



**INTER
CARS**

**SELECTED SUSTAINABILITY
PERFORMANCE OF THE INTER
CARS GROUP FOR 2024**



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This Presentation is for informational purposes only and contains a selection of data (which may be subject to simplifications, averaging, or rounding) and does not constitute a complete or comprehensive analysis of the Company's situation, including with regard to the sustainability development of the Inter Cars Group. The Company informs that in order to obtain complete data on the Company's financial results, events, and indicators, reference should be made to the interim and current reports prepared and published by the Company in accordance with applicable Polish law.

Key facts and figures

35
years of experience

in the automotive aftermarket

5 111 652
thousand PLN

of equity capital

19 473 078
thousand PLN

consolidated sales revenues

721 480
thousand PLN

net profit

1 265 547
thousand PLN

EBITDA

353 820
thousand PLN

CAPEX classified to
EU Taxonomy

44,3%
capital
expenditure

eligible activities for
the EU Taxonomy

797 161
thousand PLN

total CAPEX

83%
debt capital

linked to Sustainability
Linked Loan

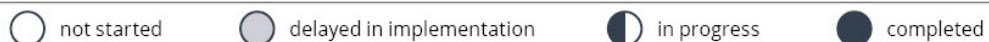
INTER CARS GROUP STRATEGY 2030: PROGRESS TOWARDS TARGETS

PILLAR	SUSTAINABLE SPARE PARTS	GREEN LOGISTICS AND OPERATIONS	GARAGES OF TOMORROW	ENGAGED PEOPLE	ORGANIZATION OF THE FUTURE
	OUR PRODUCTS	OUR LOCATIONS	OUR CUSTOMERS	OUR PEOPLE	OUR ORGANIZATION
AMBITIONS	<i>We deliver car parts while shaping SUSTAINABLE VALUE CHAINS.</i>	<i>We aim to DECARBONIZE our operations in line with the Paris Agreement's scenario with focus on clean energy, efficient business operations and good environmental practices.</i>	<i>We are a first-choice partner for AUTOMOTIVE SERVICES of tomorrow.</i>	<i>WE GROW our organization by engaging in true PARTNERSHIP with our employees and communities.</i>	<i>We build our GOVERNANCE SYSTEM according to the best class practices supporting effective implementation of Sustainability Strategy.</i>
MANAGEMENT AND LIABILITY OF THE MEMBERS OF THE MANAGEMENT BOARD					
	Krzysztof Soszyński Wojciech Twaróg	Maciej Oleksowicz Wojciech Aleksandrowicz Piotr Zamora Wojciech Twaróg Krzysztof Soszyński	Maciej Oleksowicz Wojciech Twaróg Krzysztof Soszyński	Piotr Zamora	Maciej Oleksowicz
COMMITMENTS AND KPIS	<p>1A We will work with our suppliers to develop industry best practice, incorporating product carbon footprint (Scope 3), environmental risk and human rights aspects into our standard purchasing processes, for both premium brands and private label products.</p> <p>KPI:</p> <ul style="list-style-type: none"> By the end of 2024, Inter Cars will have developed and implemented a Sustainable Purchasing Policy, with a particular focus on ensuring effective risk management and respect for human rights throughout the supply chain. Inter Cars also commits that 73% of its suppliers by emissions covering purchased goods and services, upstream transportation and distribution and downstream transportation and distribution, will set their science-based targets by 2028. 	<p>2A We will reduce our carbon footprint (Scope 1 & 2) and reduce the environmental impact of our logistics centres and offices.</p> <p>KPI:</p> <ul style="list-style-type: none"> By the end of 2030, we commit to reduce our absolute Scope 1 & 2 GHG emissions by 42% compared to the baseline year of 2021. From the start of 2030, all our new buildings will be carbon neutral. By the end of 2030, we will power our facilities with 100% renewable electricity. From the beginning of 2026, all new warehouse buildings will be BREEAM (excellent) or LEED (>=platinum) certified. 	<p>3A We will train and support the development of garages of the future, with a particular focus on green energy, circularity and expertise in the era of electromobility and new technologies.</p> <p>KPI:</p> <ul style="list-style-type: none"> By the end of 2025 in Poland and by the end of 2026 throughout the Inter Cars Group, we will develop and support the implementation of the "Garages of tomorrow" programme. By the end of 2025, we will expand the existing training programme for garage employees on new automotive skills. By the end of 2025, we will expand the scope of the existing training system for garages to include ESG elements. 	<p>4A At Inter Cars Group, acting in line with our values, we care about the safety, diversity and skills of our employees at every level of the organisation.</p> <p>KPI:</p> <ul style="list-style-type: none"> In our annual employee engagement survey, we will maintain the global eNPS result at a level of no less than 15%. From the beginning of 2023 in Poland and from 2024 in the Inter Cars Group, we will enable selected partner enterprises, e.g. companies managing the distribution network, to participate in employee engagement surveys. We will implement HR and eHR tools for the our employees and associates in order to release their potential and support a flexible and effective work model. We will implement the programme supporting managerial competencies in the Inter Cars Group. By the end of 2026 we will reduce the gender pay gap to max. 5%. By the end of 2026 we will develop a diversity and inclusion programme in the Inter Cars Group. 	<p>5A We will continue to develop the area of compliance, integrity and fair practices within our organisation.</p> <p>KPI:</p> <ul style="list-style-type: none"> We will implement a new ESG management structure covering all reporting processes and supervision of ESG strategy implementation across the Inter Cars Group.
Achievement Level of Strategy Targets as at 31 December 2024					
<ul style="list-style-type: none"> ○ not started ◐ delayed in implementation ◑ in progress ● completed 					

INTER CARS GROUP STRATEGY 2030: PROGRESS TOWARDS TARGETS

PILLAR	SUSTAINABLE SPARE PARTS	GREEN LOGISTICS AND OPERATIONS	GARAGES OF TOMORROW	ENGAGED PEOPLE	ORGANIZATION OF THE FUTURE
	OUR PRODUCTS	OUR LOCATIONS	OUR CUSTOMERS	OUR PEOPLE	OUR ORGANIZATION
AMBITIONS	<i>We deliver car parts while shaping SUSTAINABLE VALUE CHAINS.</i>	<i>We aim to DECARBONIZE our operations in line with the Paris Agreement's scenario with focus on clean energy, efficient business operations and good environmental practices.</i>	<i>We are a first-choice partner for AUTOMOTIVE SERVICES of tomorrow.</i>	<i>WE GROW our organization by engaging in true PARTNERSHIP with our employees and communities.</i>	<i>We build our GOVERNANCE SYSTEM according to the best class practices supporting effective implementation of Sustainability Strategy.</i>
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	Krzysztof Soszyński	Maciej Oleksowicz Wojciech Twaróg Krzysztof Soszyński	Maciej Oleksowicz Wojciech Twaróg Krzysztof Soszyński	Maciej Oleksowicz	Piotr Zamora Wojciech Aleksandrowicz
COMMITMENTS AND KPIS	<p>1B As a market leader, we will actively drive development of car parts re-manufacturing segment and the sale of used car parts while shaping customer preferences around circularity and minimizing the influence of our packaging on the environment.</p> <p>KPI:</p> <ul style="list-style-type: none"> By the end of 2026, we will increase the sales of remanufactured and used parts by 100% (compared to the sales level in 2022). By the end of 2030, we will achieve an 80% annualised level of core returns (in the B2B market). We will increase to min. 80% share of recycle in the composition of unit packs of remanufactured and used products. 	<p>2B We will support our branches in efforts to minimize negative environmental impact and strengthen positive experience for our clients.</p> <p>KPI:</p> <ul style="list-style-type: none"> By the end of 2025, we will develop a set of ESG recommendations for branches supporting them in their sustainability. 	<p>3B We will manage waste responsibly and reduce its mass through circularity and innovation.</p> <p>KPI:</p> <ul style="list-style-type: none"> Each year we will increase the ratio of garages handing over waste (at least once every two years) according to the contract with Bio Service by 5% (compared to 2023 ratio). 	<p>4B We will continue to support the development of accessible, safe, and responsible mobility for people and the climate.</p> <p>KPI:</p> <ul style="list-style-type: none"> By the end of 2030, we will have gathered a group of volunteers around the Foundation, who will have contributed a total of 6,000 hours of work for the implementation of social and environmental projects. By the end of 2030, we will provide mentoring and scholarship support to 180 of the Foundation's charges. We will enable Inter Cars business partners (branches, suppliers) in Poland to become involved in the projects and programmes implemented by the Inter Cars Foundation. 	<p>5B Sustainability activities at Inter Cars in all pillars will be supported using effective digital tools.</p> <p>KPI:</p> <ul style="list-style-type: none"> We will disclose sustainability data on a regular basis (once a year) in line with current regulations and best standards. We will ensure independent verification of ESG data disclosed in Sustainability Reports.

Achievement Level of Strategy Targets as at 31 December 2024



Key facts and figures

5,97 mln

products on sale

several
times a day

delivering goods directly to garages according to the car repair process

0,57 mln

spare parts available off-the-shelf

tech
support

IT tools and software: **eCat, eSOWA, Haynes Pro** platform, **Motointegrator.com**

664

branches in Europe

training
and education

for garages owners, mechanics and young employees

1 145
garages

in the **Bio Service** programme

financing
of investments

support in developing the technical facilities of garages

Key facts and figures

5 261
own employees
under employment
contracts in the Inter Cars
Group as at the end of 2024

45,8%
share of women
in total employment

6 696
non-employees

17%
eNPS
indicator reflecting employee
engagement and willingness to
recommend the employer

15%
unadjusted gender pay gap
between women and men,
information on the adjusted pay gap
is provided in the Statement under
disclosure S1-16

25%
employee turnover rate

0%
ratio of women
to members of the
Management Board of the
Inter Cars SA

1 497
h
of employee volunteering

Key facts and figures

8 730
tCO₂e

Scope 1 greenhouse gas emission

-32%

reduction of Scope 1 and 2 greenhouse gas emission

5 034
tCO₂e

Scope 2 greenhouse gas emission
[market-based method]

3,72
MWh/1 mln PLN

total energy consumption win operations within climate-relevant sectors relative to **net revenue** from climate-relevant sectors

1 861 961
tCO₂e

Scope 3 greenhouse gas emission

0,096
t CO₂e/PLN
thousand

greenhouse gas emission **intensity** relative to **net revenue**

1 875 725
t CO₂e/PLN
thousand

total greenhouse gas emission, market-based

1 880 549
tCO₂e

total greenhouse gas emission, location-based

Key
facts and figures

47,8%

return of cores for
remanufactured parts

+49%
increase in sales

of remanufactured parts
compared to 2022

Key
facts and figures

72 501
MWh

total energy
consumption

54 511
MWh

total energy
consumption from fossil
sources

75%
share

of **fossil sources** in total
energy consumption

17 990
MWh

total **renewable**
energy consumption

25%
share

of **renewable energy** in
total energy consumption

Key facts and figures

14 745
Mg | total **mass of waste**
generated

94,4%
of waste | sent for recycling, recovery
or reuse

1 180
Mg | total **mass of hazardous**
waste

Key
facts and figures

0
violations

of the principles of the UN
Global Compact or the
OECD Guidelines for
Multinational Enterprises

due diligence
POLICY

regarding respect for human rights

COMPLETE 2024 SUSTAINABILITY STATEMENT



[READ THE FULL SUSTAINABILITY STATEMENT](#)

[\[from page 58, PDF\] ->](#)

KPMG

Independent Auditor's Limited Assurance Report on the Sustainability Statement

To the General Shareholders' Meeting and the Supervisory Board of Inter Cars S.A.

Opinion

We have performed a limited assurance engagement on whether the consolidated sustainability reporting of Inter Cars S.A. Group (the "Group"), of which Inter Cars S.A. (the "Parent Company") is the parent entity, included in the separate section of the Group's Management Report titled "Sustainability statement of Inter Cars S.A. Group for the year ended 31 December 2024" (the "Sustainability statement"), as of and for the year ended 31 December 2024, has been prepared in accordance with the applicable laws and regulations.

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Group's Sustainability statement as of and for the year ended 31 December 2024 is not prepared, in all material respects, in accordance with the applicable laws and regulations, including:

- Compliance with the sustainability reporting standards within the meaning of Article 43a (2) of the Accounting Act of 29 September 1994, being the European Sustainability Reporting Standards endorsed by Commission delegated regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards (ESRS).
- Compliance with the ESRS of the materiality assessment process carried out by the Group to identify the information reported in the Sustainability statement; and
- Compliance of the Sustainability statement with the reporting requirements of Article 6 of Regulation (EU) 2020/882 of the European Parliament and of the Council of 18 June 2020 establishing a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088 (the "Taxonomy Regulation").

Inter Cars S.A. Group is not a public interest entity (PIE) as defined in Article 1(2) of the ESRS. The ESRS are applicable to the Parent Company and the Group as a whole. The ESRS are not applicable to the subsidiaries of the Parent Company and the Group that are not public interest entities (PIEs) as defined in Article 1(2) of the ESRS.

ment does not extend to any other information that accompanies a limited assurance report thereon nor to any statement not in scope of our assurance engagement. The other information included in the Sustainability statement, our assurance report, a study of the Parent Company's annual separate and the statements ("other information"), or performed any assurance procedures with respect to such other information on behalf of our audit firm audited the Parent Company's and the Group's annual consolidated financial statements.

engagement in accordance with, respectively, National Standard "Limited Assurance on Sustainability Reporting", endorsed by the and the International Standard on Assurance Engagements and Other Than Audit or Review of National Financial Council of Statutory Auditors (LAKSA) as the National Standard "Audit and Review 2020 (R)". Our responsibilities under those "Our Responsibilities" section of our report.

conform with the "Handbook of the International Code of Issuing International Independence Statements" ("Code of the ICSA", together with requirements of the Act on statutory auditors of 18 April 2014 and Regulation (EU) No 537/2014 of the Council of 18 April 2014 on specific requirements regarding statutory auditing Commission Decision 2005/606/EC, that are relevant to statutory reporting in Poland. We have also fulfilled our other obligations under these requirements and the Code of ethics.

I am Quality Management (PL) 1 "Quality Management for Firms Issuing Statements, or Other Assurance or Related Services" issued by Polish Agency for Audit Oversight as National Standard. I do design, implement and operate a system of quality control regarding compliance with ethical requirements, legal and regulatory requirements.

obtained is sufficient and appropriate to form the basis of our

our

related to comparative information in respect of earlier periods of this matter.

by Management Board and Supervisory Board for the

Company is responsible for designing, implementing and maintaining the Sustainability statement, including the information reported in the Sustainability statement, including the information with the ESRS (the "Process") and for disclosing this information to the affected stakeholders.

This responsibility includes:

1. In the Group's activities and business relationships take place of its affected stakeholders.

procedures on selected disclosures in

the basis for selected disclosures in

to for developing material estimates

used.

scope-eligible and taxonomy-aligned

Sustainability statement,

required by the Taxonomy Regulation

and

here relevant, with the Group's annual

report.

any in nature and timing from, and are

disproportionate to the level of assurance

obtained or the assurance that would have

been obtained.

whereof:

1. The level of assurance obtained is

limited.

2. The level of assurance obtained is

not sufficient to provide a basis for

concluding that the information is

free from material misstatements.

3. The level of assurance obtained is

not sufficient to provide a basis for

concluding that the information is

free from material misstatements.

4. The level of assurance obtained is

not sufficient to provide a basis for

concluding that the information is

free from material misstatements.

5. The level of assurance obtained is

not sufficient to provide a basis for

concluding that the information is

free from material misstatements.



Source: Inter Cars Group Sustainability Statement 2024

Management Board's Report on the Activities of Inter Cars S.A. and the Inter Cars S.A. Capital Group in the Year Ended on 31 December 2024]

