MOTODYNAMICS S.A.

Sustainability Report 2022

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Management message

GRI 2-22

Athex A-G3

We present to you the first Sustainability Report of MOTODYNAMICS. Sustainability lies at the core of our philosophy, and this Report is an opportunity to share with you our journey during 2022 and to present our commitment to continuous progress towards sustainability across all aspects of our operations. 2022 was a year of new corporate social responsibility and sustainability initiatives for MOTODYNAMICS.

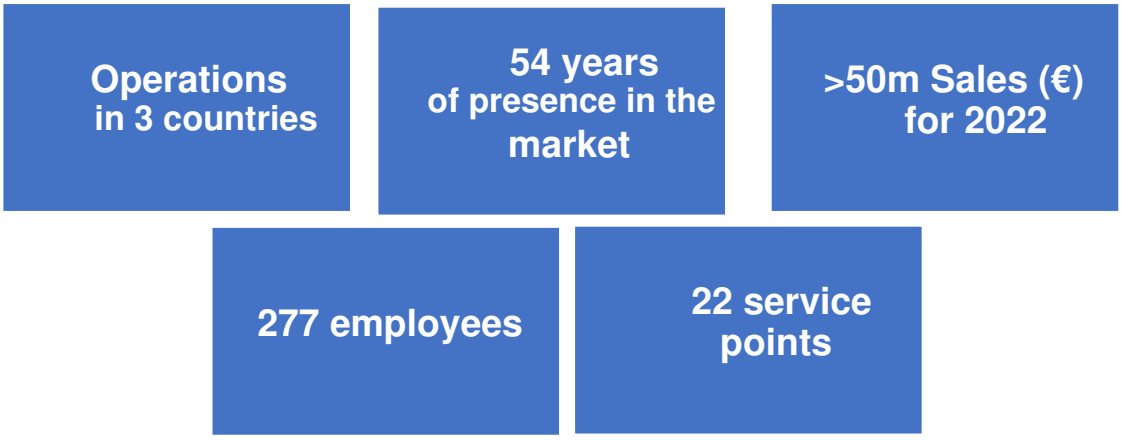
In the automotive sector, the continuous reduction of CO2 emissions is of vital importance. The penetration of electromobility in the Greek car market contributes significantly to reducing our company's environmental footprint: in 2022 MOTODYNAMICS added new hybrid and electric cars to its car rental fleet, strengthening the company's alignment with international standards. Our company will continue to adapt to European standards and systematically reduce its carbon footprint by further expanding our fleet with low- and zero-emission vehicles.

In 2022, increased demand was observed for hybrid and electric cars, marking a significant shift in consumer preferences towards the technologies of the future. Our company aims to align with the Paris Agreement and the European Union's goals for a greenhouse-gas-neutral economy by 2050. MOTODYNAMICS actively supports lifelong learning, offers professional development opportunities to our employees and actively participates in joint actions with non-governmental organisations for society, health, education and sport. We place emphasis on social well-being and cultivate a safe, supportive working environment. MOTODYNAMICS aims at a future in which business success goes hand in hand with sustainable development, and we are determined to move forward with this mission.
Yours sincerely,

Paris Kyriacopoulos,
Chairman and Chief Executive Officer, MOTODYNAMICS

MOTODYNAMICS at a glance

MOTODYNAMICS, with more than half a century of history, is an organisation identified with a love of motion and evolution. It covers a wide range of activities in the mobility sector, representing three globally recognised brands, YAMAHA, PORSCHE and SIXT (through its subsidiary Lion Rental), while also creating, with the founding of the subsidiary Motodiktyo, the MOTODIKTYO retail activities and the online
store MotoDirect.



- **Strong ties with the represented brands**

  Appreciation, recognition, respect

- **Growing and retaining a customer base with a long-term perspective**

  Solid networks, honest customer relations, focus on after-sales

- **Pioneering promotional activities**

  Creativity, effective execution

- **Strong and effective infrastructure**

  Optimal information systems, effective logistics

- **Strong corporate presence**

  Solid shareholder base, healthy balance sheet, enduring brand portfolio

- **Highly professional working environment**

  Ethics, integrity, transparency, respect, self-commitment, consistency

- **High adaptability**

  Decisive adaptation, effective integration, flexible communication

- **Value creation by combining knowledge and analysis**

  Knowledge, analysis, negotiation, persuasion

54 years of successful growth

1969

Start of imports of Yamaha Motor Ltd products into Greece by the company Iliopoulos Bros.

1993

Establishment of Yamaha Motor Hellas S.A. as a subsidiary of Iliopoulos Bros to represent the products of Yamaha Motor Ltd in Greece.

Establishment of a subsidiary in Bulgaria.

1994

Establishment of a subsidiary in Romania.

1999

Signing of partnerships for the distribution in Greece of Shark helmets and Richa apparel.

2001

Renaming to MOTODYNAMICS.

2002

Establishment of the subsidiary Motodiktyo for the retail sale of Yamaha products.

2004

Signing of a partnership with Termignoni Srl in Greece, Bulgaria and Romania. Signing of the representation of SELVA Spa boats and engines in Greece and Romania.

2009

Relocation to a new office and warehouse building in Aspropyrgos.

2010

Share Capital Increase paid in cash.

2011

Takeover of exclusive distribution of Porsche AG products in Greece.

2015

Creation of the MotoDirect.gr e-store.

2018

Acquisition of 80.5% of Lion Rental S.A., franchisee of SIXT SE in Greece.

2019

Share Capital Increase paid in cash.

2020

Creation of head offices in new, modern premises in Marousi.

2005

Listing on the Athens Stock Exchange, through public offering and private placement.

2007

Signing of an exclusive distribution agreement for ALPINESTARS rider apparel in Greece.

2008

Signing of exclusive representation of CONTINENTAL motorcycle tyres in Greece. Acquisition of exclusive distributor rights for Yamaha Motor Ltd products for the markets of Albania and Moldova.

2021

Transfer of the central warehouses from Aspropyrgos to Mandra, Attica.

2023

MOTODYNAMICS acquires the remaining 19.5% of the subsidiary Lion Rental and controls 100% of the shares

Our Group

MOTODYNAMICS S.A., hereinafter the "Group" or "MOTODYNAMICS", was founded in 1993 as YAMAHA MOTOR HELLAS S.A., while in 2001 the trade name changed to MOTODYNAMICS S.A. ahead of its listing on the Athens Exchange.

Active in the highly competitive and constantly changing car market, and driven primarily by a passion for motion and growth, it is the official and exclusive distributor of YAMAHA MOTOR Co. LTD. in Greece, Romania and Bulgaria, as well as of PORSCHE AG and SIXT, exclusively in Greece.

Its activities also include MOTODIKTYO, with three vertical YAMAHA units, and the MotoDirect online store, www.motodirect.gr, thus offering a complete, 360 sales and service experience.

Vision, mission, values

Vision

MOTODYNAMICS is always on the move. Agile, restless and adaptable. It changes. It evolves. It moves forward. We remain true to our vision of continuous progress, with products of pioneering technology and excellent services, with the ultimate goal of turning the driving experience into pleasure, for each and every one of you.

Mission

Guided by innovation and know-how, we are committed to leading the way in the mobility sector, continuing our work with the same passion.

Values

Responsibility, Teamwork, Leadership, Operational Excellence, Customer Focus.

Purpose

Through partnerships built on respect, trust and reliability, it represents leading brands. Products and services that offer unique experiences.

The Group's companies

GRI 2-1

The MOTODYNAMICS Group, with a 100% stake in each company, comprises Motodynamics S.A., official importer of Yamaha Motor Co. Ltd. and Porsche AG products in Greece with three stores in Athens and Thessaloniki; Motodiktyo S.M.S.A., official Yamaha dealer in Attica with 3 stores and importer of motorcycle accessories and rider equipment; Motodynamics Srl, official importer of Yamaha Motor Co in Romania with a store in Bucharest; Motodynamics Ltd, official importer of Yamaha Motor Co in Bulgaria with a store in Sofia; and Lion Rental S.M.S.A., exclusive franchisee of Sixt GmbH & Co for vehicle rental services in Greece.

Operations and value chain

GRI 2-6

Business Segments of the Group

MOTODYNAMICS has restructured its business segments, with the aim of strengthening its position in the markets in which it operates. MOTODYNAMICS aims to further develop its customer-centric philosophy and to seize potential business opportunities, investing in the highly capable human resources and the high level of know-how that have traditionally distinguished the Group. The organisational changes concern the creation of 4 Segments covering all of the Group's business activities.



Yamaha

Yamaha is active in the wholesale of motorcycles and other vehicles, marine products, spare parts and accessories of YAMAHA MOTOR Co in Greece. Products are sold through a distribution network of 56 partners for land products and 87 partners for marine products.

Motodiktio

Motodiktyo is active in the retail sale of all YAMAHA MOTOR Co. products (motorcycles, marine products, spare parts, accessories) through three vertical stores (showroom, spare parts, workshop) and is the official Yamaha dealer in Attica, as well as operating the Motodirect online store. It also imports, distributes and sells a wide range of motorcycle accessories and rider equipment.

Porsche

The Porsche segment is active in the wholesale and retail sale of PORSCHE AG products (cars, spare parts and accessories) in the Greek market. Porsche cars are sold through three vertical units of the Company (Porsche Centres with vehicle sales, spare parts and workshop services) in Metamorfosi and Glyfada, Attica, as well as in Thessaloniki,

Sixt

The Sixt segment operates in the Greek market through Lion Rental S.M.S.A. as the exclusive franchisee of Sixt GmbH, providing short-term and long-term vehicle rental services. The activity is supported by a proprietary network of 14 rental stations across Greece.

Activities of the Group

The Group is a major player in the import and sale of cars and motorcycles, as well as in the supply of spare parts and accessories. With a rich portfolio of products and services, the Group meets the needs of the modern market, ensuring the highest quality and service for its customers. Through steady evolution and growth, the Group holds a significant position in the Greek market, offering advanced solutions and tailored services to every customer. The Group's main activities are set out below.

Import and sale of cars & motorcycles, spare parts & accessories - technical support

The Group holds a share of the import and sale of cars and motorcycles in Greece. It also offers resale services for spare parts and accessories for cars, motorcycles and other types of vehicles, having created the Motodiktyo and MotoDirect retail operations. In addition, it offers repair and maintenance services.

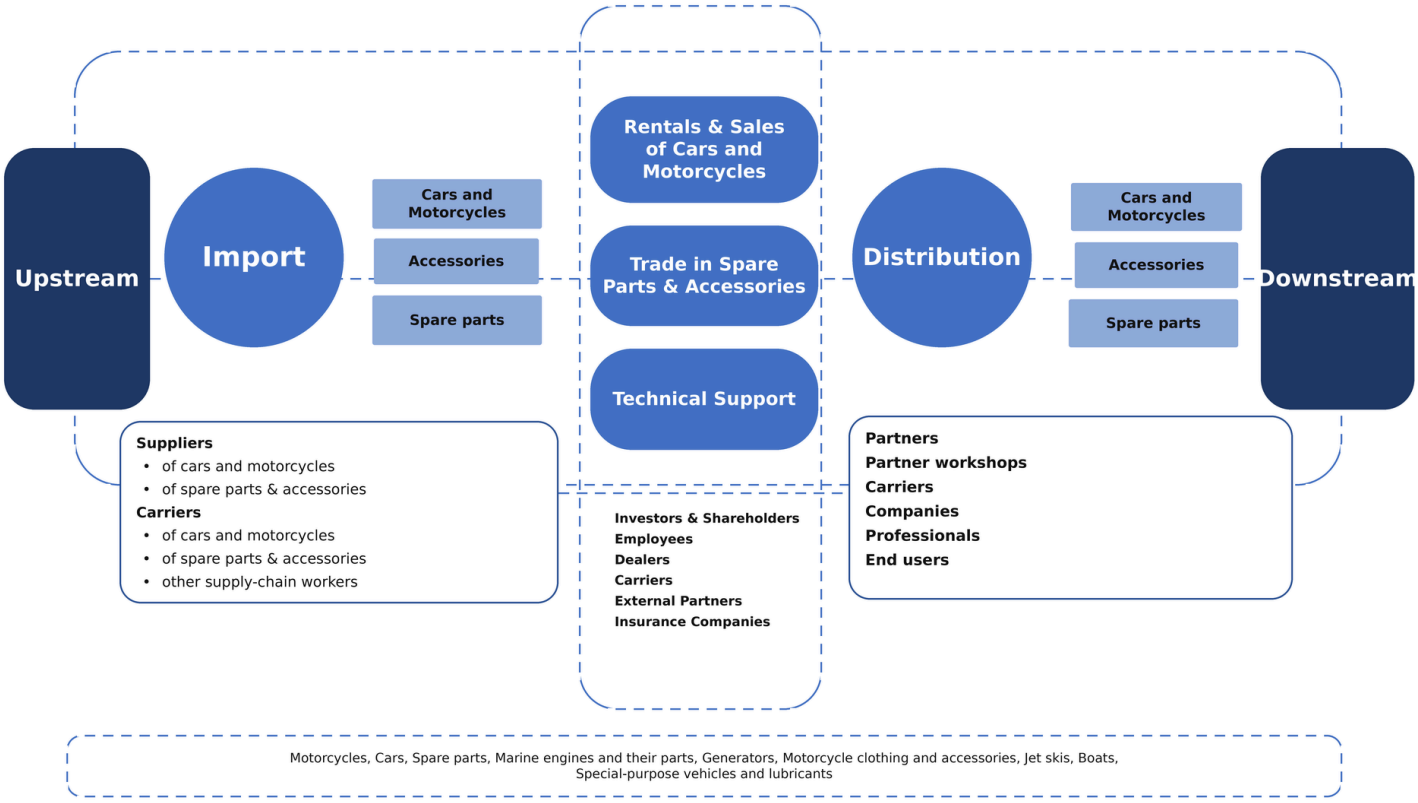
Short-term rental of cars and motorcycles

This Group service is a form of rental of cars and motorcycles for short periods of time. The purpose of the service is to meet transport and leisure needs.

Long-term rental of cars and motorcycles

The Group offers long-term vehicle rental (leasing) services, usually for periods lasting from 2 to 5 years or even longer. This service is usually preferred by businesses with a structured fleet and professionals who need vehicles for business use. The Group offers the flexibility of avoiding the purchase, maintenance, insurance and disposal of vehicles, while ensuring a fixed cost of transport.

Value chain



Upstream

The upstream value chain begins with the activities related to MOTODYNAMICS' suppliers of cars and motorcycles, spare parts and accessories. The main actors are the following:

- Car and motorcycle suppliers
- Carriers of cars and motorcycles
- Parts & Accessories suppliers
- Parts & Accessories carriers
- Other Supply Chain Employees

In its supply chain, MOTODYNAMICS manages a variety of products such as cars, motorcycles and accessories. Value chain analysis is critical for identifying risks related to human rights and the environment. The Group upholds human rights and aims to integrate ESG criteria into supplier selection.

Midstream

The Group's activities concern the rental and sale of cars and motorcycles, the sale of spare parts or accessories and technical support for customers. Those involved at this stage of the value chain deal with operational and technological processes, human resources management and infrastructure matters. The main actors of the midstream chain are the following:

- Authorised Workshops
- Investors & Shareholders
- Employees
- Other External Partners
- Insurance Companies

Midstream processes – Addressing ESG risks Protection of human rights MOTODYNAMICS ensures the protection of human rights. As set out in the Code of Ethics and Conduct, the Group is committed to providing equal opportunities at work and combating all forms of discrimination. In the midstream value chain and across the full range of the Group's activities, there are no conditions conducive to the violation of human and labour rights.

Limiting environmental risks Although the Group does not contribute directly to the production process of its activities, it works with various external partners to limit any environmental risks. In the context of servicing and maintaining the vehicles it offers for rental or sale, it carries out recycling actions in cooperation with approved recycling bodies. In addition, MOTODYNAMICS seeks to invest in products that are environmentally friendly. It has also enriched its fleet with hybrid-technology cars and is committed to procuring electric ones in the near future.

Downstream

The downstream chain, as the final part of the value chain, concerns the distribution by carriers of the Group's cars, motorcycles, spare parts and accessories to end users and partner workshops where technical support is offered. MOTODYNAMICS serves not only large companies but also individual professionals. The actors involved in the final part of the value chain are the following:

- Partners
- Partner Workshops
- Carriers
- Companies
- Professionals
- End Users

In this part of the value chain too, the Group safeguards the human rights of those involved as well as the protection of the environment by choosing more environmentally friendly means of transport.

Our people

GRI 2-7, 2-8

Athex C-S7

Our people play a primary role in the success and sustainable development of MOTODYNAMICS. Recognising that employees are a fundamental driving force for the Group and contribute to achieving its goals, we give the highest priority to ensuring a pleasant and safe working environment, free from discrimination. We strive to be an employer of choice, building and maintaining relationships of trust with all our employees every day. We invest in training and professional development, offer competitive remuneration and benefits packages and promote work-life balance.

277 employees

18% increase in headcount compared to 2021

100% of employees are full-time

Below, data on our employees are presented in detail for the companies included in the Report1. The number of employees is presented for each company separately, while the remaining human resources data are presented on an aggregate basis. This decision is based on the unique importance of workforce size for understanding the scale of operations and market presence of each entity. For other human resources metrics, an aggregate view offers a more coherent understanding of our overall human resources strategies and practices, reflecting the integrated nature of our business operations.

Motodynamics S.A.	2022			2021		
	Men	Women	Total	Men	Women	Total
Employees	75	31	106	62	26	88
Permanent employees	73	29	102	61	26	87
Fixed-term employees	2	2	4	0	1	1
Full-time	75	30	105	62	26	88
Part-time	0	1	1	0	0	0

1 Note that at none of our facilities are third-party company workers used whose work is controlled by us. In addition, all employees' contracts are collective.

Motodiktyo S.A.	2022			2021		
	Men	Women	Total	Men	Women	Total
Employees	33	6	39	32	6	38
Permanent employees	32	6	38	31	6	37
Fixed-term employees	1	0	1	1	0	1
Full-time	33	6	39	32	6	38
Part-time	0	0	0	0	0	0

Lion Rental S.A.	2022			2021		
	Men	Women	Total	Men	Women	Total
Employees	87	45	132	60	49	109
Permanent employees	62	39	101	57	44	101
Fixed-term employees	25	6	31	3	5	8
Full-time	86	45	131	60	49	109
Part-time	1	0	1	0	0	0

Value creation

GRI 201-1, 203-1

Athex A-G1

Economic performance

At MOTODYNAMICS, we focus on creating value for all our stakeholders: our shareholders, partners and customers, pursuing a lasting relationship. This is achieved through the development of innovative strategies, the continuous improvement of our services, and the strengthening of our relationship with our partners and customers. Our commitment to innovation and investment in new products and services strengthens our market position. Our dedication to sustainability and to excellence in the provision of services and products enhances our market position and delivers maximum value to all stakeholders.

	2022	2021
Direct economic value generated (€)	**132,045,524**	**94,700,164**
Revenue (€)	132,045,524	94,700,164
Direct economic value distributed (€)	**130,518,485**	**101,334,502**
Operating costs (€)	102,112,199	75,339,758
General & administrative costs (€)	2,222,140	2,210,582
Employee wages and benefits (€)	11,985,494	9,738,274
Payments to providers of capital (€)	2,343,693	1,469,400
Payments to the state -Greece (€)	11,854,959	12,576,488
Economic value retained (€)	**1,527,039**	**-6,634,338**
Investments in infrastructure and services (€)	**19,390,022**	**6,267,551**
Financial assistance from government	**0**	**0**

Participation in initiatives

GRI 2-28

Participation in national and international industry initiatives

As a leading organisation in its sector, MOTODYNAMICS actively participates in associations and networks that are important to the industry, helping to maintain its pioneering position and to exchange knowledge. Its membership of industry associations promotes innovation and growth, while ensuring it stays up to date with new business practices and trends. In addition, as a member of organisations dedicated to waste management, MOTODYNAMICS demonstrates its commitment to sustainable practices and to reducing the environmental impact of its activities.

ΣΥΜΜΑΧΙΑ ΓΙΑ ΤΗΝ ΕΛΛΑΔΑ	Alliance for Greece
ΕΛΛΗΝΙΚΗ ΕΤΑΙΡΕΙΑ ΑΞΙΟΠΟΙΗΣΗΣ ΑΝΑΚΥΚΛΩΣΗΣ	Hellenic Recovery Recycling Corporation (HERRCO)
ecoelastika USED TIRES MANAGEMENT	Ecoelastika
Re-Battery reuse - reduce - recycle	Re-Battery
Κ.Ε.ΠΕ.Δ. Α.Ε.	Centre for Alternative Environmental Management (KEPED)
ΕΝΔΙΑΛΕ	Alternative Management of Waste Lubricating Oils (ENDIALE)
ΕΛΛΗΝΙΚΟ ΙΝΣΤΙΤΟΥΤΟ ΕΞΥΠΗΡΕΤΗΣΗΣ ΠΕΛΑΤΩΝ ΕΙΕΠ	Hellenic Institute of Customer Service (HICS)

ΕΟΑΝ ΕΛΛΗΝΙΚΟΣ ΟΡΓΑΝΙΣΜΟΣ ΑΝΑΚΥΚΛΩΣΗΣ HELLENIC RECYCLING AGENCY	Hellenic Recycling Agency (HRA)
ΝΕΙΛΟΣ	NEILOS Recycling S.A.
ΦΩΤΟΚΥΚΛΩΣΗ	Fotokiklosi S.A.
ανακύκλωση συσκευών α.ε.	Appliances Recycling S.A. - Electrocycle
ΣΕΒ Σύγχρονες Επιχειρήσεις, Σύγχρονη Ελλάδα	Hellenic Federation of Enterprises (SEV)
SETE	Greek Tourism Confederation (SETE)
ΣΥΝΔΕΣΜΟΣ ΕΙΣΑΓΩΓΕΩΝ ΑΝΤΙΠΡΟΣΩΠΩΝ ΑΥΤΟΚΙΝΗΤΩΝ	Motor Vehicle Importers Association (AMVIR)
ΣΥΝΔΕΣΜΟΣ ΕΙΣΑΓΩΓΕΩΝ ΜΟΤΟΣΥΚΛΕΤΩΝ ΕΛΛΑΔΟΣ	Association of Motorcycle Importers of Greece (SEME)

Corporate governance

"Sound corporate governance and value creation help strengthen the transparency, accountability and sustainability of our Group. Our unwavering commitment is to operate with integrity and ethics, building relationships of trust with the shareholders, investors and the wider community we serve"

100% applied & effectiveness of its policies Group

No incidents of corruption in Group

No incidents of breaching corporate ethics

Adoption of the Hellenic Corporate of Corporate Governance (ESGC)

Corporate governance model

Business ethics and integrity

Corporate governance model

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-18, 2-19, 2-20, 2-21, 2-23

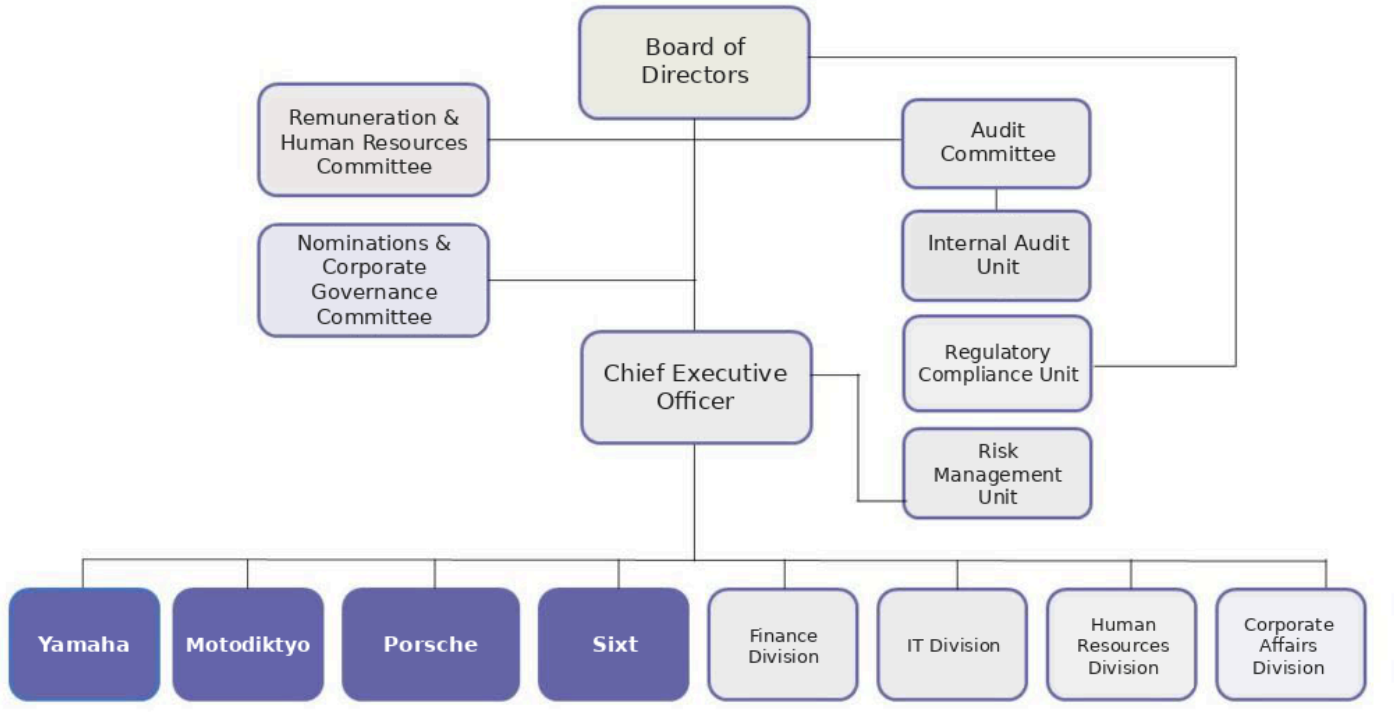
Athex C-G1

Corporate governance system and principles

Since 2002, MOTODYNAMICS has applied the principles of Corporate Governance for the composition and responsibilities of the Board of Directors (BoD) and its internal organisation, aiming at transparency, reliability and increasing the value of its share. These principles ensure equitable management and form the foundations for the Group's long-term growth and value. MOTODYNAMICS has established a Corporate Governance System for the effective management and operation of both the parent company and the Group companies, enhancing transparency and independence in management and control.

Org. chart

The corporate governance model we adopt, combined with the effective organisational structure of our companies, contributes to effective management and the achievement of our short-term and long-term objectives. Our organisational structure is shown in the organisation chart below.



Board of Directors (BoD)2

The BoD is responsible for the long-term strategy and operational management of MOTODYNAMICS, in compliance with the law and the Corporate Governance Code of the Hellenic Corporate Governance Council (HCGC). Under its Articles of Association, the Company's BoD may consist of a minimum of three (3) and a maximum of fifteen (15) members, who may be executive, non-executive and independent non-executive members. Of the BoD members, the non-executive members (independent and otherwise) deal with shaping the Company's strategy and the general advancement of corporate matters and are not involved in the day-to-day management of MOTODYNAMICS, while the executive members deal with implementing the strategy set by the Board of Directors and the day-to-day management of the Group. MOTODYNAMICS is governed by a 12-member Board of Directors and has adopted a Suitability Policy, so that its composition reflects the knowledge, skills and experience required to exercise its responsibilities, ensuring sound and effective management for the benefit of all stakeholders. Through the application of this policy, the Company secures and retains persons with the abilities, knowledge, skills, experience, independence of judgement, guarantees of ethics and good reputation that ensure sound and effective management for the benefit of the Company and its shareholders.

Table of Board of Directors members		
Full name	**Capacity**	**Role**
Paris Kyriacopoulos	*Chairman and CEO*	*Executive member*
Ioannis - Stylianos Tavoularis	*Director*	*Executive member*
Kriton Leonidas Anavlavis	*Vice-Chairman*	*Independent non-executive member*
Theodoros Akiskalos	*Director*	*Independent non-executive member*
Alexandros Diogenous	*Director*	*Independent non-executive member*
Konstantinos Mitropoulos	*Director*	*Independent non-executive member*
Irini Bardani	*Director*	*Independent non-executive member*
Amalia Mofori	*Director*	*Independent non-executive member*
Eleni Vrettou	*Director*	*Non-executive member*
Lefkothea Varangi	*Director*	*Non-executive member*
Nikolaos Pagiaslis	*Director*	*Non-executive member*
Sotiris Chatzikos	*Director*	*Non-executive member*

2 The new BoD was appointed on 12/6/2023. The corresponding table for the 2022 BoD can be found in the Group's Annual Financial Report, posted on the Group's official website.

The BoD of MOTODYNAMICS meets frequently to perform its duties effectively, with indicative roles and responsibilities such as:

- Defines and oversees the implementation of the corporate strategy and the Group's long-term objectives.
- Safeguards and promotes the corporate interest, as well as the interests of the Group's shareholders and of its key stakeholders (“Stakeholder”).
- Manages all corporate affairs with integrity.
- Consolidates the company's credibility in the financial and business community and in the wider social environment.
- Enhances the operational and financial value of the Company.
- Defines and oversees the corporate governance system and evaluates it at least every three (3) years.
- Ensures the adequate and effective operation and independence of the Group's internal control system, including the risk management and compliance functions.
- Ensures the reliability and completeness of the accounting system and of appropriate accounting records for the preparation of the published financial statements, the annual management report, the corporate governance statement and the remuneration report.
- Defines the status of its members as executive or non-executive.
- Assigns responsibilities to the Chief Executive Officer and the Company's Senior Executives, monitors their performance and sets appropriate remuneration levels.
- Delegates the exercise of some or all of the Group's management and representation powers, except those requiring collective action, to one or more persons, members of the BoD, employees of the company or third parties, while also defining the scope of such delegation.
- Posts and keeps up to date the information and documents regarding the election of its candidate members, in accordance with articles 4 par. 4 and 18 par. 1 of Law 4706/2020.
- Is informed of and decides on any event that could materially affect the Company's position, both at present and in the long term.

Board of Directors committees

The Company's BoD has established three (3) committees, with the aim of supporting the preparation of decisions and the effective management of any conflicts of interest. These committees, in which BoD members participate, operate in accordance with the Group's Operating Regulation, which defines their role and responsibilities.

Audit Committee

The Audit Committee of MOTODYNAMICS, the majority of whose members are independent, oversees the Group's internal control system, financial reporting, the performance of the Internal Audit Unit and the process for selecting the statutory auditors. It also meets regularly, at least four times a year, to ensure integrity and independence in internal audit, and on an extraordinary basis whenever deemed appropriate and necessary.

Remuneration and Human Resources Committee

The Remuneration and Human Resources Committee of MOTODYNAMICS, made up of at least three (3) non-executive members, is responsible for designing and monitoring the remuneration policy and remuneration report for BoD members and the wider pay and benefits policy, and also deals with the management and development of Human Resources. The Committee links the remuneration system to the corporate strategy and the Group's objectives for the creation of long-term value, meeting twice a year and on an extraordinary basis whenever required.

Nomination and Corporate Governance Committee

The purpose of the Nominations and Corporate Governance Committee is to propose suitable persons for the BoD, based on the Suitability Policy and the related procedure for nominating BoD members followed by the Company. It also supports the BoD in designing and monitoring corporate governance policies. It consists of at least three (3) non-executive BoD members, the majority of whom are independent, and meets annually - or more often at the discretion of the Chairman or at the proposal of one of its members - at a minimum before the announcement of the annual financial report, the General Meeting for the election of new BoD members and, where required, for updating the Suitability Policy.

Internal Control System

At MOTODYNAMICS we implement an Internal Control System, which includes internal audit mechanisms and procedures, risk management and regulatory compliance, for the safe and effective operation of the Group. We have also established and apply strategies and mechanisms to ensure the effectiveness of corporate operations and compliance with laws and regulations.

Internal Audit Unit

The main mission of the Internal Audit Unit is to help the Group achieve its objectives by adopting a systematic, professional approach to monitoring, evaluating and improving the effectiveness of risk management processes, the internal control system and corporate governance. The Internal Audit Unit enhances and protects the value of MOTODYNAMICS by providing objective, independent and risk-based assurance, advice and information.

Remuneration policy

This policy aims to establish rules for attracting capable executives to manage the Company and for sounder corporate governance, ensuring adequate remuneration for BoD members, promoting meritocracy and aligning their objectives with those of the shareholders. It also seeks to strengthen the business strategy and long-term interests of the Group, guided by the sustainability of MOTODYNAMICS. With a view to achieving these aims, it takes into account, among others, the following factors:

Research and study of the competitive environment	Fair, proportionate pay of Board members.	Applicable law	Avoiding conflicts of interest	Size and nature of the complexity of activities

Our performance

Board of Directors compositionPercentage of Board of Directors members who are non-executive	022	2021
Percentage(%)	82	80

Board of Directors compositionPercentage of Board of Directors members who are non-executive and independent	022	2021
Percentage(%)	45	50

Business ethics and integrity

Material topic GRI 3-3, 2-23, 2-24, 2-26, 2-27, 205-3, 206-1 Athex C-G5, SS-G1

Our commitment

The MOTODYNAMICS Group gives priority to integrity and transparency in all business processes and transactions with a view to its orderly growth. It ensures that all activities are governed by business ethics, focusing on promoting a culture of integrity and accountability, contributing to the prevention and combating of corruption and the cultivation of a transparent and ethical business environment.

Related Policies: Code of Ethics and Conduct, Board of Directors Members Suitability Policy, Remuneration Policy, Whistleblowing Policy, Policy for the Prevention and Combating of Violence and Harassment at work

Indicative ESG targets	Progress	Target beyond legislation
Maintaining zero incidents of violence and harassment at work	Completed	✓

Our impacts

Impact area thematic	Significant impacts on Sustainable Development	
Fighting corruption and bribery	The Group has a Code of Ethics and Conduct, which provides guidelines and standards for promoting ethical behaviour and preventing corruption among employees and stakeholders.	⊕ Actual
	The Group has a grievance and whistleblowing mechanism, providing protection to those who submit reports, regardless of their merit. Its working culture is dominated by integrity and transparency, with employees encouraged to report violations either by name or anonymously.	⊕ Actual
	The Group, in line with anti-corruption and anti-bribery legislation, has implemented an updated Anti-Corruption and Anti-Bribery Policy, communicated to all staff, with the aim of operating responsibly and ethically in the business environment.	⊕ Actual

Our approach

Standards of ethical and professional conduct

The Group operates on the basis of strict rules of ethics and professional conduct, as defined by the Code of Ethics and Conduct. These rules apply equally to management, employees and all our partners. We expect all our partners to embrace and apply the same principles and values, remaining in compliance with applicable laws and regulations.

Regulatory compliance

The Group systematically applies compliance policies and procedures covering transactions with customers and suppliers, the protection of personal data, the security of information systems, compliance obligations under corporate governance legislation, the prevention of bribery and corruption, and the prevention and suppression of money laundering and terrorist financing. These procedures reflect regulatory requirements and include mechanisms to ensure compliance, and are amended annually within the framework of the Group's regulatory compliance action plan.

Regulatory compliance unit

The main objective of the Regulatory Compliance Unit is to identify, address, prevent and monitor compliance issues. It appoints responsible persons for each area, coordinates their actions and duties, and monitors the suitability of, and the need to update, compliance policies and procedures, assessing the complexity and nature of the Group's activities.

Risk Management Unit

The Group's Risk Management Unit follows a systematic approach to the timely and effective identification, assessment and management of risks, with the duties of executives and the necessary procedures clearly defined. Management oversees the identification and assessment of risks, and designs and implements the appropriate policies for their effective management. The Risk Management Officer coordinates the entire process, which is set out in the Operating Regulation approved by the BoD.

Fighting bribery and corruption

The MOTODYNAMICS Group prohibits any form of bribery towards its employees. The Code of Ethics and Conduct, signed by all employees and BoD members, highlights everyone's obligation to act with integrity and honesty, both inside and outside MOTODYNAMICS, in compliance with national and international anti-bribery legislation.

Fraud and money laundering prevention

MOTODYNAMICS does not tolerate any instance of fraud and is committed to the principles of transparency and integrity. Management is charged with the responsibility for preventing, monitoring and taking appropriate measures in cases of fraud, and continuously monitors the assessment, prevention and resolution procedures. In addition, the Group does not permit activities related to illegal financing or money laundering by any employee and complies with all relevant laws and regulations.

Management of reports and complaints (whistleblowing)

Through its Whistleblowing Policy, it ensures the prompt detection of incidents of corruption. This Policy is designed to encourage employees and stakeholders to report any suspected act of corruption, enabling the rapid detection and investigation of such cases. By prioritising the timely detection of incidents of corruption, the Group is better equipped to address related issues and is committed to operating in line with the rules of ethics and the applicable regulatory and legislative framework.

''The purpose of this Whistleblowing Policy is to define the framework for submitting and managing reported breaches and to encourage the Group's employees to report breaches, by name or anonymously, as soon as they become aware of them.''

Avoidance of Conflicts of Interest

The Group has established a specific Conflict of Interest Prevention and Management Policy and Procedure for preventing and managing conflicts of interest, providing detailed guidance on the definition, the obligations and the corresponding corrective actions. The Policy includes special provisions for the members of the BoD and third parties with delegated BoD powers. The detailed roles and responsibilities are set out in the Conflict of Interest Prevention and Management Policy and Procedure, which constitutes Annex 10 of the Rules of Operation.

Our performance

During the reporting period, no incident of corruption, bribery, fraud or money laundering was recorded within the Group, nor did any financial loss arise from such actions. In addition, no conduct related to corruption, bribery, fraud or money laundering has been observed or reported

Confirmed incidents of corruption	2022	2021
Number of Incidents (#)	0	0

Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	2022	2021
Number of legal actions for anti-competitive behaviour, anti-trust and monopoly legislation (#)		0

Our approach to Sustainable Development

''Sustainable development is a high priority for us, and our long-standing goal is to integrate its principles into the way we operate, aiming to create value with a social and environmental orientation. In this context, we support international initiatives such as the UN Sustainable Development Goals, and we adopt best practices for a humane, sustainable and safe environment.''

Assessment of materiality based on the new GRI 2021 standards

Adoption of a Sustainable Development Policy

Policy
Pillars
Materiality analysis
Stakeholder dialogue

Sustainable Development Policy and Pillars

GRI 2-12, 2-13, 2-14, 2-23, 2-24, 2-25

Athex C-G4, C-G2

Policy

Our commitment to promoting sustainable development is reflected in our internal procedures and the policies we have established. Our Sustainable Development Policy provides clear guidelines on the Group's position and the pillars on which it develops targeted actions and initiatives, with the ultimate aim of continuously improving its performance in each of them.

Sustainable development is defined as the concept of a development policy that aims to meet the economic, social and environmental needs of society. It is an approach that ensures short-term as well as long-term well-being in the corporate and social environment (economic growth combined with protection of the environment). The Sustainable Development Policy sets out the sustainability framework and in particular the responsibility of MOTODYNAMICS with regard to employee safety, respect for the environment, coexistence with the local community and meeting customer needs. The Policy is governed by the Group's values: transparency, integrity, respect, appreciation and an honest relationship with customers.

An effective Sustainable Development Policy and Pillars can enhance the Group's performance and reputation. For the integration of sustainability principles across all of the Group's business activities, the dedication of its entire workforce to implementing the Policy is essential.

Sustainable Development Pillars

The approach of MOTODYNAMICS to sustainable development is based on the following pillars:

Corporate governance

MOTODYNAMICS creates the appropriate structures, policies and procedures to enhance transparency, optimise communication with stakeholders and create long-term value. The Group follows high standards of professional ethics and conduct.

Marketplace

MOTODYNAMICS creates the appropriate framework for providing quality services to customers. It selects partners/suppliers who share its values of ethics, high professionalism and creativity, with the aim of creating and distributing economic value beyond the boundaries of the Group's operations with a positive footprint. The Group operates on the basis of a customer-centric approach and business excellence.

Human Resources

MOTODYNAMICS ensures a safe and healthy working environment for all of its employed staff. It cares for their well-being by establishing a framework of employee benefits (Medical and Pension plan) and a flexible working environment (e.g. remote working). It invests in staff development on an ongoing basis by creating training programmes. It provides equal opportunities, respects diversity and creates the conditions required for the development and full use of every employee's potential.

Environment

MOTODYNAMICS complies with legislative requirements regarding the protection of the environment. It acts with the aim of limiting its environmental footprint, reducing energy consumption within the Group, and works with recycling companies.

Local Community

MOTODYNAMICS designs and implements actions linked to important needs and the well-being of the local community, such as health and education.

Oversight

The Policy is monitored by the Corporate Affairs Division, the Finance Division and the Legal Department. This Division prepares the planning of actions, directs the necessary communications with the parties involved, coordinates the communication of actions inside and outside the Group and reports periodically to the Board of Directors on the outcome of actions in relation to the Sustainable Development Policy and Pillars of MOTODYNAMICS. Overall oversight of its sustainability framework rests with the Board of Directors.

Materiality analysis

GRI 3-1, 3-2, 3-3

Athex C-G3

MOTODYNAMICS, in compliance with the new GRI Standards (GRI Standards 2021), carried out the process of analysing, assessing and prioritising the impacts arising from its activities. The term "impacts" is used to denote all kinds of effects that the Group's activities have, positive or negative, actual or potential, on its external environment. The Group assesses the impacts of its activities on the environment, the economy, people and society.

Through this process of identifying impacts, the Group determines its material sustainability topics, i.e. the topics that reflect its impacts at the economic, environmental and social level. The materiality analysis methodology was based on the following steps:

Review of the Group's activities

In this step the Group carried out a high-level review of its activities, the business relationships it has developed, the sustainability context in which it operates and applies, and an examination of its stakeholders. During the review a wide range of sources was used so as to fully cover the Group's internal and external environment:

- Review and analysis of internal material, procedures and policies,
- Recognised international standards and initiatives (GRI),
- United Nations Sustainable Development Goals (SDGs),
- Study of material topics of the sector,
- Significant risks as well as opportunities for the Group.

Identification of impacts

In the second stage, the Group carried out an analysis to detect and identify both positive and negative impacts, actual or potential, on the environment, society and the economy. To achieve this, the Group held meetings with the relevant departments for a comprehensive assessment of the impacts arising from its activities and its entire value chain.

Assessment of impacts

In the third stage, the Group assessed the impacts identified in the previous stage so as to proceed with their prioritisation. The significance of the impacts was assessed through internal consultation among the Group's executives. The impacts were assessed against the following criteria:

Positive impacts

- the scale,
- the scope and,
- likelihood

Negative impacts

- severity: scale, scope and reversibility, and
- likelihood

Impact ranking

As the final step in the materiality assessment process, the Group worked with its stakeholder groups to prioritise its significant topics. MOTODYNAMICS attaches particular importance to dialogue with stakeholders and seeks to record their concerns and expectations. Through dialogue with the stakeholder groups we took their prioritisation into account and will continue to pursue continuous and open dialogue with them. The 8 topics were identified taking into account the Group's sector of activity and the impacts that arise or may arise from its activities, and they cover the three ESG pillars (Environment, Society, Governance).

Ranking of material topics

As a final step, the material topics were classified into broader thematic areas and strategic pillars, as set out in the corresponding chapters of the report. Next to each strategic pillar and material topic are the thematic areas of impacts that occurred in 2022, as well as those occurring at the time of writing this report. The following table also presents the link between the material topics and the relevant United Nations (UN) Sustainable Development Goals. It should be noted that the following sub-section (stakeholder consultation table) shows the main material topics for each stakeholder category, highlighting their preferences according to the importance of these topics, as recorded through the extensive survey of the Materiality Analysis.

Table of material topics and thematic areas3

Material topics	Thematic areas of impacts	Sustainable Development Goals (UN SDGs)	Description of Goals (UN SDGs)
Mitigation and adaptation to Climate Change	Energy Emissions Climate change strategies mitigation		SDG 7: Affordable and clean energy SDG 9: Industry, innovation and infrastructure SDG 13: Climate action
Natural resource and waste management	Circular Waste economy management Water management Water pollution –		SDG 6: Clean water and sanitation SDG 12: Responsible consumption and production SDG 13: Climate action
Data security and privacy	Consumer protection Data Employee protection Data		SDG Peace, justice and strong institutions

3 The positive (+) and negative (-) indication on the impacts of the material topics referred to in each chapter denotes the positive and negative impact, respectively, of MOTODYNAMICS on sustainable development.

Labour relations and employment	Employee mechanisms grievance Talent attraction Diversity and equal opportunities Fair remuneration		SDG 5: Gender equality SDG Decent work and economic growth **SDG** 10: Reduced inequalities SDG Peace, justice and strong institutions
Employee and development training	Training and personal development		**SDG** Quality education SDG Decent work and economic growth
Occupational health and safety	Well-being Employee health and safety		SDG 3: Good health and well-being SDG Decent work and economic growth

Supporting local communities	Local communities	 	SDG 9: Industry, innovation and infrastructure SDG 17: Partnerships for the goals
Business ethics and integrity	Anti-corruption and anti-bribery		SDG Peace, justice and strong institutions

Stakeholder dialogue

GRI 2-29

Athex C-S1

Our Group recognises as stakeholders natural and legal persons who are directly or indirectly linked to its decisions and operations and who influence or are influenced by them. We seek to maintain continuous, meaningful and two-way communication with all groups, with the aim of responding to their needs and expectations. Building relationships based on trust and mutual respect is a key element of the sustainability strategy that guides MOTODYNAMICS. Guided by international standards such as the AA1000 Stakeholder Engagement Standard, we have established a comprehensive consultation process with all stakeholders. MOTODYNAMICS is focused on strengthening dialogue and on their meaningful participation in addressing various sustainability-related issues. The main objectives of our consultation are:

- Examining and responding to the expectations of our partners,
- prioritising impacts and material topics,
- continually boosting transparency, and
- identifying and resolving issues and creating new synergies

The table below sets out the stakeholder categories identified by MOTODYNAMICS, the detailed consultation plan, as well as the practices it follows to maintain a constructive dialogue.

Stakeholder consultation table

Communication Channels	Communication Frequency	Most significant material topics
Shareholders & Investors		
Annual General Meeting	Annually	Business ethics and integrity Employee development and training Climate Change mitigation and adaptation
Shareholder Dept.	Ongoing	
Financial reports	Twice a year	
Announcements (via the corporate website)	Ongoing	
Company Website	Ongoing	
Sustainability Report (first report)	Annually	

Communication Channels	Communication Frequency	Most important material topics
Board of Directors		
Annual General Meeting	Annually	Business integrity and ethics Employee development and training Climate Change mitigation and adaptation
Results and reports financial presentations	At every board meeting	
Meetings	Six times a year and when required	
Employees		
Internal intranet	Ongoing	Employee development and training Data security and privacy Business ethics and integrity
Meetings, telephone and electronic communication on a regular basis	Ongoing	
Sustainability Report (first report)	Annually	
Announcements (via the corporate website)	When required	
Open dialogue and frequent events	Ongoing	
Training	Ongoing	
Partners		
Continuous and two-way communication with executives and management	Ongoing	Labour relations and employment Employee development and training Climate Change mitigation and adaptation
Announcements (via the corporate website)	Ongoing	
Group Website	Ongoing	
Participation in trade fairs	Annually	
Sustainability Report (first report)	Annually	
Events, workshops and conferences	Ongoing and when required	

Communication Channels	Communication Frequency	Most significant material topics
Suppliers and Service Providers		
Meetings, telephone and electronic communication on a regular basis	Ongoing	Labour relations and employment Data security and privacy Occupational health and safety
Sustainability Report (first report)	Annually	
Announcements (via the corporate website)	Ongoing	
Open dialogue and frequent events	Two or three times a year	
Regular communication through the relevant Group departments	Ongoing	
Social Media	Ongoing	
Company Website	Ongoing	
Announcements (via the corporate website)	Ongoing	
Meetings with executives and management	When required	
Participation in trade fairs	Annually	
Customers		
Meetings with executives	When required	Data security and privacy Natural resource and waste management Business ethics and integrity
Customer Service Department	Ongoing	
Annual customer surveys	When required	
Announcements (via the corporate website)	Ongoing	
Social Media	Ongoing	
Sustainability Report (first report)	Annually	

Communication Channels	Communication Frequency	Most significant material topics
Customers		
Meetings with executives	When required	Data security and privacy Natural resource and waste management Business ethics and integrity
Customer Service Department	Ongoing	
Annual customer surveys	When required	
Announcements (via the corporate website)	Ongoing	
Social Media	Ongoing	
Sustainability Report (first report)	Annually	
Dealers		
Direct interaction with the Group's specialised staff	When required	Labour relations and employment Occupational health and safety Natural resource and waste management
Meetings with executives and management	Annually and when required	
Electronic, telephone and in-person communication	**Ongoing**	
Announcements (via the corporate website)	Ongoing	
Sustainability Report (first report)	Annual	
Social Media	Ongoing	
Regular communication through the relevant Group departments	Ongoing	

Communication Channels	Communication Frequency	Most important material topics
Regulators, Government bodies, Authorities & Policy makers		
Group Website	Ongoing	Business integrity Ethics and Climate Change mitigation and adaptation Labour relations and employment
Electronic, telephone and in-person communication	When required	
Meetings with bodies/ authorities/ legislators and institutions	When required	
Financial reports	Twice a year	
Sustainability Report (first report)	Annually	
Regular communication through the relevant Group departments	Ongoing	
Events, workshops and conferences	When required	
Networks and Industry Associations		
Financial reports	Twice a year	Business integrity Ethics and Climate Change mitigation and adaptation Labour relations and employment
Sustainability Report (first report)	Annually	
Announcements (via the corporate website)	Ongoing	
Company Website	Ongoing	
Events, workshops and conferences	When required	

Communication Channels	Communication Frequency	Most significant material topics
Financial Institutions and Capital Market		
Board meetings	Six times a year and when required	Business ethics and integrity Occupational health and safety Climate Change mitigation and adaptation
Financial Reports	Twice a year	
Company Website	Ongoing	
Meetings, telephone and electronic communication on a regular basis	Ongoing	
Announcements (via the corporate website)	Ongoing	
Sustainability Report (first report)	Annually	
Academic and research institutions		
Company Website	Ongoing	Labour relations and employment Employee development and training Data security and privacy
Announcements (via the corporate website)	Ongoing	
Electronic communication	When required	
Events, workshops and conferences	When required	
Preparation of studies, theses in the case of internships (students), or provision of work to gain experience	Ongoing	
Sustainability Report (first report)	Annually	

Communication Channels	Communication Frequency	Most important material topics
Society & NGOs		
Group Website	Ongoing	Community support local Business integrity Occupational health and safety ethics &
Electronic communication	When required	
Actions, events and meetings	When required	
Announcements (via the corporate website)	Ongoing	
Sustainability Report (first report)	Annually	
Mass Media		
Company Website	Ongoing	Business integrity ethics & Community support Occupational health and safety local
Electronic communication and press releases	When required	
Events, workshops and conferences	When required	
Sustainability Report (first report)	Annually	
Announcements (via the corporate website)	Ongoing	

Social progress and well-being

"A key element of our philosophy is our dedication to the human factor. Our approach is based on the priority we place on human development, safeguarding labour and human rights, promoting safe working conditions and our contribution to the local community. In this way, MOTODYNAMICS actively contributes to improving people's quality of life, creating a positive social impact."

29.6% of employees are women

No incidents of personal data protection

2286 hours of training in 2022

Support to bodies of vulnerable social groups in 2022

159 new hires in 2022

Labour relations and employment
Employee training and development
Occupational health and safety
Supporting local communities
Data security and privacy

Labour relations and employment

Material topic GRI 3-3, 2-23, 2-30, 401-1, 401-2, 401-3, 405-1, 406-1 Athex C-S2, C-S3, C-S4, A-G3

Our commitment

The Group is committed to providing decent working conditions and fair pay, and continuously contributes to the professional and personal development of its employees. It upholds respect for diversity and promotes a working environment that inspires collaboration, creativity and open communication, ensuring equal opportunities for all regardless of gender, nationality, age, religion or other characteristics.

Related Policies: Code of Ethics and Conduct, Policy for the prevention and combating of violence and harassment at work, Whistleblowing Policy, Recruitment and Departure Policy, Procedure for the Recruitment and Evaluation of Senior Executives

ESG Targets	Progress	Target beyond legislation
Achieve 20% female representation on the Board of Directors by 2025	Completed	✓
Signing of the Diversity Charter	In progress	✓
Improve and enrich the overall benefits package for employees	In progress	✓

Our impacts

Impact area	Significant impacts on Sustainable Development	
Diversity and equal opportunities	Prospective participation in the Diversity Charter will help create an open working environment that enhances innovation, employee satisfaction and overall performance.	⊕ Potential
	All employees, regardless of age and gender, are actively supported by the Group and are offered equal opportunities for growth and development.	⊕ Actual
	The Group will conduct diversity training during 2023, promoting a culture of respect and appreciation regardless of race, gender, age, nationality or other characteristics.	⊕ Actual
Fair remuneration	In the organisation, male and female employees receive equal pay for the same work, eliminating gender-based pay	⊕ Actual

	differences and creating a fair working environment free of discrimination.	
Employee grievance mechanisms	The Group has adopted a reporting management policy, allowing employees to submit named or anonymous reports of misconduct, thereby strengthening direct communication and the effective resolution of issues.	Actual
Talent attraction	The Group has clearly defined, merit-based criteria for selecting its workforce and applies an open-positions policy, advertising job vacancies first internally within the organisation. In this way, it helps establish a more transparent recruitment process for its employees.	Actual

Our approach

Human resources management

Human resources management is of central importance to MOTODYNAMICS, with the aim of a pleasant, innovative working environment and opportunities for professional development. We apply the Code of Ethics and Conduct, based on international practices and standards, defining behaviours and principles for employees and partners and promoting ethical business practices. We recognise the importance of continuous training and support for creativity, while also promoting diversity and equality in the workplace.

Attracting and retaining employees

At MOTODYNAMICS we follow specific practices for recruiting new employees, applying merit-based and objective criteria, with emphasis on their experience and skills. We seek to attract well-qualified and trained individuals with professional credentials who are aligned with our values and culture. Our key aim is to build long-term relationships with our workforce, which is reflected in our employee turnover rate.

Employee benefits

Beyond the benefits required by law, MOTODYNAMICS provides additional benefits that enhance the well-being of its employees. These include private health insurance, flexible working hours, allowances for sports activities and training, as well as opportunities to take part in corporate social activities. These benefits aim to promote the well-being and development of the Group's employees.

Internal communication and relations

At MOTODYNAMICS, we attach particular importance to internal communication, not only to spread our corporate culture but also to cultivate relationships of trust among employees at all levels. Information and open dialogue form the basis of a creative relationship with the Group's employees. There is open communication between Management and staff (open door policy), aimed at increasing collaboration, efficiency and mutual respect. Through this Policy, we ensure meaningful and transparent communication with our workforce and keep them continuously informed of any developments and issues that arise. Apart from the open door Policy, the main channels for communicating with employees are:



Employee engagement surveys

Conducting engagement surveys is an important step in assessing employee satisfaction and participation at MOTODYNAMICS. Their aim is for the Group to understand how employees feel about their work, the working environment, the corporate culture and their relationship with management. Through this practice, the positive aspects of the organisation are highlighted, as well as the areas in need of improvement.

‘’Engagement surveys are used as a tool for developing strategies to improve the employee experience, increase productivity and satisfaction, and reduce the rate of departure from work (employee turnover).’’

‘’CEO lunch‘’ institution

As part of open communication with our employees, we have adopted the ‘’CEO lunch’’ practice, which takes place every six months. In this initiative, employees meet the Group's Chief Executive Officer to discuss their experiences and put forward suggestions for improvement. The ‘’CEO lunch’’ practice gives all employees the opportunity to build relationships with colleagues from different departments and to share their ideas.

Upholding human rights

At MOTODYNAMICS, we recognise and respect internationally established human rights, as well as statutory labour rights. We are committed to operating with dignity and respect in order to offer equal opportunities. We show zero tolerance for any incident of discrimination, condemn child and forced labour and oppose any form of harassment or violent behaviour in our activities. Across the full range of our activities, there are no conditions that favour the violation of human and labour rights.

Diversity and equal opportunities

MOTODYNAMICS is dedicated to promoting diversity and equal opportunities, creating a working environment where every employee, regardless of identity or characteristics, is heard and valued. In the Group, male and female employees receive equal compensation, reducing gender-based pay inequalities and creating a fair working environment.

Diversity criteria

The Group applies a Diversity Policy whereby, by bringing together a wide range of qualifications and skills when selecting Board members, a variety of views and experiences is ensured, with the aim of sound decision-making. This Policy includes the basic diversity criteria the Group applies when selecting Board members, which constitute essential priorities (diversity targets) of MOTODYNAMICS, including at a minimum: a) adequate representation by gender (at least twenty-five percent (25%) of all Board members), b) ensuring equal treatment and equal opportunities for all potential Board members, regardless of gender, race, colour, ethnic or social origin, religion or beliefs, birth, marital status, disability, age or sexual orientation.

Policy on the prevention and combating of violence and harassment

At MOTODYNAMICS we have a Policy against violence and harassment, the purpose of which is to create and establish a working environment that respects, promotes and safeguards human dignity and the right of every person to a world of work free from violence and harassment.

''MOTODYNAMICS does not tolerate any form of discrimination or harassment in its workplaces and activities.''

Our performance

It is noted that 100% of our total employees are covered by collective labour agreements, reflecting our commitment to a collaborative and fair working environment.

New hires4	2022	
	Number (#)	Ratio5
New hires by gender		
Male new hires	131	0.47
Female new hires	28	0.10
New hires by age		
New hires under 30 years old	65	0.23
Hires of staff aged between 30 and 50	85	0.31
New hires over 50 years old	9	0.03

Departures6	2022[7]	
	Number (#)	Ratio8
Departures by gender		
Male departures	84	0.30
Female departures	24	0.09
Departures by age		
Departures under 30 years old	47	0.17
Staff departures aged between 30 and 50	52	0.19
Departures over 50 years old	9	0.03

4 Data for 2021 are not included in this report due to the unavailability of complete information.
5 Of total employees at year end.
6 Data for 2021 are not included in this report due to the unavailability of complete information.
7 These indicators also include departures of seasonal employees on fixed-term contracts.
8 Of total employees at year end.

Parental Leave9	2022		
	Men	Women	Total
Employees entitled to parental leave	0	4	4
Employees who took parental leave	0	4	4
Employees who returned after parental leave	0	3	3
Percentage of employees who returned after parental leave (%)	0	75%	75%
Employees still employed 12 months after their return	0	3	3
Retention rate of employees who took parental leave (%)	0	75%	75%

Diversity in governance bodies10	2022
	Percentage11 (%)
Governance body members by gender	
Men on governance bodies	72.73%
Women on governance bodies	27.27%
Governance body members by age	
Governance members under 30 years old	0%
Governance staff aged between 30 and 50	27.27%
Governance members over 50 years old	72.73%

9 Data for 2021 are not included in this report due to the unavailability of complete information.
10 Data for 2021 are not included in this report due to the unavailability of complete information.
11 Percentage of total governance body members.

Employee diversity12	2022
	Rate13 (%)
Employees by gender	
Male employees	70.40%
Female employees	29.60%
Employees by age	
Employees under 30 years old	12.64%
Employees between 30 and 50 years old	75.09%
Employees over 50 years old	12.27%
Employees by category	
Administrative	12.27%
Specialised	14.44%
Sales	32.49%
Support	12.64%
Technical	9.39%
Manual	18.77%

Incidents of discrimination and corrective actions taken	022	2021
	Number (#)	
Total number of incidents of discrimination	0	0

12 Data for 2021 are not included in this report due to the unavailability of complete information.
13 Of total employees

Employee training and development

Material topic GRI 3-3, 404-1, 404-2, 404-3, Athex C-S5

Our commitment

Training our employees and developing the skills needed to respond better to the challenges of the working environment is a strong commitment of the Group. To empower and advance their professional careers, we offer training programmes, as provided for in the Training & Development Policy, aimed at better adaptation to the requirements of their roles and at strengthening their performance, which is directly linked to achieving our corporate goals.

Related Policies: Training & Development Policy, Performance Management Policy, Training Policy for Board Members and Executives

ESG Targets	Progress	Target beyond legislation
Increase employee participation in vocational training programmes	In progress	✓
Completion of MOTODYNAMICS' ''Learning Roadmap'' by 2023	In progress	✓
Delivery of diversity training by 2023	In progress	✓

Our impacts

Impact area thematic	Significant impacts on Sustainable Development	
Training personal and development	The Group invests in the training and skills development of its employees, providing training programmes through the edX platform and holding in-person training seminars, contributing to the continuous training and development of its people. In this way, it increases the efficiency of its employees and provides a working environment in which they are constantly developing.	⊕ Actual
	The Group is adopting a new appraisal system, based on goals and milestones for each employee, aimed at identifying areas for improvement, filling training gaps, contributing to their development and meeting their needs.	⊕ Actual

Our approach

Employee training is at the core of our commitment to excellence and innovation, and to promoting the success and sustainable development of the Group. At the heart of our approach is the creation of a working environment where employees can develop both their work experience and their skills through the training programmes we provide. Through our training programmes, our employees gain new skills and knowledge that enable them to meet the needs of their work while also developing professionally and personally.

"At MOTODYNAMICS we create a culture in which continuous training is at the core of our development."

Employee evaluation and development

Performance and development management system

The Human Resources Department of MOTODYNAMICS actively manages employee performance evaluation, a critical factor in achieving the Group's strategic goals. Through a structured process that includes goal setting, feedback and a six-monthly review, the Group identifies each employee's strengths and weaknesses, guiding them effectively and shaping their annual training plan.

Development Centre

Since 2020, the MOTODYNAMICS Development Centre has assessed the maturity of employees' skills. Through this system, the Human Resources Department identifies employees' strengths and weaknesses, aiming to align them with the Group's needs. On completion of the evaluation cycle, specific goals and milestones are set for their personal development and for supporting their role in the Group's strategy.

Employee training

Employee training and development process

The Human Resources Department of MOTODYNAMICS gives priority to employee training, selecting and designing suitable programmes aimed at enhancing performance. There is a structured procedure for developing the annual training plan, which takes into account the Group's strategic goals, performance results and participation in the Development Centre. The department keeps a record of employees' training activities and handles special requests to cover ad hoc needs.

Training and development of Board members and Executives

As follows from the Training Policy for Board members and executives, it is particularly important that the training programmes of Board members and executives are clearly defined, to strengthen their knowledge, abilities and skills as much as possible so that they can better support their roles.

Induction process for members of the Board of Directors

The Group applies a continuous training programme for Board members, offering an induction on the mission, vision, values, organisational structure and market of MOTODYNAMICS. It also includes briefing on duties and relations with supervisory bodies, with the aim of members' active participation in meetings and the development of the necessary skills.

Executive training

The Group's senior executives ensure that the training needs of the people in their departments are met. The cost of training is included in the annual human resources budget, with the Human Resources Department ensuring that the budget is adhered to and implemented according to predefined criteria.

Training programmes

The Group creates an environment that encourages creativity and innovation and promotes the development of its people's personal and professional skills. It gives a large number of employees the opportunity to train via the edX digital platform, which offers online courses tailored to the needs of each individual employee, as well as thematic modules such as:

- compliance with Group policies,
- cybersecurity,
- health and safety.

The Human Resources Department monitors and checks employees' progress in the required programmes according to the training plan. In addition to the required training, whenever a new policy is adopted an information email is sent to employees.

Kaizen Academy

In the Group, experienced salespeople are selected to train colleagues at small or remote locations in Greece, such as Rhodes and the Cyclades, with the aim of helping them take small steps towards continuous improvement in sales.

Our performance

Employees trained14	2022	
	Number (#)	Percentage (%)
Training by employee category		
Employees trained	94	34%
Workers or wage earners trained	0	0%
Training by gender		
Men trained	47	17%
Women trained	47	17%
Total employees trained	94	34%

Total training hours by gender15	2022	
	Number (#)	Average training hours16
Training hours for men	1196	6.13
Training hours for women	1090	13.29
Total training hours	2286	8.25

Total training hours by employee category17	2022	
	Number (#)	Average training hours18
Administrative	928	27.29
Specialised	1126	28.15
Sales	220	2.44
Support	12	0.34
Technical	0	0%
Manual	0	0%

14 Data for 2021 are not included in this report due to the unavailability of complete information. 15 Data for 2021 are not included in this report due to the unavailability of complete information. 16 By gender, i.e. over the total number of persons who received training for each gender. 17 Data for 2021 are not included in this report due to the unavailability of complete information. 18 By employee category, i.e. over the total number of persons who received training for each employee category.

Employees appraised (%)19	2022	
	Number (#)	Percentage (%)
Employees who received an evaluation by gender		
Men	195	100%
Women	82	100%
Employees who received an evaluation by employee category		
Administrative	34	100%
Specialised	40	100%
Sales	90	100%
Support	35	100%
Technical	26	100%
Manual	52	100%
Total employees who received an evaluation	277	100%

19 Data for 2021 are not included in this report due to the unavailability of complete information.

Occupational health and safety

Material topic GRI 3-3, 403-1, 403-2, 403-5, 403-8, 403-9, 403-10 Athex SS-S6

Our commitment

Ensuring suitable working conditions and complying with health and safety rules to protect our people are key priorities for the Group. We cultivate a health and safety culture based on the principles of prevention and proactivity, reflected in our Health and Safety Policy. We have adopted a preventive approach across all our activities, with a view to ensuring the protection of our people.

Related Policies: Health and safety policy

ESG Targets	Progress	Target beyond legislation
Completing and implementing the Wellbeing plan	In progress	✓
Maintaining zero occupational health and safety incidents	In progress	✓

Our impacts

Impact area	Significant impacts on Sustainable Development	
Wellbeing	The Group provides additional benefits to permanent employees, such as meal vouchers, pension plan, private insurance, bonuses, etc. This has a significant impact on the quality of life and well-being of employees and their families. This commitment to improving overall well-being reflects a dedication to creating an environment where professional and personal development go hand in hand.	⊕ Actual
Employee and health safety	During the reporting year there were no H&S incidents in office premises. In this way the Group demonstrated that H&S protocols are fully observed to maintain and promote the health and safety of employees.	⊕ Actual
	The Group records accidents and incidents in the workplace, conducts occupational risk assessments and evaluates risks in all its workshops, in order to prevent and minimise health and safety incidents and to address potential negative consequences of incidents.	⊕ Actual
	The Group trains its staff on health and safety matters, including fire safety and first	⊕

	aid. In this way, it contributes to spreading a health and safety culture in the workplace, by raising awareness of risks and using all necessary resources to guarantee the safety and health of its employees.	Actual

Our approach

Health and safety risk assessment

MOTODYNAMICS places emphasis on risk assessment in its workshops for the safety of employees, customers and the public. The assessment procedures aim to identify, evaluate and manage potential risks during workshop operations. This includes identifying hazardous situations, assessing their severity and taking preventive measures to protect employees. This ensures that employees are aware of the risks and that the necessary measures are taken to protect them.

Occupational Risk Assessment Study (ORAS)

The Occupational Risk Assessment Study (ORAS) is a critical tool used by MOTODYNAMICS to analyse and assess potential risks at its facilities. Through the ORAS, hazardous substances and processes are identified and analysed, leading to the creation of action plans for risk reduction, employee training and the implementation of preventive measures.

Promoting employee well-being and welfare

The Group pursues a healthy work-life balance and has adopted a hybrid working model. This approach delivers positive results such as increased employee satisfaction, adaptation to changes at work, enhanced productivity and a resilient workforce focused on personal well-being and professional success. The Group also has professional doctors who provide advice on medical matters, safeguarding the health and well-being of employees and providing ongoing information.

Employee training on health and safety

At MOTODYNAMICS, emphasis is placed on strengthening the safety culture, through ongoing employee awareness and the exchange of views. Employees are trained in emergency response, with instructions on evacuation, first aid and the use of fire-fighting equipment. Technical health and safety instructions are also posted, and are reviewed annually.

Our performance

Employees covered by a health and safety system20	2022	
	Number (#)	Percentage (%)
Employees covered by a health and safety management system	277	100%
Employees subjected to internal audit (#)	0	0%
Employees audited or certified by an external body (#)	6	2%

Work-related injuries21	2022	
For all employees	Number (#)	Ratio
Hours worked (#)	444,554	n/a
Fatalities as a result of work-related injury	0	0
High-consequence work-related injuries (excluding fatalities)	0	0
Work-related injuries	3	1.35

Work-related ill health		
For all employees	2022	2021
Deaths from occupational disease	0	0

20 Data for 2021 are not included in this report due to the unavailability of complete information.
21 Data for 2021 are not included in this report due to the unavailability of complete information.

Supporting local communities

Material topic GRI 3-3

Athex A-G3

Our commitment

A sense of social responsibility and contribution prevails across all the Group's people and activities, with the aim of social progress. Dedicated to promoting social progress, we understand that our success is inextricably linked to the well-being of local communities. We act with the aim of carrying out sustainable development actions focused on education, safety, sport and the environment. We are committed to actively contributing to the call of the local community, in full harmony with our values and mission.

Related Policies: Sustainable Development Policy

ESG Targets	Progress	Target beyond legislation
Support for the organisation ‘’Humanity Greece’’	In progress	✓
Sponsorship of "ExcellenSeas - Seas of Excellence" scholarships	Completed	✓
Support for the Andros Sailing Club	Completed	✓

Our impacts

Impact area	Significant impacts on Sustainable Development	
Local communities	The Group offers internships and participates in educational initiatives (such as Career days) with universities, supporting the younger generation and equal access to education.	⊕ Actual
	The Group implements a corporate responsibility programme focused on education, sport and the environment, supporting social organisations through donations and sponsorships to improve the quality of life in society.	⊕ Actual

Our approach

Corporate social responsibility is embedded in every aspect of our Group. We stand by the local communities in which we operate, listen to their needs and contribute to their well-being through social programmes that create value, both for the Group and for society as a whole. Our ultimate goal is to contribute to the continuous improvement of people's quality of life and to promote the prosperity of society.

Corporate Social Responsibility (CSR) strategy

The corporate social responsibility (CSR) strategy of MOTODYNAMICS, integrated into corporate culture and communication, reflects the Group's values and focuses on people, on the creators of innovation and on end users. Under the strategy, actions are implemented both internally and externally, supporting the current needs of Greek society around three key pillars, as shown below.

Education & road safety

ALBA Graduate Business School

MOTODYNAMICS promotes academic excellence and innovation by establishing, in memory of Odysseas Kyriacopoulos, the "Odysseas Kyriacopoulos" scholarship at ALBA Graduate Business School.

ExcellenSeas - Seas of Excellence

MOTODYNAMICS awards scholarships to students from remote border islands through the «ExcellenSeas - Seas of Excellence» programme, encouraging education and covering the cost of studies and professional training. This initiative also helps students' living and socialisation, recognising the specific social challenges they face. Through it, a car was provided to a female student of the Athens University of Economics and Business.

AUEB

During the reporting period the Group took part in the Volunteer programme of the Athens University of Economics and Business, collecting business attire clothing for students' first interviews.

Library 4all

Library4all is a civil non-profit company devoted to education, lifelong learning, artistic expression and the promotion of culture, with the aim of fostering a love of reading among school and pre-school children by supporting school libraries and stocking them with books. During the reporting period, MOTODYNAMICS supported the NGO's work by filling the libraries of regional kindergartens and children's hospitals.

Alliance for Greece

As members of this civil non-profit company, the Group supported the book collection marathon initiative and contributed by donating books, which will be used to stock the libraries of 33 correctional institutions across the country.

Road Education: Yamaha Junior Academy

The creation of the first Academy in Greece for learning to ride a motorcycle, the Yamaha Junior Academy, is an important step which has the full support of MOTODYNAMICS. This initiative is in line with our firm commitment to sustainability, focused on promoting road safety and lifelong education. By offering children the opportunity to be trained in motorcycle riding by expert instructors in a specially designed area, we build a solid foundation for safe riding with advanced skills in the next generations, reflecting our commitment to social responsibility and community well-being.

Environment and environmental education

GoZero community

The Group is an active member of the «GoZero» movement through Polygreen and contributes to the principles of the circular economy. MOTODYNAMICS recycles at all its facilities in Athens and Thessaloniki various categories of waste such as coffee, cigarette butts, aluminium, paper and plastic. In addition, it is worth noting that all events organised by the Group during the reporting period were GoZero events.

Kryoneri Civil Protection Volunteers Association

Under the programme, MOTODYNAMICS together with MAXIMA Insurance S.A. provided a four-wheel-drive vehicle specially modified for fire-fighting (4x4 pick up vehicle) to the Kryoneri Civil Protection Volunteers Association, to strengthen the fire-fighting efforts of the volunteer units of the Civil Protection Service and contribute to the prevention and timely containment of fires.

Sport

Andros Nautical Sailing Club

MOTODYNAMICS contributed to the work of the Nautical Club of Andros, donating two fully equipped Optimist boats for young sailors aged 7-15, supporting their introduction to sailing and encouraging young people in water sports.

Strengthening and Supporting Top Athletes: Our Group's Commitment to Sporting Excellence and Social Contribution

Our Group actively supports and backs the athletes Maria Sakkari, Antigoni Drisbioti, Emmanouil Karalis, Pavlos Kagialis and Giannis Orfanos. By offering continuous support and resources to advance their athletic performance and goals, we recognise the importance and contribution of sport to society in promoting health and well-being.

Data security and privacy

Material topic GRI 3-3, 2-23 Athex C-G6, SS-S5

Our commitment

MOTODYNAMICS applies technical and organisational measures to protect personal data and confidential information and complies fully with the relevant regulations and legal requirements. It handles commercial data and sensitive information confidentially, applying all necessary procedures. To this end, the Group has established a Personal Data Protection Policy, demonstrating its commitment to safeguarding sensitive information. In addition, it continuously monitors data security across all its activities, adapting its procedures to respond to developments in the field of cybersecurity.

Related Policies: Personal Data Protection Policy

ESG Targets	Progress	Target beyond the requirements
Increase in training on data protection and security matters	In progress	✓
Adoption of control mechanisms to monitor data access and use, with the aim of timely detection and handling of potential breaches	In progress	✓

Our impacts

Impact area	Significant impacts on Sustainable Development	
Consumer data protection	The Group respects and protects the personal data of customers, employees and partners, in compliance with the provisions of the EU General Data Protection Regulation and national legislation. It applies strong measures and protocols for the active protection of data, contributing to the security of consumers and employees.	⊕ Actual
Employee data protection	The Group has an organised IT Governance framework consisting of 15 Policies and procedures, covering a wide range of topics. In this way, it safeguards sensitive information and ensures business continuity.	⊕ Actual

	The Group provides its staff with training in data protection and cybersecurity, strengthening their ability to address cyber threats and ensure business continuity and data security.	Actual

Our approach

MOTODYNAMICS places a high priority on the security of personal and corporate data, applying modern data security practices such as anonymisation, encryption and firewall protection. It also offers its staff training on security in the digital space and has a comprehensive IT Governance framework with 15 policies and procedures covering a wide range of data security topics. These policies are available on the corporate intranet and all employees are informed of them, ensuring the integrity, confidentiality and availability of data.

Workforce awareness ("Know Before" platform)

Through the “Know Before” platform, the Group periodically carries out checks and training on cybersecurity, aiming to provide the necessary awareness and training to the workforce on the risks they may face. In 2022 the participation rate in cyber security trainings via the ‘’Know Before’’ platform was 95%.

At MOTODYNAMICS we recognise the need to protect personal data, not only as a legal compliance requirement under the EU General Data Protection Regulation 2016/679 and other established legislation, but also because it offers added value and a competitive advantage to the Group.

Our performance

MOTODYNAMICS maintained an excellent record in data security and protection, with the result that no fines were imposed for privacy breaches. This reflects the high priority the Group places on the secure handling of personal and sensitive data, confirming its reliability and integrity in the field of cybersecurity.

Responsibility for the environment

“ Responsible environmental management for MOTODYNAMICS is inextricably linked to the Group's sustainable development. We act with environmental sensitivity, aiming to achieve energy efficiency at our facilities, to limit the emissions arising from our fleet and to responsibly manage the waste generated by our operations.”

Recycling programme ‘’Just

504 tonnes of waste recycled in

Investment in a green fleet of vehicles

Climate change mitigation and adaptation
Natural resource and waste management

Climate change mitigation and adaptation

Material topic GRI 2-23, 3-3 302-1, 302-3, 305-1, 305-2, 305-4 Athex C-E1, C-E2, C-E3

Our commitment

At MOTODYNAMICS, we prioritise the urgent need for meaningful action to tackle climate change, reducing direct (Scope 1) and indirect (Scope 2) emissions by 2030, with the goal of reaching net zero emissions by 2050. Our performance, initiatives and strategic approach confirm our direction towards continuous improvement and our contribution to the transition to a climate-neutral planet. As set out in the Group's Sustainability Policy, we comply with legal requirements on environmental protection and act to mitigate our environmental footprint.

Related Policies: Sustainable Development Policy

Indicative ESG targets	Progress	Target beyond the requirements
Continuous improvement of energy efficiency by upgrading the Group's infrastructure	In progress	✓
Introduction of more hybrid, plug-in and electric cars into the Group's fleet by 2030	In progress	✓
Full compliance with environmental legislation	In progress	✓
We are committed to reducing our footprint annually (Net Zero), aligning our efforts with the sustainability goals and working actively to minimise our environmental footprint.	In progress	✓

Our impacts

Impact thematic area	Significant impacts on Sustainable Development	
Emissions	MOTODYNAMICS is strengthening its fleet with environmentally friendly cars and motorcycles and is planning the transition to electric cars, contributing to the reduction of emissions and to environmental protection.	⊕ Actual
	The increase in MOTODYNAMICS' hybrid car sales makes it competitive in a market that seeks sustainability and innovative mobility solutions, contributing to improved air quality through lower CO2e emissions.	⊕ Actual
	The installation of electric car charging stations at specific Group facilities facilitates the use	⊕

	of electric or hybrid cars, actively contributing to the reduction of carbon emissions.	Actual
Energy	MOTODYNAMICS is dedicated to actions that improve its energy efficiency and the use of its resources through advanced lighting infrastructure, LED technology with built-in motion sensors – practices aligned with the principles of sustainable development and the Group's responsible environmental management.	Actual
Climate change mitigation strategies	MOTODYNAMICS is committed to helping reduce the impacts of climate change, aiming at the future use of energy from renewable sources.	Potential

Our approach

Greenhouse gas emissions

Reducing carbon dioxide emissions is a constant priority for us. We continuously record the annual CO2 emissions of our fleet and monitor our performance in order to take the necessary measures to reduce them. These emissions arise mainly from the consumption of electricity, diesel and natural gas for heating, as well as from the combustion of petrol and diesel to power our company vehicles.

Green fleet

MOTODYNAMICS, aiming to reduce carbon emissions and comply with environmental legislation, is strengthening its fleet with environmentally friendly cars and motorcycles. It plans to use electric cars in the future for zero emissions, recognising that adopting a green fleet and investing in environmentally friendly vehicles can help reduce the negative impacts of climate change.

Sustainable mobility solutions

In addition, the Group recognises the importance of electromobility. Among the various products and services it offered, during the reporting period it brought electric cars to market. It is worth noting that in 2022 the Group's sales of hybrid cars increased. It also has electric car chargers at specific facilities. Promoting low-carbon vehicles and selecting suppliers that have integrated ESG criteria into their processes aim to limit the climate crisis and contribute to reducing the environmental footprint of MOTODYNAMICS.

Energy savings at our facilities

The Group renovated three of its facilities and installed efficient LED lighting systems with motion sensors. Such practices help reduce energy consumption and carbon emissions and, indirectly, costs for the Group, thus mitigating the overall carbon footprint of MOTODYNAMICS.

Our performance

Fuel consumption - non-renewable sources22	Unit of measure	2022	2021
MOTODYNAMICS fleet			
Diesel	GJ	572	n/a[23]
Petrol	GJ	3,198	n/a
MOTODYNAMICS facilities			
Natural gas24	GJ	1,138	1,058
Total fuel consumption	GJ	4,908	1,058
Energy consumption	**Unit of measure**	**2022**	**2021**
Electricity25	GJ	3,569	2,029
Total energy consumption	GJ	8,477	3,088

Direct emissions Scope 126	Unit of measure	2022	2021
Diesel	t CO_2e	43	n/a
Natural gas	t CO_2e	63	59
Petrol	t CO_2e	238	n/a
Total direct emissions	t CO_2e	344	59

22 The energy of each fuel type was calculated using the conversion factors (NCV) of the emissions calculation tool of the National Technical University of Athens.

23 The information was not available.

24 In the calculation of natural gas consumption for 2021 and 2022, only the Porsche facility in Metamorfosi was included.

25 The electricity calculation for 2021 and 2022 includes the Group facilities Sixt Markopoulo, Sixt Syngrou, Thessaloniki, Thira, Rhodes, Heraklion, Athens International Airport "Eleftherios Venizelos", Zakynthos, Marousi, Porsche Glyfada, Porsche Metamorfosi, Motodiktyo Agia Paraskevi, Motodiktyo Kallithea, Motodiktyo Kallirois and PCT. 26 Direct emissions were calculated using the Emission Factors of the emissions calculation tool of the National Technical University of Athens. Accordingly, the following gases are included in the CO2 equivalent calculation: CO2, CH4, N2O.

Indirect emissions Scope 227	Unit of measure	2022	2021
Electricity location-based	t CO_2e	529	301
Electricity market-based28	t CO_2e	401	230

Energy intensity29	Unit of measure	2022	2021
Energy consumption intensity	MWh/number of employees	8.5	3.7
Emission intensity	**Unit of measure**	**2022**	**2021**
Direct emission intensity	t CO2e/number of employees	1.2	0.3
Indirect emission intensity	t CO2e/number of employees	1.9	1.3
Total emissions intensity	t CO2e/number of employees	3.2	1.5
Number of employees		277	235

27 Electricity emissions were calculated using the carbon intensity Emission Factor of total electricity generation from the National Inventory Report 2023, Greece. Note that the calculation includes the equivalent gases: CO2, CH4, N2O.

28 We took into account the 2022 energy mix and CO2 emissions of the electricity supplier, per the RES & Guarantees of Origin Operator (DAPEEP).
29The ratio uses energy consumption within the organisation.

Natural resource and waste management

Material topic GRI 2-23, 3-3, 303-3, 306-1, 306-2, 306-3, 306-4, 306-5 Athex A-E3, SS-E3

Our commitment

Recognising the importance of responsible management of natural resources, the Group is committed to treating waste as a resource and focuses on creating maximum value from every tonne. With respect for the environment, we apply the principles of the circular economy, aiming to reduce the waste generated by our operations and increase the quantities recycled. In addition, we ensure the rational use of water and, where possible, its conservation, recognising the risk posed by its careless use.

Related Policies: Sustainable Development Policy

Indicative ESG targets	Progress	Target beyond the requirements
Maintain and increase the recycling rate by promoting the reuse of materials and installing effective recycling programmes.	In progress	✓
Reduce water consumption by adopting more efficient water management and recycling systems	In progress	✓

Our impacts

Impact area thematic	Significant impacts on Sustainable Development	
Water management	At Athens and Thessaloniki airports, the Group uses advanced, environmentally friendly steam car-cleaning technology, offering faster processes, reduced harmful emissions and wastewater, and water savings.	⊕ Actual
Water pollution	MOTODYNAMICS has not implemented a process for checking the water discharged during car cleaning at the Metamorfosi site.	⊖ In progress
Circular wasteeconomy-management	MOTODYNAMICS recycles plastic, paper, aluminium and organic waste, contributing to the transition to an economy that uses its natural resources more efficiently.	⊕ Actual
	The Group, on an annual basis, monitors, checks and measures the volume of waste it generates, which leads to effective waste reduction, shrinking the Group's climate footprint.	⊕ Actual

	MOTODYNAMICS reduces paper use through digitisation of records and encourages sustainable corporate practices. In addition, it recycles the packaging of imported products to reduce waste and its environmental impact.	Actual
Soil pollution	The Group works with authorised companies for the management of waste such as batteries, tyres and other materials, ensuring compliance with health protocols for the recycling of its waste.	Actual

Our approach

Water management

"The total volume of water withdrawn for consumption within the organisation is 1157ML"

As part of sound natural resource management, we ensure the rational consumption of water. This includes the efficient use of water by our employees in their daily routine and the application of sustainable methods when washing Group vehicles at specific facilities. At Athens and Thessaloniki airports, the Group uses innovative steam-technology car cleaning systems, reflecting a strong commitment to sustainable development. This advanced cleaning method is particularly environmentally friendly, as it saves significant quantities of water, reduces harmful effluents and at the same time offers faster and more effective cleaning processes. The use of this technology reflects both the ecological awareness and the innovation in the services we provide.

We also record annual water consumption at our facilities, allowing us to identify and implement effective corrective actions where and when required. Through these efforts, we seek to ensure maximum water efficiency and minimise the environmental burden of our business activity.

Waste management

"72% recycled waste"

At MOTODYNAMICS we seek to ensure the effective collection and recycling of the waste arising from our activities. We achieve this by applying best practices in the management and final disposal of our waste. A small volume of non-hazardous waste, arising mainly from the day-to-day operations and maintenance activities of the business, was managed through collection by the relevant municipal authority and sent to landfill, in compliance with environmental laws and regulations. At the same time, it is stressed that no quantity of hazardous waste was sent to such sites, as strict management and safe disposal methods were followed, ensuring the highest possible protection of the environment.

Recycling data registration process

The Group has established and implements a specific procedure for registering recycling data with HRA (Hellenic Recycling Agency), which checks the entries made throughout the year and cross-checks the accuracy of the data published. At the end of the annual registration of the previous year's data, and once the accuracy of the data has been verified, MOTODYNAMICS receives a certificate of proper operation in the field of recycling. The Group's partner recycling bodies and the frequency of registrations are presented below:

MOTODYNAMICS segment	Recycling company		Registration frequency/ Year
YAMAHA-PORSCHE	HERRCO	Hellenic Recovery Recycling Corporation	1
YAMAHA-PORSCHE	KEPED	Hellenic Environmental Management Centre	4
YAMAHA-PORSCHE	ENDIALE	Alternative management of waste lubricating oils	4
YAMAHA-PORSCHE	ECO- Elastika	Ecological tyre management	4
YAMAHA-PORSCHE	EpendysisRe battery	Alternative management system for batteries	4
YAMAHA	Electrocycle	Recycling of electrical and electronic goods	12
PORSCHE	Fotokiklosi	Recycling of waste electrical and electronic equipment	12
YAMAHA	NEILOS	Recycling Paper – Iron – Wood	1

Recycling of vehicle consumable products

At MOTODYNAMICS we aim to recycle most of a car's consumable products, offering a significant benefit to the environment. First, environmentally hazardous components such as tyres, batteries and catalytic converters are removed, and the related fluids are extracted, such as brake fluid, air-conditioning fluids, coolants and engine oils.

These are then handed over to specialised external partners for their appropriate management and recycling. It is important to stress that, during this process, we seek to recover the useful parts of the components, including mechanical, electrical and electronic parts. In this way, we save valuable resources and reduce the production of new components.

‘’Just Go Zero’’ recycling programme

MOTODYNAMICS is a member of the "Just GoZero" movement through Polygreen, recycling coffee grounds, cigarette butts, aluminium, paper and plastic at all its facilities in Athens and Thessaloniki. At the same time, it organises all its events in the spirit of the circular economy, thereby strengthening the environmental awareness of both participants

and employees. By taking part in the "Just Go Zero" initiative, we work actively to prevent and reduce our environmental footprint, transforming materials and objects traditionally regarded as waste into valuable solutions with benefits for society, the economy and the environment.

"Just Go Zero is an important initiative for Greece, as it is the first major step towards a completely different philosophy and daily behaviour. Our goal is the transition to a zero waste world, where nothing is left over and everything is put to use."

Our performance

Water30	2022	2021
Total water withdrawal		
Surface water (Ml)	n/a	n/a
Groundwater (Ml)	n/a	n/a
Produced water (Ml)	n/a	n/a
Third-party water (Ml)	1.16	1.12
Seawater (Ml)	n/a	n/a
Total quantity (Ml)	1.16	1.12
Water withdrawal (all types)		
Freshwater (Ml)	1.16	1.12
Other (Ml)	0	0

30 The data were calculated on the basis of the provider's invoices. The data calculation for 2021 and 2022 includes the Group facilities Sixt Syngrou, Marousi, Porsche Glyfada, Porsche Metamorfosi, Motodiktyo Agia Paraskevi, Motodiktyo Kallithea, Motodiktyo Kallirois and PCT.

Waste inventory	2022			2021		
Waste generation by waste category	Waste generated	Waste diverted from incineration/ landfill	Waste sent to incineration/ landfill	Waste generated	Waste diverted from incineration and landfill	Waste directed to incineration and landfill
Vehicle Lubricating Oils (t)	118	118	0	121	121	0
Marine lubricant oils domestic (t)	74	74	0	77	77	0
Category A tyres31 (t)	5	5	0	3	3	0
Category C tyres 32 (t)	41	41	0	38	38	0
Vehicle lead-acid (t)	43	43	0	48	48	0
Plastic (t)	14	14	0	15	15	0
Paper and cardboard (t)	81	81	0	64	64	0
Aluminium (t)	6	6	0	5	5	0
Wood (t)	130	130	0	103	103	0
Iron (t)	153	153	0	100	100	0
Large-size equipment33 (t)	0	0	0	0	0	0
Small-size equipment34 (t)	2	2	0	2	2	0
Antifreeze fluids, oil filters, brake fluids (t)	1	1	0	1	1	0
Packaging (t)	29	29	0	27	27	0
Total waste (t)	697	697	0	606	606	0

31 Tyre category A covers tyres of passenger, agricultural, commercial and industrial vehicles, average weight 8kg.

32 Tyre category C covers motorcycle tyres.

33 Large equipment covers equipment with any external dimension greater than 50 cm, excluding photovoltaic panels. 34 Small equipment covers equipment with any external dimension less than or equal to 50 cm.

Waste inventory	2022			2021		
Hazardous waste diverted from incineration and landfill	On Group sites	Off Group premises	Total	On Group sites	Off Group premises	Total
Hazardous waste recycled (t)	0	43	43	0	48	48
Hazardous waste under who alternative management (t)	0	193	193	0	198	198
Total hazardous waste diverted from who incineration and landfill (t)	0	236	236	0	247	247

Waste inventory	2022			2021		
Non-hazardous waste diverted from incineration & landfill	On Group sites	Off Group premises	Total	On Group sites	Off Group premises	Total
Non-wastehazardous recycled (t)	0	461	461	0	359	359
Total non-hazardous waste diverted fromwho incineration and landfill (t)	0	461	461	0	359	359

Appendix

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About the Report

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Purpose and scope

This report is the first report of MOTODYNAMICS and describes the Group's responsible business practices and performance in the Sustainable Development pillars of Environment, Society and Governance, for the period from 1 January 2022 to 31 December 2022. The Group's Financial Reports are issued twice a year, on a half-yearly basis, and cover the Group's financial performance for the respective half-year. The data included in the report present the actions and practices of MOTODYNAMICS for the entities: Motodynamics S.A., Motodiktyo S.M.S.A., Lion Rental S.M.S.A. In line with the GRI standards, it should be noted that the absence of 2021 data in various sections of the report is due to the unavailability of information, and this is clearly indicated in the notes accompanying each performance table where the corresponding data are not presented. In addition, any difference in the last digit of the numerical data in the report results from the rounding of figures. The report presents the material topics that emerged from the materiality analysis. These were selected through the Group's dialogue and communication with its stakeholders.

Through the report, MOTODYNAMICS aims to provide its stakeholders with comprehensive and transparent information on its performance in sustainability and corporate responsibility matters. The report highlights the Group's actions, programmes and targets, as well as the contribution of its activities to the environment, society and the economy.

Use of standards

This report has been prepared in accordance with the new Global Reporting Initiative Reporting Guidelines (GRI 2021) (in accordance with the GRI standards) and the ATHEX ESG Reporting Guide 2022 of the Athens Exchange. The Group also took into account the United Nations Sustainable Development Goals (SDGs), presenting its impact on each of these 17 goals through its material topics.

Data collection

This report was prepared by the Group's management team, whose members contributed to the collection of the required information and data, as well as to research on developments in the sector.

The report has been reviewed and approved by the Group's Management and was prepared with the support of the Sustainability and Climate Services department of Deloitte Greece.35

35 MOTODYNAMICS is responsible for the calculation, collection and consolidation of the quantitative data, as well as for the accuracy and completeness of the quantitative and qualitative data included in the report. Deloitte bears no responsibility or liability towards third parties for the content of this report.

External assurance

MOTODYNAMICS has not obtained external assurance of the content of the report. Nevertheless, the Group recognises the importance and benefits of external assurance and will consider incorporating it in a future edition.

Contact us

For any comments or questions about the content of the report, please contact Ms Maira Passia by email.

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GRI Standards 2021 content index

Statement of use	MOTODYNAMICS S.A. has prepared this Report in accordance with the GRI standards for the period from 1 January to 31 December 2022, on an annual basis. The frequency of the Sustainability Report differs from that of the Annual Financial Report, as so established by the Group's Management.
GRI 1 Standard	GRI 1: Foundation 2021
Applicable sector standard	There is currently no applicable sector standard for the sector of MOTODYNAMICS S.A.

Standard	Disclosure	Position in the Report	Omission		
			Requirements omitted	Reason	Explan.
General disclosures					
GRI 2: General disclosures 2021	2-1 Organizational details	**The Group** The companies of the Group	*In compliance with the GRI standards, the grey-coloured areas indicate that no omissions (Omission) are used for the specific requirements.*		
	2-2 Entities included in the organisation's Sustainability Report	**Appendix** About the Report			
	2-3 Reporting period, frequency and contact point	**Appendix** About the Report			
	2-4 Restatements of information	**Appendix** About the Report			
	2-5 External assurance	**Appendix** About the Report			
	2-6 Activities, value chain and business relationships	**The Group** Operations and value chain			
	2-7 Employees	**Social progress and well-being** Our people			
	2-8 Workers who are not employees	**Social progress and well-being** Our people			
	2-9 Governance structure and makeup	**Governance** Corporate governance model			

	2-10 nomination and selection of Board and committee members	**Governance** Corporate governance model			
	2-11 highest governance body	**Governance** Corporate governance model			
	2-12 Role of the highest governance body in overseeing the management of impacts	**Governance** Corporate governance model **Our approach to Sustainable Development** Policy and Pillars Sustainable Development Oversight			
	2-13 Delegation of responsibility for managing impacts	**Our approach to Sustainable Development** Corporate governance model Policy and Pillars Sustainable Development Oversight			
	2-14 Role of the highest governance body in sustainability reporting	**Governance** Corporate governance model **Our approach to Sustainable Development** Policy and Pillars Sustainable Development Oversight			
	2-15 Conflicts of interest	**Governance** Corporate governance model			
	2-16 Communication of critical concerns	**Governance** Corporate governance model	b		Information unavailable/ incomplete
	2-17 Collective knowledge of the highest governance body	-	a		Information unavailable/ incomplete
	2-18 Evaluation of the performance of the highest governance body	**Governance** Corporate governance model			

	2-19 Remuneration policy	**Governance** Corporate governance model			
	2-20 to determine pay	**Governance** Corporate governance model	b	Confidential information	The publication of voting results of the constitutes confidential information
	2-21 Annual total compensation ratio	**Governance** Corporate governance model			
	2-22 Statement on sustainable development strategy	**Message from Management**			
	2-23 Policy commitments	**Governance** Corporate governance model Business ethics and integrity **Our approach to Sustainable Development** Policy Policy and Sustainability Pillars Development **Responsibility for the environment** Climate change mitigation and adaptation Natural resources management **Social progress and well-being** Labour relations and employment Data security and privacy			
	2-24 Embedding policy commitments	**Governance** Business ethics and integrity **Our approach to Sustainable Development** Policy and Sustainability Pillars Development			

	2-25 Processes to remediate negative impacts	**Our approach to Sustainable Development** Policy and Sustainability Pillars Development Oversight			
	2-26 Mechanisms for seeking advice and raising concerns	**Governance** Business ethics and integrity			
	2-27 Compliance with laws and regulations	**Governance** Business ethics and integrity			
	2-28 associations Membership in	**Our Group** Participation in initiatives			
	2-29 Approach to stakeholder engagement	**Our approach to Sustainable Development** Stakeholder dialogue			
	2-30 Collective bargaining agreements	**Social progress and well-being** Labour relations and employment			
Material topics					
GRI 3: Material Topics	3-1 Process to determine material topics	**Our approach to Sustainable Development** Materiality analysis			
	3-2 List of material topics	**Our approach to Sustainable Development** Materiality analysis			

	3-3 Management of material topics	**Our approach to Sustainable Development** Materiality analysis			
Climate Change mitigation and adaptation					
Material topics	3-3 Management of material topics	**Responsibility for the environment** Climate change mitigation and adaptation			
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	**Responsibility for the environment** Climate change mitigation and adaptation	b, d	Not applicable	b. MOTODYNAMICS does not use fuels from renewable sources. d. MOTODYNAMICS does not sell any form of energy.
	302-3 Energy intensity	**Responsibility for the environment** Climate change mitigation and adaptation			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	**Responsibility for the environment** Climate change mitigation and adaptation			
	305-2 Indirect emissions	**Responsibility for the environment** Climate change mitigation and adaptation			
	305-4 Emissions intensity	**Responsibility for the environment** Climate change mitigation and adaptation			
Natural resource and waste management					

Material topics	3-3 Management of material topics	**Responsibility for the environment** Natural and waste resources management			
: Water 2018	303-3 Water withdrawal	**Responsibility for the environment** Natural and waste resources management			
GRI 306: Waste 2020	306-1 waste and Generated significant impacts	**Responsibility for the environment** Natural and waste resources management			
	306-2 significant Waste related impacts Management	**Responsibility for the environment** Natural and waste resources management			
	306-3 waste Generated	**Responsibility for the environment** Natural and waste resources management			
	306-4 Waste diverted from disposal	**Responsibility for the environment** Natural and waste resources management			
	306-5 Waste directed to disposal	**Responsibility for the environment** Natural and waste resources management			
Labour relations and employment					
3: Material Topics 2021	3-3 Management of material topics	**Social progress and well-being** Labour relations and employment			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	**Social progress and well-being** Labour relations and employment			
	401-2 provided to that Benefits part-time employees that are not provided to temporary or part-time employees	**Social progress and well-being** Labour relations and employment			

	401-3 Number of parental leaves by gender and return/ return to work/retention	**Social progress and well-being** Labour relations and employment			
402: Relations employees-management	405-1 Diversity of governance bodies and employees	**Social progress and well-being** Labour relations and employment			
GRI 406: Non-discrimination 2016	406-1 of discrimination incidents and corrective actions taken	**Social progress and well-being** Labour relations and employment			
Employee development and training					
3: Material Topics 2021	3-3 Management of material topics	**Social progress and well-being** Employee development and training			
GRI 404: Training and Education 2016	404-1 Average hours of training per employee	**Social progress and well-being** Employee development and training			
	404-2 for upgrading employee skills and lifelong learning that support the continued employability of employees Programmes the	**Social progress and well-being** Employee development and training			
	404-3 employees receiving regular performance and career development reviews Percentage who	**Social progress and well-being** Employee development and training	b	Information unavailable/ incomplete	No programmes available training to support employees who are retiring.
Occupational health and safety					

3: Material Topics 2021	3-3 Management of material topics	**Social progress and well-being** Occupational health and safety			
to	403-1 Health and Safety Management System	**Social progress and well-being** Occupational health and safety			
safety	403-2 identification, Hazard assessment and incident investigation	**Social progress and well-being** Occupational health and safety			
and	403-5 training on Worker occupational health and safety	**Social progress and well-being** Occupational health and safety			
Health	403-8 Workers covered by the system health and Safety	**Social progress and well-being** Occupational health and safety			
	403-9 Work-related injuries	**Social progress and well-being** Occupational health and safety			
403: Work 2018	403-10 ill Work-related health	**Social progress and well-being** Occupational health and safety			
Support for local communities					
Material topics	3-3 Management of material topics	**Social progress and well-being** Support for local communities			
Data security and privacy					

3: Material Topics 2021	3-3 Management of material topics	**Social progress and well-being** Data security and privacy			
Business ethics and integrity					
.. Material Topics 2021	3-3 Management of material topics	**Governance** Business ethics and integrity			
.. Anti- of the corruption	205-3 3 Confirmed incidents of corruption and actions taken to address them	**Governance** Business ethics and integrity			
Anti- competitive behaviour	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices and	**Governance** Business ethics and integrity			
Additional indicators - Non-material topics					
Economic Performance					
Economic Performance	201-1 Direct economic value generated and distributed	**The Group** Value creation			
Indirect economic impacts					
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported for public benefit	**The Group** Value creation	c	Information unavailable/ incomplete	-

ATHEX ESG Reporting Guide 2022 disclosure table

ESG classification	2022 ID	2022 Sub - ID	Metric name	Location in the Report
Environment	**C-E1**	**C-E1-1**	Direct emissions Total direct greenhouse gas emissions (Scope 1)	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E1**	**C-E1-2**	Direct emissions - Direct greenhouse gas emissions intensity	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E2**	**C-E2-1**	Indirect emissions Total indirect greenhouse gas emissions (Scope 2)	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E2**	**C-E2-2**	Indirect emissions Intensity of indirect greenhouse gas emissions	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E3**	**C-E3-1**	Energy consumption and production - Total amount of energy consumed within the organisation	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**C-E3**	**C-E3-2**	Energy consumption and production - Percentage of electricity consumed	**Responsibility for the environment** Climate change mitigation and adaptation
Environment	**A-E3**	**A-E3-1**	Waste management - Total amount of hazardous waste generated management	**Responsibility for the environment** Resources and waste management
Environment	**A-E3**	**A-E3-2**	Waste management - Total amount of hazardous waste non-generated management	**Responsibility for the environment** Resources and waste management
Environment	**A-E3**	**A-E3-3**	Waste management - Percentage of waste by treatment type - Recycling	**Responsibility for the environment** Resources and waste management

Environment	**A-E3**	**A-E3-4**	Waste management - Percentage of waste by treatment type - Composting	**Responsibility for the environment** Resources and waste management
Environment	**A-E3**	**A-E3-5**	Waste management - Percentage of waste by treatment type - Incineration	**Responsibility for the environment** Resources and waste management
Environment	**A-E3**	**A-E3-6**	Waste management - Percentage of waste by treatment type - Landfill	**Responsibility for the environment** Resources and waste management
Environment	**SS-E3**	**SS-E3-1**	Water consumption - Total volume of water withdrawn for consumption by the company, by source	**Responsibility for the environment** Resources and waste management
Environment	**SS-E3**	**SS-E3-3**	Water consumption - Percentage of total water recycled	**Responsibility for the environment** Resources and waste management
Social	**C-S1**	**C-S1-1**	Stakeholder engagement - Key stakeholders of the organisation and its approach to stakeholder engagement	**Our approach to Sustainable Development** Stakeholder dialogue
Social	**C-S2**	**C-S2-1**	Female employees	**Social progress and well-being** Labour relations and employment
Social	**C-S3**	**C-S3-1**	Female employees in management positions (number of female employees who within the top 10% of employees by total remuneration)	**Social progress and well-being** Labour relations and employment
Social	**C-S4**	**C-S4-1**	Employee turnover - Voluntary turnover rate	**Social progress and well-being** Labour relations and employment

Social	**C-S4**	**C-S4-2**	Employee turnover - Involuntary turnover rate	**Social progress and well-being** Labour relations and employment
Social	**C-S5**	**C-S5-1**	Employee training - Average training hours highest-paid employees)	**Social progress and well-being** Employee and development training
Social	**C-S5**	**C-S5-2**	Employee training - Average training hours lowest-paid employees)	**Social progress and well-being** Employee and development training
Social	**C-S7**	**C-S7-1**	Collective bargaining agreements	**Social progress and well-being** Our people
Social	**A-S3**	**A-S3-1**	Gender pay gap	*At MOTODYNAMICS there is no gender pay gap.*
Social	**SS-S5**	**SS-S5-1**	Data security and privacy breach fines	**Social progress and well-being** Data security and privacy
Social	**SS-S6**	**SS-S6-1**	Health and safety performance - number of injuries	**Social progress and well-being** Occupational health and safety
Social	**SS-S6**	**SS-S6-2**	Health and safety performance - number of work-related fatalities	**Social progress and well-being** Occupational health and safety
Social	**SS-S6**	**SS-S6-3**	Health and safety performance - accident frequency rate	**Social progress and well-being** Occupational health and safety
Social	**SS-S6**	**SS-S6-4**	Performance in health and safety matters - accident severity rate	**Social progress and well-being** Occupational health and safety
Corporate governance	**C-G1**	**C-G1-2**	Board composition - Status of the Chairman of the BoD	**Governance** Corporate governance model *The Chairman of the Board is an executive member. Hence*

				the Board has appointed a non-executive member as Vice-Chairman.
Corporate governance	**C-G1**	**C-G1-3**	Board of Directors composition - Percentage of Board of Directors members who are women	**Governance** Corporate governance model
Corporate governance	**C-G1**	**C-G1-4**	Board composition - Percentage of Board of Directors members who are non-executive	**Governance** Corporate governance model
Corporate governance	**C-G1**	**C-G1-5**	Board composition - Percentage of Board of Directors members who are non-executive and independent	**Governance** Corporate governance model
Corporate governance	**C-G2**	**C-G2-1**	Sustainability oversight - Description of the company's approach to the oversight of sustainability matters	**Our approach to Sustainable Development** Sustainability Policy and Pillars, Oversight *Overall oversight of the sustainability framework rests with the Board of Directors. In addition, the Audit Committee submits an annual activity report to the Group's Annual General Meeting, which includes a description of the sustainability policy it follows (pursuant to Article 44, par. 1 of Law 4449/2017).*
Corporate governance	**C-G3**	**C-G3-1**	Material topics - Description of the process of materiality assessment	**Our approach to Sustainable Development** Materiality analysis
Corporate governance	**C-G4**	**C-G4-1**	Sustainability policy - Description of the sustainability policy and fundamental principles	**Our approach to Sustainable Development** Policy, Sustainable Development Policy and Pillars

Corporate governance	**C-G5**	**C-G5-1**	Business ethics policy Description of the business ethics policy and its fundamental principles	**- Governance** Business integrity ethics and of the
Corporate governance	**C-G6**	**C-G6-1**	Data security policy - Description of the data security policy and fundamental principles	**Social progress and well-being** Data security and privacy
Corporate governance	**A-G1**	**A-G1-1**	Business model - Description of the process of value creation	**Our Group** Value creation
Corporate governance	**A-G3**	**A-G3-1**	Targets Disclosure of the short-term performance targets and their link to strategic ESG targets	**Social progress and well-being** Supporting local communities *- Circular Economy: with Polygreen, via the all our facilities in Athens and Thessaloniki follow the "Just Go Zero" movement. Specifically, we recycle cigarette butts, coffee, aluminium, paper and plastic and have made the main events of our business units Zero Events.*
Corporate governance	**A-G3**	**A-G3-2**	Targets Disclosure of the medium-term performance targets and their link to strategic ESG goals	**Social progress and well-being** Supporting local communities - Labour relations and employment *Diversity CharterExcellenSeas Student Support Scholarship ProgrammeSupport for the Volunteer organisation Humanity GreeceSupport for the Disabled Sailing team - Nautical Club of Kalamata "POSEIDON"*
Corporate governance	**A-G3**	**A-G3-3**	Targets Disclosure of the long-term performance targets and their link to strategic ESG goals	**Message from Management** *Zero Scope 1 footprint by the end of 2027*

Corporate governance	**A-G5**	**A-G5-1**	External assurance - Assurance that the published information for each core, advanced and sector-specific metric is verified by a third-party external assurance provider	**Appendix** About the Report
Corporate governance	**SS-G1**	**SS-G1-1**	Whistleblowing policy	**Governance** Business integrity ethics and