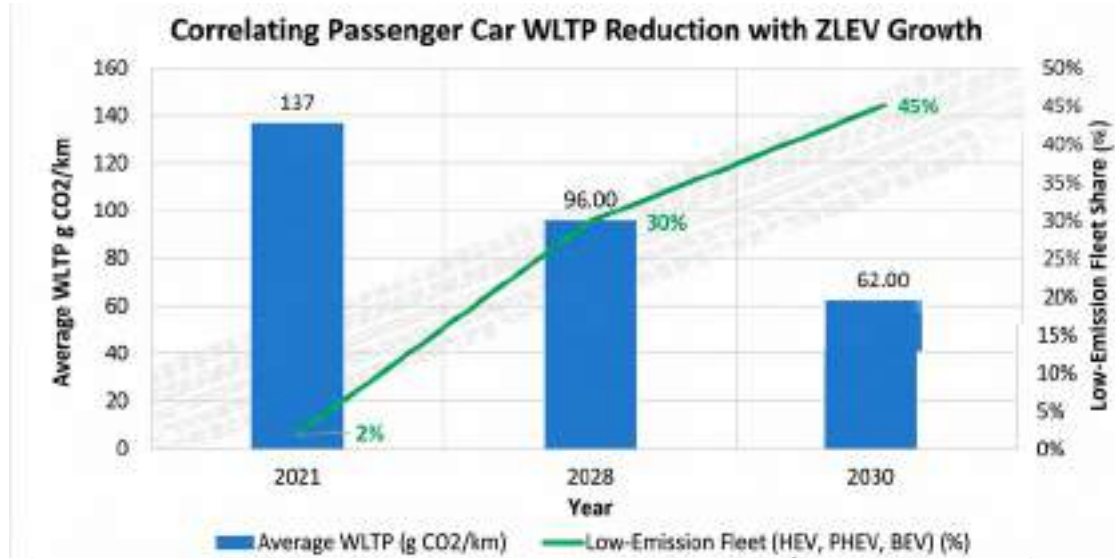
Fleet transition to low-emission vehicles

A key element of the decarbonization strategy is the gradual transition of the fleet to "low-carbon" vehicles. In this regard, the share of electric, hybrid, and plug-in hybrid vehicles in the total operational fleet increased from 23% in 2024 to 31% in 2025. Thus, the target set for 2028 has been achieved. For the coming period, the company is aiming for a potential target of 40–45% by 2030, depending on market and infrastructure developments.

This initiative directly aims to mitigate the material impact associated with greenhouse gas emissions from Scope 3 (use of sold/leased vehicles). The effectiveness of this action is monitored quarterly using the ZLEV share in the fleet indicator, with success defined by alignment with the decarbonization trajectory set out in the SLB (Sustainability-Linked Bonds)

The following possible scenario has been envisaged regarding the pace of replacing the vehicle fleet with low-carbon vehicles, if market conditions permit:





This transition contributes to reducing emissions generated by fleet operations and mitigating the risk of stranded assets associated with internal combustion engine vehicles.

Promoting low-emission mobility among customers

The company continued its customer awareness campaigns and the development of products that encourage the adoption of low-emission vehicles (LEVs) for operational rental or leased fleets. These initiatives include highlighting the environmental and economic benefits of electric and hybrid vehicles and supporting customers in their transition to sustainable mobility. The expected outcome of these initiatives is a reduction in emissions intensity per kilometer traveled by our customers, thereby facilitating the achievement of their environmental targets and, consequently, a reduction in our indirect emissions.

A relevant example is the Autonom Green Tour, a program through which relevant stakeholders are invited to test electric vehicles from our fleet to support their companies' strategic decisions to adopt these vehicles into their own fleets. In addition to this program, the company promotes the opportunity for current and potential customers to test electric vehicles.

The company has also continued to include information on CO2 emissions in every operational lease offer issued throughout the year. This measure is intended to help customers assess the climate impact of their mobility options and to encourage the adoption of low-emission vehicles. The company plans to extend this practice to standard vehicle rental offers in the near future.

Based on its Sustainability Strategy, Autonom has set a goal to submit its carbon footprint data and targets to the SBTi for evaluation by 2025. Given that the Scope 3 carbon footprint for 2024 did not include certain categories applicable to Autonom, the company decided to recalibrate the timeline for making the SBTi commitment and publishing the Net Zero Strategy, setting 2027 as the new deadline. To meet this new commitment, starting in 2025, Autonom has expanded the calculation of the Scope 3 carbon footprint to include all applicable categories. Thus, for 2027, the commitments made will be based on more granular data and a high degree of certainty due to the carbon footprint auditing process conducted for two consecutive years

Digitization and monitoring of sustainability data

The company has continued its plan to digitize and automate financial modeling for the impact of projected and actual substitution, which has been monitored every January since 2022. In 2025, we began collaborating with a provider to develop an integrated digital solution for collecting, monitoring, and reporting sustainability-related data, with the aim of improving the quality of data used in emissions analysis and internal decision-making processes. This software investment is essential to ensure the traceability of data required for ESRS reporting and to enable rapid adjustments to the decarbonization strategy based on the fleet's actual performance.

Development of electric mobility infrastructure

Regarding the infrastructure needed for the transition to electric mobility, the company continued to integrate charging stations into its operational leasing offerings, making them available as add-on options in customer packages. The pre-feasibility study conducted in 2022 for the installation of charging stations at the company's locations served as the basis for the installation of the initial infrastructure in previous years, including the three fast-charging stations installed in 2024.

No new charging stations were installed in 2025, but the company continues to analyze opportunities to expand the infrastructure based on space availability and the evolution of demand for electric vehicles. For existing or future locations, the placement of new charging stations will be evaluated whenever technical and operational conditions permit.

Use of Renewable Energy (RES)

Autonom continues to explore solutions to reduce the climate impact of its operations through the use of energy from renewable sources.

The company continued to negotiate contracts with energy suppliers to obtain guarantees of origin for electricity from renewable sources, and in 2025, 474 guarantees of origin certificates were purchased for the energy used in the company's operations, a figure nearly identical to that of 2024 (475 guarantees of origin certificates).

Autonom also continued to increase the installed capacity of photovoltaic panels on its own properties, reaching 342 kW in 2025, and continued to raise awareness among property owners regarding leased spaces. The Craiova and Iași branches operate in locations where energy is primarily consumed from photovoltaic panels installed by the property owners.

Emissions Offset Initiatives

The company continued the project carried out in partnership with OMV and Climate Partner, which aims to offset emissions from the fuel used by the fleet supplied by this provider. More details can be found in chapter [E1-7_56 \(b\)](#).

Offset projects are not considered in the direct offsetting of the corporate carbon footprint. As part of its CSR activities, the company continues to support various NGOs in different afforestation and reforestation projects. These are described in detail in the ["Community Engagement"](#) chapter.

To better summarize the above actions by decarbonization levers, please refer to the summary below:

Decarbonization Lever Type	Reporting Summary
1. Low- or zero-emission mobility	ZLEV fleet transition, EV rental and leasing, EV customer offers
2. Energy efficiency	Driver behavior programs (efficient driving—eco-driving, part of defensive driving training), telematics (monitoring of fuel consumption/emissions and driving style analysis, as well as route optimization and predictive maintenance), digital tools, LED lighting
3. Renewable energy sources	Photovoltaic installations, green energy procurement (GoOs), transition to renewable energy where possible,
4. Electrification and charging infrastructure	EV chargers, support for third-party providers
5. Circularity/resource efficiency	Reuse and recycling, avoiding emissions from landfills, efficient fleet management, extending product lifespans
6. Carbon credits or offsets	Offsetting through OMV/Climate Partner
7. Strategic and governance actions	Net Zero strategy currently being developed, SBTi screening, SLB updates, syndicated ESG credit, digital signature, sustainable procurement, stakeholder engagement
8. Nature-based solutions	Afforestation and reforestation projects

MDR_A data point, 68	Disclosure summary
(a) Key actions and expected results	Actions implemented in 2025 include: gradual electrification of the fleet, customer awareness campaigns on low-emission mobility, integration of CO ₂ emissions information into commercial offers, development of digital tools for decarbonization modeling, renewable energy procurement (474 GoOs), expanding photovoltaic installations, supporting electric vehicle charging infrastructure, and exploring carbon offsetting. These initiatives contribute to reducing operational emissions and supporting the transition to low-carbon mobility.
(b) Scope of actions	Applies to the entire operational leasing and rental fleet in Romania; includes customer education, internal processes, partnerships with suppliers, and infrastructure improvements.

(c) Timeframes for actions	Short term (2026): fleet transition and infrastructure, customer campaigns, ZLVE awareness and dedicated products, digital modeling tools;
	Medium term (2027–2030): fleet transition and infrastructure; ZLEV incentives; publication of the Net Zero strategy and a potential SBTi commitment.
	Long term (starting in 2030): over 45% of the fleet to be ZLEV.
(d) Remediation of material impacts	In 2025, no significant climate-related impacts requiring remediation were identified. No remediation processes were initiated as part of climate change mitigation activities.
(e) Progress compared to previous periods	The share of hybrid and electric vehicles in the fleet increased from 23% (2024) to 31% (2025); the installed capacity of photovoltaic panels on our owned properties increased from 314 kW in 2024 to 342 kW in 2025; Green Energy Certificates (GoOs) remained approximately constant (from 475 in 2024 to 474 in 2025); a syndicated loan linked to sustainability targets in the amount of 300 million EUR was secured.

MDR-A Data Point, 69	Summary of Disclosure
(a) Type of current and future financial resources; instruments; dependencies	CapEx: 120.51 million RON (ZLEVs), OpEx: 151.25 million RON (fleet maintenance and digitization). Internal funds and leasing lines are used; bonds linked to sustainability goals; depends on the availability of ZLEVs and political support.
(b) Current financial resources and link to financial statements	Reported CapEx and OpEx align with the additions to assets and operating expenses in the financial statements.
(c) Future financial resources	An estimated 570.92 million RON for continuing the decarbonization of the fleet by 2027; an estimated 100,000 EUR for expanding the charging infrastructure by 2028.

E1-3_AR21 The successful implementation of Autonom’s climate change mitigation actions—particularly those related to fleet electrification, EV infrastructure, and digital decarbonization tools—depends on the continued availability of financial resources and favorable market conditions. While current investments are covered by internal capital and leasing-based financing models, our ability to expand electrification efforts and deploy additional renewable energy capacity may be affected by:

- Access to affordable capital, particularly in the context of rising vehicle and equipment prices;
- Market availability of ZLEV vehicles, which affects both procurement and customer adoption;

- The evolution of government incentives for electric mobility and renewable energy, which play a role in the investment timeline;
- Suppliers' readiness to meet our sustainability criteria for low-emission assets and green energy.

During the reporting year, no material constraints were encountered regarding financing. However, we remain attentive to market and regulatory dynamics that could affect the feasibility or pace of our decarbonization roadmap. Some initiatives, such as the development of digital tools for carbon emissions modeling and the integration of infrastructure ready for electric vehicles, are supported by investments in research and development and the use of sustainability-linked financing, which further ties access to resources to climate performance.



Indicators and Targets

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

E1-4_33 Autonom has set targets to reduce the CO₂ intensity of its operational passenger car fleet, in line with the Sustainability Strategy updated in 2024 and the decarbonization trajectories relevant to the transport sector at the European Union level.

In 2021, the company committed to reducing the average carbon emissions of its operational fleet (operational leasing and car rental) by 25% by 2025 and by 51% by 2030, primarily by increasing the share of low-emission vehicles in the fleet.

Following the revision of the Sustainability Strategy in 2024, the 2030 target was recalibrated to reflect a 55% reduction in emissions intensity for the passenger car fleet (M1 category) compared to the 2021 baseline year, in line with the European Union's decarbonization trajectories.

This target is expressed as an intensity indicator (gCO₂/km WLTP) for the operational passenger car fleet and reflects the specific nature of the company's business model, in which business expansion is linked to fleet expansion. Therefore, setting emissions intensity targets was considered more appropriate than setting absolute GHG emissions reduction targets.

Currently, the company has not yet set absolute GHG emission reduction targets, but intends to explore this possibility as part of the development of the Net Zero Strategy by the end of 2027.

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

E1-4_AR 25 (b) Thus, in 2024, we revised the 2020 baseline to the 2021 baseline and adjusted the 2030 target to a 55% reduction from the 2021 baseline for the passenger car fleet.

E1-4_34 (a), (b) Our decarbonization targets are expressed in terms of intensity indicators (gCO₂/km WLTP) and primarily target the passenger car fleet (category M1), which accounts for over 85% of the operational portfolio. The target for 2025 was set at 115.13 gCO₂/km WLTP, representing a 23% reduction compared to the 2021 baseline, but this target was not met in the current fiscal year.

To ensure alignment with long-term goals, we have introduced 2028 as an intermediate milestone, with a reduction rate of 30% compared to 2021 (target: 96 gCO₂/km WLTP). These targets are directly linked to Scope 3 emissions (customer vehicle use), which represent the most significant category in our GHG inventory. Full details regarding the WLTP roadmap, historical values, and projections for 2030 are presented in the summary table in section E1-1: Climate Change Mitigation Transition Plan], and these emission limits are consistent with the inventory presented in requirement E1-6.

E1-4_34 (e), 16 (a) The emission intensity reduction targets set by the company are not currently certified as science-based targets. However, as part of the internal analysis process, the reduction trajectories were compared with publicly available climate scenarios, using online tools and relevant sector benchmarks.

These analyses used scenarios compatible with limiting global temperature rise to approximately 2°C as a reference point, in line with the objectives of the Paris Agreement. The company is considering the possibility of making a formal commitment under the Science Based Targets initiative (SBTi) as part of the development of its Net Zero Strategy.

E1-4_34 (f), 16 (b) AR 30 (c) In setting the targets, three scenarios were analyzed for different decarbonization levers. We selected Scenario 1 as the one that best aligns with our business approach, while also aligning with EU objectives.

Scenario 1 – Gradual and Balanced Transition: A steady decarbonization trajectory that combines moderate investments with a balanced increase in the number of hybrid and electric vehicles, achieving a 51% reduction in average CO₂ emissions (g/km WLTP) by 2030. Low-emission vehicles account for 18% of the fleet by 2025 and 41% by 2030, with LVE CAPEX reaching a maximum of 60%.

Scenario 2 - Cost-optimized moderate ambition: A slightly slower emissions reduction trajectory, with lower initial investments in LVE (15% by 2025), optimized for gradual adoption, with LVE CAPEX below the level of Scenario 1 by 2026.

Scenario 3 - Accelerated decarbonization with greater capacity: A faster and more ambitious reduction to 76.4 g CO₂/km by 2030 (50.2% reduction), enabled by higher investments in LVE and a fleet of 25,000 vehicles. The share of eco-friendly vehicles reaches 45% by 2030, with a maximum share of CAPEX investments in LVE exceeding 70% by 2025–2026.

E1.MDR-T_80 (a-g) Our emissions targets have been compared with those of other similar companies and with the SBTi 2030 targets, but no formal commitment has yet been made.

E1.MDR-T_80 (h) When setting the 2030 target and interim levels, market potential and customers' willingness to join our climate transition plan were also taken into account. With the support of our sales team, we conducted an informal survey among key customers regarding their willingness to switch to lower-emission vehicles, and they believe they should switch to a hybrid model, but not yet to an electric vehicle. This adoption rate (5%) and their preferences can also be reconciled with the increased share of hybrid and electric vehicles in our fleet. However, we have chosen to maintain alignment with the ambitious European target of a 55% reduction in emissions, which would lead to a share of electric vehicles of at least 40% in our fleet.

E1.MDR-T_80 (i) Information on changes related to targets and associated indicators was presented in requirement [E1_1_14](#).

E1.MDR-T_80 (j) Performance toward achieving the targets was presented in requirements [E1_1_16 \(c\)](#) and [E1_1_16 \(j\)](#).

E1-5 – Energy Consumption and Energy Mix

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

Energy consumption in the operational activities of Autonom's agencies and headquarters consists of the energy required for lighting, heating, and cooling workspaces, as well as for the operation of office equipment and other equipment specific to our business. To carry out their field activities and visit various locations and partners, some of our employees use vehicles from our own fleet, thereby generating fuel consumption (diesel, gasoline, or electricity) that constitutes a direct environmental impact on behalf of our company. In addition, we provide vehicles to our customers through operational leasing or car rental, and the associated consumption represents an indirect impact for Autonom from a value chain perspective.

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

Energy Consumption and Mix	Year 2024	Year 2025	2025/2024
(1) Consumption of coal and coal products (MWh)	-	-	-
(2) Fuel consumption from crude oil and petroleum products (MWh)	1,218.10	423.37	0.35
(3) Fuel consumption from natural gas (MWh)	606.64	510.21	0.84
(4) Fuel consumption from other fossil sources (MWh)	-	-	-
(5) Consumption of electricity, heat, steam, and cooling purchased or acquired from fossil sources (MWh)	93.32	72.73	0.78
(6) Total consumption of fossil energy (MWh) (calculated as the sum of lines 1–5)	1,918.06	1,006.31	0.52
Share of fossil fuels in total energy consumption (%)	67.90%	52.04%	0.77
(7) Consumption from nuclear sources (MWh)	75.15	59.74	0.79
Share of consumption from nuclear sources in total energy consumption (%)	2.66%	3.09%	1.16
(8) Consumption of fuel from renewable sources (MWh)	75.06	25.71	0.34
(9) Electricity, heat, and steam purchased/purchased from renewable energy sources (MWh)	579.42	683.81	1.18
(10) Self-generated non-fossil renewable energy (MWh)	177.01	158.14*	0.89
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8–10)	831.5	867.66	1.04
Share of renewable sources in total energy consumption (%)	29.44%	44.87%	1.52
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	2,824.71	1,933.71	0.68

*The total energy generated by Autonom through the photovoltaic systems installed at the company's headquarters in 2025 was 317.98 MWh. Of this amount, 158.14 MWh were used for self-consumption, while the remaining 159.84 MWh represented surplus production fed into the national power grid.

During the 2025 reporting period, Autonom recorded a positive trend in its energy profile, marked by a reduction in total energy consumption of approximately 32% (from 2,824.71 MWh in 2024 to 1,933.71 MWh in 2025). The decrease was driven by a reduction of more than half in fossil fuel consumption (gasoline and diesel) for company vehicles, as a result of the transition to a more efficient and electric fleet.

At the same time, the result is supported by the implementation of measures to optimize resource use at the headquarters and fleet levels, as well as by more rigorous monitoring of consumption data.

The changes observed in the energy mix (the share of fossil, nuclear, and renewable sources) are not driven by changes in the company's operational processes, but are directly influenced by the energy mix of suppliers specific to the year 2025. Thus, the increase in the share of nuclear energy in total consumption, from 2.73% to 3.19%, reflects the structure of the energy mix sold by our partners during the reporting period, as they reported a higher nuclear component than in the previous year.

By aligning the optimization of total consumption with the efficient use of energy produced from its own renewable sources, Autonom maintains its course toward reducing energy intensity and its carbon footprint, despite structural fluctuations in the energy suppliers' mix.

For the headquarters office in Piatra Neamț, where the largest number of employees work, consumption is as follows:

Year	2024	2025
On-site energy consumption (MWh)	325.76	438.44
Renewable energy produced on-site (MWh)	318.11	317.98
% of consumption from renewable sources	98%	73%

In 2025, there was an increase in on-site energy consumption (from 325.76 MWh to 438.44 MWh), while on-site renewable energy production remained constant (approximately 318 MWh). In this context, although on-site renewable energy production remained constant (approximately 318 MWh), the percentage of consumption covered by renewable sources decreased from 98% to approximately 73%.

This variation is driven by increased activity at the headquarters, but especially by the growing energy demand for charging the electric vehicle (EV) fleet. This increase reflects both the expansion of the number of company electric vehicles assigned to headquarters and the use of charging stations by colleagues across the country who are in transit. The additional energy requirement was met through purchases from external suppliers. It is important to note that the structure of energy sources depends on each supplier's specific energy mix, as indicated by their labels, which may include varying proportions of renewable, nuclear, or fossil fuel sources.

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

E1-6 – Gross GHG emissions from Scopes 1, 2, and 3 and total GHG emissions

E1-6_44 As part of the development of the Sustainability Strategy in 2021, using the GHG Protocol methodology for calculating greenhouse gas (GHG) emissions—the GHG Protocol: Corporate Accounting and Reporting Standard—Autonom assessed greenhouse gas emissions for the first time according to Scope 1 / (direct emissions), Scope 2 / (indirect emissions), and Scope 3 / (indirect emissions) limited to the operational fleet, used directly by our customers (short- and medium-term rentals and long-term operational leases).

We have resumed the annual calculation of the company's carbon footprint, using the same type of input data and the same calculation methodology as in previous years, but with a descriptive approach based on greater granularity at the Scope 3 level. Detailed information is presented below.

Scope 1 gross GHG emissions

The calculation of direct Scope (Category) 1 GHG emissions is based on the "GHG Protocol: A Corporate Accounting and Reporting Standard" and includes all emissions generated by sources owned or controlled by Autonom.

These cover consumption from:

- **Stationary sources:** natural gas consumption used to operate heating plants, recorded at all Autonom agencies.
- **Mobile sources:** fuel consumption (diesel and gasoline) recorded for vehicle fleets owned or operated by each Autonom agency. (Energy consumption for the electric vehicle fleet has been included in Scope 2).
- **Fugitive emissions:** from:
 - Air conditioning systems at local agencies.
 - Air conditioning systems in vehicles from the fleet owned or operated by Autonom.



Calculation Methodology

Emissions from stationary sources were calculated based on total natural gas consumption reported across the entire Autonom agency network, applying the relevant emission factors for this type of fuel.

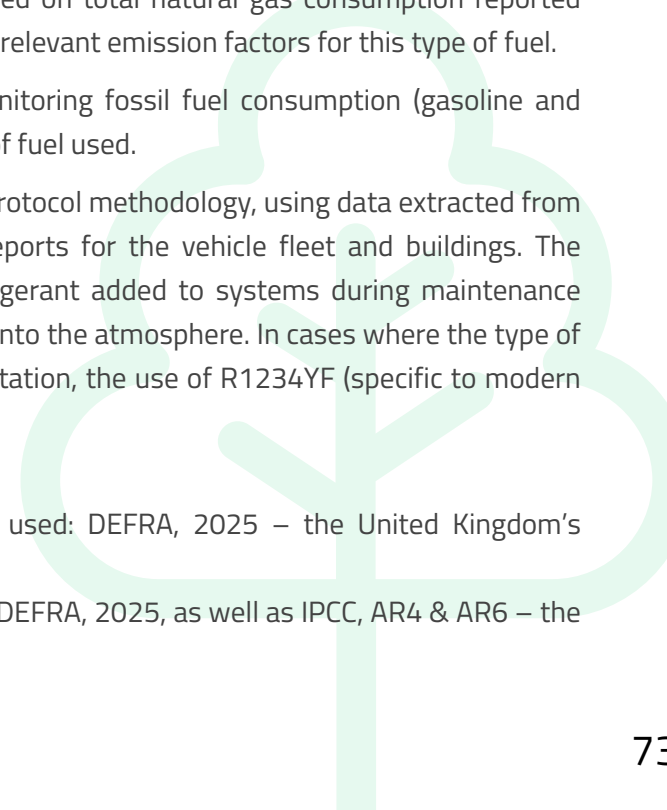
Emissions from mobile sources are determined by monitoring fossil fuel consumption (gasoline and diesel) and applying emission factors based on the type of fuel used.

Fugitive emissions are calculated according to the GHG Protocol methodology, using data extracted from financial and accounting documents or from service reports for the vehicle fleet and buildings. The assumption was made that the entire quantity of refrigerant added to systems during maintenance interventions is equal to the fugitive emissions released into the atmosphere. In cases where the type of refrigerant was not explicitly mentioned in the documentation, the use of R1234YF (specific to modern vehicle fleets) was assumed.

Emission factor sources:

For stationary and mobile sources, the following was used: DEFRA, 2025 – the United Kingdom's Department for Environment, Food and Rural Affairs.

For fugitive emissions, the following sources were used: DEFRA, 2025, as well as IPCC, AR4 & AR6 – the Intergovernmental Panel on Climate Change (IPCC).



Scope 2 gross GHG emissions

Reporting of indirect GHG emissions in Scope 2 is based on the "GHG Protocol: A Corporate Accounting and Reporting Standard" and includes emissions associated with the consumption of electricity purchased by Autonom.



These cover:

- **Total electricity consumption (kWh)** recorded at all Autonom branches, reported by contracted supplier and energy source (conventional or renewable).
- **Renewable energy** produced and consumed via the photovoltaic panels installed at the headquarters in Piatra Neamt.
- **Total electricity consumption (kWh)** recorded at charging points for electric vehicles in the Autonom fleet.

Calculation methodology:

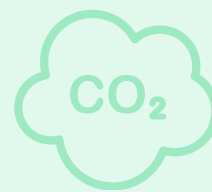
- Emissions associated with energy consumption were calculated using both the location-based method and the market-based method.
- Since the emission factors for 2025 had not been published by the time of the calculation, the emission factors published by the contracted suppliers for 2024 were used. For local agencies where the supplier was not identified, the national emission factor was applied for both calculation methods.
- In 2025, the entire amount of energy supplied by E-on Energie Romania S.A. came from renewable sources, for which Autonom obtained the Guarantees of Origin issued by ANRE.
- The entire amount of energy supplied by DKV at electric vehicle charging points was from renewable sources, according to official information published by the supplier.

Sources of emission factors:

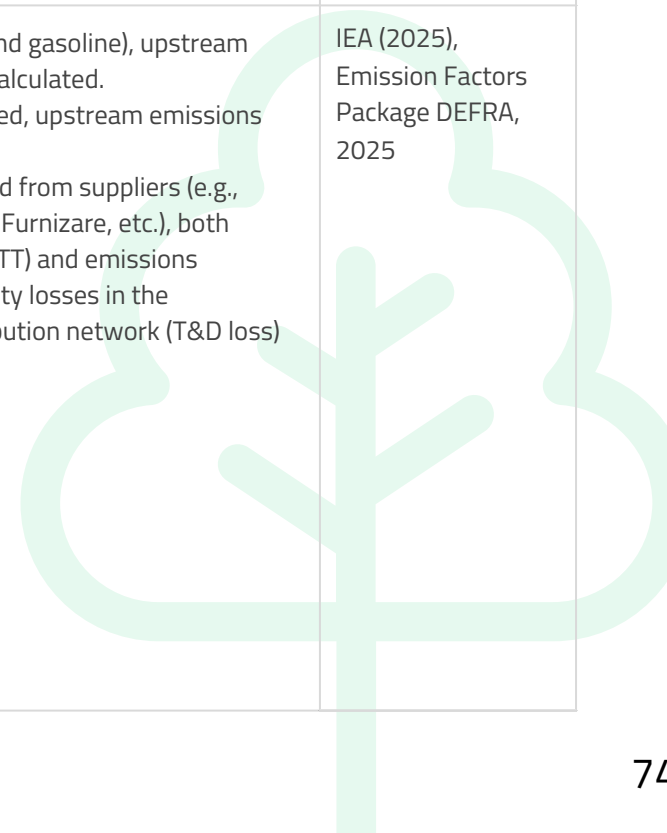
- ANRE Annual Activity Report for 2024.
- Electricity Label for 2024 published by contracted electricity suppliers.
- **DKV Mobility's** official portal for data on electric fleet charging.

Scope 3 gross GHG emissions

For 2025, Autonom expanded its GHG emissions calculation for Scope 3 to cover all applicable categories. This was made possible by improvements Autonom implemented in its digital data collection and management systems throughout 2025. As such, the data for 2024 cannot be recalculated with the same granularity to allow for the presentation of comparative data. We note that the calculation methodology has not changed, and the climate change mitigation targets presented in Chapter E1-4 are independent of the carbon footprint. The reporting boundaries considered, the calculation methods for estimating greenhouse gas emissions, and the calculation tools applied for each significant GHG category in Scope 3 are presented in the table below:



Activity	Reporting scope considered	Calculation methods for estimating GHG emissions	Calculation tools applied
1. Goods and services purchased	List of goods and services purchased in 2025, based on financial statements.	Emissions were calculated using the spend-based method. Expenses were classified based on accounting accounts and descriptions, and according to the categories of economic activities included in the SIC (Standard Industrial Classification) list published by DEFRA. To avoid double counting, expenditures related to service categories that are not applicable under the " " or to goods or services that were included in other emission source categories were removed from the lists of purchased goods and services. The RON-GBP conversion was performed using the average exchange rate published by the NBR for the year 2025.	The emission factors published by DESNZ and DEFRA for the year 2025 were used.
2. Capital Assets	List of capital goods acquired in 2025, based on financial statements.	Emissions were calculated using the "spend-based" method. Expenses were classified based on accounting accounts and descriptions, and according to the categories of economic activities included in the SIC (Standard Industrial Classification) list published by DEFRA. The RON-GBP conversion was performed using the average exchange rate published by the NBR for the year 2025.	Emissions factors published by DESNZ and DEFRA for the year 2025 were used.
3. Fuel and energy-related activities (not included in S1 or S2)	The quantities of fuel, natural gas, and electricity included in categories 1 and 2. Fuel and electricity consumption recorded by the leased vehicle fleet (S3.13). Fuel and electricity consumption recorded by sold vehicles over their remaining useful life (S3.11)	For fossil fuels (diesel and gasoline), upstream emissions (WTT) were calculated. For natural gas consumed, upstream emissions (WTT) were calculated. For electricity purchased from suppliers (e.g., Hidroelectrica, Electrica Furnizare, etc.), both upstream emissions (WTT) and emissions associated with electricity losses in the transmission and distribution network (T&D loss) were calculated.	IEA (2025), Emission Factors Package DEFRA, 2025



4. Upstream transmission and distribution	N/A	Activity not applicable to Autonom	N/A
5. Waste generated during operations	Centralized report prepared by ExpertDeșeuri.ro regarding the quantities of waste generated by Autonom in 2025. The report includes the type and code of the waste and the quantity collected from Autonom's agencies. Quantities of waste oil and used tires from Autonom's internal records.	The categories of waste generated were classified according to their nature into the waste categories published by DEFRA. Emission factors were assigned based on the management method (recovery/disposal)	DEFRA, 2025
6. Business travel (flights, accommodations, transfers, etc.)	Information regarding business travel by air (air transport), by other means of transport (transfers by taxi, Uber, transfer companies, or train travel), and accommodations in the country and abroad was taken into account.	For air transport, both the distances traveled (km) and the emissions were provided by contracted travel agencies. Emissions associated with accommodation services were calculated using the Hotel Footprinting Tool application. For business travel by other modes of transport (passenger vehicles or train), emissions were calculated using emission factors for "Average car" and "Unknown" fuel.	The Hotel Footprinting Tool DEFRA, 2025
7. Employee Commuting	To determine the mode and means of transportation used by Autonom employees to commute to work, an internal survey was conducted, to which 416 employees (72.52%) out of a total of 615 employees responded.	For the 169 employees (27.48%) who did not respond to the questionnaire, estimates were made based on the results obtained from analyzing the questionnaire responses.	DEFRA, 2025
8. Assets leased upstream	N/A	Activity not applicable to Autonom	N/A
9. Downstream transport	N/A	Activity not applicable to Autonom	N/A
10. Processing of sold products	N/A	Activity not applicable to Autonom	N/A
11. Use of products sold	The calculation was based on the list of vehicles sold to Autonom customers, which included the following information or estimates provided by Autonom representatives:	Emissions generated from the use of the sold vehicles were calculated using emission factors published by DEFRA for each type of fuel used. For fugitive emissions recorded during the remaining useful life, the following assumptions were used:	DEFRA, 2025

11. Use of products sold	<ul style="list-style-type: none"> - chassis numbers of the vehicles sold - estimated post-sale usage period - estimated total distance traveled by the vehicles sold during the remaining useful life - estimated fuel consumption during the remaining period of use 	<ul style="list-style-type: none"> - average amount of refrigerant per vehicle: 0.5 kg/vehicle. - The refrigerant used for vehicle air conditioning systems is R1234yf, the most commonly used refrigerant for such systems. - the fugitive emissions rate is 10% according to the "Environmental Reporting Guidelines" report published by DEFRA in 2019. 	DEFRA, 2025
12. Treatment of products sold at the end of their life cycle	The list of vehicles sold to Autonom customers, provided for Activity 11 (use of sold products), was used	To correctly allocate the emission factors specific to each type of material used in the composition of motor vehicles, the following vehicle composition, available on the Recycling Europe website (https://recyclingeurope.org/branch/end-of-life-vehicles/), was used: metals - 71%, plastic - 15%, rubber - 5%, glass - 3%, other materials - 6%. To calculate the total shares for each type of material, an average mass of 1,500 kg per vehicle was used.	DEFRA, 2025
13. Downstream leased assets	List of vehicles leased to Autonom customers, number of days in the Autonom fleet, fuel type, and distances traveled by each vehicle in 2025	For leased assets, emissions generated during the vehicles' period of use and fugitive emissions resulting from the reporting period were accounted for. For electric vehicles, the national (location-based) emission factor published by ANRE for the year 2024 was used. To calculate fugitive emissions recorded during the remaining period of use, the assumptions described in Activity 11—Use of Sold Products—were used: <ul style="list-style-type: none"> - average amount of refrigerant per vehicle: 0.5 kg/vehicle. - the refrigerant used for vehicle air conditioning systems is R1234yf, the most commonly used for such systems. - the fugitive emissions rate is 10% according to the "Environmental Reporting Guidelines" report published by DEFRA in 2019. - Emissions were calculated based on the period during which the rented vehicles were part of the Autonom fleet. 	Annual Report on ANRE Activities for 2024 DEFRA, 2025
14. Deductibles	N/A	Activity not applicable to Autonom	N/A
15. Investments	N/A	Activity not applicable to Autonom	N/A

AR 48 The analyzed data indicate the following results regarding the company's carbon footprint:					Key milestones and target years			
	Base year	2024		2025	2025 /2024	2030	2050	Annual Target % / Base Year
Scope 1 greenhouse gas emissions								
Gross GHG emissions from Scope 1 (tCO2eq)		457		239.28	52.36%			
Percentage of Scope 1 GHG emissions from regulated emissions trading systems (%)		0		0	0			
Scope 2 greenhouse gas emissions								
Gross Scope 2 greenhouse gas emissions, based on location (tCO2eq)		145		97.65	67.34%			
Gross Scope 2 greenhouse gas emissions, market-based (tCO2eq)		71		78.84	111.04%			
Significant greenhouse gas emissions from Scope 3								
Total indirect gross greenhouse gas emissions (Scope 3) (tCO2eq) ³		78,700		300,819.54	382.24%			
1. Goods and services purchased		451		11,603.35	2,572.80%			
(Optional subcategory: Cloud computing and data center services (optional subcategory))		N/A		N/A	N/A			
2. Capital goods		-		63,458.25	-			
3. Fuel and energy-related activities (not included in Scope 1 or Scope 2)		10,105		45,111.55	446.43%			
4. Upstream transport and distribution		N/A		N/A	N/A			
5. Waste generated during operations		-		109.6	-			
6. Business travelers		-		80.33	-			
7. Employee commuting		-		253.51	-			
8.Assets leased upstream		N/A		N/A	N/A			
9.Downstream transportation		N/A		N/A	N/A			
10. Processing of sold products		N/A		N/A	N/A			
11.Use of products sold		-		112,437.21	-			
12.End-of-life treatment of products sold		-		20.23	-			
13. Leased assets downstream		68,144		67,745.50	99.42%			
14. Franchises		N/A		N/A	N/A			
15. Investments		N/A		N/A	N/A			
Total greenhouse gas emissions								
Total GHG emissions (by location) (tCO2eq)		79,301		301,156.48	379.76%			
Total GHG emissions (market-based) (tCO2eq)		79,228		301,137.67	380.09%			76

³For the Scope 3 emissions categories for which no data is provided for 2024 (marked with “-”), the calculation has been initiated starting with the 2025 reporting year. These newly introduced categories in the calculation are: Capital Goods, Waste Generated During Operations, Business Travel, Employee Commuting, Use of Sold Products, and End-of-Life Treatment of Sold Products. Regarding the categories marked with N/A (e.g., Upstream Transport and Distribution, Franchises, Investments, etc.), these were assessed as not applicable to Autonom’s business model.

In the carbon footprint breakdown for 2025, Scope 1 emissions (direct emissions) totaled 239.28 tCO₂eq, maintaining a steady downward trend supported by the optimization of the company’s own fleet. This trend is marked by reductions in the main sources of emissions:

- Emissions from gasoline consumption reached 81.27 tCO₂eq (a decrease of approximately 54% compared to the 181 tons in 2024).
- Emissions from diesel consumption fell by 71%, totaling 40.03 tCO₂eq (compared to 138 tons the previous year).
- Stationary sources (natural gas) generated 96.96 tCO₂eq, down 21% from 2024.
- Fugitive freon emissions generated 21.02 tCO₂eq, an increase of 36% compared to 2024, due to the implementation of a more rigorous monitoring system for fleet maintenance.

The decrease in direct emissions from fossil fuels is directly correlated with the transition to electric mobility, a trend evident in the analysis of Scope 2 (indirect emissions from purchased energy).

For 2025, location-based emissions totaled 97.65 tCO₂eq, marking a significant decrease from the 145 tCO₂eq recorded in 2024. This trend is driven by a decrease in emissions from the energy consumption of headquarters and offices, which reached 47.66 tCO₂eq (compared to 133 tCO₂eq in the previous year). At the same time, emissions attributed to the fleet of electric vehicles (EV) using the location-based method were 49.99 tCO₂eq. Although this figure indicates an increase in electricity consumption for mobility (correlated with the expansion of the green fleet), it is offset by the greater reduction in direct emissions (Scope 1), demonstrating the success of our fleet decarbonization strategy.

Using the market-based method, total emissions were 78.84 tCO₂e, with the following distribution: 31.62 tCO₂e for the headquarters’ own consumption and 47.23 tCO₂e related to the electric vehicle fleet. The difference from the location-based method reflects the energy mix reported by suppliers in the electricity labels for the year 2025.

The majority of the impact remains concentrated in Scope 3, which accounts for over 99% of the company’s total emissions. The increase in absolute value this year (301,156.48 tCO₂eq) is primarily due to the expansion of the calculation scope. In addition to the categories calculated and presented in the table above for the 2024 reporting year, for the first time in the 2025 reporting year, emissions related to Capital Goods (63,458.25 tons) and the Use of sold products (112,437.21 tons) were calculated and included in the table above. These two categories have the largest contribution to the calculation of Scope 3 emissions associated with the value chain.

Emissions generated by customers’ use of the vehicle fleet (Downstream Leased Assets) remain stable at approximately 67,745 tons, but their share of the total Scope 3 emissions has decreased in percentage terms due to the inclusion of new categories of operating expenses and purchased goods. Additionally, the calculation of upstream emissions related to fuel and energy also included vehicles sold or leased, accounting for 15% of this total. This more complex methodological approach allows us to better prioritize decarbonization efforts in the value chain in the coming years.

E1-6_50 Autonom applies the operational control approach for GHG accounting. Emissions are classified into Scope 1 (direct fuel and heating), Scope 2 (purchased electricity), and Scope 3 (primarily from customers’ use of leased and rented vehicles).

E1-6_53

Year	2024	2025	2025/2024
Net revenue (M RON)	841.3	939.73	1.1
GHG intensity by location (tCO ₂ /million RON)	94.25	320.47	3.4
Market-based GHG intensity (tCO ₂ /million RON)	94.16	320.45	3.4

Although revenue increased to 939.73 million RON in 2025, emissions intensity indicators show an increase from approximately 94 to over 320 tCO₂e/million RON. This large difference is not caused by a decline in the company’s efficiency, but by the fact that in calculating the carbon footprint for 2025, we included more emission categories in Scope 3 compared to last year, which led to an increase in the total figure compared to the 2024 report.

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

E1-7_56 (a) In 2025, we did not have any GHG removal and storage projects within our operations/value chain.

E1-7_56 (b) Autonom uses climate-neutral products from OMV and contributes to their partnership with Climate Partner. This has also allowed us to offset a portion of the emissions related to the fuel consumed through this supplier via climate projects in OMV’s global portfolio and renewable energy in India, which can be tracked and verified on the Climate Partner portal using this reference: climatepartner.com/14866-2502-1006. The certificate we receive, which can be accessed [here](#), confirms the financial contribution to climate action; it also means that the carbon footprint of the product or service has been calculated and that a certified climate project has been funded for the resulting amount. For 2025, the estimated equivalent of carbon offsets is 7,941 tCO₂e, out of a total of 28,197 tCO₂ reduced, removed, or avoided to date. These offsets are not counted toward our GHG reduction targets but represent a voluntary contribution to climate change mitigation efforts.

E1-8 Setting the domestic carbon price

E1-8 Autonom does not currently use an internal carbon pricing system.

E1-9 Anticipated financial impacts of significant physical and transition risks and potential climate-related opportunities

E1-9 Autonom applies the phased-in approach, as set forth in Appendix C of ESRS 1, for reporting on ESRS requirement E1-9. Thus, at this stage, the company does not provide detailed information on the anticipated financial impacts of material physical and transition risks, as well as climate-related opportunities.



UE Taxonomy

The EU Taxonomy section of Autonom Services SA presents information regarding eligible and aligned activities for the 2025 fiscal year, as provided for in the EU Taxonomy Regulation (Regulation (EU) 2020/852).

The company's main objective is:

To reduce the average carbon emissions
of the operational passenger car fleet

by 30% by 2028

primarily by increasing the share of eco-friendly vehicles in the operational fleet.
Currently, the company's fleet consists of:

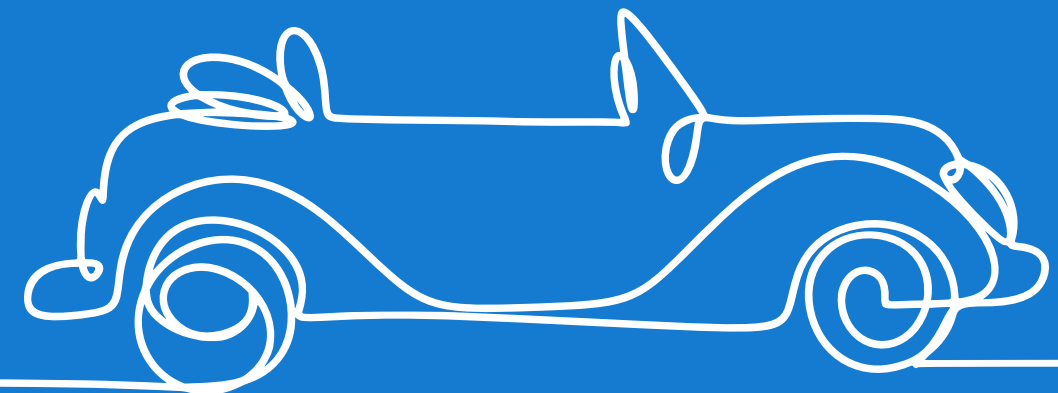
5% electric vehicles

Reducing the average carbon emissions
of the operational passenger car fleet by

55% by 2030

26% hybrid vehicles

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



EU TAXONOMY

Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (“EU Taxonomy Regulation” or “Regulation”) establishes a classification system for environmentally sustainable economic activities, with the aim of directing capital flows toward a sustainable economy. The EU Taxonomy facilitates sustainable investment and aims to ensure market transparency by defining four essential criteria that economic activities must meet to be considered environmentally sustainable, in accordance with the six environmental objectives.

The eligibility of economic activities is determined based on the description of the economic activities or the NACE codes, which must correspond to the description of the activities mentioned in the Delegated Acts related to the EU Taxonomy Regulation: Delegated Act No. 2021/2139 (“Climate Delegated Act”), as amended and supplemented by Delegated Act No. 2022/1214 and Delegated Act No. 2023/2485, for economic activities that contribute substantially to climate objectives: climate change mitigation and adaptation, and by Delegated Act No. 2023/2486 (“the Environment Delegated Act”) for economic activities that contribute substantially to the other four environmental objectives: sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems.

To be “aligned,” eligible economic activities must cumulatively meet the conditions set forth in Article 3 of the Regulation:

- substantially contribute to one or more of the environmental objectives listed in Article 9 of the Regulation by meeting the technical criteria;
- not significantly harm any of the remaining environmental objectives (application of the “do no significant harm” principle – DNSH);
- comply with the minimum social safeguards set forth in Article 18 of the Regulation;
- comply with the applicable technical screening criteria established by the Commission pursuant to Article 10 of the Regulation.

Data reporting by non-financial companies is carried out pursuant to Article 8 of Regulation (EU) 2020/852, and in accordance with the provisions of Delegated Act (EU) 2021/2178, and must include the following information:

- the proportion of turnover derived from products or services associated with economic activities that qualify as environmentally sustainable;
- the proportion of capital expenditures (CapEx) and the proportion of operating expenditures (OpEx) related to assets or processes associated with economic activities that qualify as environmentally sustainable.

The following sections present the analysis conducted by Autonom Services S.A. for reporting information specific to the economic activities carried out during the 2025 fiscal year (January 1, 2025 – December 31, 2025), in accordance with Article 8 of Regulation (EU) 2020/852. Autonom is required to report the eligibility and alignment ratios of its economic activities, highlighting their contribution to the six environmental objectives.

Determining the eligibility of Autonom’s economic activities

The assessment of Autonom’s activities was conducted for each of the three financial indicators (Revenue, CapEx, and OpEx) based on the annual financial statements prepared by the Company’s representatives in accordance with the provisions of Ministry of Public Finance Order No. 2844/2016, for the 2025 fiscal year. The analysis of the financial statements was conducted to identify eligible economic activities and their eligibility proportions, in accordance with the provisions of Delegated Act No. 2021/2178 (“Disclosure Delegated Act”), and with subsequent communications from the European Commission regarding the interpretation and implementation of certain requirements of the EU Taxonomy Regulation and subsequent Delegated Acts.

Furthermore, in the 2025 fiscal year, Autonom applied the provisions of Delegated Act 2026/73 amending Commission Delegated Regulation (EU) 2021/2178 regarding the simplification of the content and presentation of information to be disclosed on environmentally sustainable activities, and Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486 regarding the simplification of certain technical screening criteria to determine whether economic activities do not significantly undermine environmental objectives.

To identify eligible economic activities, an analysis was conducted of the entire portfolio of activities carried out by Autonom. These activities were compared, both in terms of description and NACE codes, with the activities listed in Annexes I and II of Delegated Act 2021/2139 and in Annexes I–IV of Delegated Act 2023/2486.

Double counting was avoided by applying a unique allocation key for each eligible activity. This key was used at the level of the account sheets or analytical details from which revenues and expenses were identified, so that transactions eligible under the taxonomy are correctly aggregated and attributed to each eligible activity

1. Revenue

In the 2025 fiscal year, Autonom recorded a net turnover of RON 939,726,904.43, generated primarily from activities specific to its business scope, namely short-term car rentals, car leasing, and the sale of new and used vehicles. Following an analysis of the financial statements, the following eligible activities were identified:

■ Autonom’s main business consists of the rental and leasing of road vehicles, classified under CAEN code 7711 – Rental and leasing of passenger cars and light road vehicles (equivalent to NACE code N77.11). The vehicle fleet used for both short-term rental and leasing consists mainly of passenger vehicles (category M1), but also includes light commercial vehicles for freight transport, classified under categories N1, N2, and N3. Given that light commercial vehicles in category N1 are mentioned both under activity 6.5 – Transport by motorcycles, passenger cars, and light commercial vehicles, and under activity 6.6 – Road freight transport services, the European Commission’s clarifications (Communication C/2023/267, FAQ No. 84), according to which light vehicles (including passenger cars and vans) with a reference mass of less than 2,610 kg fall under Activity 6.5, while N1 vehicles with a reference mass exceeding 2,610 kg fall under activity 6.6. Thus, the eligible turnover related to short-term rental and leasing activities was allocated between the two activities, based on the vehicle category and their reference mass, as follows:

- Revenue of RON 479,346,011.73 (51.01%), derived from the rental and leasing of motor vehicles classified in categories L, M1, and N1 with a reference mass of less than 2,610 kg, was classified under activity 6.5 – *Transportation by motorcycles, passenger cars, and light commercial vehicles*.
- -Revenue of 109,490,325.88 RON (11.66%), generated from the rental or leasing of motor vehicles in category N1 (with a reference mass exceeding 2,610 kg), as well as in categories N2 and N3, which comply with the EURO VI emissions standard, were classified under activity 6.6 – *Road freight transport services*.

Activities 6.5 and 6.6 are listed in Annex I of Delegated Act (EU) 2021/2139, as transitional activities that contribute substantially to the environmental objective of *Climate Change Mitigation*.

The activity of selling used motor vehicles, carried out by Autonom under CAEN codes 4671 – Wholesale trade of motor vehicles (equivalent to NACE G46.71) and 4781 – Retail trade of motor vehicles (equivalent to NACE G47.81), generated revenues of 187,050,342.06 RON, representing 19.90% of total turnover. This activity corresponds, in terms of description and CAEN codes, to activity 5.4 – *Sale of second-hand goods*, as provided for in Annex II to Delegated Act (EU) 2023/2486, and contributes substantially to the environmental objective of *the transition to a circular economy*.

In the 2025 fiscal year, Autonom reported revenue of 163,840,224.76 RON, representing 17.43% of total revenue, derived from ineligible activities such as the sale of new motor vehicles, the leasing or rental of other equipment, or the provision of services to the company's customers.

2. Capital expenditures (CapEx)

In accordance with Article 1.1.2.1 of Annex I to Delegated Act 2021/2178, the CapEx denominator covers additions to tangible and intangible fixed assets during the financial year in question, before depreciation, amortization, and any revaluations, including those resulting from revaluations and impairments, for the relevant financial year and excluding changes in fair value. The denominator also covers additions to tangible and intangible assets resulting from business combinations.

In the 2025 fiscal year, the total value of capital expenditures incurred by Autonom was 690,227,182.66 RON. Following an analysis of the financial statements, the following eligible investments were identified:

- The purchase of motor vehicles in categories L, M1, and N1 with a reference mass of less than 2,610 kg. These expenditures, totaling RON 412,204,401.78, represent 59.72% of total CapEx and fall under *Activity 6.5 – Transportation by motorcycles, passenger cars, and light commercial vehicles*.
- Purchase of motor vehicles in categories N1 with a reference mass exceeding 2,610 kg, N2, and N3. These expenses, totaling 162,266,595.64 RON, represent 23.51% of total CapEx and fall under *Activity 6.6 – Road freight transport services*.

In the 2025 fiscal year, Autonom made investments totaling RON 5,969,639.40, representing 0.86% of total CapEx, for the purchase of a building. Given that the share is below the 10% materiality threshold, these expenses were excluded from the assessment to determine eligibility and alignment, in accordance with Article 1(1b) of Delegated Act (EU) 2026/73.

In addition, during the 2025 fiscal year, Autonom incurred ineligible capital expenditures totaling RON 109,786,545.84, representing 15.91% of total capital expenditures.

3. Operating expenses (OpEx)

According to Article 1.1.3.1 of Annex I to Delegated Act 2021/2178, operating expenses include direct non-capitalized costs related to research and development, building renovation measures, short-term lease agreements, maintenance and repairs, as well as any other direct expenses related to the day-to-day maintenance of tangible fixed assets by the enterprise or the third party to which the activities necessary to ensure the continuous and effective operation of these assets are outsourced.

To identify the operating expenses that meet these criteria, a detailed analysis of the financial statements was conducted, based on both the provisions of Delegated Act 2021/2178 and subsequent Communications from the European Commission: 2022/C 385/014⁴ and C/2023/3055⁵, respectively. Thus, the denominator, determined from total operating expenses, was 162,005,531.82 RON. Following the analysis of the financial statements, the following eligible expenses were identified, associated with assets or processes related to eligible economic activities or aligned with the taxonomy:

- Expenses totaling RON 151,245,435.73, representing 93.36% of the total OpEx denominator, were recorded for the maintenance and servicing of vehicles in the company's own fleet, as well as in fleets related to short-term rental and leasing contracts. Given that these expenses could not be allocated by vehicle category or based on their reference mass, the expenses were fully classified under transition activity 6.5 – *Transportation by motorcycles, passenger cars, and light commercial vehicles*, an activity that contributes substantially to the environmental objective of *Climate Change Mitigation*.

In the 2025 fiscal year, Autonom incurred operating expenses of 10,760,096.09 RON (6.64%) related to activities deemed ineligible under the EU Taxonomy.

Determining the alignment of Autonom's eligible economic activities

To be considered sustainable or "aligned," eligible economic activities must contribute substantially to at least one of the six environmental objectives listed in Article 9 of the EU Taxonomy Regulation, must not significantly undermine any of the other environmental objectives, and must comply with the minimum social safeguards referred to in Article 18 of the EU Taxonomy Regulation.⁶

The assessment of eligible economic activities for the purpose of determining the alignment ratio was carried out based on the technical criteria set out in Annex I of Delegated Act 2021/2139 for activities 6.5 and 6.6, which contribute substantially to Climate Change Mitigation, and on the technical criteria set out in Annex II of the Delegated Act for activity 5.4, which contributes substantially to the Transition to a Circular Economy. The assessment also took into account the criteria established for the 4 Applicable areas regarding minimum social safeguards: human rights, corruption, taxation, and competition practices.

Autonom has initiated the process of aligning eligible economic activities, and in 2025 made significant progress in terms of operational performance in the field of sustainable mobility. This progress was achieved through the acquisition of electric, zero-emission, or hybrid vehicles, which together account for 31% of the company's current fleet. Autonom remains committed to promoting sustainable mobility by increasing the share of low-emission vehicles (electric or hybrid) in its own fleet, thereby ensuring a substantial contribution to the environmental objective of mitigating climate change.

⁴FAQ12 – 2022/C 385/01

⁵FAQ34 – C/2023/305

⁶Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020, establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088.

In 2025, Autonom also made progress in developing and adapting digital fleet management systems to enable the efficient collection and centralization of technical data and relevant documents pertaining to the vehicles in its own fleets. In this context, Autonom possesses detailed information regarding the technical specifications of the vehicles, as well as emission standards, fuel efficiency classes, and external rolling noise classes of the tires used, in accordance with the requirements of the DNSH criterion related to the environmental objective of Pollution Prevention and Control.

In 2025, Autonom obtained confirmations from vehicle manufacturers, covering 70% of its own fleet, regarding compliance with the DNSH criterion related to the environmental objective "Transition to a Circular Economy." These confirmations attest that the manufactured vehicles meet the requirements regarding reuse and recycling of at least 85%, and reuse and recovery of at least 95% of their mass.

In 2022, Autonom conducted an assessment of risks and opportunities related to climate change, prepared in accordance with TCFD recommendations. The report provides a structured analysis of the Company's exposure to climate risks and associated opportunities, but was not designed to ensure full compliance with the specific requirements of the EU Taxonomy. Consequently, it is not fully aligned with the criteria and requirements set out in Appendix A to Delegated Act (EU) 2021/2139, as stipulated by the DNSH criterion for the environmental objective "Adaptation to Climate Change."

With regard to compliance with the Minimum Social Guarantees, Autonom is committed to respecting fundamental human rights, promoting non-discrimination, safe working conditions, fair remuneration, freedom of association, and the prevention of forced or child labor, as well as the well-being of employees. The company also adheres to the highest standards of transparency in the areas of taxation and competition, as well as corporate governance.

Although the current framework of internal policies and procedures covers a large part of the requirements of international treaties (the UN Guiding Principles on Business and Human Rights, the ILO Declaration, and the OECD Guidelines), Autonom has initiated a review process to ensure full compliance across all four applicable areas.

Thus, although significant progress was made in the 2025 fiscal year in aligning eligible economic activities with the EU Taxonomy, the assessment was based on a conservative approach, which is why these activities are not considered fully aligned with the Taxonomy. Autonom is committed to continuing the steps initiated to achieve alignment in future reporting periods.

Presentation of Autonom's key performance indicators for the 3 financial indicators: Revenue: Revenue:

The denominator represents the net revenue generated in the 2025 fiscal year, as per the income statement in accordance with OMFP No. 2844/2016, as amended and supplemented [see Annual Financial Statements, Note 4].

The numerator, representing the share of revenue derived from activities aligned with the EU Taxonomy, is equal to 0 RON, resulting in an alignment ratio of 0% of total revenue.

Capital Expenditures (CapEx):

The denominator represents the total capital expenditures incurred in the 2025 fiscal year, in accordance with OMFP No. 2844/2016, as amended and supplemented [see Annual Financial Statements, Notes 14, 15, and 17].

The numerator, which includes capital expenditures related to assets or processes associated with activities aligned with the EU Taxonomy, is equal to RON 0, resulting in an alignment ratio of 0% of total capital expenditures.

Operating expenses (OpEx):

The denominator represents the total operating expenses incurred in the 2025 financial year, as defined in Article 1.1.3.1 of Annex I to Delegated Act 2021/2178.

The numerator, which includes activities aligned with the EU Taxonomy, is equal to 0 RON, resulting in an alignment ratio of 0% of total operating expenses.

The results of the assessment of Autonom's economic activities for the year 2025 are presented in the following section, in accordance with the templates provided in Annex II of Delegated Act 2026/73.



⁷Task Force on Climate-related Financial Disclosures

Table 1: Proportion of Revenue, CapEx, and OpEx from products or services associated with economic activities eligible under the taxonomy or aligned with the taxonomy – information provided for 2025 (summary KPIs).

Financial year	2025	Breakdown by environmental objectives of activities aligned with the taxonomy													
ICP	Total	Proportion of activities eligible under the taxonomy	Activities aligned with the taxonomy	Proportion of activities aligned with the taxonomy	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	The proportion of facilitation activities	Proportion of facilitation activities	Proportion of transition activities	Activities aligned with the taxonomy in the previous fiscal year (2024)	Proportion of activities aligned with the taxonomy in the previous fiscal year (2024)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Text	RON	%	RON	%	%	%	%	%	%	%	%	%	%	RON	%
Revenue	939,726,904.43	82.57%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0%
CapEx	690,227,182.66	83.23%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.86%	0	0%
OpEx	162,005,531.82	93.36%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0	0%

Proportion of turnover from products or services associated with economic activities eligible under the taxonomy or aligned with the taxonomy – information provided for the year 2025 (breakdown by activity)

Reported KPI: Turnover															
Financial year: 2025		Environmental objective of activities aligned with the taxonomy													
Economic activities	Code	Taxonomy-eligible GVA (Proportion of taxonomy-eligible turnover)	Taxonomy-aligned GVA (monetary value of turnover)	Taxonomy-aligned ICP (Proportion of taxonomy-aligned revenue)	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Facilitation	Transition activity	The ratio between the portion of the activity aligned with the taxonomy and the activity eligible under the taxonomy		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Text		%	RON	%	%	%	%	%	%	%	(E, if applicable)	(T, if applicable)	%		
Transportation by motorcycles, passenger cars and light commercial	CCM 6.5	51.01%	0	0%	0%	0%	0%	0%	0%	0%	-	T	0%		
Road freight transport services.	CCM 6.6	11.66%	0	0%	0%	0%	0%	0%	0%	0%	-	T	0%		
Sale of second-hand products	CE 5.4	19.90%	0	0%	0%	0%	0%	0%	0%	0%	-	-	0%		
Total amount of work or allocated portion per					0%	0%	0%	0%	0%	0%					
Total ICP Revenue		82.57%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		

Proportion of CapEx from products or services associated with economic activities eligible under the taxonomy or aligned with the taxonomy – information provided for the year 2025 (breakdown by activity)

Reported ICP	CapEx													
Fiscal year	2025				Environmental objective of taxonomy-aligned activities									
Economic activities	Code	Taxonomy-eligible NACE code (Proportion of taxonomy-eligible CapEx)	Taxonomy-aligned ICP (monetary value of CapEx)	Taxonomy-aligned ICP (Proportion of taxonomy-aligned CapEx)	Climate Change Mitigation	Adaptation to climate change	Water	Circular economy	Pollution	Biodiversity	Facilitation	Transition activity	The ratio between the portion of the activity aligned with the taxonomy and the activity eligible under the taxonomy	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Text		%	RON	%	%	%	%	%	%	%	(E, if applicable)	(T, if applicable)	%	
Transportation by motorcycles, passenger cars and light commercial vehicles	CCM 6.5	59.72%	0	0%	0%	0%	0%	0%	0%	0%	-	T	0%	
Road freight transport services.	CCM 6.6	23.51%	0	0%	0%	0%	0%	0%	0%	0%	-	T	0%	
Total amount of work or allocated portion per objective					0%	0%	0%	0%	0%	0%				
Total ICP CapEx		83.23%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	

Proportion of OpEx from products or services associated with economic activities that are eligible under the taxonomy or aligned with the taxonomy – information provided for the year 2025 (breakdown by activity)

Reported ICP	OpEx													
Fiscal year	2025				Environmental objective of taxonomy-aligned activities									
Economic activities	Code	Taxonomy-eligible ICP (Proportion of taxonomy-eligible OpEx)	Taxonomy-aligned ICP (monetary value of OpEx)	Taxonomy-aligned ICP (Proportion of taxonomy-aligned OpEx)	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Facilitation	Transition activity	The ratio between the portion of the activity aligned with the taxonomy and the activity eligible under the taxonomy	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Text		%	RON	%	%	%	%	%	%	%	(E, if applicable)	(T, if applicable)	%	
Transportation by motorcycles, passenger cars and light commercial vehicles	CCM 6.5	93.36%	0	0%	0%	0%	0%	0%	0%	0%	-	T	0%	
Total activity or aligned portion per objective					0%	0%	0%	0%	0%	0%				
Total ICP OpEx		93.36%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	

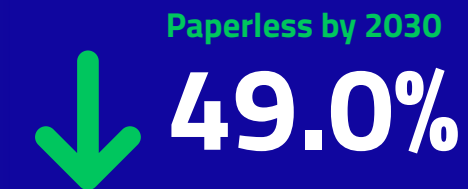
Circular Economy



We focus on reducing resource use and encouraging the reuse and recycling of materials in all our activities.

Autonom's policy on resource use and the circular economy supports the 2024–2030 Sustainability Strategy and aligns with the objectives of the **European Green Deal** and the **EU Action Plan** for the circular economy.

We promote the principles of **efficiency, prevention, reuse, and recycling**, integrating sustainability into every stage of our operations.



Cumulative reduction (2020–2025) in total paper usage

Our goal is to completely eliminate the use of paper in operational and administrative activities by **2030**.

In 2025, paper consumption was reduced by **5.3%** and by **49%** compared to the 2020 baseline. This progress was made possible through the digitization of internal processes, electronic signatures, and digital forms for leasing and car rental.

In 2025, Autonom generated a total of **578.17** tons of waste, of which:

201.68 tons were diverted from disposal (recycled or reused)

376.49 tons were sent to disposal (including 216.95 tons of household waste)

70.69 tons were hazardous waste, of which used oil was fully recycled



Diversion rate from disposal

Main waste streams: tires, used oil, paper/cardboard, plastic/metal, WEEE, portable batteries and accumulators, as well as household waste.

Through our collaboration with **Ateliere Fără Frontiere**, we recycled **1,015 kg** of electrical and electronic equipment, contributing, according to our partner's estimates, to the avoidance of **4,125 kg of CO2**.

At the same time, through the **"Capace cu suflet"** initiative, our colleagues collected **90 kg** of plastic bottle caps—the equivalent of approximately **50,000 caps**—which were subsequently converted into donations for social causes.

Our projects and programs dedicated to the circular economy aim to reduce the consumption of natural resources, extend the lifespan of products, and increase the reuse and recycling of materials, thereby contributing to the development of a sustainable and responsible business model.

These actions, included in the Autonom Sustainability Strategy 2024–2030, directly contribute to achieving the Sustainable Development Goals:*



*The alignment of Autonom's projects and programs with the Sustainable Development Goals (SDGs) is carried out at a descriptive level, based on the general connection between the company's areas of activity and the themes of these goals. This association is not based on a structured or quantitative analysis conducted in accordance with the United Nations' official methodologies or indicators for the SDGs and does not constitute a formal assessment of Autonom's contribution to achieving them.

ESRS E5 – Resource Use and the Circular Economy

ESRS 2 IRO-1 – Description of the processes for identifying and assessing significant impacts, risks, and opportunities related to resource use and the circular economy

The impacts, risks, and opportunities related to resource use and the circular economy were identified as part of the double materiality analysis conducted in 2024 and reviewed in 2025. A description of the double materiality analysis process, as well as the review of impacts, risks, and opportunities, is presented in section ESRS 2 IRO-1.

The process took into account the specific nature of the company’s business model, based on managing a fleet of vehicles and providing mobility services, as well as the main resource flows associated with this operational model.

The analysis included an assessment of resource inputs used in administrative and operational activities (e.g., consumption of materials and resources required for fleet maintenance), resource outputs associated with the vehicle life cycle, and waste generated during maintenance and operation activities. In particular, the assessment considered how vehicle lifecycle management—including their resale for a second use—contributes to the efficient use of resources and the principles of the circular economy, a practice specific to the operational leasing and fleet management industry.

The main impacts, risks, and opportunities identified are presented in the table below.

Legend:

Impact type: F = financial impact, M = material impact, MF = material and financial impact

Time horizon: A = current impact (reporting year), P = potential impact (medium and long term)

Source of impact: S = impact stemming from strategy and business model, B = impact underpinning the strategy

Material Sub-theme and Material Sub-sub-theme	Location of the impact	Type	Source of the impact	Time horizon	Positive impacts (I+)	Negative impacts (I-)	Risks (R)	Opportunities (O)
Resource inputs, including resource use	Own activity Upstream, downstream, own activity	M	S B	A	-	"Zero Paper" Goal – Paper consumption in administrative and office activities contributes to the depletion of resources and the generation of paper waste. Use of resources for fleet maintenance (tires, spare parts, oils).	-	-
Resource inputs related to products and services	Upstream, downstream, own operations	M,F	S	A	Extending the lifespan of vehicles by reselling them for a second use.	-	Rising prices and increased consumption of spare parts and tires drive up operational and storage costs, placing additional financial pressure on fleet operations.	
Waste	Upstream, downstream, own operations	M	S	A	-	The growing volume of used tires generated by fleet operations contributes to a significant amount of waste and environmental impacts, given the limited options for recycling and material recovery.	-	-

Our Journey Toward Circularity

2024

Initiating Measures

Reducing paper consumption by 10% per year;
Expanding the Zero Paper policy;
Increasing the collection of used oil and tires;
Aligning with the 2024–2030 strategy.



2025

Introducing circularity scores for suppliers

Interim target for tire recycling (30%).



2030

Achieving Key Objectives

Tire recycling rate 50%; fully integrated circularity; environmental targets from the company's strategy.



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

Our internal policy—the **Policy on Resource Use and the Circular Economy**—outlines the company's approach to more efficient resource use and the promotion of circular economy practices across all our operations. It supports the 2024–2030 Sustainability Strategy and integrates the relevant guidelines established at the European Union level through the European Green Deal and the EU Taxonomy within the reporting framework provided by the CSRD Directive. In practice, these guidelines are implemented in the company's operational processes through sustainable procurement, efficient fleet and waste management, and process digitization, with the aim of reducing resource consumption, limiting waste generation, and encouraging the responsible use of materials. We focus on areas such as sustainable procurement, efficient fleet and waste management, and digitalization, with the aim of reducing our environmental impact and encouraging the responsible use of materials. The company aims to gradually integrate low- or zero-emission vehicles into its fleet, including by expanding collaboration with electric vehicle manufacturers and periodically introducing new electric vehicles into the company's operations.

The Policy on Resource Use and the Circular Economy establishes the framework through which Autonom integrates the principles of the circular economy into its operational and decision-making processes, with the aim of improving resource efficiency, reducing waste generation, and promoting sustainable mobility practices. The policy is aligned with the company's **2024–2030 Sustainability Strategy** and is based on principles such as waste prevention, reuse and recycling of materials, integration of sustainability criteria into the business model, and increased transparency of resource flows within the value chain. Although the policy calls for setting specific targets for circular procurement by 2025, the process of establishing these indicators has been rescheduled for a later date due to an internal reorganization of the procurement teams.

The policy contributes to addressing the significant impacts and risks identified through the double materiality analysis, particularly regarding resource use and the management of materials resulting from the company's operational activities. In this context, the policy primarily addresses the following aspects:

The impact associated with the generation of used tires, resulting from the expansion of the company's operational fleet. This impact is addressed through measures outlined in the section on waste and materials management, which include collaborating with authorized operators for the collection and recycling of materials, implementing processes for the reuse and recycling of vehicle components, and setting performance targets to increase recycling rates. The policy also establishes performance indicators to monitor progress, including the goal of recycling or reusing tires by 2030.

The environmental impact associated with paper consumption in operational processes, which contributes to the use of natural resources and the generation of waste. The policy addresses this impact by implementing the "Zero Paper" program, which aims to digitize contracts and interactions with customers, automate administrative workflows, and monitor paper consumption across the organization. To this end, the policy sets specific indicators for reducing paper consumption, with a goal of progressive annual reduction until the elimination of paper use in internal processes.

The financial risk associated with the volatility of spare parts costs and the management of components resulting from fleet maintenance, driven by fleet expansion and price fluctuations in the automotive parts market. The policy addresses this risk through measures aimed at optimizing resource use and extending the life cycle of equipment, including through preventive maintenance, monitoring the technical condition of vehicles, reusing or reconditioning components, and integrating circular economy principles into procurement and inventory management processes.

Policy implementation is supported by integrating sustainability criteria into procurement processes, collaborating with suppliers that adhere to relevant ESG standards, and monitoring resource flows within the company's operations. Progress in implementing the policy is tracked through key performance indicators defined within the policy and the company's Sustainability Strategy, including indicators on paper consumption, material recycling, and employee engagement in sustainability initiatives.

E5.MDR-P_65 (a) The policy underscores Autonom’s commitment to integrating the principles of the circular economy into all strategic and operational decisions. It focuses on maximizing resource efficiency, minimizing waste, and encouraging sustainable innovation in response to the identification of risks and material impacts. The policy also defines specific KPIs for monitoring progress, including reducing paper consumption (target: -10% annually), the tire recycling rate (target: 50% by 2030), and levels of employee engagement in sustainability initiatives.

E5.MDR-P_65 (b) The policy applies to all of the company’s operations and value chain, covering procurement, fleet management, waste management systems, and internal administrative processes. The policy does not include specific exclusions; implementation may be adapted based on local regulations, technical capabilities, and opportunities for collaboration with responsible partners and resource suppliers.

E5.MDR-P_65 (c) The Sustainable Development Department is responsible for implementing the policy in collaboration with key operational, administrative, and technical teams. Strategic oversight is provided by the Sustainability Committee, which ensures alignment with the company’s sustainable development goals and reviews progress twice a year. The Committee reviews performance indicators, including those related to material impact (used tires, paper), twice a year and recommends adjustments as appropriate.

E5-1_15 (a) The policy supports the gradual phase-out of products made from virgin resources by promoting products made from recycled or renewable materials, both in procurement and in operations. Through this policy, Autonom encourages the reuse, reconditioning, and recycling of vehicle components and emphasizes partnerships with certified collectors and recycling providers. Circularity is also integrated into procurement decisions and product lifecycle management. To track these transitions, the company monitors the percentage of recycled products used and tire recycling rates. Starting in 2025, ESG-related criteria have been integrated into the supplier evaluation process by introducing an ESG scoring component within the audit checklist used to evaluate partner service providers.

E5-1_02 | 15 (b) Autonom is addressing the transition away from non-renewable resources through several levers: adopting low-carbon materials in the fleet and infrastructure, eliminating single-use packaging where alternatives exist, and promoting paperless workflows through the "Zero Paper" initiative. The implementation of these measures is tailored to each location, depending on technological maturity and the market availability of sustainable alternatives. Local teams monitor progress and address gaps through negotiations with suppliers or digital tools. Monitoring is integrated into sustainability reporting systems and aligned with the key performance indicators defined in the policy and the company’s [sustainability strategy](#).

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

The actions presented in this section reflect the initiatives implemented by Autonom to manage material aspects related to resource use and the circular economy, identified through the double materiality analysis process. In 2025, Autonom continued to implement and consolidate the actions initiated in 2024, with the aim of improving resource efficiency, increasing material recovery rates, and reducing the amount of waste generated in its own operations.



Our activities have environmental impacts, including through resource consumption and waste generation. To manage these impacts, Autonom implements operational measures designed to support responsible waste management and efficient resource use, including by promoting recycling and recovery practices. In this context, the company continued to implement the "Zero Paper" initiative to reduce paper use in operational processes by digitizing document flows and using electronic tools. The costs associated with implementing digital signatures in 2025 amounted to 153,000 RON.

. This includes maintaining effective recycling measures and minimizing the environmental footprint whenever possible. Initiatives such as the adoption of digital signatures, the implementation of electronic handover-receipt forms (), and ongoing awareness campaigns among employees and stakeholders are part of this transition. Our digital transformation efforts began in 2021 with the digitization of decision-makers’ signatures. This was followed in 2022 by the introduction of electronic signatures for contractual documents and the digitization of vehicle handover forms for operational leasing. In 2023, these efforts were expanded to include short-term rental contracts in our car rental division.

In 2024, we continued to optimize internal processes to reduce paper consumption and advanced our digitization efforts by implementing a digital/electronic handover process within the operational leasing division. Nationwide, we entered into contracts for the recycling of paper, plastic, metal, glass, tires, and WEEE (Waste Electrical and Electronic Equipment). Starting in 2024, we also entered into a partnership with a national collector for the collection and recycling of portable and industrial batteries and accumulators. This partnership continued to be implemented in 2025, with waste deliveries carried out during the reporting period. During 2025, the company also initiated steps to develop a collaboration with an operator specializing in the collection and recycling of used tires, with a view to strengthening the capacity to manage and recover these waste streams within the company’s operations.

To support the implementation of these measures, the company regularly conducts nationwide information and awareness campaigns to raise employee awareness and engagement regarding waste sorting and to identify local waste collectors and recyclers. Autonom continued to promote the responsible use of resources and the proper management of waste streams in 2025, including for paper, plastic, glass, portable batteries and accumulators, WEEE, tires, and oil. To this end, the company conducts monthly or annual campaigns for the quantitative and qualitative collection of waste to monitor progress toward achieving sustainability goals.

In 2025, the company revised its internal process for tracking and reporting waste streams, with the aim of improving data accuracy and the documentary traceability of quantities generated within its own

operations. This revision included optimizing the classification of waste streams and improving the process of separating recyclable fractions, which allowed for their reporting in distinct categories and reduced the quantities generically classified as household waste. As part of this process, the company adopted an approach based exclusively on supporting documentation for the recording and reporting of waste quantities, in accordance with the requirements of applicable waste management legislation.

In our own operations, carried out primarily at our branches and headquarters, various types of waste are generated, including paper, plastic/metal and glass, waste electrical and electronic equipment (WEEE), household waste, and other non-hazardous materials. Within the national value chain, particularly through partner service providers, other types of waste are generated, such as rubber, used oil, and other hazardous substances. These are managed by authorized operators specializing in the recycling, recovery, and disposal of waste, and, internally, designated employees are responsible for monitoring and ensuring the traceability of waste streams.

The implementation of the ISO 14001 environmental management system, certified in 2021, supports the management of environmental impacts associated with the company's operations by establishing processes for monitoring, operational control, and continuous improvement, in accordance with the requirements of the standard and applicable legislation. In 2025, the environmental management system underwent its annual surveillance audit, following which the ISO 14001 certification was maintained, with no non-conformities identified. In addition, our Sustainability Strategy includes an ongoing program with defined actions—including environmental initiatives—designed to help us achieve our sustainability goals. To support these actions, we allocate dedicated internal resources (company employees), including staff with environmental responsibilities, ongoing staff training, and investments in digital tools and low-impact technologies. Although the scale of resources may vary depending on the project, environmental initiatives are integrated into annual planning and budgeting processes to ensure adequate financial and technological support.

The actions presented in this section are implemented primarily within the company's own operations and, where relevant, in collaboration with authorized suppliers involved in managing waste streams within the value chain. Progress is monitored through periodic reporting of the quantities of waste generated, recycled, and disposed of, as well as through traceability documents related to the transfer of waste to authorized operators. These actions contribute to addressing the significant impacts and risks identified in the double materiality analysis, particularly the environmental impact associated with waste generation in the company's operations (including used tires and other waste streams) and the impact associated with resource consumption, particularly paper, in operational processes. Furthermore, certain initiatives contribute to managing the financial risk associated with the maintenance and replacement costs of fleet components by promoting the reuse of components, optimizing the life cycle of vehicles, and increasing resource efficiency.

In this context:

- the "Paperless" program helps reduce resource consumption and lessen the environmental impact associated with paper use in operational processes;
- the implementation of selective collection systems and collaboration with authorized operators for the recycling of waste, including tires, batteries, and WEEE, helps address the impact associated with waste generation resulting from operational activities and the value chain;

- measures to optimize resource use and manage fleet components, including preventive maintenance and the reuse of certain components, help reduce pressure on resource consumption and manage risks associated with spare part costs.

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

We are committed to responsible consumption and have set a goal to achieve ZERO paper use in our operational activities by 2030.

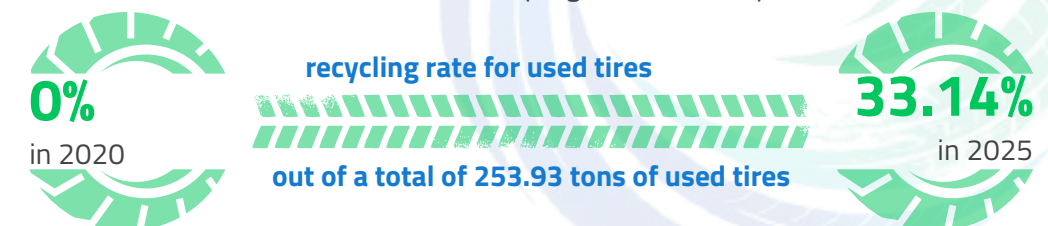
We have also set a goal to increase the tire recycling rate to at least 50% by 2030, relative to the 2020 baseline.

E5-3_24 (a-f) We have defined sustainability performance targets that directly support the circular economy and the responsible use of resources. Two of our targets are to increase our capacity for recycling used tires and to reduce paper consumption in our operational and administrative activities. These targets are measurable, time-bound, and supported by actions involving both internal operations and external partnerships.

Our goal to reduce paper consumption (ENV 2) directly contributes to minimizing raw material use by decreasing our reliance on paper—a resource derived from forests. By committing to an annual reduction of at least 10% in paper use and aiming for ZERO paper consumption by 2030, we are encouraging digitization across all departments.

E5-3_20 This approach aligns with the waste hierarchy, focusing first on prevention (reducing paper use) and then on recycling, supported by national recycling contracts. By digitizing document workflows and reducing paper use, we help alleviate pressure on natural resources. At the same time, in situations where paper use remains necessary, we promote the use of paper made from recycled materials, helping to reduce the demand for paper made from virgin fibers (derived from forest resources). However, there are still situations where it is not possible to use recycled paper because the printers used do not support recycled paper.

Our goal regarding the recyclability of used tires (ENV 3) sets a direction toward increasing the circular utilization rate of materials and supporting the principles of circular design. By the end of 2025, we achieved a recycling rate of 33.14% of the total 253.93 tons of end-of-life tires, compared to a baseline of 0% in 2020. We aim for a 50% recyclability rate by 2030. Although we are not involved in direct production, we integrate circular practices through tire reuse, recycling initiatives with NGOs, and stronger traceability in collaboration with our subcontractors. These efforts also improve waste management practices by reducing the amount of waste sent to landfills and promoting recovery and recycling processes. Expected outcomes include reduced carbon emissions, less pressure on natural resources, and improved waste management efficiency. Both objectives contribute to broader resource efficiency goals, supported by internal data collection and centralized reporting. Each year, we track and report the quantities of recycled tires and the reduced volume of paper waste as sustainable performance indicators, which allows us to monitor progress effectively.



E5-3_25 Our waste performance targets are aligned with multiple levels of the EU waste hierarchy, with a clear focus on prioritizing actions at the top of the hierarchy. Regarding prevention, we aim to reduce paper use by at least 10% annually through extensive digitization efforts, with a long-term goal of eliminating paper use in administrative and operational processes by 2030 (ENV Objective 2). We also support reuse by promoting the reconditioning and extended use of operational components and by exploring partnerships with NGOs involved in sustainable initiatives. In terms of recycling, we have set a goal to increase the recyclability of used tires, aiming for a 50% recycling rate by 2030 (ENV Goal 3). While other recovery methods are not a primary objective, we collaborate with certified waste management providers to ensure that materials unsuitable for reuse or recycling are directed toward recovery rather than disposal. (e.g., the partnership with the NGO “Ateliere Fără Frontiere”) Ultimately, through these measures, we aim to significantly reduce the volume of waste sent to landfills, supporting a circular and responsible approach to resource use.

E5-3_27, E5.MDR-T_80 (b), (e) The voluntary targets we have set for ourselves, with 2020 as the baseline year, focus on resource use and the circular economy. These include: reducing paper consumption by at least 10% per year (ENV 2) and increasing the recycling rate of used tires by 50% by 2030 (ENV 3). These targets are not mandated by law but reflect our commitment to sustainability. They are integrated into our Sustainability Strategy and are aligned with the principles of environmental responsibility, operational efficiency, and contributing to the European Union’s circular economy objectives. At the same time, we ensure that all related activities—such as waste collection, treatment, and disposal—fully comply with applicable environmental regulations, both at the national and European levels. In addition to these voluntary initiatives, through E5-5_36 (c), we have also addressed the aspects regulated by Directive 2005/64/EC (on the type-approval of vehicles with regard to recycling and reuse) and Directive 2000/53/EC (on end-of-life vehicles), thereby ensuring compliance with applicable legal requirements. The company takes into account the circularity requirements applicable to vehicles added to the fleet. The vehicles purchased comply with the requirements set forth in Directive 2005/64/EC on the type-approval of vehicles with regard to reuse, recycling, and recovery, as well as Directive 2000/53/EC on end-of-life vehicles (ELV). Under these regulations, vehicles placed on the European Union market must be designed so that at least 85% of the vehicle’s mass is reusable or recyclable and at least 95% is reusable or recoverable. Consequently, the vehicles purchased and used in the company’s operations comply with these design and circularity requirements established at the European level.

The company does not design or manufacture vehicles; however, compliance with these requirements is ensured through the purchase of vehicles approved in accordance with applicable European legislation.

E5.MDR-T_80 (a, b) The objectives set regarding resource use and the circular economy—such as reducing paper consumption by at least 10% per year and increasing the recycling rate of used tires to 50% by 2030 — are directly aligned with our internal sustainability strategy and the Circular Economy Policy and reflect our proactive approach to supporting the broader objectives of EU policy. Specifically, these targets contribute to the European Green Deal and the European Union’s Circular Economy Action Plan, which aim to promote the sustainable use of resources, reduce waste, and improve product lifecycle management. By setting these voluntary targets, we aim to improve environmental performance beyond compliance, while supporting the transition to a circular and resource-efficient economy.

In addition, our compliance with relevant directives, such as Directive 2005/64/EC and Directive 2000/53/EC, ensures alignment with EU-level legal frameworks, strengthening the coherence between our internal objectives and public policy objectives.

E5.MDR-T_80 (c), (j)

ENV 2 - Reduction of paper waste: This objective applies to the reduction of paper waste generated through the organization’s administrative and operational activities at all facilities owned and operated by the company. This includes:

- Offices, service centers, and operational branches involved in administrative activities, internal documentation, printing, and communication;
- All geographic locations where the company conducts its business;
- The scope covers internally generated paper waste, excluding waste produced by external suppliers or customers;
- The objective supports the transition to digital documentation and communication, process optimization, and employee awareness initiatives;

To support and monitor this transition, the company tracks annual paper purchases, which reflect direct consumption potential. Data from the past two years show a downward trend in paper usage:

Year	Paper reams ordered (virgin + recycled)	Weight/Ream (kg)	Total amount of paper purchased (tons)
2023	960	2.5	2.4
2024	767	2.5	1.9
2025	723	2.5	1.8

ENV 2 – Contribution to the circular economy by reducing the consumption of purchased paper for administrative and operational activities by at least 10% per year, with the goal of achieving zero paper by 2030.

KPI Definition	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Estimated - Tons of paper consumed / year	3.53	2.28	2.02	1.77	1.52	1.27	0.83	0.53	0.34	0.21	0
Actual - Tons of paper consumed / year	3.53	2.2	1.57	2.4	1.9	1.8	-	-	-	-	-
Total Actual Reduction vs. 2020 (%)	n/a	-37.68	-55.52	-32.01	-46.18	-49.01	-	-	-	-	-

In 2025, paper consumption in operational activities continued its downward trend, recording a reduction of approximately 5.3% compared to 2024 (from 1.9 tons to 1.8 tons) and 49% compared to the baseline year of 2020. Although the rate of reduction was more moderate compared to the significant decline in the previous year, the result confirms the continued effectiveness of internal measures to optimize resource consumption. This positive trend supports the company's strategic goal of phasing out paper waste by 2030 and reflects a continuous monitoring and reporting process, in accordance with the requirements of the ESRS E5 Standard.

ENV 3 - Recycling of Used Tires: This objective pertains to the recyclability of used tires, generated primarily through the company's mobility and automotive service operations, and includes:

- All vehicle service centers and third-party workshops, as well as the company's fleet maintenance facilities;
- Waste from internal vehicle maintenance, as well as from services provided by third parties;
- The scope focuses on the collection, proper separation, and transfer of tires to authorized recyclers;

The objective applies to all operational units under the company's control and aims to achieve a 50% recycling rate by 2030, with zero recycling practices in 2020 as the baseline.

E5.MDR-T_80 (d) The baseline identified for the paper waste generation indicator is 3.53 tons/year. This figure represents the baseline level of paper waste resulting from administrative and operational activities, against which future reductions are measured. This serves as a quantitative baseline for tracking progress toward the company's goal of generating zero paper waste by 2030, in line with its commitment to a circular economy. The baseline value for the ENV 3 indicator (percentage of recycled tire waste) was 0%, as recycling of this waste stream was not reported or implemented in the base year. This establishes a clear baseline for assessing improvements toward achieving the 50% recycling target by 2030.

As shown in the table above, consistent annual reductions in paper waste generation have been achieved, dropping from 3.53 tons/year in 2020 to 1.8 tons/year in 2025, with a goal of zero paper waste by 2030. Similarly, since tire recycling efforts began in 2021, progress has been made from an initial recyclability rate of 0% to 30% by 2025. These year-over-year improvements highlight the organization's sustained commitment to resource efficiency and circular economy goals. The trajectory presented supports a data-driven assessment of progress and the feasibility of meeting the 2030 sustainability goals.

Strategic Pillars / OBJECTIVES	Definition of KPIs	Baseline Year 2020	2021	2022	2023	2024	2025	2030
ENV								
ENV 2 - Contributing to a circular economy by reducing paper use in administrative and operational activities by 10% per year, with a goal of becoming paperless by 2030	Tons of paper waste per year	3.53	2.28	2.02	1.77	1.52	1.27	0

ENV 3 - 50% recyclability for tires by 2030, starting in 2021	% of recycled tire waste (tons/year)	0	10	15	20	25	30	50

Source: [Sustainability Strategy - 2024](#)

E5.MDR-T_80 (d) The base year is 2020, selected as the most recent year with complete and reliable data available prior to the implementation of paper waste reduction initiatives. This year provides a consistent baseline for monitoring performance trends and evaluating the effectiveness of waste reduction measures introduced starting in 2021. Similarly, the reference year is 2020 for the indicator on the recyclability of tire waste. This year marks the last reference period before the implementation of structured recycling practices in 2021 and provides the benchmark against which progress toward the 2030 target is measured.

E5.MDR-T_80 (f) These targets were defined based on a scenario analysis using 2020 as the baseline year, incorporating company-level data on resource use and emissions trends. The selected scenario reflects alignment with national and EU policy objectives—such as the European Green Deal and the European Union's Action Plan on the Circular Economy—and incorporates assumptions regarding future regulatory developments, the availability of recycling infrastructure, and technological progress in low-emission and circular economy solutions. The methodology also takes into account broader aspects of sustainable development, such as waste reduction, resource efficiency, and the local operational context in which waste streams and fleet emissions occur. These assumptions support the long-term ambition to achieve zero paper waste and a 50% recycling rate for used tires by 2030, in line with Autonom's Sustainability Strategy.

During 2025, the methodology, assumptions, and scenarios underlying these targets remained unchanged from the previous reporting period. The initially established trajectories remain valid, and progress is monitored against them. No new regulatory, technological, or operational factors have been identified that would justify a revision of the targets or the associated time horizon.

E5.MDR-T_80 (g), (h), (i) Starting in 2024, as part *of the review of our Sustainability Strategy*, we decided to exclude the target regarding oil recyclability, as this target, along with targets ENV 2 and ENV 3, is not based on conclusive scientific evidence. We also note that stakeholders were not involved in the process of setting these targets.

E5-5 – Resource Outputs

In 2025, Autonom generated a total of 578.17 tons of waste, based on verified data and supporting documents. This includes both operational and administrative waste types: tires, used oil, paper/cardboard, plastic/metal, WEEE (waste electrical and electronic equipment), and WPBA (waste portable batteries and accumulators). All collected waste was handed over to authorized economic operators and managed in accordance with applicable regulations.



E5-5_37 (c)

Waste type	Quantity 2024 (tons)	Quantity 2025 (tons)	Hazardous / Non-hazardous	Treatment type	Recovery/disp osal operation
Paper/cardboard	6.05	35.21	Non-hazardous	Diverted from disposal	Recycling
Plastic/Metal	1.9	1.38	Non-hazardous	Diverted from disposal	Recycling
Metal	0	0.006	Non-hazardous	Diverted from disposal	Recycling
Glass	1.85	0	Non-hazardous	Diverted from disposal	Recycling
Tires - reused	13.07	10.23	Non-hazardous	Diverted from disposal	Preparation for reuse
Tires - recycled	79.71	84.16	Non-hazardous	Diverted from disposal	Recycling
Tires - scrapped	97.01	159.54	Non-hazardous	Sent for disposal	Other waste
Used oil	63.15	69.62	Hazardous	Diverted from disposal	Recycling
WEEE	0.193	1.02	Hazardous	Diverted from disposal	Recycling
WBPA	0.012	0.051	Hazardous	Diverted from disposal	Recycling
Household waste	306.11	216.95	Non-hazardous	Sent to disposal	Landfill
Tetra Pak	-	0.01	Non-hazardous	Diverted from disposal	Recycling
Total diverted from disposal	165.73	201.68	Mixed	-	Preparation for reuse and recycling
Total diverted to disposal	403.32	376.49	Mixed	-	Landfills and other forms of disposal
Total hazardous waste	63.35	70.69	Hazardous	-	Mixed (some recycled, some disposed of)
Total non-recycled waste	403.12	386.72	Mixed	Sent to disposal	Landfills, other types of disposal
Total waste generated	569.05	578.17	Mixed	-	-

No estimated data were used for the year 2025. All reported values are supported by supporting documents, such as weighbridge receipts, handover reports, and invoices issued by authorized operators, and the data are reported to the competent authorities in accordance with applicable legal requirements.

Regarding **ENV 2** (zero administrative paper by 2030), this target applies exclusively to paper used for administrative purposes (printing). The total amount of paper/cardboard waste reported in 2025 (35.21 tons) also includes cardboard from operational packaging (boxes, various packaging related to orders) and from one-time activities such as office relocation. Actual progress in reducing administrative printing paper continues to be monitored separately, in accordance with the established trajectory.

Regarding **ENV 3** (50% recyclability for tires by 2030), in 2025 the tire recycling rate reached approximately 33% (84.16 tons recycled out of a total of 253.93 tons), exceeding the 25% interim target set for this year. If preparation for reuse (10.23 tons) is also taken into account, the combined diversion rate from disposal reaches approximately 37%.

E5-5_36 (a) Autonom defines “product sustainability” in terms of the average operational lifespan of the vehicles in its fleet, measured by mileage and years of use. In 2025, the average lifespan of vehicles in Autonom’s operational leasing services was 3.4 years and approximately 32,141 km/year, which is slightly below the Romanian industry average of 4–5 years in corporate fleet services. We ensure that vehicles leaving our fleet are well-maintained and suitable for a new cycle of use, thereby contributing to the overall renewal of the Romanian fleet, which is, on average, approximately 15 years old. This reflects our focus on preventive maintenance and sustainable asset management.

E5-5_36 (b) Vehicles in the Autonom fleet are selected from manufacturers whose models meet repairability standards and are maintained in accordance with the manufacturer’s specifications to ensure longevity and circularity. Maintenance and repairs are performed through authorized service providers, with an increasing focus on reusing viable components (e.g., batteries, tires, electronic modules), in accordance with legal and safety standards. Although Autonom does not design or manufacture vehicles, repairability is a key criterion in supplier selection and fleet management.

E5-5_36 (c) Autonom’s main products—rental and leased vehicles—are not manufactured in-house. However, based on manufacturer declarations for more than 70% of our fleet, the recyclable content of vehicles in the Autonom fleet complies with EU directives (Directive 2000/53/EC on end-of-life vehicles), meeting the minimum threshold of 85% by weight, depending on the model and make. In addition, Directive 2005/64/EC on the type-approval of motor vehicles with regard to their reusability, recyclability, and recoverability ensures that vehicles placed on the EU market meet specific thresholds for end-of-life recovery, thereby strengthening circularity in the design and use of materials. Autonom collaborates with car dealers and manufacturers to clarify issues related to compliance with European directives relevant to the automotive industry. As part of this operational dialogue, the company requested additional information from its partners regarding the application of these directives, and dealers and manufacturers, in turn, consulted the internal structures of the groups to which they belong to provide clarifications. This exchange of information contributed to a better understanding of the applicable regulatory requirements and to the alignment of practices regarding circular design and the management of vehicles at the end of their life cycle.

Since Autonom does not sell packaged goods, this indicator applies only to packaging used for internal consumables (e.g., parts, documents). Where possible, packaging used for parts and office supplies contains recycled materials. Regarding office supplies, the company prioritizes the use of products with a low environmental impact, such as recycled paper, stationery made from recycled or renewable materials (e.g., sticky notes, bookmarks, and plantable pencils), planners made from alternative materials, such as stone paper, as well as reusable products, such as fabric bags purchased through authorized sheltered workshops.

E5-5_40 Independently calculates resource outputs primarily using data provided by certified waste management and recycling partners. Waste volumes (e.g., tires, oil, WEEE) are tracked via weight-based invoices and transfer documents (e.g., weighbridge tickets, invoices), which are centralized by the sustainability team. Resource usage is monitored through procurement records (fuel, paper, spare parts) and fleet management software systems. Municipal solid waste is estimated based on internal figures and service provider reports, where available.

Given our nationwide presence, we recognize the environmental impact generated at our locations, particularly regarding waste volumes and the management and disposal of certain types of waste, such as tires and oils. Waste collection and disposal activities remain largely centralized, supported by a national partner. This approach allows us to closely track and consolidate data on each waste category, ensuring effective oversight and compliance.



Starting in November 2021, we continue to support the initiative of the CAPACE CU SUFLET Association, which gives new meaning to the plastic bottle caps collected by volunteers across the country; the funds raised through recycling by authorized collectors and through received sponsorships are donated to various social causes. The involvement of our colleagues nationwide throughout 2025 resulted in the donation of 0.09 tons during 2025, equivalent to approximately 50,000 caps, down from the previous year, when 0.35 tons were collected in 2024, equivalent to 178,535 caps.

WEEE - Waste Electrical and Electronic Equipment | In 2025, through our ongoing partnership with the authorized WEEE collector Ateliere Fără Frontiere, we handed over 1,015 kg of electrical and electronic equipment, of which 60 kg was for recycling, and according to their estimates, this helped avoid 4,125 kg of CO2 emissions, compared to 2024 when we handed over 301 kg of electrical and electronic equipment for recycling—the equivalent of 188 products—which helped avoid 7,713 kg of CO2 emissions

WEEE 1015 kg submitted to the AFF
4,125 kg CO₂ avoided

WEEE - Waste Electrical and Electronic Equipment

In 2024, we initiated a partnership with a nationally authorized collector to ensure the responsible collection and recycling of portable and industrial batteries and accumulators at all Autonom locations. In the second year of implementation, 51 kilograms of used batteries were successfully transferred to our collector, an increase from the previous year when 12 kilograms of used batteries were recycled.

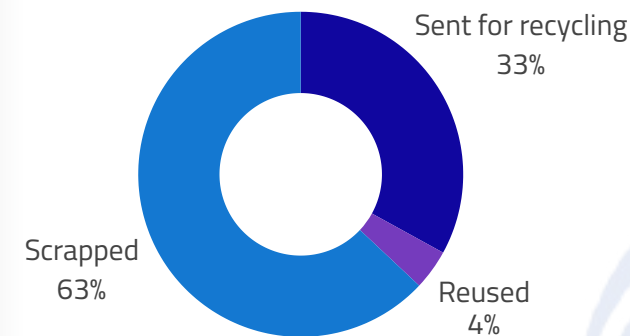
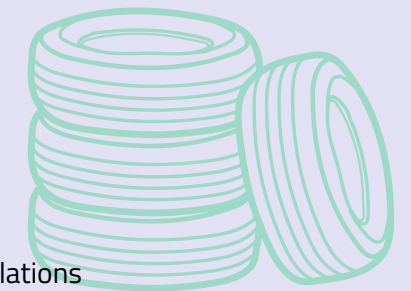
Batteries & Accumulators (WPBA)
51 kg recycled in the second year (2025)
12 kg recycled in the first year (2024)
National Partnership
for responsible collection

TIRES

In 2025, we disposed of 159.54 tons of tires and sent another 84.16 tons directly for recycling, representing 33% of the total 253.93 tons of used tires. The remaining 4%, equivalent to 10.23 tons of tires, were deemed suitable for reuse through partners or sold directly to end users. The process is continuously monitored by authorized internal staff, and the disposal and recycling of tires are carried out by authorized partners in accordance with applicable legal regulations. The process is closely monitored by internal staff, and disposal and recycling activities are carried out in partnership with authorized suppliers, in accordance with applicable legal provisions.

Tires – Responsible Management in 2025

- 253,93 tone of used tires managed in total
- 84,16 tone sent for recycling
- 10,23 tone reused through partners or direct sales
- 159,54 tone disposed of in accordance with legal regulations



Tires	2024	2025	2025/2024
Sold (Reused)	13.07	10.23	-22%
Recycled	79.71	84.16	6%
Scrapped	97.01	159.54	64%
Total	189.79	253.93	34%

E5-5_37 (a) The total waste generated by Autonom in 2025 was 578.17 tons. This figure includes 361.22 tons of operational and administrative waste and approximately 216.95 tons of household waste generated at the company’s regional offices, compared to the previous year when the total waste generated by Autonom was 569.05 tons. This figure includes 262.94 tons of operational and administrative waste and approximately 306.11 tons of household waste generated at the company’s regional offices. The data represents all major waste streams resulting from the company’s core activities, including vehicle maintenance and office operations.

E5-5_37 (b) In 2025, out of a total of 578.17 tons of waste generated, 201.68 tons were successfully diverted from disposal through recycling and reuse activities. This included 84.16 tons of used tires that were sent to certified recyclers, 10.23 tons of tires that were reused either through service partners or sold directly to end users, 36.60 tons of paper and cardboard, plastics, metal, and Tetra Pak, and 69.62 tons of used oil that were collected and fully recycled by authorized waste service providers. While some of the diverted waste, such as used tires, was classified as non-hazardous and contributed to reducing the company’s overall environmental impact, used oil is considered hazardous and was managed accordingly through authorized treatment channels.

In the same reporting year, a total of 376.49 tons of waste was sent for final disposal. This volume consisted mainly of 216.95 tons of household waste and 159.54 tons of operational waste, including discarded tires and small quantities of hazardous waste that were sent for disposal, specifically 1.02 tons of waste electrical and electronic equipment (WEEE) and 0.051 tons of waste batteries and accumulators (WBA). Although the 69.62 tons of waste oil generated during the year are classified as hazardous under EU legislation, they were fully recovered through authorized channels and are therefore excluded from the waste sent for disposal.

E5-5_37 (d) The amount of non-recycled waste generated in 2025 was approximately 376.49 tons. This figure represents non-recycled waste. The proportion of non-recycled waste accounted for approximately 65.12% of the total waste generated in 2025. This percentage reflects the inclusion of a significant volume of household waste that is not currently recovered or separated at the source. In contrast, the operational waste stream performs better in terms of diversion, with over half of these materials being recycled or reused.

E5-5_38 The overall waste composition for 2025 consisted mainly of household waste, which accounted for approximately 37.52% of the total volume. Tires were the second-largest category, accounting for 43.92% of the total, followed by used oil at 12.04%. The remaining 7% of waste included paper and cardboard, plastics, metal, Tetra Pak, WEEE, and WPBA.

E5-5_38 (a) For Autonom, the most relevant waste streams are those closely linked to the company’s core operations and services. These include end-of-life tires resulting from fleet maintenance activities, used motor oil generated during vehicle maintenance, waste electrical and electronic equipment (WEEE), and municipal solid waste generated in offices and service locations.

E5-5_38 (b) The main materials identified in Autonom waste include rubber from tires, hydrocarbons from motor oil, various types of plastic and metals from packaging and electronic equipment, as well as smaller quantities of plastic, glass, and paper-based materials. In addition, household waste includes mixed organic content and general municipal fractions.

E5-5_39 In 2025, Autonom generated a total of 70.69 tons of hazardous waste. This included 1.02 tons of waste electrical and electronic equipment (WEEE) and 0.051 tons of waste batteries and accumulators (WPBA), both of which were safely managed through authorized collectors. In addition, 69.62 tons of used oil, also classified as hazardous waste under EU regulations, was fully recycled through authorized recovery channels. Although this volume is included in the total hazardous waste generated, it was not reported as waste sent for disposal because it underwent complete recovery treatment. Autonom did not generate any radioactive waste.

E5-5_40 Waste generation data for 2025 were collected through a combination of direct measurements and informed estimates. For operational and hazardous waste streams, such as used tires, paper and cardboard, plastics, metal, WEEE, and batteries, quantities were based on records from certified waste management partners, including weighbridge tickets and transfer certificates, all of which were consolidated and verified internally. Internal systems also supported data collection, particularly for procurement and fleet maintenance, enabling cross-checking of waste volumes by category. Household waste generated at some of the company’s regional offices was not weighed. Therefore, to present the quantities in tons, standard densities for this type of waste were used.

The year 2025 marked a step forward in Autonom’s waste monitoring and reporting capabilities, particularly regarding the recovery of hazardous waste and the circular treatment of tires and oil. However, the high proportion of mixed, unrecycled household waste remains a challenge. As such, strengthening source separation, expanding data tracking tools, and increasing diversion rates are strategic priorities for aligning with ESRS requirements and advancing the company’s circular economy goals.

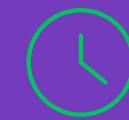
E5-6 Anticipated financial impacts of significant risks and opportunities related to resource use and the circular economy

Autonom applies the provisions of the delegated act adopted by the European Commission in July 2025 (“Quick Fix”), and therefore does not report information regarding the anticipated financial impacts of significant risks and opportunities related to resource use and the circular economy. Any additional details will be included in future reports once a methodology dedicated to this topic has been formalized.



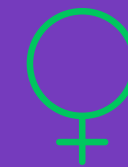
Workforce

As a service-oriented company, the performance, well-being, and engagement of our people are essential to delivering excellent customer experiences and achieving long-term sustainable growth. We develop our workforce through tailored training programs, an inclusive organizational culture, and a stable work environment based on permanent contracts and equitable opportunities for professional growth.



50 hours

training / employee / year
by 2030



46%

women in leadership
positions by 2030

Evolve Daily

Our sustainability strategy includes a goal of at least **50 hours** of training per employee annually by **2030**. In **2025**, we had already exceeded this target, with an average of **51.58 hours**/employee, and **97%** of our colleagues participated in career development programs.

Training is delivered through on-the-job mentoring, internal sessions, and external courses, tailored to the technical and cross-functional needs of each role.

Diversity, Inclusion, and Responsible Leadership

We promote an inclusive work environment, free from discrimination, with equitable access to professional development and advancement.

In **2025**, women accounted for **37.34%** of the team and **40.00%** of leadership positions. We are maintaining our course toward increasing women's representation in management to a minimum target of **46%** by **2030**, as outlined in the *revised Sustainability Strategy*.



4.59%

Team growth compared
to 2024

By the end of **2025**, the Autonom team had grown to **615** employees, an increase of **4.59%** compared to **2024**. All of our colleagues are directly employed, predominantly on permanent contracts, which supports team stability and service continuity.



27.53%

Staff turnover

In **2025**, staff turnover was **27.53%**, compared to **27.16%** in **2024**. We constantly monitor the reasons for departures through exit interviews and use the feedback we collect to improve working conditions, team support, and internal processes.

Our initiatives for professional development, job stability, and workplace inclusion contribute to:*



*The alignment of Autonom's projects and programs with the Sustainable Development Goals (SDGs) is carried out at a descriptive level, based on the general connection between the company's areas of activity and the themes of these goals. This association is not based on a structured or quantitative analysis conducted in accordance with the United Nations' official methodologies or indicators for the SDGs and does not constitute a formal assessment of Autonom's contribution to achieving them.

ESRS S1 Own Workforce

Strategy

ESRS 2 SBM-2 – Stakeholder Interests and Perspectives

At Autonom, managing our own workforce is closely linked to our strategy and service-oriented business model. The quality of the customer experience depends directly on the skills, stability, and engagement of our employees. For this reason, employee well-being, professional development, and retention are key factors for operational performance and for defining the company’s strategic directions. Within Autonom’s business model, our own workforce is one of the main stakeholder groups affected by the company’s activities. Employees’ interests, perspectives, and rights—including respect for human rights in the workplace—are integrated into internal strategic and operational decision-making processes through: dialogue between employees and management, internal feedback processes, periodic employee satisfaction surveys, and professional development programs.

These mechanisms help identify employee needs and adjust human resources policies and strategies regarding compensation, professional development, working conditions, and employee well-being. Through this process, feedback collected from teams becomes a key pillar in informing management decisions, ensuring the resilience of our business model in the face of changes in the labor market. Respect for fundamental rights (such as safe working conditions, equal treatment, and the prevention of all forms of discrimination) is the ethical foundation of our strategy, reflected in the internal policies that govern the company’s entire operations.

ESRS 2 SBM-3 - Significant impacts, risks, and opportunities and their interaction with the strategy and business model

S1.SBM-3_13 (a) Following our double materiality analysis, we have identified current and potential impacts that stem directly from our customer-centric strategy and business model. These positive impacts include:

- Job security and stability:** by offering permanent employment contracts and competitive benefits packages, Autonom strengthens employees’ financial security.
- Working conditions and compensation:** compliance with legal standards regarding working hours and paid leave, along with market-aligned compensation policies, directly contributes to the financial and professional well-being of the workforce.
- Work-life balance:** our decentralized structure, which fosters autonomy, combined with access to health programs and sports activities, creates a balanced work environment.
- Equal opportunity and inclusion:** our policies ensure equal access to recruitment and promotion, reducing gender-based disparities.
- Skills development:** structured training programs build long-term skills and support the career growth of team members.

We recognize that Autonom’s success depends on the stability and competence of our workforce. Thus, our business model, based on quality services, naturally generates the need to maintain a safe and equitable work environment. These positive impacts are not merely outcomes but form the foundation of our strategy, driving targeted investments in digitalization and well-being to adapt our operational model to the current needs of our employees.

As a service-oriented company, operational performance and the quality of customer relationships depend significantly on the skills, stability, and level of engagement of our employees. Consequently, policies regarding employment, professional development, compensation, and employee well-being are integrated into the company’s strategy and contribute to the adaptation of its business model.

S1.SBM-3_13 (b) The analysis of the impacts on the workforce also highlighted a number of material opportunities for the company:

- Efficiency through automation and planning:** implementing resource planning systems and automating administrative processes reduces overtime and improves work-life balance.
- Strengthening gender equality:** expanding leadership development programs for women and increasing pay transparency allow us to attract more talent and improve decision-making in management roles.
- Adapting to the labor market:** the growing importance of digital and sustainability skills offers Autonom the opportunity to strengthen its workforce’s capabilities through dedicated training programs.
- A culture of knowledge sharing:** promoting a culture of collaborative learning supports long-term employee engagement.

Because our business model is based on agility and the provision of personalized services, these opportunities support operational continuity and the efficiency of service delivery.

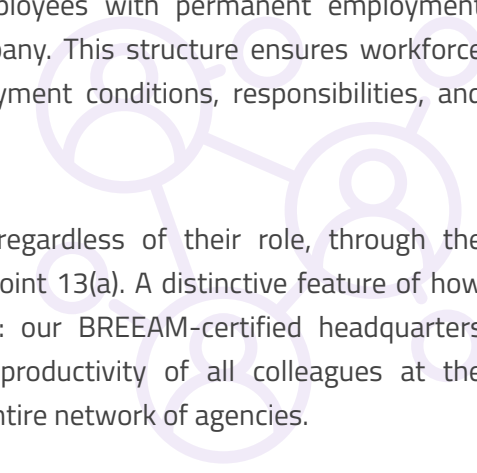
Furthermore, the evolution of the labor market and the growing importance of digital and sustainability skills create opportunities for the company to strengthen workforce capabilities through dedicated training programs.

These opportunities are integrated into the company’s human resources strategy and contribute to talent retention, increased organizational performance, and the strengthening of the company’s reputation as a responsible employer.

S1.SBM-3_14 (a) The company’s workforce consists of employees with permanent employment contracts, meaning that all are directly employed by the company. This structure ensures workforce continuity and allows for more direct management of employment conditions, responsibilities, and internal processes.

S1.SBM-3_14 (c)

Our activities generate positive impacts on all employees, regardless of their role, through the implementation of the strategic directions described above in point 13(a). A distinctive feature of how these impacts materialize is the physical work environment: our BREEAM-certified headquarters provides a modern space that safeguards the health and productivity of all colleagues at the headquarters, serving as a benchmark of best practices for the entire network of agencies.



Additionally, benefits such as Pillar III and health insurance are available to all employees, ensuring consistent application of the company's strategy.

S1.SBM-3_14 (d) The company's reliance on a skilled workforce creates the following strategic opportunities:

- Efficiency through digitalization: Optimizing scheduling and digitizing processes (linked to the sub-theme Working Time) presents an opportunity to reduce overtime and increase operational efficiency.
- Inclusive leadership: Strengthening gender equality in leadership is not only an ethical commitment but also an opportunity to improve organizational performance and meet the key performance indicators (KPIs) associated with sustainable financing (syndicated loans).
- Attracting talent: A culture of knowledge sharing and a flexible work model allows the company to attract talent in a tight labor market, turning its reliance on people into a competitive advantage.



S1.SBM-3_14 (e) For the current assessment process, we have not identified any significant negative impacts on the workforce (such as restructuring or job losses) resulting from our strategic actions and objectives to reduce carbon emissions. On the contrary, our current fleet greening initiatives are seen as an opportunity to retrain staff in the management of electric fleets and new green technologies.

S1.SBM-3_14 (f), (g) The company conducts its operations exclusively in Romania and in compliance with EU standards; the risk of incidents involving forced or child labor is considered low. No operations or geographic areas with a significant risk of forced or compulsory labor incidents have been identified. However, during periods of high activity, certain operational roles, such as customer service agents, may experience higher workloads and increased stress levels. These issues are managed through resource planning and monitoring of working conditions.



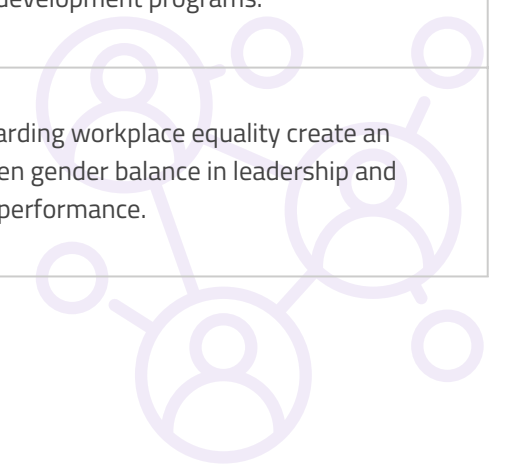
Material sub-theme	Material sub-sub-theme	Location of impact	Type	Source of the impact	Time horizon	Positive impacts (I+)	Time horizon	Negative impacts (I-)	Risks (R)	Opportunities (O)
Working conditions (S1)	Safe jobs	Self-employment	M	S B	A	Job stability and secure employment conditions. A supportive work environment fosters high employee retention and high levels of satisfaction		-	-	-
	Working hours	Self-employment	F	B						Optimizing activity scheduling and digitizing processes can improve operational efficiency, reduce overtime, and increase employee satisfaction and retention.
	Fair wages	Self-employment	M	B	A	Fair and predictable compensation systems		-	-	-
	Work-life balance	Self-employment	M,F	B	A	Autonom's policies and benefits that support flexibility and well-being help improve work-life balance and increase employee satisfaction.				Comprehensive benefits policies, operational flexibility, and wellness programs provide Autonom with an opportunity to improve work-life balance, increase retention, and attract talent in a competitive market.
Equal Treatment and Opportunities	Gender equality and equal pay for work of equal value	Self-employment	M,F	B	A	Promoting gender equality and fair pay.		-	-	Strengthening gender equality and inclusive leadership.
	Training and skills development	Own activity	M,F	S	A	Training and development programs enhance employees' skills, engagement, and long-term career prospects.			-	A culture of knowledge sharing supports continuous learning and employee development. Changes in labor market expectations create an opportunity to enhance workforce capabilities through targeted upskilling and development programs.
	Diversity	In-house	F	B		-		-	-	Rising expectations regarding workplace equality create an opportunity to strengthen gender balance in leadership and improve organizational performance.

Legend:

Impact type: F = financial impact, M = material impact, MF = material and financial impact

Time horizon: A = current impact (reporting year), P = potential impact (medium and long term)

Source of impact: S = impact stemming from strategy and business model, B = impact underpinning the strategy

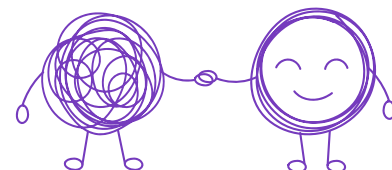


S1.SBM-3_15 The company has implemented a structured approach to identify segments of the workforce potentially exposed to a higher risk of injury or negative impact, taking into account employee characteristics, the work context, and the type of activity. This understanding is based on the internal human resources governance framework, which includes monitoring OSH compliance indicators in accordance with applicable legislation, as well as on recurring feedback mechanisms. The process of assessing working conditions is formalized through semi-annual evaluations, supported by assessment forms specific to each employee category (e.g., customer service agent, technical advisor, manager). During these evaluations, as well as in regular one-on-one meetings, qualitative aspects regarding safety, fairness, and perceived well-being are analyzed. Additionally, managers' evaluation forms include a section dedicated to the team, which incorporates quantitative performance and management indicators. On the OSH side, the process is digitized, with periodic training conducted and monitored annually through a dedicated internal platform.

Identified high-risk categories include:

- Customer service agents and operational staff: Exposed to an increased risk of stress and fatigue during peak periods. These risks are proactively monitored to prevent them from turning into material negative impacts; currently, absenteeism and occupational health indicators confirm that mitigation strategies keep the severity of these issues below the materiality threshold established in the DMA;
- Office employees: Exposed to ergonomic risks associated with sedentary work, managed through preventive measures and training.
- Underrepresented groups in leadership: Identified through gender equality analysis, where there is a strategic opportunity to leverage the potential of female talent in decision-making roles.

S1.SBM-3_16 For service and operational agency staff: the main risks include high staff turnover driven by heavy workloads and continuous exposure to demanding interactions with customers.



These conditions can lead to increased stress and fatigue, particularly during peak periods. To mitigate these risks, specific retention initiatives, improved benefits, workload planning strategies, and access to psychological support have been implemented and maintained for several years.

The identified opportunities stem directly from Autonom's reliance on a highly skilled workforce and apply as follows:

- Efficiency through digitization and automation:** This opportunity applies to the entire workforce, reducing repetitive administrative tasks and optimizing working time, particularly for operational teams.
- Inclusive leadership and gender equality:** This applies to all employees with leadership potential, aiming to increase the proportion of women in leadership positions to 46% by 2030 and improve decision-making at the group level.
- Attracting and retaining talent through continuous learning:** This initiative targets all categories of staff by fostering a culture of knowledge sharing and upskilling programs (digital and sustainability skills), transforming employees' expertise into a competitive advantage and a pillar for the Autonom Foundation's initiatives.

Managing impacts, risks, and opportunities

S1-1 – Policies related to the organization's workforce

S1-1_19 Autonom has developed a policy-based governance framework aimed at directly managing material impacts on the workforce, as well as associated risks and opportunities. These policies are applied across the entire organization, covering 100% of the in-house workforce. With the exception of the Compensation Policy (applicable to management) and the Dividend Policy, the general policy framework applies to all Autonom employees and locations, without geographical or operational exceptions. Final responsibility for their approval and implementation rests with the Board of Directors, while active monitoring is ensured by the management team of each respective department.

Human Rights, Diversity, and Inclusion Policy

The "Diversity and Inclusion Policy" promotes a fair, inclusive, and respectful work environment for employees and external stakeholders, including customers, partners, and shareholders. The policy ensures that diversity is recognized and valued in all company operations, from recruitment to professional development and workplace interactions.

In 2025, Autonom revised its internal framework of policies relevant to social and human rights issues, consolidating the "Policy Against Modern Slavery and Human Trafficking," the "Diversity and Inclusion Policy," and the relevant provisions of the Internal Regulations into a single document — "**Autonom Services SA – Policy on Human Rights, Diversity, and Inclusion**," approved by the Board of Directors and effective as of August 1, 2025. The consolidation was not merely formal: the new policy adopts an integrated approach, treating human rights, the prevention of modern slavery, diversity, and inclusion as interdependent dimensions of the same commitment, rather than as separately managed obligations.

Compared to previous versions, the updated document explicitly structures governance and responsibilities across organizational levels, establishes a formalized due diligence process regarding human rights and the " " covering both the company's own workforce and the value chain, defines mechanisms for prioritizing risks based on severity and irremediability, and introduces a monitoring framework with performance indicators and periodic review.

The overall objective of the policy is to ensure the respect and promotion of human rights, diversity, and inclusion in all of the company's operations, addressing material impacts on the workforce, particularly regarding equal treatment, fair working conditions, and an inclusive work environment, and contributing to the strengthening of diverse leadership. Discrimination based on gender, age, race, ethnicity, disability, sexual orientation, religion, or any other personal characteristic is strictly prohibited.

The company is committed to ensuring transparency, respect, and fairness in decisions regarding hiring, promotion, training, compensation, and leadership opportunities. This includes a special focus on gender equality, work-life balance, and accommodations for employees with disabilities, contributing to ensuring equal opportunity and inclusion, as well as improving work-life balance and employee satisfaction.

Employees are encouraged to report discrimination or harassment, and procedures are in place for handling complaints and enforcing disciplinary measures. The policy can be viewed [here](#).

This policy applies to all employees, covering recruitment, promotion, performance evaluation, and workplace interactions. It excludes personal disputes unrelated to workplace discrimination or harassment. While the company supports flexible working arrangements, certain roles require specific working conditions based on operational needs, which are considered practical requirements rather than exceptions.

Company leadership (comprising founders, board members, department heads, and heads of regional operational agencies) oversees implementation and alignment with the overall approach of the Human Rights, Diversity, and Inclusion Policy, while the human resources department handles operational aspects, such as reporting, investigations, and feedback collection.

The management of identified impacts and opportunities regarding working conditions and adequate compensation is achieved by integrating provisions from the Internal Regulations, the Collective Bargaining Agreement, and the Compensation Policy. These instruments are designed to ensure income predictability and strict adherence to employees' legal rights. Through these mechanisms, the company contributes to job stability and reduced staff turnover, ensuring a fair, transparent, and performance-based compensation system.

Compensation Policy

Autonom's Remuneration Policy is designed to support the financial stability of the workforce, thereby contributing to the positive impact identified in the materiality analysis regarding employees' economic security. It establishes the principles of fairness, transparency, and competitiveness in executive compensation through a structure consisting of fixed and variable components linked to individual performance, operational performance, and the company's overall results. Multi-year evaluation mechanisms and the alignment of compensation with strategic objectives contribute to income predictability and the alignment of management's interests with the organization's long-term sustainability. Through these elements, the policy addresses material impacts related to working conditions and fair and predictable compensation, as well as the opportunity to strengthen the company's retention and attractiveness in the labor market.

The policy applies to members of the Board of Directors and the CEO, without covering other company employees, and applies to activities carried out across the entire organization. However, the principles underlying it (fairness, transparency, performance alignment) are reflected more broadly in internal compensation practices, indirectly contributing to positive impacts on job stability and the financial well-being of employees.

The Board of Directors is responsible for implementing and overseeing the policy, while the human resources department provides operational support by defining and maintaining a competitive compensation system. Monitoring is carried out through periodic reviews (at least once every four years) and performance evaluation mechanisms, ensuring continuous alignment with strategic objectives and market developments.

With regard to managing working hours and work-life balance, Autonom uses its Internal Regulations and operational planning procedures to establish clear limits on working hours and fair compensation mechanisms.

This approach aims to mitigate the potential risk of burnout and capitalizes on the opportunity to increase talent retention through flexibility. At the same time, the digitization of planning processes serves as a strategic lever for reducing overtime, particularly during periods of high activity.

Occupational health and safety (OHS) are managed primarily through the OHS Management System and the Prevention and Protection Plan (PPP), with the central objective of achieving a "zero accidents" threshold. By conducting periodic risk assessments and specific training, including internal preventive leadership programs for employees in operational areas, the company manages the material risk of injury and protects the physical well-being of the workforce at all work sites.

Promoting equal treatment and developing skills is a strategic pillar supported by the Human Rights, Diversity, and Inclusion Policy, the Code of Ethics, and the Professional Development Plan. These policies are designed to eliminate any form of discrimination or harassment, creating an inclusive work environment. They support the opportunity to build a diverse leadership team, with the stated goal that women will hold 46% of leadership positions by 2030. At the same time, the policy framework ensures equitable access to upskilling and development programs, addressing the ongoing need to adapt skills to the evolving mobility market



Target: Women to hold 46% of leadership positions by 2030

Internal Regulations

The Internal Regulations (IR) constitute the primary governance instrument for labor relations within Autonom Services S.A. Its central objective is to establish an ethical and legal operational framework that ensures the protection of employees' rights, maintains a safe working environment, and stimulates professional performance. The regulations address the positive impacts and opportunities identified in the double materiality analysis.

Regarding positive impacts, it guarantees job stability and secure employment conditions, while also ensuring the implementation of fair and predictable compensation systems. Furthermore, through its strict provisions, the Policy supports the promotion of gender equality and equal pay for work of equal value, providing a solid framework for equal treatment throughout the organization.

At the same time, the Regulation capitalizes on identified opportunities, contributing to improved work-life balance through operational flexibility and enhanced efficiency via process digitization—aspects that help reduce overtime. In terms of professional development, the document supports continuous learning through upskilling programs and establishes performance evaluation processes based on objective and transparent criteria.

The provisions of the Internal Regulations apply to all categories of employees of Autonom Services S.A., regardless of the type of individual employment contract, the duration of working hours (full-time or part-time), or the position held. The Regulations cover the company's own operations carried out at all work sites and administrative offices throughout Romania.

Responsibility for approving and updating the Internal Regulations lies with the Board of Directors. At the operational level, senior staff (management and the Human Resources department) are directly responsible for the proper implementation of the provisions and for monitoring compliance. Monitoring of processes, such as performance evaluation or work discipline, is integrated into reporting flows to management.

In defining and updating the policies contained in the IR, Autonom analyzes feedback collected through employee opinion surveys (such as the OrgXO Study on collaborative relationships within the organization and the Employee Engagement and Satisfaction Study). This approach allows management to calibrate benefit and compensation systems to meet employee expectations while maintaining structural equity. The conclusions of recent analyses confirm a systemic positive impact, reflected in a minimal gender pay gap and an equitable distribution of value within the organization.

The Internal Regulations are communicated to all employees upon hiring and are permanently available for consultation at work locations and on internal communication platforms. Any policy changes are communicated to staff, who are required to contribute to their implementation, thereby ensuring transparency regarding applicable rules and rights.

Collective Bargaining Agreement (CBA)

The Collective Bargaining Agreement is the primary instrument for negotiating and guaranteeing working conditions and compensation within Autonom. Its overall objective is to ensure a fair balance between the rights and obligations of the parties, offering protection that exceeds the minimum standards set by labor law. The CBA directly addresses the positive impacts and opportunities identified in the materiality analysis.

Regarding positive impacts, the CCM guarantees job stability through rigorous regulation of the conclusion, modification, and termination of individual employment contracts. At the same time, it establishes a fair and predictable compensation system by setting the pay scale, bonuses, allowances, and other non-wage benefits (such as meal vouchers, social assistance, and additional paid days off), ensuring an ethical distribution of value within the organization. From the perspective of opportunities, the CLA facilitates improved work-life balance through specific provisions regarding working hours, the organization of telework where the nature of the position allows, and clear procedures for compensating overtime.

The provisions of the Collective Bargaining Agreement apply to all Autonom employees, with the negotiated clauses taking effect for the entire workforce without any discrimination. The implementation and compliance with the clauses are monitored by a joint committee composed of representatives of company management and employee representatives. This monitoring structure ensures continuous social dialogue and allows for the periodic review of working conditions based on the needs of the workforce and the company's performance.

Code of Ethics

Autonom's Code of Ethics establishes the standards of conduct expected of all employees and collaborators, with the primary objective of promoting an organizational culture based on integrity, honesty, and respect. The document applies without exception to all employees, members of management, and, by extension, suppliers and partners in their interactions with the company.

The Code defines expectations regarding the prevention of conflicts of interest, confidentiality, and the ethical treatment of clients and colleagues. Responsibility for implementing the Code of Ethics lies with senior management, while monitoring is supported by reporting channels (Whistleblowing) that allow for the anonymous and protected reporting of any violations. Periodic review of the Code ensures alignment with legislative developments and society's changing values.

S1-1_20 (a) The company upholds fundamental human rights in accordance with national and international labor standards. Our commitments include:

Non-discrimination and equal opportunity	zero tolerance for discrimination based on characteristics protected by law, ensuring equitable access to professional growth and development.
Safe and healthy working conditions	Compliance with occupational health and safety standards through risk assessments and preventive measures.
Fair compensation and work-life balance	Salaries comply with legal requirements and industry benchmarks, in line with the policies mentioned above that support reasonable working hours and paid leave.
Freedom of association	Employees' rights to collective bargaining and representation are respected through elected employee representatives who participate in negotiating the Collective Bargaining Agreement (CBA), promoting open dialogue regarding workplace conditions.
Prevention of forced labor and child labor	Zero tolerance for forced labor and monitoring of the supply chain to prevent unethical labor practices.
Employee well-being	Access to flexible working arrangements, mental health initiatives, and stress management programs.

Although the policy framework explicitly reflecting alignment with international standards (the UN Guiding Principles on Business and Human Rights, the ILO Declaration, and the OECD Guidelines) is currently being formalized, compliance monitoring is already integrated into Autonom's internal control system. This process is carried out through periodic OHS compliance checks and through hierarchical reporting mechanisms, where agency and department leaders are responsible for monitoring and reporting any deviations from the company's standards of conduct and ethics. The effectiveness of this control system is demonstrated by the absence of incidents or complaints related to human rights violations during the reporting period.

Dialogue and the rapid flow of information between operational and central management enable the early identification of potential human rights risks. Additionally, the integrated management system (ISO 45001, ISO 9001, ISO 14001), which is subject to annual surveillance audits conducted by accredited certification bodies, ensures the systematic monitoring of working conditions and the alignment of our practices with the aforementioned international standards, maintaining a safe, fair, and inclusive work environment.

S1-1_20 (b) Active employee engagement is a key factor in the company's success. We maintain an open, transparent, and constructive dialogue through:

- Regular employee feedback** Surveys, focus groups, and suggestion programs ensure that employee concerns are addressed.
- Collaborative decision-making** Employees participate in discussions regarding workplace conditions and improvements.
- Professional development and well-being** Training, mentoring programs, and well-being initiatives boost workforce satisfaction and motivation.

By implementing various engagement initiatives, we ensure that employee concerns are acknowledged, working conditions are improved, and a professional, inclusive, and motivating environment is fostered.

S1-1_20 (c) To address human rights impacts, we implement confidential complaint resolution mechanisms that enable safe reporting and thorough investigations. To this end, we provide a dedicated whistleblowing platform that ensures the anonymity and full confidentiality of reports. Additionally, employees can use the Human Resources department's dedicated email address or direct communication channels with senior management to report any irregularities. We take prompt corrective action by adjusting policies and implementing remediation plans to effectively resolve any violations. Furthermore, we prioritize employee well-being through support programs that offer psychological assistance and workplace initiatives designed to mitigate long-term impacts.

S1-1_21 Autonom conducts its business in accordance with fundamental human rights and labor principles. Although our current internal policies (such as the Code of Ethics and Internal Regulations) are based on national legislation that incorporates European and international standards, the company has initiated a process to formally update them to explicitly reflect alignment with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. We commit to explicitly integrating these international references into our set of sustainability policies during the next fiscal year.

S1-1_22 Our company has a strict zero-tolerance policy against human trafficking, forced labor, compulsory labor, and child labor in all its operations and throughout its supply chain. These commitments are formally articulated in the company's Human Rights, Diversity, and Inclusion Policy, which is aligned with international human rights standards, including the European Convention on Human Rights. The policy includes concrete measures to identify, prevent, and address potential violations, supported by training, reporting mechanisms, and due diligence processes at the supplier level.

S1-1_23 Autonom has an Occupational Health and Safety (OHS) Management System structured in accordance with Law 319/2006, which includes:

- Periodic risk assessments for each workstation.
- Mandatory OHS and fire safety training upon hiring and on a recurring basis.
- Specific preventive driving programs for employees operating the vehicle fleet, to reduce the risk of traffic accidents.



S1-1_24 (a) Autonom manages diversity and inclusion through an integrated policy framework, which includes the Internal Regulations (ROI), the Collective Labor Agreement (CLA), and the Policy on Human Rights, Diversity, and Inclusion.

The policies explicitly prohibit any form of discrimination and harassment in the workplace. Through the Policy on Human Rights, Diversity, and Inclusion, the company is committed to maintaining a respectful work environment in which harassment (physical, verbal, or psychological) is strictly prohibited and sanctioned in accordance with the disciplinary procedures set forth in the ROI. This protection applies to all stages of the career path, from recruitment through to the termination of employment.

S1-1_24 (b) The company's policy framework specifically aims to eliminate barriers related to: racial and ethnic origin, skin color, sex, sexual orientation, gender identity, disability, age, religion, political opinions, and national or social origin. These criteria are monitored to ensure fair treatment in performance evaluation and compensation processes.

S1-1_24 (c) Autonom promotes equal rights and opportunities in the workplace based on professional competence.

In addition to the general commitment to non-discrimination, the Human Rights, Diversity, and Inclusion establishes specific commitments for groups identified as potentially vulnerable in our operational context, namely: women (through inclusive leadership targets), people with disabilities (through workplace accommodations), and young people at the beginning of their careers (through mentoring programs).

The company is officially committed to eliminating barriers specific to these groups in the hiring, promotion, recruitment, compensation, and professional development processes. These commitments are implemented through reasonable workplace accommodations for people with disabilities and by monitoring gender parity in access to leadership positions, with the goal of ensuring equitable representation at all levels of the organization.

S1-1_24 (d) These policies are implemented through:

Training all employees are trained at least once a year or as needed if there are updates regarding the provisions of the policies implemented by the company.

Reporting mechanisms: employees have access to confidential channels to report incidents of harassment or discrimination, with investigations conducted by the Human Resources department.

Periodic reviews: Company management oversees the alignment of operational practices with diversity values, ensuring that corrective measures are taken whenever deviations are detected.

S1-2 – Processes for engaging with employees and employee representatives regarding impacts

S1-2_27 The company recognizes the essential role of employee participation in shaping decisions and initiatives that affect both the workplace and the community at large. To ensure well-informed and relevant solutions, workforce perspectives are integrated through various informal and formal consultation and feedback mechanisms, such as 1:1 performance feedback sessions, feedback surveys two months after hire and exit interviews with departing colleagues, as well as through employee opinion surveys (such as the OrgXO Study on organizational collaboration and the Employee Engagement and Satisfaction Study, both conducted in 2025). Empowering employees with decision-making autonomy is a fundamental aspect of the company's organizational culture.

S1-2_27 (a), (b), (c) The organization is committed to fostering an inclusive, equitable, and productive work environment through ongoing and transparent dialogue with employees. A structured engagement framework enables the continuous collection of employee feedback, which is actively incorporated into decision-making processes, fostering a culture of collaboration and openness. To facilitate workforce participation, the company has established formal engagement channels that provide structured opportunities for dialogue and collaboration. Depending on the team, regular weekly, bi-monthly, monthly, or biannual consultations are held to address workplace concerns and involve employees in decisions that affect them. Department heads and heads of regional operational agencies are responsible for facilitating these processes. Beyond these formal mechanisms, the organization encourages informal engagement through open meetings and interactive listening sessions.

These include monthly team meetings (over 500 held in 2025), which are often organized in informal settings (outside the office) and may include guests from other departments or external experts to stimulate the exchange of ideas. This approach is complemented by 1:1 meetings, on-the-job training sessions led by colleagues, working visits between agencies, and interdepartmental knowledge-sharing. All these initiatives strengthen internal relationships and promote a culture of openness and mutual respect. Operational responsibility for facilitating these interactions and ensuring that the feedback collected informs management decisions lies with department heads and agency leaders. Additionally, team-building initiatives and collaborative activities are organized to strengthen team cohesion and ensure that employees feel valued and connected in their roles. By integrating formal and informal feedback mechanisms, the company underscores its commitment to employee engagement, creating a work environment where every voice is heard and every contribution makes a difference.

S1-2_27 (e) To ensure the effectiveness of these collaborative efforts, the company periodically evaluates the effectiveness of its employee engagement and consultation processes. This evaluation is conducted by monitoring the response rate to surveys and by analyzing the extent to which feedback collected during dialogue sessions translates into concrete managerial actions.

For example, feedback collected through engagement channels (meetings, biannual evaluations, surveys) is centralized by the Human Resources department and the Training department. The results of this consultation system evaluation process often include improvements to internal communication practices and updates to work planning procedures, thereby ensuring that engagement mechanisms remain a useful feedback tool, not merely an administrative process.

S1-3 – Processes for addressing adverse impacts and channels through which employees can raise concerns

S1-3_32 (a) The organization recognizes the importance of preventing, managing, and remedying significant negative impacts on its employees. Where the organization causes or contributes to such an impact, clear and effective processes are in place to provide fair, equitable, and sustainable solutions. These processes include multiple reporting channels, such as direct contact with managers, HR representatives, employee representatives, or anonymous reporting via the internal whistleblowing platform. Once a report is submitted, it follows a structured sequence: acknowledgment of receipt within 7 days, an impartial investigation conducted by a designated team, regular feedback to the whistleblower, implementation of appropriate corrective actions, and strong protection against retaliation. We rely on transparency and communication throughout the remediation process, ensuring continuous improvement to prevent future incidents.

S1-3_32 (b) Our organization provides employees with multiple channels to express their concerns and needs. These include regular meetings with managers (one-on-one discussions), digital platforms, and anonymous reporting channels. Any issue raised is carefully reviewed, and the leadership team takes action to ensure a fair and responsive work environment that meets employees' needs.

S1-3_32 (c) Our organization has implemented robust mechanisms for managing employee complaints and grievances, ensuring a transparent, confidential, and fair process. Employees can report issues through dedicated channels, including *anonymous platforms*, the human resources department, and direct supervisors. All complaints are carefully investigated by members of senior management, and resolutions are communicated appropriately.

We are committed to maintaining a safe work environment where all concerns are taken seriously and addressed diligently

S1-3_32 (d) We recognize the importance of an effective and accessible communication system, ensuring that employees have appropriate channels to voice their concerns, provide feedback, and report any issues. Therefore, the company has implemented clear mechanisms to support and ensure the availability of these channels. These include direct communication channels, such as regular meetings with managers and monthly team meetings, confidential reporting lines, such as [the Whistleblower channel](#), and employee representatives.


S1-3_32 (e) The organization is committed to ensuring an effective and transparent system for managing issues reported by employees through continuous monitoring and evaluation of the effectiveness of communication channels. The process includes tracking reported concerns, analyzing implemented solutions, and continuously improving reporting mechanisms.

S1-3_33 The company is committed to ensuring that all employees are aware of and trust the reporting mechanisms. Through a biannual evaluation system and individual discussions, we ensure that employees' voices are heard and that their concerns are addressed fairly, effectively, and without retaliation. Autonom acknowledges the risk of retaliation and has established robust safeguards through its whistleblowing policy to ensure full protection and support for all whistleblowers, including employee representatives.

S1-4 – Adoption of measures regarding significant impacts on the company's workforce and approaches to managing significant risks and pursuing significant opportunities related to the company's workforce, as well as the effectiveness of these actions

S1-4_35-36 Based on the assessments conducted as part of the double materiality analysis and in accordance with the Sustainability Strategy, Autonom has continued to implement a set of strategic actions aimed at enhancing positive impacts and capitalizing on the significant opportunities identified. Since the materiality analysis highlighted the absence of negative impacts or material risks in this pillar, the measures adopted are focused exclusively on maximizing the value created for its own workforce, in particular through:

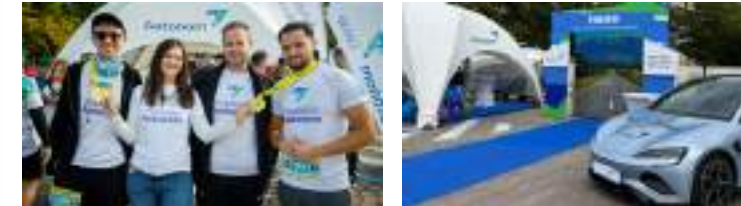
- Optimizing the quality of professional life through process digitization and efficient resource planning;
- Strengthening work-life balance and employee well-being;
- Promoting gender diversity in leadership roles and increasing transparency;
- Developing digital and sustainability skills through a culture of knowledge sharing.

 **Operational efficiency and optimization of working time**

One element of our human resources management strategy is reducing operational pressure during peak periods. By implementing efficient planning systems and automating repetitive administrative processes, Autonom aims to reduce overtime and improve the quality of professional life. This approach transforms the efficiency of internal processes into a tool for staff retention and increased operational performance.

 **Strengthening "Work-Life Balance" and Wellbeing Initiatives**

Autonom invests in wellbeing programs that go beyond standard benefits. Actions for 2025 include flexible work arrangements, psychological support programs (e.g., partial reimbursement for therapy sessions), and the promotion of sports activities (colleagues' participation in competitions, such as the Bucharest Marathon and Bucharest Half Marathon, the Galați Ultramarathon, and partial reimbursement for gym memberships). These measures are intended to increase employee satisfaction and strengthen the company's reputation as a responsible employer, making it easier to attract new talent in a competitive labor market.



 **Promoting diversity in leadership and gender parity**

The company is taking action to leverage the positive impact of gender equality, viewing diversity as a driver for improving decision-making quality and organizational resilience. Autonom focuses on expanding leadership development programs for women and increasing pay transparency. The strategy aims to achieve gender balance in management, thereby aligning with societal expectations and evolving regulations.

 **Developing capabilities through a culture of learning**

In light of the growing importance of digital and sustainability skills, Autonom promotes a learning ecosystem based on internal knowledge sharing. Targeted training programs are designed to align the team's skills with emerging market demands, ensuring the company's long-term employability and strategic competitiveness.

(ESRS S1-4_38)	Summary of Disclosure
(a) Key actions and expected results	Implementation of resource planning systems, expansion of wellness and mental health programs, digitization of professional training, and monitoring of gender parity in promotions. The targeted outcomes are increased satisfaction, reduced turnover, and the consolidation of a merit-based culture.
(b) Scope of the actions	The actions apply across the entire organization, targeting all employees of Autonom Services SA (100% permanent contracts).
(c) Timeframes for actions	Short term (2026): Digitization of administrative processes and launch of new well-being modules. Medium term (2027–2030): Maintain the target of 50 hours of training per employee and achieve a 46% representation of women in management.

(d) Addressing material impacts	Since the materiality analysis did not identify any significant negative impacts, no remediation processes were necessary during the reporting year.
(e) Progress compared to previous periods	The proportion of women in leadership has increased steadily, while maintaining a high degree of workforce stability (high retention for employees with over one year of tenure).

S1-4_39-40: The process through which Autonom identifies the actions needed to address significant opportunities and impacts is based on the Double Materiality Analysis and dialogue with the workforce. Identifying appropriate measures to pursue opportunities, such as digitalization and gender equality, is achieved by monitoring labor market trends and correlating them with the development needs reported by employees.

Although the current DMA analysis did not reveal material risks requiring urgent mitigation measures, the company proactively addresses the risk of talent shortages. The effectiveness of retention measures is monitored by analyzing staff turnover rates and the utilization of professional training platforms.

S1-4_41: Autonom ensures that its own business practices, including in the areas of procurement, sales, and data usage, do not contribute to negative impacts on employees. This is achieved through:

- Ethical Governance: The Code of Ethics and Diversity Policy enforce rigorous standards that prevent discrimination in recruitment and promotion processes.
- Managing Work-Related Stress: When work-related pressures arise (e.g., peak operational periods), Autonom prioritizes employee well-being by redistributing tasks and utilizing automated scheduling systems, thereby avoiding the negative impact of overwork.

S1-4_42: The effectiveness of our actions (particularly regarding training and diversity opportunities) is assessed against the targets set in the Sustainability Strategy. Details on these targets and the progress made are presented in the following section (S1-5), in accordance with MDR-T requirements.

S1-4_43 The successful implementation of Autonom’s actions depends on the strategic allocation of financial resources and the stability of the operational framework. Our investments are supported by:

- OpEx: 2.25 million RON dedicated to training programs, non-salary benefits (health insurance, sports activities), and maintenance of digital HR solutions.
- CapEx: Investments in digital infrastructure and process automation that enable workload optimization.

Access to talent and the ability to maintain a diverse leadership team are facilitated by our organizational culture, but we remain attentive to labor market developments that could influence the pace at which we achieve our parity goals.

Indicators and Targets

S1-5 – Targets related to managing significant negative impacts, promoting positive impacts, and managing significant risks and opportunities

S1-5_47 We are aware of the immense importance of intensive knowledge sharing among our employees and pay attention to their needs regarding both technical and soft skills. Training and various types of instruction are the main activities our company facilitates through its mission to provide access to knowledge, promoting equal treatment and opportunities for all employees, tailored to their specific training needs. This approach also improves retention rates, as we find that employees who have consistent access to training opportunities over the years are also more likely to stay with the company.

As a confirmation of this strong commitment to our employees’ development, in the Sustainability Strategy established in 2021, we took a natural step forward by committing to set a target of at least 50 hours of training per employee each year by 2030, starting from a baseline of 38.6 hours in 2020. Since this target was set in 2021, it was established solely based on internal data—namely, management perspectives, historical data, and employee expectations—without the involvement of external stakeholders. Progress toward this goal, including training hours completed for 2025, is presented in section **S1-13 Training and Skills Development Metrics**.

With a strong focus on daily progress, we embrace diversity and inclusion in all aspects of our business and at all career levels, creating a safe and optimal environment for equal opportunity, where talent can develop and reach top management positions.

Our employees are among the company’s most important assets, essential to the success of our business. We value gender equality and promote a strong presence of women in leadership roles as part of our organizational culture and core values. We aim to be a company that promotes women to leadership positions based on their skills and performance, not merely to meet gender quotas. We have created an organizational culture rooted in continuous development, ethics, tolerance, respect, the promotion of equal opportunities, and respect for human rights.

With all this in mind, and after analyzing our historical data on training hours, applicable EU regulations on gender balance, and the upcoming EU Social Taxonomy, we have revised our Sustainability Strategy to include a more granular approach to gender development trends and the potential to reach and retain leadership positions.

Given that women already make up the majority of our Board of Directors, we aim to continue promoting women’s representation at the broader management level as well. To better track progress, we have also set targets for this area and believe these figures are even more ambitious than the EU’s mandatory diversity quota for large publicly traded companies.

In the 2024 update to the Sustainability Strategy, we also set a new goal focused on promoting gender parity in training and development, with the aim of ensuring that women hold at least 46% of leadership positions by 2030. According to the table below, which shows the percentages as of the end of 2025, the target set in the strategy has been achieved. This target was defined as a forward-looking ambition, aligned with our internal cultural values and EU-level policy directions. Like the training target, it was developed based on management rationale, without consulting external stakeholders. The objective is based on internally available data (e.g., historical percentages of women in leadership roles and

projected available positions) and reflects our strategic commitment to a more inclusive leadership structure. The structure and diversity of the leadership team are presented in detail in [S1-9_AR 71](#).



50 hours of training per year by 2030

The target set by Autonom in its 2021 Sustainability Strategy, starting from a level of 38.6 hours per employee in 2020.

OBJECTIVE / TARGET	Definition of KPI	2021	2022	Baseline Year 2023	2024	2025	2026	2027	2028	2029	2030
Evolve Daily. Promoting gender parity in training and development so that women achieve a minimum representation of 46% at the leadership level by 2030	% of women in leadership positions	39%	37%	37%	36%	40%	41%	42%	43%	45%	46%
Positions held	Women	16	15	15	15	18	18	19	20	21	22
	Men	25	26	26	27	27	26	26	26	26	26

Note: Values for 2021–2025 are actual; values for 2026–2030 are estimated.

S1-6 – Characteristics of the company’s employees

S1-6_50 (a) our team continues to grow every year. As of December 31, 2024, there were 588 employees with active contracts, and by the end of 2025, the Autonom team had grown to 615 employees, representing a 4.59% increase in the workforce. This steady growth demonstrates our commitment to developing talent and expanding our workforce. The increase in female representation marks a step toward a more balanced gender distribution, while the predominantly young workforce contributes to a dynamic and innovative work environment.

Gender	2024	2025
Women	198	229
Men	390	386
Total	588	615

From an administrative and operational standpoint, the 615 employees—all of whom are based in Romania (100%)—are distributed among regional offices (69.59%) and headquarters (30.41%), located in Bucharest and Piatra Neamț. The team at headquarters, consisting of 133 women and 54 men, is responsible for administrative and strategic coordination. Meanwhile, the regional offices, with 96 female and 332 male employees, manage field operations and oversee commercial activities. This distribution reflects the company’s organizational structure, in which the majority of employees are involved in agency-level operations, while headquarters focuses on leadership, administrative support, and strategic direction.

Gender	Location	2024	2025
Women	Headquarters	122	133
	Agents	76	96
Men	Headquarters	88	54
	Agents	302	332

The average annual number of employees in 2025, expressed in full-time equivalents (FTE), was 574 compared to 545 in 2024, calculated based on hours worked and fluctuations in activity throughout the year. This reflects the company’s steady growth and its commitment to maintaining a stable workforce while adapting to operational needs through balanced hiring and retention strategies.

S1-6_50 (b) In 2025, the workforce continued to grow, with an increase in the number of full-time employees for both genders. The number of women employed full-time rose from 196 in 2024 to 222 in 2025, while the number of men employed full-time fell from 389 in 2024 to 380 in 2025. At the same time, the number of female part-time employees increased from 2 in 2024 to 7 in 2025, while the number of male part-time employees increased from 1 to 6. This trend reflects a preference for full-time employment, strengthening job stability and the long-term commitment of the workforce within the company.

This approach aligns with our commitment to stable employment practices. Of our employees, 5 (1 man and 4 women) are temporary employees (fixed-term contracts), while the rest have permanent contracts. Other types of employment, such as temporary employees or employees with unguaranteed hours, are not applicable (N/A) to our organization. Autonom does not hire staff under these types of contracts, as the company is committed to promoting stable, long-term jobs and does not use temporary or flexible arrangements in its operations.

Gender	Type of contract	2024	2025
Women	Full-time	196	222
	Part-time	2	7
Men	Full-time	389	380
	Part-time	1	6
Total employees		588	615

Staff turnover

S1-6_50 (c) In 2025, a total of 158 employees left the organization, representing a turnover rate of 27.53%, calculated using the formula below:

Staff turnover rate (%) = (Number of departures / Average number of employees) × 100

Employee turnover	2024	2025
Average number of employees (FTE)	545	574
Number of departures (no.)	148	158
Turnover rate (%)	27.16	27.53

Employee departures in 2025 were amicable and by mutual agreement. Those leaving the organization are invited to participate in an exit interview to share feedback about their experience—including interactions with colleagues, reasons for leaving, the relevance of the knowledge gained, and suggestions for improving the work environment at Autonom. The feedback is reviewed monthly by the management team and used to inform future actions. The number of employees who left the organization includes voluntary resignations, as well as cases where the employment relationship ended during the probationary period (the first three months of employment), following a mutual agreement between the employee and employer that the role was not a good fit for the employee. In addition, during the reporting period, there was one case of retirement, which is also included in the aforementioned total.

S1-6_50 (d) The methodology used to compile employee data draws on multiple internal sources to ensure the accuracy and consistency of all reporting dimensions. First, data is extracted from the Human Resources Information System (HRIS), which provides real-time records on employment contracts, working hours, and types of employment. This system serves as the primary source for tracking changes in the workforce and employment structure. Second, information regarding salaries, overtime, and contract types is obtained from payroll and benefits management systems. These records help ensure that compensation data is accurately reflected in employee reports.

Additionally, tax and social security filings are used to validate the number of employees and confirm their employment status. This step ensures alignment between internal records and official reporting requirements. Finally, departmental reports help segment the workforce, providing detailed information by region, contract type, and employment status. This multi-source approach ensures a comprehensive and reliable overview of the company’s workforce.

S1-6_50 (d) i The number of employees is reported in headcount.

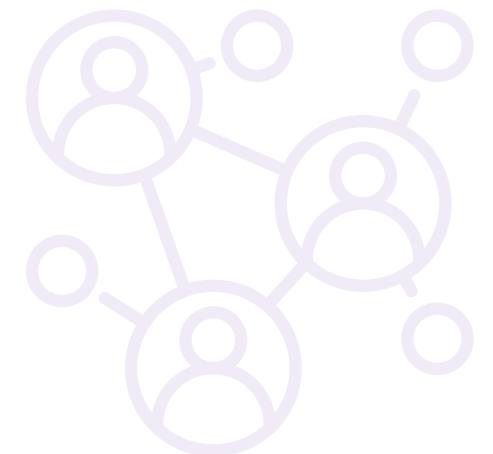
S1-6_50 (d) ii Reports are prepared on the number of employees at the end of the reporting period, as well as on the average number of employees during the reporting period.

S1-6_50 (e) To provide clarity and context for the reported employee data, several key details should be considered. The data is presented in terms of the number of employees, depending on the indicator. The information is collected either at the end of the reporting period or calculated as an annual average, ensuring relevance and comparability over time. The main data sources include internal human resources systems, payroll systems, and tax returns, which together ensure data accuracy. The reported figures cover both full-time and part-time employees, including those on fixed-term and permanent contracts. However, consultants and workers employed by external suppliers are excluded from the scope of employee data.

S1-6_50 (f) The total number of employees reported above is consistent with the number of employees presented in Note 1 to the consolidated financial statements.

S1-7 – Characteristics of non-salaried workers within the enterprise’s own workforce

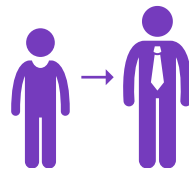
S1-7_55 (a), (b) i-ii, AR 61, S1-7_56 Autonom has no non-salaried workers in its workforce. Therefore, the figures reported for all relevant data points for S1-7 are zero. No methodology or assumptions were required to compile the data, and information regarding the types of non-salaried workers, their roles, or calculation methods is not applicable.



S1-9 – Diversity Indicators

S1-9_66 (a) At the end of 2025, the workforce remained predominantly young, with 46.83% of employees under the age of 30, mainly in regional offices, while 48.94% were between the ages of 30 and 50 and only 4.23% were over 50. At the management level, a gender disparity persisted, with the total number of women increasing from 15 to 18, while the number of men remained constant at 27. Women were better represented in mid-level management positions within the departments, reflecting their strong involvement in operational activities, while men dominated middle management positions in agencies, where fieldwork is essential. Despite differences in representation across levels, the distribution of management positions remained stable over the two-year period.

46.83%
under 30



48.94%
between 30 and 50

Management level	2024				2025			
	Women	Percentage	Men	Percentage	Women	Percentage	Men	Percentage
Senior management	0	-	3	100%	0	-	3	100%
Middle management, departments	8	66.67%	4	33.33%	14	60.87%	9	39.13%
Middle management, Agents	7	25.93%	20	74.07%	4	21.05%	15	78.95%
Total	15	35.71%	27	64.29%	18	40.00%	27	60.00%

S1-9_66 (b) At the end of 2025, the workforce consisted predominantly of employees under the age of 30 (46.83%), who worked mainly in regional offices. Employees aged 30 to 50 accounted for 48.94%, while those over 50 accounted for only 4.23%. Overall, the data indicate a relatively young workforce, with a balanced gender distribution in the middle age group.

Age group	Distribution of women (%)	Distribution of men (%)	Total distribution (%)
Under 30	13.33%	33.50%	46.83%
30–50 years	21.95%	26.99%	48.94%
Over 50	1.95%	2.28%	4.23%

S1-9_AR 71 Autonom’s senior management consists of Marius Ștefan and Dan Ștefan, as Founders, and Dan Iacob, Chief Operating Officer. The extended senior management team comprises the two founders, members of the Board of Directors, department heads, and heads of regional operational agencies. All positions within the company are based on our central human resources system and are aligned with the organizational chart established by the Board.

S1-10 – Fair Wages

S1-10_67-69 Autonom is committed to ensuring a fair and dignified level of compensation for all its employees, in accordance with applicable legal regulations and standards.

In the 2025 reporting year, all employees of Autonom Services SA received an adequate salary, with the minimum gross remuneration being at least equal to or higher than the national minimum wage in Romania.

Issues regarding adequate compensation are managed through the Compensation Policy, the Internal Regulations, and the Collective Bargaining Agreement, with these documents presented in section **S1-1**. Since all employees (100%) receive a salary above the applicable reference threshold in Romania, no additional information is required regarding the percentage of employees earning below this level.

S1-13 – Training and Skills Development Indicators

S1-13_83 (a) Key performance indicators (KPIs) include the following parameters: total number of books read, accumulated training hours (internal, external, and on-the-job), and innovations implemented on the internal platform. Since our evaluations are conducted twice a year, we have two semesters. Thus, our KPIs are broken down for each semester (25 training hours, 6 innovations, 6 books read, etc.).

Employees are encouraged to focus on on-the-job training, which emphasizes the acquisition of technical and job-specific skills through mentoring by more experienced and h ed colleagues. This form of training constitutes the majority of the training hours in the semester, totaling 17.5 out of 25 hours, and is documented and monitored through semester evaluation forms that include a personalized training plan agreed upon between the employee and their direct manager. The second category comprises internal training sessions, which include courses and workshops designed to improve both technical and soft skills, accounting for 5 out of 25 hours. Finally, external training hours involve sessions led by external experts, representing the smallest segment of the required training hours, namely 2.5 out of 25 per semester.

Gender	Training Hours		Books read		Innovations	
	2024	2025	2024	2025	2024	2025
Men	15,212	17,964	3,765	1,917	835	348
Women	12,621	12,775	2,369	1,297	552	278
Total	27,833	30,739	6,134	3,214	1,387	626

In Romania, labor law requires employers to establish clear criteria and procedures for evaluating employees’ professional performance. In accordance with the Labor Code, the employer must include the applicable performance evaluation criteria in the individual employment contract. At Autonom, all employees are evaluated after a 3-month probationary period and then every 6 months. This process applies to all Autonom employees, regardless of rank or department.

S1-13_83 (b)

Categorie	Angajați		Masculin		Femei	
	2024	2025	2024	2025	2024	2025
Total employees (%)	588 (100%)	615 (100%)	390 (66.33%)	386 (62.76%)	198 (33.67%)	229 (37.24%)
Participated in career development	550 (94%)	596 (97%)	368 (94.36%)	385 (99.74%)	182 (91.92%)	211 (92.14)
Average number of training hours per employee cat	50.61 hours/employee	51.58 hours/employee	41.34 hours/employee	46.66 hours/employee	69.35 hours/employee	60.55 hours/employee

In the "Participated in career development" row, we included active employees who logged their training hours on the internal platform, as this serves as verifiable proof of their involvement in career development activities. However, 100% of employees were evaluated in 2025, and we have sought to maintain the average number of training hours recorded per employee at approximately 50 hours, with the goal of increasing this positive trend in the coming years.

The total workforce at the end of 2025 comprises 615 employees, 62.76% of whom are men (386 employees) and 37.24% women (229 employees). Overall, 97% of employees participated in career development programs, with a similar participation rate among men (99.74%) and women (92.14%). However, there is a significant difference in the average number of training hours per employee. While the overall average is 51.58 hours, male employees receive an average of 46.66 hours, while female employees receive significantly more, with an average of 60.55 hours. Since there are far fewer female employees (229 compared to 386 men), the total number of training hours for men is higher than that for women. This indicates that, although participation in career development is nearly equal between the sexes, female employees benefit on average from a much higher number of training hours.

S1-15 – Work-Life Balance Indicators

S1-15_91-94 Autonom supports work-life balance by granting all employees the right to family-related leave in accordance with Romanian national legislation (the Labor Code and specific regulations). These include maternity leave, paternity leave, parental leave, and caregiver leave.

The company promotes the equitable use of these rights, recognizing that supporting employees during key moments in their family lives directly contributes to talent retention and a healthy organizational climate.

Work-Life Balance Indicators:

1. Percentage of employees eligible for family leave: We note that 100% of Autonom Services SA employees (both women and men) are eligible for family leave, a right guaranteed by internal policies and labor laws applicable to all of the company's employment contracts.
2. Percentage of eligible employees who took family leave: This indicator reflects the number of employees who actually exercised their right to family leave during 2025.

Employees who took family leave in 2025	Number of people (2025)	Percentage (%)
Women	23	10.04%
Men	29	7.51%

Note: The percentage is calculated as the ratio between the number of employees of a given gender who took leave and the total number of employees of that gender at the end of the reporting period.

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

S1-16_95-96 Autonom's objective is to ensure a fair remuneration system based on skills and performance, eliminating any form of gender discrimination. The indicators presented below reflect our efforts to maintain a pay balance and monitor pay inequalities within the organization.

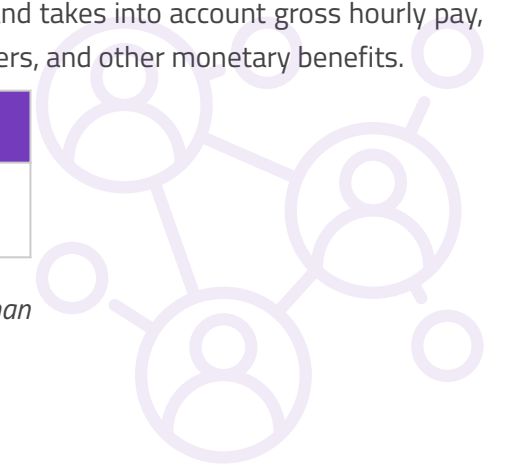
 **Gender Pay Gap**

The pay gap was calculated according to the ESRS S1-16 methodology, determining the difference between the average pay level of male employees and that of female employees, expressed as a percentage of the average pay level of men.

The calculation includes all employees of Autonom Services SA and takes into account gross hourly pay, which comprises: base salary, performance bonuses, meal vouchers, and other monetary benefits.

Indicator	Unit of Measure	Value 2025
Pay Gap	%	2.72

Note: A positive value indicates that, on average, men earn more than women, while a negative value indicates the opposite.



The figure of 2.72% indicates that pay parity is nearly balanced. Autonom’s workforce structure—with a significant presence in regional offices (where operational roles are predominantly held by men) and a majority of women in administrative and management positions at headquarters—influences these indicators. Autonom monitors these figures to ensure that any differences are justified by role, experience, and performance, not by gender.

 **Total Compensation Ratio**

This indicator reflects the ratio between the annual total compensation of the highest-paid individual in the organization and the median annual total compensation of all other employees.

To determine the median, all employees who earned income in 2025 were included. Total compensation includes the fixed salary and all variable components (bonuses, incentives).

Indicator	Unit of measurement	2025 Value
Total compensation ratio	Ratio	16.60

S1-17 – Incidents, complaints, and serious human rights issues

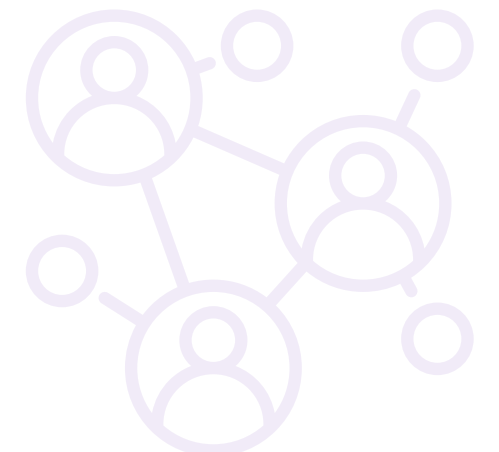
S1-17_100-104 Autonom maintains a zero-tolerance policy toward any form of discrimination, harassment, or human rights violations. We are committed to providing a safe work environment based on mutual respect, where the integrity and dignity of every employee are protected. The company provides anonymous reporting channels (whistleblowing) through which any employee or third party can report violations of these principles.

During the 2025 reporting period, 11 complaints were recorded through the company’s official channels. Of these, 2 complaints were filed by employees and concerned potential incidents of inappropriate behavior, discriminatory treatment, or workplace pressure. In both cases, Autonom initiated internal investigations in accordance with established procedures to assess compliance with the company’s ethical standards.

Indicator	2025 Target
Total number of reported incidents of discrimination (including harassment)	2
Number of complaints filed through the grievance resolution mechanisms	2
Number of complaints submitted to national contact points (OECD)	0
Number of serious human rights incidents (forced labor, child labor)	0
Total amount of fines, penalties, and compensation (RON)	0

Of the 2 incidents of discrimination and inappropriate behavior reported by employees, investigations were completed during the year. The company took measures to monitor the relevant hierarchical relationships and intensified internal communication regarding the Code of Ethics to prevent the recurrence of such situations.

The remaining 9 complaints came from customers or third parties and concerned operational issues (communication difficulties, technical issues with the fleet, or behavior on the road), and were resolved by the relevant departments without any violations of fundamental human rights being identified.



Community Engagement



Donate 3.5% and give children a brighter future.

Community engagement is a cornerstone of Autonom’s organizational culture. Through the company and the Autonom Foundation, we support educational, cultural, social, sports, and environmental initiatives with the aim of creating a positive impact in the communities where we operate.

In 2025, Autonom and the Autonom Foundation directed resources toward four main pillars: education, culture and inclusion, sports, and the environment. The Devino AutonOM program was implemented in 30 classrooms across the country, and 246 colleagues participated in this program.

Across the entire sub-chapter, the results reported for 2025 include:



The above indicators highlight the scale of our interventions in 2025 and Autonom’s concrete contribution to the development of local communities through financial resources, expertise, and the direct involvement of our colleagues.



*The alignment of Autonom’s projects and programs with the Sustainable Development Goals (SDGs) is carried out at a descriptive level, based on the general connection between the company’s areas of activity and the themes of these goals. This association is not based on a structured or quantitative analysis conducted in accordance with the United Nations’ official methodologies or indicators for the SDGs and does not constitute a formal assessment of Autonom’s contribution to achieving them.

5. Community Engagement – Specific Material Topic

Strategy

ESRS 2 – SBM 2: Stakeholder Interests and Opinions

Community engagement is not a peripheral activity for Autonom, but a central pillar of our organizational culture. As a Romanian company with an extensive network of operations nationwide, we understand that the mobility services we provide depend directly on the health and resilience of the ecosystem in which we operate.

That is why, over the years, our commitment to community engagement has evolved from a series of one-off initiatives into a long-term strategic objective, formalized in the company’s Sustainability Strategy. This strategic direction is undertaken to generate a real positive impact on society and targets 100% of the local communities where Autonom operates, currently covering 112 cities.

For Autonom, success as a service provider is based on trust, and trust is built by being a reliable partner for local communities. We dedicate our resources, time, and expertise to supporting initiatives that bring lasting benefits, guided by the vision that the company’s evolution and that of society must go hand in hand. We listen to and respond to the needs of these communities through the direct involvement of our employees, who act as sensors and ambassadors of our values in the field, thereby ensuring the constant alignment of our strategic objectives with stakeholder expectations.

ESRS 2 – SBM 3: Material impacts, risks, and opportunities and their interaction with the strategy and business model

Community engagement is closely linked to Autonom’s business model, being carried out through mechanisms that ensure a real impact on educational, cultural, social, and environmental projects. This engagement takes place both directly by the company and through the Autonom Foundation.

The strategic relationship with the Autonom Foundation and impact management: The relationship between Autonom and the Autonom Foundation is comprehensive and integrated: the Foundation is not merely a recipient of sponsorships but coordinates the entire social responsibility ecosystem. It reviews projects proposed by Autonom employees, approves or rejects initiatives based on their expected impact, coordinates the procurement of materials and documentation, promotes the results, and reports aggregated data.

These initiatives are complemented by employee volunteer programs (in which employees are actively involved in most of the projects) and strategic partnerships with:

- Local communities in the 112 cities where the company operates;
- Educational institutions and youth-focused educational programs;
- Non-governmental organizations active in education, social inclusion, environmental protection, or community development;
- Cultural institutions and artistic initiatives;
- Sports organizations and federations;
- Authorities and institutional partners involved in local development.

Autonom supports these entities both financially and as a mobility partner.

A major component of our impact beyond the Foundation, where employees participate as volunteers, focuses on “green” projects: greening initiatives, tree planting, and circular economy initiatives. Through this integrated model, Autonom aims to support education, promote an active and responsible lifestyle, and contribute directly to protecting the environment.

Managing impacts, risks, and opportunities

ESRS 2 IRO-1 – Description of the processes for identifying and assessing impacts, risks, and opportunities

As part of the double materiality analysis process, Autonom identified community engagement as a relevant topic from the perspective of the social impact generated by the company’s activities. The impact assessment is based on data collected from 12,812 unique beneficiaries and feedback from partners and NGOs, a process through which we identify the needs of vulnerable groups* and how our operations interact with community rights.

Community engagement initiatives primarily generate positive impacts on these groups by supporting education, promoting sustainable mobility, and participating in local development projects.

Through the programs and partnerships it has developed, the company contributes to improving social well-being and increasing access to educational and professional opportunities for various community groups. Furthermore, the projects carried out help raise awareness about environmental protection and promote responsible behaviors among local communities.

Autonom supports community development through educational, social, cultural, and environmental programs implemented both directly by the company and through the Autonom Foundation. The Autonom Foundation’s involvement goes beyond formal sponsorships; the Foundation is the heart of volunteerism at Autonom. The volunteers who identify and carry out these Foundation projects are Autonom employees. However, there are also volunteer activities outside the Foundation.

Thus, our engagement activities are structured to generate results in three main areas:

Social Impact	Environmental Impact	Economic Impact
The company contributes to improving social well-being and increasing access to educational opportunities by supporting projects such as “Devino AutonOM.” Within these projects, our employees participate as volunteers. The supported initiatives are focused on training young people and providing support to vulnerable communities. In 2025, the initiatives supported by Autonom and its employees involved at least 12,812 beneficiaries.	By supporting and initiating CSR projects focused on raising awareness of environmental issues and developing green infrastructure, Autonom contributes to reducing negative environmental impacts and promoting responsible behavior within communities.	Involvement in social projects and collaboration with local suppliers supports the economic stability of the regions where the company operates. Additionally, providing mobility services to NGOs enables them to optimize their resources and expand their positive social impact.

*By vulnerable groups, we mean children and young people in rural areas or from low-income families, students at risk of dropping out of school, as well as children with special needs or health issues who have limited access to education and healthcare services.

Autonom’s performance in relation to these impact areas, including quantitative data on educational projects and community investments from 2025, is presented in the “Key Indicators” section of this chapter.

The positive impacts generated by the initiatives implemented by Autonom are the result of the company’s organizational values and strategy, which promote social engagement and support the development of local communities. At the same time, these activities contribute to strengthening relationships with local stakeholders and reinforcing the company’s reputation as a responsible partner in the community.

The main impacts identified as material in the double materiality analysis process are presented in the table below:

Material sub-theme	Location of the impact	Type	Source of the impact	Time horizon	Positive impacts (I+)	Time horizon	Negative impacts (I-)	Risks (R)	Opportunities (O)
Community involvement	Own activities, upstream and downstream	M	B	A	<p>Autonom’s Vision as a Model of Best Practices: Through its community engagement initiatives, Autonom makes a positive contribution to local social and environmental outcomes by supporting educational programs, promoting sustainable mobility solutions, and participating in local development projects. These activities help strengthen community well-being, increase access to opportunities, and encourage the transition to environmentally responsible practices.</p> <p>Educational and Community Engagement Programs: Autonom supports community development through educational, social, and environmental programs, carried out both within the company and through the Autonom Foundation. Initiatives such as youth training, environmental projects, volunteer activities, partnerships with NGOs, and mentoring programs (“Become Autonom”) promote sustainability awareness, expand access to education, and encourage civic engagement. Through these efforts, Autonom creates a lasting positive impact and supports sustainable community behaviors.</p>	-	-	-	-

Legend:

Impact type: F = financial impact, M = material impact, MF = material and financial impact

Time horizon: A = current impact (reporting year), P = potential impact (medium and long term)

Source of impact: S = impact stemming from strategy and business model, B = impact underpinning the strategy



MDR-P Policies adopted to manage double-bottom-line issues

Community engagement is a central pillar of Autonom’s strategy, governed by internal principles that guide the company’s contribution toward managing its impact on society. Although there is no formal policy dedicated to this material topic, it is integrated into the Sustainability Strategy, serving as the primary mechanism through which we address material topics identified as significant to the community.

Autonom’s commitment to being an active partner in the community is reflected in the goal of allocating at least 2% of annual net profit to social investments. This approach aims to directly manage the impacts, risks, and opportunities identified in the materiality analysis.

The principles guiding these policies are:

- Organizational Values: Under the motto “Evolve Daily,” we prioritize investments in education, considering it the material issue with the greatest potential to drive sustainable progress in the communities where we operate.
- Autonom Code of Conduct: an integral part of our internal regulations, it underpins integrity in our relationships with stakeholders. Social responsibility is defined as a mandatory standard of conduct for all employees. The Code covers 100% of Autonom’s operations, ensuring that interactions with beneficiaries and partners in the value chain are ethical and transparent, thereby reducing reputational risks.

Responsibility for approving social investment budgets and monitoring strategy implementation lies with the management team, while project execution and impact reporting are managed by Autonom’s sustainability team and representatives of the Autonom Foundation.

This structure allows for more careful management of initiatives, ensuring that our assistance addresses real needs in the community.

The Foundation’s efforts are directly supported by the involvement of the Autonom team. By participating in volunteer activities, our colleagues translate the company’s values into concrete results, having the opportunity to personally contribute to projects in the cities where they work.

To complement these efforts, Autonom develops partnerships with non-governmental organizations that share similar goals. Through these collaborations, we provide financial support or mobility services to support important social causes. Through all these activities, we aim to go beyond solving temporary problems and to consistently invest in projects that bring long-term benefits to people and the environment.

MDR-A Actions and resources regarding significant sustainability aspects

Community engagement is part of the company’s culture and practices, rooted in a strong tradition of investing in society through sponsorships, donations, and volunteerism. In 2025, Autonom directed resources toward four main pillars: education, culture and inclusion, sports, and the environment.

Human and financial resources are allocated to both long-term partnerships and ad-hoc initiatives identified by local employees. Thus, actions can be recurring (with a medium- to long-term timeframe) or one-off (short-term), depending on the specific needs identified.

From a financial perspective, the resources allocated directly by Autonom consist of operational expenses (OpEx) or capital expenditures (CapEx), such as those for educational materials and equipment, which are implemented and funded through the Autonom Foundation.

Education

Placing education and communities at the center of its activities has always been part of Autonom’s DNA and that of its team, and represents one of the fundamental values of its organizational culture. The company believes that education is an essential driver of change and evolution, and that investments in this area can generate a long-term positive impact on society.

The company’s motto, “Evolve Daily,” reflects this approach and guides initiatives aimed at character development and fostering adults with strong values and principles. In this regard, Autonom directly supports projects dedicated to children’s development and improving the educational system, and indirectly through the Autonom Foundation.

A relevant example is the Autonom Foundation’s flagship program—“Devino AutonOM”—which is aimed at middle school students and seeks to bring about significant changes in the way open discussions and personal development and counseling sessions are conducted. The program aims to create an environment where young people understand the importance of the values of a united community and develop critical thinking skills and civic responsibility.



The program’s goal is to bring joy, energy, and satisfaction to the educational process, both for the participating students and for the Autonom employees involved in its implementation. Through this program, the company contributes to the personal development of young people and to the promotion of values that support the development of a responsible society.

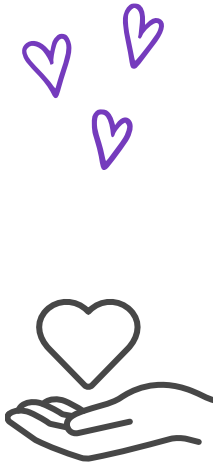
In 2025, the program was implemented in 30 classrooms across the country, with sessions held weekly during counseling and personal development classes. The program has been running continuously since November 2021 and actively involves company employees in educational and mentoring activities.

Culture and Social Inclusion

Autonom aims to be a trusted partner of the cultural sector, believing that art and music have the power to bring people together and strengthen bonds between communities. The company supports cultural initiatives that contribute to the development of cultural life and the creation of shared experiences for local communities.

In this context, Autonom has consistently supported events such as The Vast & Curious and the "Filmul de Piatră" film festival in Piatra Neamț, contributing to the development of cultural life in the company's home community.

The company has also been involved in initiatives dedicated to promoting inclusion and combating discrimination. In partnership with the Romanian Diversity Chamber of Commerce, Autonom has supported the Purple Night Romania campaign over the past three years, dedicated to promoting social inclusion. On the occasion of the International Day of Persons with Disabilities in 2025, 50 employees from across the country participated in a solidarity initiative to promote the message of a more inclusive society.



As part of its commitment to social inclusion and supporting vulnerable communities, Autonom volunteers participated in the "Dance of the Velvet Steps" event, Romania's first ballet performance adapted for children with special needs, organized by the KinetoBebe Association and hosted by the Bucharest National Opera. Through the Autonom Foundation, a dedicated relaxation and safety space ("Safety Corner") was set up, equipped with sensory materials and comfort elements, designed for children who may experience sensory overstimulation. Autonom volunteers provided direct support to participants, helping to create a safe and inclusive environment throughout the event.

Sport

Autonom promotes sports as part of a healthy and balanced lifestyle and supports initiatives that encourage physical activity and team spirit. In 2025, the company served as an official partner of the Bucharest Half Marathon and Bucharest Marathon for the third consecutive year, supporting the 10 km and 21 km races and promoting running for health, community, and education.

In addition, through its sports partnerships, Autonom has supported athletic performance in Romania, providing logistical and mobility support to sports organizations such as CSM Bucharest, the Romanian Fencing Federation, and the Romanian Chess Federation.



Environment

The company promotes a responsible lifestyle and encourages employee involvement in initiatives dedicated to environmental protection. In 2025, Autonom continued to participate in volunteer activities aimed at protecting local ecosystems and raising awareness about environmental protection.

To this end, company employees participated in six tree-planting events organized by Act for Tomorrow and three greening initiatives, one of which was carried out in partnership with WWF Romania.

The **AutonomTeamGoesGreen** initiative brought together 137 volunteers from several cities across the country, who dedicated 71 hours to volunteer activities benefiting local communities and the environment.

Through these initiatives, Autonom contributes to the development of local communities and the promotion of responsible behavior toward society and the environment, while strengthening relationships with partner organizations and the communities in which it operates.



MDR-T: Monitoring the effectiveness of policies and actions through targets

Community engagement represents a long-term commitment for Autonom, integrated into our sustainable development model. Our strategic vision for 2030 sets objectives designed to generate a positive social impact, monitored through investment indicators and concrete results. Autonom has formally committed, through the 2024-2030 Sustainability Strategy, to the following target:

Objective:	Quantitative target:	Timeframe:
To support the community through high-impact projects in the fields of education, youth development, and sports.	Annual investment of at least 2% of net profit in community projects.	Annual monitoring of progress toward this target through 2030.

Progress toward achieving these targets is assessed not only by the financial volume of investments but also by the level of employee participation in community and volunteer projects, which is a distinct component in their biannual performance reviews. We collect feedback from beneficiary communities and NGO partners to calibrate our interventions. Results are published transparently through testimonials on the Autonom Foundation's platforms and in its activity reports. Although strategic objectives are set at the management level, the selection of specific projects is based on the Autonom Foundation's impact criteria, ensuring an efficient allocation of resources to the needs identified in the market (e.g., the "Devino AutonOM" program, mentoring programs, and scholarships).

2020–2030 Development Plan

Performance Indicator	2020 (Ref)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual investment (% of net profit)	15%*	≥2%	≥2%	≥2%	≥2%	≥2%	≥2%	≥2%	≥2%	≥2%	≥2%
Achieved (% of net profit)	15%	14%	2.02%	5.26%	5.69%	3.83%	-	-	-	-	-

**Note: The high percentage in 2020 reflected a specific context of accelerated community support; the sustainable threshold assumed for the long term is a minimum of 2% annually.*

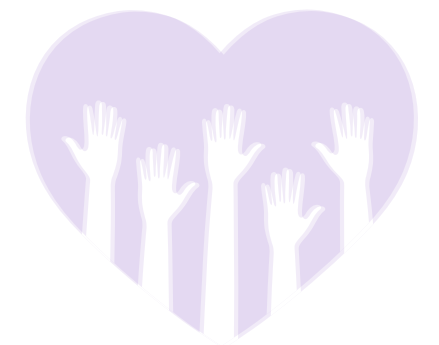
In 2025, Autonom maintained its strategic commitment, achieving an investment rate of 3,83%, thereby confirming the consistency of the objectives set out in the Sustainability Strategy.

The results below reflect the group’s cumulative effort. We note that Autonom Foundation projects are effectively implemented through the physical presence of volunteers employed by Autonom Services.

This year, Autonom maintained its strategic commitment, achieving an investment rate of 3,83% of net profit, confirming the consistency of the objectives set out in the Sustainability Strategy.

Performance Indicator	Direct Impact - Autonom	Indirect impact through the Autonom Foundation
Scope of action	Projects implemented directly, without financial support from the Foundation	Projects funded/coordinated through the Foundation
Value of social investments	1,338,443*	n/a
Total number of beneficiaries	n/a	12,812 people
Total number of volunteers	418 volunteers	477 volunteers
Geographic coverage	n/a	112 cities
Educational projects (volunteering)	193 projects	289 projects
Partner schools Devino AutonOm	Provided by Autonom volunteers	28 schools
Colleagues involved in Devino AutonOm	Supported by Autonom volunteers	246 colleagues

**Of this amount, 91,000 RON were allocated to the Autonom Foundation*



Consumers Users



Autonom provides mobility services to a wide range of individual and corporate customers, and their experience is essential to how we create value.

In 2025, we continued to prioritize access to quality information and social inclusion through access to products and services, taking into account the needs of potentially vulnerable groups, such as young people, people with disabilities, and those facing financial difficulties.

To better meet user needs and support the transition to sustainable mobility, we are investing in the digitization and standardization of information flows, as well as in strengthening internal expertise regarding electric vehicles. These initiatives help us increase transparency, customer satisfaction, and the quality of services offered in an ever-changing technological landscape.

9.78/10

NPS consolidated average in 2025

2026

expanding the digitization of feedback flows

In 2025, we recorded a consolidated average NPS score of 9.78/10, reflecting a solid performance in customer relationship management. At the same time, we continue to integrate social reporting requirements into our CRM and ERP systems and expand digital feedback mechanisms, including automated post-rental surveys and support via WhatsApp and the Call Center.

The 2025 results confirm the quality of our customer relationships, and investments in digitalization and internal expertise support a more transparent, inclusive, and better-adapted experience for the transition to electric mobility.

Through safety, accessibility, service quality, and support for the transition to electric mobility, we contribute to:



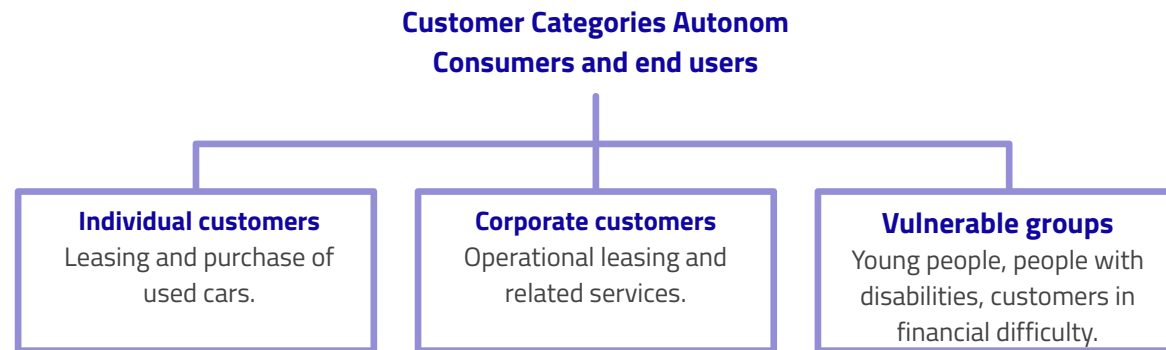
*The alignment of Autonom's projects and programs with the Sustainable Development Goals (SDGs) is carried out at a descriptive level, based on the general connection between the company's areas of activity and the themes of these goals. This association is not based on a structured or quantitative analysis conducted in accordance with the United Nations' official methodologies or indicators for the SDGs and does not constitute a formal assessment of Autonom's contribution to achieving them.

6. ESRS S4 - Consumers and End Users

6.1. Material impacts, risks, and opportunities and their interaction with the strategy and business model

For the year 2025, Autonom applies the transition provisions set forth in European regulations for the ESRS S4 standard; thus, the data in this chapter will be aligned with the requirements of ESRS 2, paragraph 17.

Autonom’s services are used by a wide range of consumers and end users who may be subject to significant impacts resulting from the company’s business model. Customer categories include: individual customers who use used car rental and purchase services, corporate customers and SMEs benefiting from operating leases, and service users who interact with customer support channels. In addition, groups with special characteristics—such as young people, people with disabilities, and those facing financial difficulties—are given special consideration in the company’s consumer protection policy, given their potential exposure to disproportionate impacts.



In the 2025 double materiality analysis, conducted in accordance with ESRS requirements, the short-, medium-, and long-term positive and negative impacts on consumers were assessed. The review aimed to validate and refine the impacts, risks, and opportunities identified in the previous reporting year, without leading to the identification of additional IROs or changes to their materiality.

Thus, Autonom identified two central sub-themes that define the company’s relationship with and impact on consumers and end-users: Access to quality information and Social inclusion through access to products and services. These themes reflect the intersection between our operational model and end-users’ expectations in the context of the transition to sustainable mobility.

The IRO analysis highlights that:

- Autonom generates a positive material and financial impact by promoting transparency and easy access to information. This approach, which underpins our strategy, translates into the opportunity to increase long-term customer satisfaction through the digitization and standardization of data flows.
- Stemming directly from the evolution of the business model (S), challenges related to the adoption of electric vehicles (EVs) have been identified. Insufficient expertise and a shortage of specialists in service networks represent current negative impacts and operational risks. These can affect the quality of advice and maintenance, slowing the pace of adoption of electric mobility solutions by our customers.

This framework of material impacts guides Autonom’s investment priorities in professional training and digital infrastructure development, ensuring a direct alignment between allocated resources and the actual needs of end-users.

See the table on the next page:

6.2. Policies Regarding Consumers and End Users

The policy on consumers and end users is part of the company’s commitment to providing responsible services, aligned with its core values and international sustainability principles. The policy governs the company’s relationship with consumers and end users across all services offered—including car rentals, operational leasing, and the sale of used cars—and is implemented at the national level.

Guiding Principles and Formal Values

Autonom’s Policy on Consumers and End Users is guided by the company’s values, which reflect its organizational culture and how it makes responsible business decisions. These values constitute the formal framework for all commercial and operational interactions:



Honesty and integrity
Are fundamental to the company’s development. We take responsibility for our actions and act with transparency.



We are a team
Respect, common sense, and a smile define our internal and external collaboration.



Implication
We do whatever it takes to help our customers, approaching every interaction with responsibility, empathy, and a genuine desire to contribute.



We are adaptable and flexible.
We believe that simplicity is the path to a more efficient and human experience.



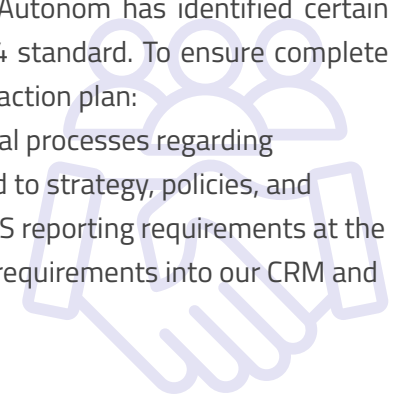
We evolve every day
Continuously learning from our relationship with customers and constantly improving our services.

These values are directly reflected in our operational approaches, customer interactions, and resolution processes.

6.3. Measures taken regarding significant impacts, risks, and opportunities for consumers and end users

In accordance with the reporting facilitation mechanism (“Quick Fix”), Autonom has identified certain limitations in the granularity of the social data required by the ESRS S4 standard. To ensure complete and compliant reporting in the future, we have established the following action plan:

- Expansion of monitoring systems (2026–2027): Currently, our internal processes regarding consumers and end users are designed to collect general data related to strategy, policies, and actions, as well as general satisfaction indicators (NPS). To meet ESRS reporting requirements at the necessary level of detail, we have begun integrating social reporting requirements into our CRM and ERP systems.



Material sub-theme and material sub-sub-theme	Impact Location	Type	Source of the impact	Time Horizon	Positive impacts (I+)	Time horizon	Negative impacts (I-)	Risks (R)	Opportunities (O)
Impacts related to information for consumers and/or end users Access to (quality) information	Own and downstream activities	M, F	B	A	Transparency and easy access to information for consumers.	-	-	-	Increased customer satisfaction through the digitization and standardization of information.
Social inclusion of consumers and/or end users Access to products and services	Own and downstream activities	M, F	S		-	A	Insufficient expertise in the field of electric vehicles can reduce the quality of customer advice and negatively impact the EV user experience.	A lack of service specialists for electric vehicles can reduce service quality and slow down EV adoption by customers.	-

Legend:

Impact type: F = financial impact, M = material impact, MF = material and financial impact

Time horizon: A = current impact (reporting year), P = potential impact (medium and long term)

Source of impact: S = impact stemming from strategy and business model, B = impact underpinning the strategy



- Digitization of feedback flows (action to be completed in 2026): We will expand current collaboration mechanisms, such as automated post-rental surveys and support via WhatsApp/Call Center.
- Quantifying the impact of the electric vehicle transition: Since the shortage of EV specialists is an identified material impact, our plan includes developing indicators to measure the effectiveness of training programs launched in 2024. We will monitor the correlation between the level of internal expertise and the adoption rate of electric vehicles among our customers, ensuring accurate data for the fiscal year 2026 report.
- Data Governance: Responsibility for collecting these new metrics lies with the Sales and Sustainability teams, under the supervision of executive management, ensuring that by the end of 2026, Autonom will present a picture of social performance that goes beyond the current NPS score of 9.78/10.

During the reporting period, Autonom did not identify any serious human rights issues or incidents involving consumers or end users.

6.6 Indicators and Targets

Although we identified material impacts such as the shortage of in-house electric vehicle (EV) specialists and digital literacy barriers for certain user categories, for the reporting year, we do not have granular, systematically collected data for indicators such as:

- Detailed segmentation of feedback by specific vulnerability categories (e.g., the precise impact on people with disabilities or those facing financial difficulties);
- Quantitative data on the long-term effectiveness of remedial measures beyond commercial satisfaction indicators;
- Social performance metrics regarding inclusion, other than the NPS score.

This data is currently being defined and integrated into our customer relationship monitoring systems. In the absence of complex social metrics, Autonom uses existing performance indicators for the current reporting cycle that most accurately reflect the quality of interaction with consumers: Net Promoter Score (NPS) and Complaint Resolution Rate. Although NPS is a voluntary satisfaction indicator, it serves at this stage as a transitional tool to track trends in trust and loyalty in the context of the identified impacts. The 2025 results, with a consolidated average of 9.78/10, demonstrate solid performance in customer relationship management, even in the context of technological transition. As the compliance plan through 2026 progresses, these management indicators will be supplemented with specific social impact metrics, enabling a much more granular assessment of how the Autonom strategy equitably supports all categories of end users.



Professional Conduct

At Autonom, ethics and integrity are fundamental principles in all business relationships. Standards of conduct are established through the Code of Conduct and dedicated policies, which apply to all employees and partners.

0 Tolerance

The anti-corruption policy explicitly prohibits offering, soliciting, or accepting bribes in any form (cash, gifts, favors).

Reporting

Anyone who observes a violation can report it either directly or through a secure online platform, including anonymously.

 **7 days**  **3 months**

Reports are acknowledged within a maximum of 7 days, and investigations are typically completed within a maximum of 3 months to ensure a swift and fair resolution.



We continuously strengthen governance and ethical conduct competencies at the management and organizational levels. Members of the leadership team participate in specialized corporate governance and ethical leadership programs, and training on responsible conduct is mandatory for new employees and renewed annually for all staff.

By promoting integrity, transparency, and responsible governance, we contribute to:



*The alignment of Autonom's projects and programs with the Sustainable Development Goals (SDGs) is carried out at a descriptive level, based on the general connection between the company's areas of activity and the themes of these goals. This association is not based on a structured or quantitative analysis conducted in accordance with the United Nations' official methodologies or indicators for the SDGs and does not constitute a formal assessment of Autonom's contribution to achieving them.

ESRS G1 - Professional Conduct

The Board of Directors plays a central and active role in shaping the organizational culture and overseeing the company’s professional and commercial conduct. This involvement is manifested through the formal approval and periodic review of internal rules, which define the fundamental standards of ethical behavior, compliance, and integrity. Through this governance mechanism, the Board ensures that ethical values are integrated into the business strategy and that a culture of accountability exists at all levels. The Board of Directors also exercises direct oversight of the whistleblowing mechanism, ensuring that the system is independent, that concerns regarding unethical practices can be reported in complete safety, and that they are handled in a transparent and fair manner.

Regarding the expertise required to manage the complexity of business conduct, members of the administrative bodies and the management team constantly develop and update their governance and ethical leadership skills. This expertise is supported by participation in specialized training programs and certified courses, such as “Corporate Governance that Creates Value,” organized by ENVISIA Business School. This training is complemented by the completion of executive leadership and business conduct programs at internationally recognized universities, covering critical topics such as corruption prevention and compliance risk management. Such initiatives not only expand the management’s knowledge base but also strengthen the company’s strategic capacity to monitor and promote ethical performance and integrity in all its business operations.

ESRS 2 IRO-1 – Description of processes for identifying and assessing significant impacts, risks, and opportunities

Autonom’s governance framework is grounded in an ethical and responsible corporate culture, identified through the materiality analysis process as a central theme with both material and financial impact. This sub-theme is not merely a set of compliance rules, but constitutes the very foundation of our business strategy, actively manifesting itself throughout the entire value chain, from relationships with upstream suppliers to interactions with downstream end-users. Currently, Autonom is generating a positive impact by continuously strengthening this organizational environment based on ethical values, which translates into a strategic opportunity to enhance the trust of all stakeholders and ensure the long-term stability of the business model.

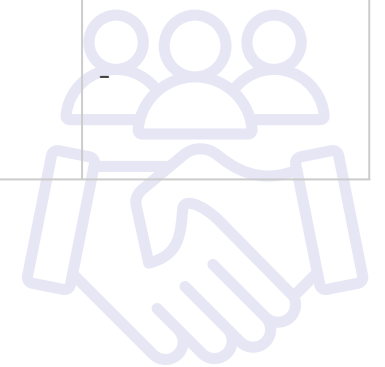
Closely linked to the integrity of our culture, the prevention and detection of corruption and bribery represent a critical governance pillar with significant material impact. Autonom’s approach focuses on actively promoting honest business practices, ensured through internal control mechanisms and ongoing employee training programs. Because integrity is considered a strategic foundation of our business model, monitoring these aspects is an ongoing process that covers all business segments, ensuring that no form of unethical conduct affects our operations or commercial relationships. By maintaining these high standards, Autonom transforms compliance into a competitive advantage, facilitating access to sustainable financing and strengthening its reputation as a trusted partner in the mobility market.

The process of identifying impacts, risks, and opportunities (IRO) for the sub-themes related to G1 was based on a double materiality analysis, for which detailed information is presented in Chapter 2 of the ESRS. The identification phase included a review of Autonom’s activities across the entire value chain and consultation with relevant stakeholders. The results of the analysis are presented in the following table.

Material sub-theme and Material sub-sub-theme	Location of the impact	Type	Source of the impact	Time frame	Positive impacts (I+)	Time horizon	Negative impacts (I-)	Risks (R)	Opportunities (O)
Corporate culture	Upstream, downstream, own operations	M,F	B	A	Fostering an ethical and responsible organizational culture		-	-	Strengthening the ethical culture to enhance stakeholder trust.
Corruption and bribery Prevention and detection, including training	Upstream, downstream, own operations	M	B	A	Promotion of ethical and corruption-free business practices.		-	-	

Legend:

Impact type: F = financial impact, M = material impact, MF = material and financial impact
 Time horizon: A = current impact (reporting year), P = potential impact (medium and long term)
 Source of impact: S = impact stemming from strategy and business model, B = impact underpinning the strategy



G1-1 – Policies on professional conduct and corporate culture

The policy framework of Autonom Services S.A. is grounded in our ethical culture and serves as the primary tool for managing impacts and risks identified as material. Thus, the policies addressing the identified material topics are:

Anti-Corruption and Anti-Money Laundering Compliance Policy

This policy directly addresses the material sub-theme "Corruption and Bribery," aiming to mitigate financial and reputational risks throughout the value chain. The policy is designed to ensure that all business activities are conducted in an honest, ethical, and lawful manner. It establishes a zero-tolerance approach to bribery and corruption, prohibiting employees, contractors, directors, and business partners from engaging in any form of corrupt practice, defined as the abuse of entrusted power for private or corporate gain. The policy explicitly prohibits offering, soliciting, or accepting bribes in any form (cash, gifts, favors). Employees are encouraged to seek guidance from their supervisors or the designated individual serving as Compliance Officer (a role to be officially announced). To strengthen compliance, we are committed to providing training and enforcing strict disciplinary measures, including termination. The policy also outlines clear risk indicators (excessive commissions, unexplained preferences for suppliers, offshore payments) to help identify unethical behavior.

The policy applies to all employees, subsidiaries, and affiliates, extending to all interactions with customers, suppliers, and government officials. It covers procurement, sales, and financial transactions. Reasonable exchanges of gifts are not prohibited, provided they are infrequent and proportionate. Charitable contributions and political donations require careful oversight to prevent their use as indirect bribes. The policy complies with the UN Convention against Corruption (UNCAC).

All employees are required to immediately report any suspected misconduct. The Board of Directors is the highest level of the organization responsible for handling reports and ensuring compliance.

The full policy can be viewed [here](#).

Whistleblowing Policy

This policy directly supports the material sub-theme "Corporate Culture," transforming integrity into a strategic opportunity to enhance the trust of all stakeholders. Through established protection mechanisms, Autonom reinforces the current positive impact of an organizational environment based on ethical values and safety.

Autonom Services S.A. has established a comprehensive set of safeguards to ensure transparency, ethical conduct, and compliance with national (Law No. 361/2022) and international (EU Directive 2019/1937) regulations. Since our teams provide a safe place to work and grow, the first recommended step for reporting misconduct is to contact your direct manager. Similarly, senior management is always open to transparent discussion, with contact information publicly available to all employees.

For those who prefer anonymity, we offer a secure online platform dedicated to reporting misconduct. Reports are received through a secure channel that prevents unauthorized access, and whistleblowers receive a unique reference code to track the progress of the report without revealing their identity.

Confidentiality is protected by strict measures: identity is not disclosed without explicit consent, and the company has implemented anonymization features, ensuring that metadata or digital traces are not stored or tracked.



The company enforces a zero-tolerance policy regarding retaliation. No whistleblower may be fired, demoted, harassed, or discriminated against. In the event of adverse actions, the whistleblower has the right to appeal, and the burden of proof lies with the company to demonstrate that the measures are unrelated to their report. The monitoring process is rigorous: reports are handled by an impartial investigation team, acknowledged within 7 days, and investigated, whenever possible, within a maximum of 3 months.

The policy applies to employees, subsidiaries, contractors, suppliers, business partners, and even job applicants. Protection also extends to facilitators or individuals associated with the whistleblower (colleagues, family). Reports based on unverified rumors, personal workplace disputes, or publicly available information are not covered by this policy. Furthermore, procurement in the defense and national security sectors is handled separately, in accordance with specific legal frameworks.

Responsibility for implementation lies with the Board of Directors. It ensures the policy is fully integrated, monitors annual staff training (which includes signing an electronic training acknowledgment), and guarantees that operations align with international best practices.

The policy reflects the best practices outlined by the United Nations Global Compact (Principle 10), emphasizing the need to combat corruption in all its forms and to promote a transparent and responsible business environment.

Compensation Policy

This policy addresses the sub-theme "Corporate Culture," ensuring that management's financial incentives are aligned with the company's long-term sustainability.

The policy includes the principles for determining the remuneration of the Board of Directors and executive officers. The structure includes fixed and variable components, with the latter based on individual and company performance, including multi-year evaluations. The policy includes provisions regarding conflicts of interest, requiring the disclosure of any conflicting interests. The scope is strictly limited to the Board of Directors and the CEO, and is reviewed at least once every four years.

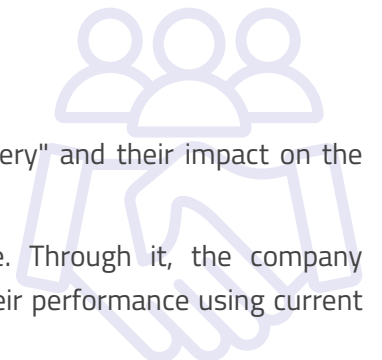
The Board of Directors is responsible for implementing and determining the components of remuneration.

The full policy can be viewed [here](#).

Procurement Policy

Through this policy, Autonom manages the risks of "corruption and bribery" and their impact on the ethical culture upstream, in its relationships with suppliers.

The policy ensures that procurement is transparent and sustainable. Through it, the company implements a "Categorized Approved Supplier Program" and monitors their performance using current reporting standards.



The policy applies to all employees and subsidiaries involved in the selection of and negotiations with suppliers.

The Board of Directors is responsible for overseeing the implementation of these ethical standards in the supply chain.

G1-3-Prevention and Detection of Corruption and Bribery

G1-3_16, 17, 18 (a) Preventing and detecting corruption is an ongoing commitment for Autonom, supported by an internal control framework that prioritizes integrity in all our business interactions. This commitment is formalized through our anti-corruption policy, which is aligned with international principles, including the United Nations Convention against Corruption. Autonom's status as a member of the UN Global Compact reaffirms this alignment, as the company actively commits to and implements the 10 Fundamental Principles, including the one regarding the fight against corruption in all its forms. In accordance with our zero-tolerance policy, we have established procedures for investigating any indications of misconduct. Any report received through reporting channels or identified through internal audit mechanisms is subject to a rigorous and impartial investigation.

The investigation process is managed by a designated team (which includes compliance and internal audit officers), with direct involvement from senior management in analyzing and resolving cases. To ensure impartiality and compliance with independence requirements, the investigation team is structured such that it is separate from the management hierarchy involved in the case in question. Thus, no person who has a reporting relationship or a conflict of interest with the person under investigation may be part of the case analysis team.



The results of the investigations and the corrective measures adopted are reported to the Board of Directors, ensuring an ethical oversight process. This structure guarantees that, although final decisions and analyses are centralized at the management level, the process remains objective and protects the confidentiality and integrity of the whistleblowing system.

G1-3_18 (a), (b), (c), 20 To ensure the effectiveness of our prevention system, we use reporting mechanisms not only as remedial tools but also as data sources for the continuous monitoring of our ethical culture. Our detection process includes the periodic review of reports received through the whistleblowing platform and the results of internal investigations to identify potential systemic vulnerabilities or areas of emerging risk. This information is analyzed by the management team to adjust internal controls and refine training programs, ensuring that preventive measures remain aligned with operational dynamics. If the investigation confirms a violation, our formalized process provides for the application of disciplinary measures, which may range up to termination of employment or termination of business partnerships, while also serving as the basis for updating the relevant control procedures.

G1-3_16, 21 (a), (b), (c) Autonom adopts a zero-tolerance approach to corruption, supported by mandatory training programs. These training sessions cover the provisions of the Code of Ethics, identifying red flags, managing conflicts of interest, and using anonymous reporting channels.

Training is structurally integrated into the onboarding process for all new employees and is supplemented by annual refresher sessions for existing staff, with all activities monitored through the human resources system.

As part of the conduct risk assessment process, the company has identified specific roles with a high degree of exposure to corruption and bribery risks, as follows:

- Fleet acquisition and disposal: high-value transactions where ethical risks may arise in tenders and asset valuation;
- Sales and customer relationship management: complex contracts where pressure to meet targets may pose integrity risks;
- Finance and collections: payment processes and deferral approvals susceptible to irregularities;
- General procurement: responsibility for supplier selection and contract negotiation, with potential for conflicts of interest.

The functions identified above represent approximately 14% of the total workforce. Individuals in these roles, as well as members of the administrative and management bodies, receive specific training and regular communications regarding integrity policies through , thereby ensuring the maintenance of high ethical standards at all critical points of business operations.

G1-4 - Incidents of corruption or bribery

G1-4_22, 23 The company operates independently, based on the principles of fair competition and full compliance with applicable legal regulations. Monitoring of these aspects is integrated into the company's internal control system and Code of Ethics, which aims to prevent, detect, and report any unethical practices in interactions with business partners, customers, or public authorities. Our management team, supported by the legal and compliance departments, periodically analyzes the risks associated with market interactions to ensure that our business practices remain fair and transparent.

G1-4_24, 25 (a), (b), (c), (d) In accordance with reporting requirements, Autonom Services S.A. provides the following information for the current period:

- During the reporting year, there were no confirmed incidents of violations of competition law, and there were no ongoing or completed investigations or legal proceedings regarding anti-competitive practices (such as price-fixing agreements or exclusionary conduct).
- Autonom has not identified any other serious violations of business conduct that have resulted in administrative sanctions or significant fines.
- No fines or non-monetary sanctions have been imposed for violations of business conduct laws or regulations. Furthermore, there are no final court decisions establishing the company's liability for ethical or legal violations in the conduct of its business operations.



Appendix 1 – List of Acronyms

No.	Acronym	Abbreviation
1	2DS	2 degrees Celsius
2	AGM	Annual General Meeting
3	API	Application Programming Interface
4	ARIR	Romanian Investor Relations Association
5	ASR	Embassy of Sustainability in Romania
6	EBRD	European Bank for Reconstruction and Development
7	BEV	Battery electric vehicle
8	BISM	Bucharest International School of Management
9	BTOL	BT Operational Leasing
10	BVB	Bucharest Stock Exchange
11	CapEx	Capital Expenditures
12	CCIFER	French Chamber of Commerce, Industry, and Agriculture in Romania
13	CDP	Carbon Disclosure Project
14	CFO	Chief Financial Officer
15	CIP	Payment Incident Center
16	CO	Carbon Monoxide
17	COO	Chief Operating Officer
18	COP	Conference of the Parties
19	CSR	Corporate Social Responsibility

20	CSRD	Corporate Social Responsibility Directive
21	CST	CORPORATE SUSTAINABILITY AND TRANSPARENCY INDEX
22	WEEE	Waste Electrical and Electronic Equipment
23	DMA	Double Materiality Assessment
24	DNSH	Does not cause significant damage
25	EFRAG	European Financial Reporting Advisory Group
26	ENV	ENV
27	ESG	E/"Environment", S/"People and Community", and G/"Sustainable Business and Governance
28	ESRS	European Sustainability Reporting Standards
29	GDPR	General Data Protection Regulation
30	GHG	Greenhouse gas
31	GO	Guarantees of Origin
32	GOV	Governance
33	GRI	Global Reporting Initiative
34	HEV	Hybrid vehicle
35	HPL	High-pressure laminate
36	HR	Human Resources
37	IASE	International Association for Sustainable Economy
38	ICAP	ICAP CRIF Group of Companies
39	ICMA	International Capital Market Association

40	ICP	Key Performance Indicator
41	IDR	Issuer default rating
42	IFC	International Finance Corporation
43	IP	Stakeholder
44	IRO	Analysis of impacts, risks, and opportunities
45	ISO	International Organization for Standardization
46	kWh	Kilowatt-hour
47	MDR	Minimum disclosure requirement
48	MTN	Medium-term notes
49	MTPL	Automobile liability insurance
50	MWh	Megawatt-hour
51	NRCC	Romanian-Dutch Chamber of Commerce
52	OECD	Organization for Economic Cooperation and Development
53	SDGs	Sustainable Development Goals
54	OEM	Original Equipment Manufacturer
55	NGO	Non-governmental organization
56	UN	United Nations
57	OpEx	Operational expenses
58	OSH	Occupational safety and health training
59	PEC	PEOPLE AND COMMUNITY
60	PHEV	Plug-in hybrid

61	PTI	Periodic technical inspection
62	RAR	Romanian Vehicle Registry
63	RBL	Romanian Business Leaders Organization
64	SASB	Sustainability Accounting Standards Board
65	SBG	SUSTAINABLE BUSINESS AND GOVERNANCE
66	SBM	Sustainable Business Model
67	SBTi	Science-Based Targets Initiative (SBTi)
68	EEA	European Economic Area
69	SFDR	Sustainable Finance Disclosure Regulation
70	SLBs	Sustainability-Linked Bonds
71	SSM	Occupational Safety and Health
72	SSO	Occupational Health and Safety Committee
73	TCFD	Task Force on Climate-related Financial Disclosures
74	EU	European Union
75	UN	United Nations
76	UNCAC	United Nations Convention against Corruption
77	EV	Electric Vehicle
78	WLTP	Worldwide Harmonized Light Vehicle Test Procedure
79	ZLEVs	Zero- and low-emission vehicles

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