| Id | 2024 ID | 2024 Sub - ID | Metric | Type | Value | Unit | Reference (Sustainability Report 2023) | Policy connected | Page Nr | Comments | VerifierComments | Status |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 74783 | C-E1 | C-E1-1 | Scope 1 emissions - Total amount of direct emissions (Scope 1) | Numeric | **210** | Tons CO2 equivalent (tCO2e) | Chapter: Responsibility for the environment<br>*Section: Climate change mitigation and adaptation change* | | | | | Draft |
| 74784 | C-E1 | C-E1-2 | Scope 1 emissions - GHG intensity of Scope 1 emissions | Numeric | **1.2** | Tons CO2 equivalent (tCO2e) / Net revenue in million euros | Chapter: Responsibility for the environment<br>*Section: Climate change mitigation and adaptation change* | | | | | Draft |
| 74785 | C-E2 | C-E2-1 | Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Location based approach | Numeric | **306** | Tons CO2 equivalent (tCO2e) | Chapter: Responsibility for the environment<br>*Section: Climate change mitigation and adaptation change* | | | | | Draft |
| 74786 | C-E2 | C-E2-2 | Scope 2 emissions - GHG intensity of Scope 2 emissions - Location based approach | Numeric | **1.8** | Tons CO2 equivalent (tCO2e) / Net revenue in million euros | Chapter: Responsibility for the environment<br>*Section: Climate change mitigation and adaptation change* | | | | | Draft |
| 74787 | C-E2 | C-E2-3 | Scope 2 emissions - Total amount of indirect emissions (Scope 2) - Market based approach | Numeric | **305** | Tons CO2 equivalent (tCO2e) | Chapter: Responsibility for the environment<br>*Section: Climate change mitigation and adaptation change* | | | | | Draft |
| 74788 | C-E2 | C-E2-4 | Scope 2 emissions - GHG intensity of Scope 2 emissions - Market based approach | Numeric | **1.8** | Tons CO2 equivalent (tCO2e) / Net revenue in million euros | Chapter: Responsibility for the environment<br>*Section: Climate change mitigation and adaptation change* | | | | | Draft |
| 74789 | C-E3 | C-E3-1 | Energy consumption and production - Total amount of energy consumed within the organisation | Numeric | **1692** | Megawatt hour (MWh) | Chapter: Responsibility for the environment<br>*Section: Climate change mitigation and adaptation change* | | | | | Draft |
| 74790 | C-E3 | C-E3-2 | Energy consumption and production - Percentage of electricity consumed | Numeric | **50** | Percentage (%) | Chapter: Responsibility for the environment<br>*Section: Climate change mitigation and adaptation change* | | | | | Draft |
| 74791 | C-E3 | C-E3-3 | Energy consumption and production - Percentage of renewable energy consumed | Numeric | **No - Not Disclosed** | Percentage (%) | MOTODYNAMICS does not consume energy from renewable sources. | | | | | Draft |
| 74792 | C-E3 | C-E3-4 | Energy consumption and production - Total amount of energy produced | Numeric | **No - Not Disclosed** | Megawatt hour (MWh) | MOTODYNAMICS does not produce energy. | | | | | Draft |
| 74793 | C-E3 | C-E3-5 | Energy consumption and production - Percentage of renewable energy produced | Numeric | **No - Not Disclosed** | Percentage (%) | MOTODYNAMICS does not produce energy; therefore, no renewable energy is generated. | | | | | Draft |
| 74794 | A-E1 | A-E1-1 | Scope 3 emissions - Total amount of other indirect emissions (Scope 3) | Numeric | **No - Not Disclosed** | Tons CO2 equivalent (tCO2e) | In the coming years, MOTODYNAMICS will begin to record indirect Scope 3 emissions. | | | | | Draft |
| 74795 | A-E1 | A-E1-2 | Scope 3 emissions - GHG intensity of Scope 3 emissions | Numeric | **No - Not Disclosed** | Tons CO2 equivalent (tCO2e) / Net revenue in million euros | In the coming years, MOTODYNAMICS will begin to record indirect Scope 3 emissions. | | | | | Draft |
| 74796 | A-E2 | A-E2-1 | Climate change risks and opportunities - Discussion of climate change-related risks and opportunities that can affect business operations | Single List | **No - Not Disclosed** | Discussion and Analysis | | | | | | Draft |
| 74797 | A-E3 | A-E3-1 | Waste management - Total amount of hazardous waste | Numeric | **185** | tons | Chapter: Responsibility for the environment<br>*Section: Natural resources and waste management* | | | | | Draft |
| 74798 | A-E3 | A-E3-2 | Waste management - Total amount of non-hazardous waste | Numeric | **602** | tons | Chapter: Responsibility for the environment<br>*Section: Natural resources and waste management* | | | | | Draft |
| 74799 | A-E3 | A-E3-3 | Waste management - Percentage of waste by type of treatment - Recycled | Numeric | **0.3** | Percentage (%) | Chapter: Responsibility for the environment<br>*Section: Natural resources and waste management* | | | | | Draft |
| 74800 | A-E3 | A-E3-4 | Waste management - Percentage of waste by type of treatment - Composted | Numeric | **0** | Percentage (%) | Chapter: Responsibility for the environment<br>*Section: Natural resources and waste management* | | | | | Draft |
| 74801 | A-E3 | A-E3-5 | Waste management - Percentage of waste by type of treatment - Incinerated | Numeric | **0** | Percentage (%) | Chapter: Responsibility for the environment<br>*Section: Natural resources and waste management* | | | | | Draft |
| 74802 | A-E3 | A-E3-6 | Waste management - Percentage of waste by type of treatment - Landfilled | Numeric | **99.75** | Percentage (%) | Chapter: Responsibility for the environment<br>*Section: Natural resources and waste management* | | | | | Draft |
| 74803 | A-E3 | A-E3-7 | Waste management - Total ammount of radioactive waste | Numeric | **0** | tons | Chapter: Responsibility for the environment<br>*Section: Natural resources and waste management* | | | | | Draft |
| 74804 | A-E4 | A-E4-1 | Total amount of effluent discharge containing polluting substances | Numeric | **No - Not Disclosed** | cubic meters (m3) | The indicator on effluent discharge containing polluting substances, measured in cubic meters, is omitted because MOTODYNAMICS does not have operations that generate significant effluent or discharge containing polluting substances. | | | | | Draft |
| 74805 | A-E5 | A-E5-1 | Biodiversity sensitive areas - Description of the impact of business operations on biodiversity sensitive areas | Single List | **No - Not Disclosed** | Discussion and Analysis | MOTODYNAMICS is not involved in any business activities within, adjacent to, or near protected areas or areas of high biodiversity value. Furthermore, the company does not cause adverse impacts on these areas through its operational sites. | | | | | Draft |
| 74806 | A-E6 | A-E6-1 | Climate change policy | Single List | **Yes - Policy in place** | Discussion and Analysis | *Chapter: Responsibility for the environment, Our approach to Sustainable Development Section: Climate change mitigation and adaptation, Sustainable Development Policy* | Sustainable Development Policy | | MOTODYNAMICS does not have a specific Climate Policy; however, it addresses environmental and climate-related issues through its Sustainability Policy. | | Draft |
| 74807 | A-E7 | A-E7-1 | Removals and carbon credits - GHG removals and storage | Numeric | **No - Not Disclosed** | Tons CO2 equivalent (tCO2e) | It is not applicable to MOTODYNAMICS. | | | | | Draft |
| 74808 | A-E7 | A-E7-2 | Removals and carbon credits - Carbon credits | Numeric | **No - Not Disclosed** | Tons CO2 equivalent (tCO2e) | It is not applicable to MOTODYNAMICS. | | | | | Draft |
| 74809 | A-E8 | A-E8-1 | Total GHG emissions - Total GHG emissions location based | Numeric | **No - Not Disclosed** | Tons CO2 equivalent (tCO2e) | | | | | | Draft |
| 74810 | A-E8 | A-E8-2 | Total GHG emissions - Total GHG emissions market based | Numeric | **No - Not Disclosed** | Tons CO2 equivalent (tCO2e) | | | | | | Draft |
| 74811 | SS-E1 | SS-E1-1 | Transition plan - Disclosure of transition plan for climate change mitigation | Single List | **No - Not Disclosed** | Discussion and Analysis | MOTODYNAMICS has not yet established emissions management strategies or targets but is committed to developing them in line with the Paris Agreement and sustainability goals. | | | | | Draft |
| 74812 | SS-E5 | SS-E5-1 | Environmental impact of packaging - Description of strategy for the reduction of packaging's environmental impact throughout its lifecycle | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapter: Responsibility for the environment<br>*Section: Natural resources and waste management* | | | | | Draft |
| 74813 | SS-E8 | SS-E8-1 | Chemicals in products - Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products | Single List | **No - Not Disclosed** | Discussion and Analysis | It is not applicable to MOTODYNAMICS. | | | | | Draft |
| 74814 | C-S1 | C-S1-1 | Stakeholder engagement - Discussion of organisation's main stakeholders and analysis of key stakeholder engagement practices | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapter: Our approach to Sustainable Development<br>*Section: Stakeholder dialogue* | | | | | Draft |
| 74815 | C-S2 | C-S2-1 | Percentage of female employees | Numeric | **30.4** | Percentage (%) | Chapter: Social progress and well-being<br>*Section: Our people* | | | | | Draft |
| 74816 | C-S3 | C-S3-1 | Percentage of women at top management level | Numeric | **33.33** | Percentage (%) | Chapter: Social progress and well-being<br>*Section: Labour relations and employment* | | | | | Draft |
| 74817 | C-S4 | C-S4-1 | Employee turnover - Percentage of full-time employee voluntary turnover | Numeric | **8.19** | Percentage (%) | Chapter: Social progress and well-being<br>*Section: Labour relations and employment* | | | | | Draft |
| 74818 | C-S4 | C-S4-2 | Employee turnover - Percentage of full-time employee involuntary turnover | Numeric | **4.78** | Percentage (%) | Chapter: Social progress and well-being<br>*Section: Labour relations and employment* | | | | | Draft |
| 74819 | C-S4 | C-S4-3 | Employee turnover - Total employee turnover | Numeric | **12.97** | Percentage (%) | Chapter: Social progress and well-being<br>*Section: Labour relations and employment* | | | | | Draft |
| 74820 | C-S5 | C-S5-1 | Employee training - Average training hours of employees at top management level | Numeric | **32.65** | Number of hours | Chapter: Social progress and well-being<br>*Section: Employee training and development* | | | | | Draft |
| 74821 | C-S5 | C-S5-2 | Employee training - Average training hours of the rest employee categories | Numeric | **34.52** | Number of hours | Chapter: Social progress and well-being<br>*Section: Employee training and development* | | | | | Draft |
| 74822 | C-S5 | C-S5-3 | Employee training - Average training hours - Women | Numeric | **15.18** | Number of hours | Chapter: Social progress and well-being<br>*Section: Employee training and development* | | | | | Draft |
| 74823 | C-S5 | C-S5-4 | Employee training - Average training hours - Men | Numeric | **7.77** | Number of hours | Chapter: Social progress and well-being<br>*Section: Employee training and development* | | | | | Draft |
| 74824 | C-S6 | C-S6-1 | Human rights policy - Description of human rights policy and fundamental principles | Single List | **Yes - Policy in place** | Discussion and Analysis | Chapter: Social progress and well-being<br>*Section: Labour relations and employment* | Violence and Harassment Policy | | | | Draft |
| 74825 | C-S7 | C-S7-1 | Percentage of employees covered by collective bargaining agreements | Numeric | **100** | Percentage (%) | Chapter: Social progress and well-being<br>*Section: Labour relations and employment* | | | | | Draft |
| 74826 | C-S8 | C-S8-1 | Value chain - Discussion of supplier screening using ESG criteria | Single List | **No - Not Disclosed** | Discussion and Analysis | | | | | | Draft |
| 74827 | C-S8 | C-S8-2 | Value chain - Policies to manage material impacts, risks and opportunities related to workers in the value chain | Single List | **No - Not Disclosed** | Discussion and Analysis | | | | | | Draft |
| 74828 | A-S1 | A-S1-1 | Sustainable economic activity - Percentage of sustainable turnover - Alignment | Numeric | **No - Not Disclosed** | Percentage (%) | The European Union (EU) Taxonomy is not applicable to MOTODYNAMICS. | | | | | Draft |
| 74829 | A-S1 | A-S1-2 | Sustainable economic activity - Percentage of sustainable CapEx - Alignment | Numeric | **No - Not Disclosed** | Percentage (%) | The European Union (EU) Taxonomy is not applicable to MOTODYNAMICS. | | | | | Draft |
| 74830 | A-S1 | A-S1-3 | Sustainable economic activity - Percentage of sustainable OpEx - Alignment | Numeric | **No - Not Disclosed** | Percentage (%) | The European Union (EU) Taxonomy is not applicable to MOTODYNAMICS. | | | | | Draft |
| 74831 | A-S1 | A-S1-4 | Sustainable economic activity - Percentage of sustainable turnover - Eligibility | Numeric | **No - Not Disclosed** | Percentage (%) | The European Union (EU) Taxonomy is not applicable to MOTODYNAMICS. | | | | | Draft |
| 74832 | A-S1 | A-S1-5 | Sustainable economic activity - Percentage of sustainable CapEx - Eligibility | Numeric | **No - Not Disclosed** | Percentage (%) | The European Union (EU) Taxonomy is not applicable to MOTODYNAMICS. | | | | | Draft |
| 74833 | A-S1 | A-S1-6 | Sustainable economic activity - Percentage of sustainable OpEx - Eligibility | Numeric | **No - Not Disclosed** | Percentage (%) | The European Union (EU) Taxonomy is not applicable to MOTODYNAMICS. | | | | | Draft |
| 74834 | A-S2 | A-S2-1 | Total amount of monetary expenditure on employee training | Numeric | **41,443** | Euros (€) | Chapter: Social progress and well-being<br>*Section: Employee training and development* | | | | | Draft |
| 74835 | A-S3 | A-S3-1 | Percentage of difference between male and female earnings | Numeric | **-1.3** | Percentage (%) | Chapter: Social progress and well-being<br>*Section: Labour relations and employment* | | | | | Draft |
| 74836 | A-S4 | A-S4-1 | CEO pay ratio - Total CEO pay | Numeric | **480,400** | Euros (€) | Chapter: Corporate governance<br>Section: Corporate governance model<br><br>Remuneration Report of the Board of Directors<br>Section: Annex 1 - Total remuneration of the members of the Board of Directors for 2022 | Remuneration Report of the Board of Directors; Remuneration Policy | | | | Draft |
| 74837 | A-S4 | A-S4-2 | CEO pay ratio - Ratio of CEO to median employee earnings | Numeric | **25:1** | Ratio | Chapter: Corporate governance, ATHEX ESG Reporting Guide 2024 disclosure table<br>Section: Corporate governance model | Remuneration Report of the Board of Directors; Remuneration Policy | | 24.9934966963217:1 | | Draft |
| 74838 | SS-S9 | SS-S9-1 | Grievance mechanism - Description of key operations and procedures of Grievance Mechanism | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapter: Corporate governance<br>*Section: Business ethics and integrity* | Whistleblowing Policy | | | | Draft |
| 74839 | C-G1 | C-G1-1 | Board composition - ESG related qualifications of the board members | Single List | **No - Not Disclosed** | Discussion and Analysis | The ESG-related qualifications of the board members have not been disclosed. | | | | | Draft |
| 74840 | C-G1 | C-G1-2 | Board composition - Classification of the Chairman of the Board | Single List | **Executive** | Discussion and Analysis | Chapter: Corporate governance model | | | | | Draft |
| 74841 | C-G1 | C-G1-3 | Board composition - Percentage of female board members | Numeric | **33.33** | Percentage (%) | Chapter: Corporate governance model | | | | | Draft |
| 74842 | C-G1 | C-G1-4 | Board composition - Percentage of non-executive board members | Numeric | **83** | Percentage (%) | Chapter: Corporate governance model | | | | | Draft |
| 74843 | C-G1 | C-G1-5 | Board composition - Percentage of independent non-executive board members | Numeric | **50** | Percentage (%) | Chapter: Corporate governance model | | | | | Draft |
| 74844 | C-G1 | C-G1-6 | Board composition - Number of board members | Numeric | | Number | Chapter: Corporate governance model | | | | | Draft |
| 74845 | C-G1 | C-G1-7 | Board composition - Average age of board members | Numeric | **55.9** | Number | Chapter: Corporate governance model | | | | | Draft |
| 74846 | C-G1 | C-G1-8 | Board composition - Average tenure of board members | Numeric | **5.83** | Number | Chapter: Corporate governance model | | | | | Draft |
| 74847 | C-G2 | C-G2-1 | Sustainability oversight - Description of approach to sustainability oversight | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapter: Our approach to Sustainable Development<br>*Section: Sustainable Development Policy* | | | | | Draft |
| 74848 | C-G3 | C-G3-1 | Materiality - Description of the materiality assessment process and material topics | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapter: Our approach to Sustainable Development<br>*Section: Materiality analysis* | | | | | Draft |
| 74849 | C-G3 | C-G3-2 | Materiality - Approach | Single List | **Single** | Discussion and Analysis | Chapter: Our approach to Sustainable Development<br>*Section: Materiality analysis* | | | | | Draft |
| 74850 | C-G4 | C-G4-1 | Sustainability policy - Description of sustainability policy and fundamental principles | Single List | **Yes - Policy in place** | Discussion and Analysis | Chapter: Our approach to Sustainable Development<br>*Section: Sustainable Development Policy* | Sustainable Development Policy | | | | Draft |
| 74851 | C-G5 | C-G5-1 | Business ethics policy - Description of business ethics policy and fundamental principles | Single List | **Yes - Policy in place** | Discussion and Analysis | Chapter: Corporate governance<br>*Section: Business ethics and integrity* | Code of Ethics & Conduct | | | | Draft |
| 74852 | C-G6 | C-G6-1 | Data security policy - Description of data security policy and fundamental principles | Single List | **Yes - Policy in place** | Discussion and Analysis | Chapter: Business model and Activities,<br>*Section: Data security and privacy* | Privacy Policy | | | | Draft |
| 74853 | C-G7 | C-G7-1 | Sustainability reporting - Basis for preparation of sustainability reporting | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapter: Annex<br>*Sections: About the Report* | | | | | Draft |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 74854 | C-G7 | C-G7-2 | Sustainability reporting - List all its entities included in the sustainability reporting | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapter: Business model and Activities, Annex<br>*Sections: About the Report* | | | | | Draft |
| 74855 | C-G8 | C-G8-1 | Annual financial statements - Date of publication | Date | **2024-03-20** | Date | Annual Financial Report | | | | | Draft |
| 74856 | A-G1 | A-G1-1 | Strategy, business model and value chain - Discussion of strategy, business model and value chain | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapter: Business model and Activities | | | | | Draft |
| 74857 | A-G1 | A-G1-2 | Strategy, business model and value chain - Activity in fossil fuel sector, chemical production, controversial weapons, cultivation and production of tobacco | Single List | **No - Not Disclosed** | Discussion and Analysis | MOTODYNAMICS does not have production activities in the fields of fossil fuels, chemical production, controversial weapons, or the cultivation and production of tobacco. The indicator is not applicable. | | | | | Draft |
| 74858 | A-G2 | A-G2-1 | Business ethics violations - Total amount of monetary losses as a result of business ethics violations | Numeric | **0** | Number | Chapter: Corporate governance<br>*Section: Business ethics and integrity* | | | | | Draft |
| 74859 | A-G2 | A-G2-2 | Business ethics violations - Total number of business ethics violations | Numeric | **0** | Number | Chapter: Corporate governance<br>*Section: Business ethics and integrity* | | | | | Draft |
| 74860 | A-G3 | A-G3-1 | ESG targets - Short-term targets associated with strategic ESG objectives | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapters: Business model and Activities, Responsibility for the environment, Social progress and well-being, Corporate governance<br>*Sections: Data security and privacy, Climate change mitigation and adaptation, Natural resources and waste management, Labour relations and employment, Employee training and development, Occupational health and safety, Support for local communities, Business ethics and integrity* | | | | | Draft |
| 74861 | A-G3 | A-G3-2 | ESG targets - Medium-term targets associated with strategic ESG objectives | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapters: Responsibility for the environment, Social progress and well-being, Corporate governance<br>*Sections: Climate change mitigation and adaptation, Labour relations and employment, Occupational health and safety, Support for local communities, Business ethics and integrity* | | | | | Draft |
| 74862 | A-G3 | A-G3-3 | ESG targets - Long-term targets associated with strategic ESG objectives | Single List | **Yes - Disclosed** | Discussion and Analysis | *Chapters: Responsibility for the environment, Social progress and well-being, Corporate governance Sections: Climate change mitigation and adaptation, Natural resources and waste management, Occupational health and safety, Support for local communities, Business ethics and integrity* | | | | | Draft |
| 74863 | A-G4 | A-G4-1 | Percentage of CEO's variable pay | Numeric | **48%** | Percentage (%) | Chapter: Corporate governance, ATHEX ESG Reporting Guide 2024 disclosure table<br>Section: Corporate governance model | Remuneration Report of the Board of Directors | Remuneration Policy | | | Draft |
| 74864 | A-G5 | A-G5-1 | External assurance - Discussion of external assurance on reported ESG information - Scope of information covered | Single List | **No - Not Disclosed** | Discussion and Analysis | MOTODYNAMICS does not externally assure the data included in the sustainability report. | | | | | Draft |
| 74865 | A-G5 | A-G5-2 | External assurance - Discussion of external assurance on reported ESG information - Level of assurance | Single List | **No - Not Disclosed** | Discussion and Analysis | MOTODYNAMICS does not externally assure the data included in the sustainability report. | | | | | Draft |
| 74866 | A-G6 | A-G6-1 | ESG bonds | Numeric | **No - Not Disclosed** | Euros (€) | MOTODYNAMICS has not issued a green bond. | | | | | Draft |
| 74867 | A-G7 | A-G7-1 | Integration of sustainability-related performance in incentive schemes - Incentive schemes and remuneration policies linked to sustainability matters | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapter: Corporate governance<br>Section: Corporate governance model | | | | | Draft |
| 74868 | SS-G1 | SS-G1-1 | Whistleblower policy - Description of whistleblower policies and procedures | Single List | **Yes - Disclosed** | Discussion and Analysis | Chapter: Corporate governance<br>*Section: Business ethics and integrity* | Whistleblowing Policy | | | | Draft |
| 74869 | SR-1-1 | SR-1 | Sustainability Statement/Report – Publication | Single List | **Yes - Disclosed** | Discussion and Analysis | | | | | | Draft |
| 74870 | SR-1-2 | SR-2 | Sustainability Statement/Report – Date of the Publication | Date | **2024-10-30** | Date | | | | | | Draft |