



**Directors' Report  
on the operations of Auto Partner S.A. and the  
Auto Partner Group in 2025**

The document is a PDF copy of the official Directors' Report on the operations for the financial year 2025, prepared and published in XHTML format. In the event of any doubt or discrepancy, the XHTML version will take precedence.

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This document contains the Directors' Report on the operations of the Auto Partner Group in 2025. This document also contains the Directors' Report on the operations of the parent, prepared in accordance with Section 72(4) of the Regulation of the Minister of Finance on current and periodic information to be published by issuers of securities and conditions for recognition as equivalent of information whose disclosure is required under the laws of a non-member state, dated 6 June 2025.

## I. The Company and the Group

### 1.1. Overview of the Group

The Group operates under the name Auto Partner Group (the "Group"), with Auto Partner S.A. of Bieruń as the parent (the "Company" or the "Parent"). Basic information on the Parent is presented below:

|                           |   |
|---------------------------|---|
| Registered office:        | Bieruń  |
| Legal form:               | joint stock company ( <i>spółka akcyjna</i> ) |
| Country of incorporation: | Poland  |
| Address:                  | ul. Ekonomiczna 20,<br>43-150 Bieruń, Poland  |
| Tel./Fax:                 | +48 32 325 15 00 / +48 32 325 15 20           |
| Email:                    | kontakt@autopartner.com                       |
| Website:                  | www.autopartner.com                           |

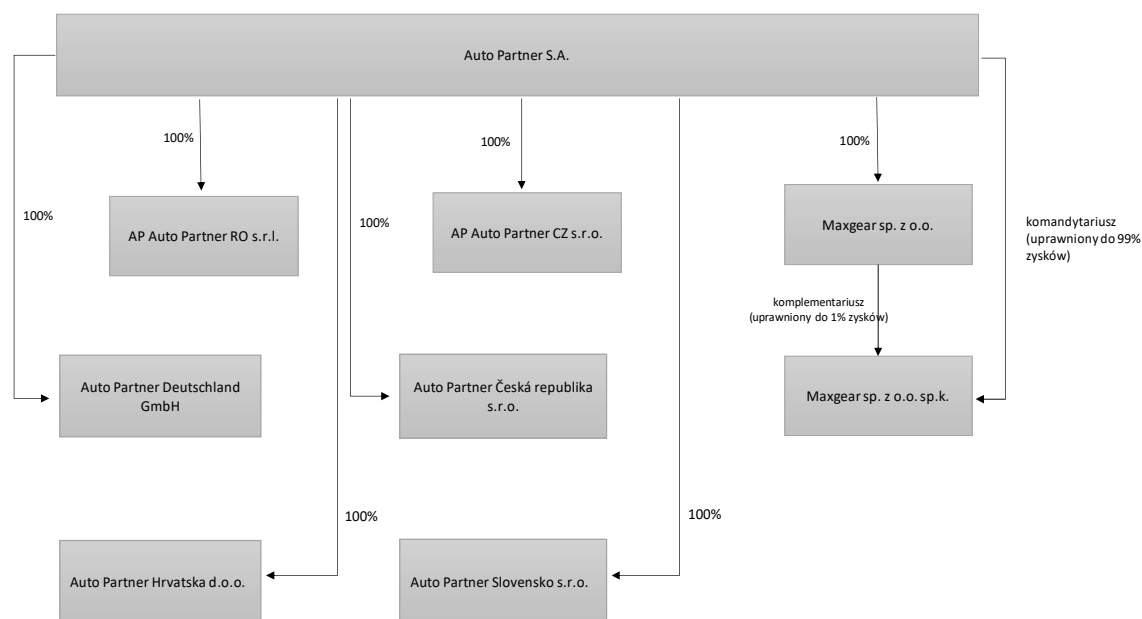
As at 31 December 2025, the Group also included the following subsidiaries:

- Maxgear Spółka z ograniczoną odpowiedzialnością of Tychy (wholly-owned by the Parent),
- Maxgear Spółka z ograniczoną odpowiedzialnością spółka komandytowa of Bieruń (the Parent is a limited partner in the company, entitled to a 99% share in its profits),
- AP Auto Partner Czechy s.r.o. of Prague, the Czech Republic (wholly-owned by the Parent),
- AP Auto Partner RO s.r.l of Bucharest, Romania (wholly-owned by the Parent),
- Auto Partner Česká republika s.r.o. of Ostrava, the Czech Republic (wholly-owned by the Parent),
- Auto Partner Deutschland GmbH of Gelsenkirchen, Germany (wholly-owned by the Parent),
- Auto Partner Slovensko s.r.o. of Žilina, Slovakia (wholly-owned by the Parent),
- Auto Partner Hrvatska d.o.o. of Varaždin, Croatia (wholly-owned by the Parent).

The companies are consolidated in the Group's financial statements using the full consolidation method.

Apart from conducting its business involving the sale of automotive parts and accessories, the Company, as the parent, acts as the holding company in the Group and coordinates the operation of its subsidiaries and creation of a uniform trading, marketing, investment and credit policy for the Group.

The chart below presents the structure of the Group as at the reporting date, including all of the Company's subsidiaries.



Source: the Group.

## 1.2. Subsidiaries

Presented below is a list of subsidiaries forming part of the Company's Group, including their key details.

### Maxgear Sp. z o.o.

Maxgear Sp. z o.o., with its registered office in Tychy, Poland, is entered in the Register of Businesses at the National Court Register under No. 0000279190. The company's share capital amounts to PLN 50,000 and is divided into 100 shares with a par value of PLN 500 per share. Maxgear Sp. z o.o. is wholly owned by the Company, which holds 100% of its shares and the right to exercise all 100 voting rights at its General Meeting.

The company is a general partner in Maxgear Sp. z o.o. Sp.k., which it represents and whose operations it manages. Maxgear Sp. z o.o. does not carry out any operating activities. The Group's strategy provides for continued building of the value of its private label brands. In this model, Maxgear Sp. z o.o. is to continue as an entity representing Maxgear Sp. z o.o. Sp.k. and managing its operations.

### Maxgear Sp. z o.o. sp.k.

Maxgear Sp. z o.o. Sp.k., with its registered office in Bieruń, Poland, is entered in the Register of Businesses at the National Court Register under No. 0000332893. Its general partner is Maxgear Sp. z o.o. The Company is its limited partner, with the limited partner's contribution amount of PLN 20,000 and a 99% share in the company's profits. The right to the remaining 1% of profits is held by Maxgear sp. z o.o.

The company's business consists in purchasing goods which are then sold by the Group under the Maxgear brand. Most of the goods are imported from Asia and then resold to the Company for further distribution.

### **AP Auto Partner CZ s.r.o.**

AP Auto Partner CZ s.r.o., with its registered office in Prague, the Czech Republic, is incorporated under the Czech law and is responsible for the Group's operations in the Czech market. AP Auto Partner CZ s.r.o. is wholly owned by the Company, which holds the right to exercise all voting rights at its General Meeting. AP Auto Partner CZ s.r.o. conducts its sales operations in the Czech market through two branches (warehouse and sales outlets) in Prague.

### **AP Auto Partner RO s.r.l.**

AP Auto Partner RO s.r.l., with its registered office in Bucharest, Romania, is incorporated under the Romanian law and will be responsible for the Group's operations in the Romanian market. AP Auto Partner RO s.r.l. is wholly owned by the Company, which holds the right to exercise all voting rights at its General Meeting. The Group intends to use the company as a platform to expand its warehouse capacity and sales in this market.

### **Auto Partner Česká republika s.r.o.**

Auto Partner Česká republika s.r.o., with its registered office in Ostrava, incorporated under Czech law, is responsible for sales and marketing support for the Auto Partner Group in the Czech market, and may in the future become responsible for the provision of warehousing services to Auto Partner S.A. if the Group decides to open a logistics hub in the Czech Republic. Auto Partner Česká republika s.r.o. is wholly owned by the Company, which holds the right to exercise all voting rights at its General Meeting.

### **Auto Partner Deutschland GmbH**

Auto Partner Deutschland GmbH, with its registered office in Gelsenkirchen, incorporated under German law, is responsible for sales and marketing support for the Auto Partner Group in the German market and, as of 2026, for the provision of warehousing services for Auto Partner S.A. in connection with the launch of a warehouse in Germany. Auto Partner Deutschland GmbH is wholly owned by the Company, which holds the right to exercise all voting rights at its General Meeting.

### **Auto Partner Slovensko s.r.o.**

Auto Partner Slovensko s.r.o., with its registered office in Žilina, incorporated under Slovak law, will be responsible for sales and marketing support for the Auto Partner Group in the Slovak market and potentially for the provision of warehousing services to Auto Partner S.A. if the Group decides in the future to open a logistics hub in Slovakia. Auto Partner Slovensko s.r.o. is wholly owned by the Company, which holds the right to exercise all voting rights at its General Meeting.

### **Auto Partner Hrvatska d.o.o.**

Auto Partner Hrvatska d.o.o., with its registered office in Varaždin, incorporated under Croatian law, will be responsible for sales and marketing support for the Auto Partner Group in the Croatian market and potentially for the provision of warehousing services to Auto Partner S.A. if the Group decides in the future to open a logistics hub in Croatia. Auto Partner Hrvatska d.o.o. is wholly owned by the Company, which holds the right to exercise all voting rights at its General Meeting.

### *1.3. Changes in the Group's key management policies and its organisation*

On 8 October 2025, the Company executed a memorandum of association establishing a foreign subsidiary, Auto Partner Slovensko s.r.o. of Žilina, incorporated under Slovak law, with a share capital of EUR 5,000. All shares in the new company were subscribed for cash by Auto Partner S.A. The competent registry court registered the company on 21 October 2025. Marek Hradzki was appointed as member of its Management Board.

On 29 October 2025, the Company executed a memorandum of association establishing a foreign subsidiary, Auto Partner Hrvatska d.o.o. of Varaždin, incorporated under Croatian law, with a share capital of EUR 2,500. All shares in the new company were subscribed for cash by Auto Partner S.A. The competent registry court registered the company on 5 November 2025. Marek Hradzki was appointed as member of its Management Board.

Save for the above, there were no other material changes in the policies applied in the management of Auto Partner S.A. or the Auto Partner Group, and no changes in the organisation of the Group, including changes resulting from a business combination, acquisition or loss of control of a subsidiary or a long-term investment, demerger, restructuring or discontinuation of business.

### *1.4. Organisational and equity links of the Company and other Group companies with third-party entities; investments in Poland and abroad, including equity investments outside the Group*

In 2025, there were no material organisational or equity links of the Company and other Group companies with third-party entities. Neither the Company or any other Group companies made any investments in securities, equity instruments, real property or intangible assets.

### *1.5. Incentive scheme for the Group's key employees*

#### **Incentive Scheme for 2024–2025**

At the meeting of 23 January 2024, the Company's Supervisory Board passed a resolution to adopt the Rules of the Incentive Scheme for Members of the Auto Partner S.A. Management Board (the "Scheme"). The purpose of the Scheme is to establish mechanisms to encourage activities that will ensure long-term growth of the shareholder value, reduce the turnover of the Company's management staff, and reward their contribution to the shareholder value growth. The adopted Scheme applies to reference periods 2024–2025 and will be implemented in 2025–2028. The Scheme is dedicated to members of the Company's Management Board: Mr Andrzej Manowski, Mr Piotr Janta and Mr Tomasz Werbiński. The Scheme provides for the payment of cash bonuses to its participants.

The total amount of bonuses to be paid in accordance with the Rules will not exceed PLN 5,600,000 over the entire duration of the Scheme. In the first year of the Scheme, the total bonus pool for 2024, determined in accordance with its terms, was capped at PLN 2,800,000. No bonus was ultimately awarded for 2024, as the performance targets set out in the Scheme were not achieved.

In accordance with Best Practice for WSE Listed Companies 2021, detailed regulations of the Scheme are set out in the Rules of the Incentive Scheme for Members of the Auto Partner S.A.

Management Board, which are available on the Company's website at: <https://ir.autopartner.com/lad-korporacyjny/#polityka-wynagrodzen>.

On 23 January 2024, the General Meeting of Maxgear sp. z o.o. approved the Rules of the 2024–2025 Incentive Scheme for members of the Management Board of Maxgear sp. z o.o., Grzegorz Pal and Arkadiusz Cieplak. Its terms are the same as those applying to members of the Management Board of Auto Partner S.A. The total amount of bonuses to be paid in accordance with the Rules to members of the Management Board of Maxgear sp. z o.o. during the term of the Scheme does not exceed PLN 2,000,000. In the first year of the Scheme, the total bonus pool for 2024, determined in accordance with its terms, was capped at PLN 1,000,000. No bonus was ultimately awarded for 2024, as the performance targets set out in the Scheme were not achieved.

### **Implementation of previous years' schemes**

2025 saw the payment of a part of the bonus granted by the Supervisory Board by Resolution No. 1 of 31 May 2023 under the 2022–2024 Incentive Scheme adopted by the Supervisory Board on 10 September 2021 for Members of the Auto Partner S.A. Management Board.

Similarly, a partial bonus payment was made in 2025 to Members of the Management Board of Maxgear sp. z o.o. under a General Meeting resolution of 10 September 2021 on the Rules of the Incentive Scheme for 2022–2024.

### **Incentive Bonus 2025**

On 21 July 2025, the Supervisory Board passed a resolution to adopt the rules of awarding incentive bonuses to members of the Auto Partner S.A. Management Board for 2025. The resolution provides for the payment of additional remuneration for serving as members of the Company's Management Board, linked to the financial performance of the Auto Partner Group in 2025. The bonus applies to the following members of the Management Board: Andrzej Manowski, Piotr Janta and Tomasz Werbiński.

In accordance with the Supervisory Board's resolution, the total bonus amount will not exceed PLN 1,500,000. The aforementioned bonuses will be paid to the Management Board members in the event that the performance thresholds required for the determination of the 2025 bonuses under the Incentive Scheme are not met, in accordance with the algorithm set out in the Rules of the Incentive Scheme for 2024–2025 adopted by the Supervisory Board's Resolution No. 2 of 23 January 2024.

On 31 July 2025, the General Meeting of Maxgear Sp. z o.o. passed a resolution to adopt the rules of awarding incentive bonuses to members of the Maxgear Sp. z o.o. Management Board for 2025. The resolution provides for the payment of additional remuneration for serving as members of the company's Management Board, linked to the financial performance of the Auto Partner Group in 2025. Incentive bonuses were approved for the following Management Board members: Grzegorz Pala and Arkadiusz Cieplak. The total amount of bonuses paid in accordance with the rules set out in the Supervisory Board's resolution will not exceed PLN 710,000. The aforementioned bonuses will be paid to the Management Board members in the event that the performance thresholds required for the determination of the 2025 bonuses under the Incentive Scheme for 2024–2025 are not met, in accordance with the algorithm set out in the Rules of the Incentive Scheme adopted by the General Meeting's resolution of 23 January 2024.

The Group did not have any other obligations under retirement pensions and similar benefits for former members of its management, supervisory or administration bodies.

### *1.6. Total number and par value of Company shares and shares in subsidiaries held by the Company's management and supervisory staff as at the release date of this Report*

The table below presents the holdings of Company shares by members of the Management and Supervisory Boards as at 15 April 2026, which is the issue date of this Report.

None of the members of the Management Board or Supervisory Board holds any shares in the Company's subsidiaries.

| Full name   | Position                               | Number of Company shares held | Par value of the shares (PLN) |
|---|--|-------------------------------|-------------------------------|
| Aleksander Górecki indirectly through Turzyńska Fundacja Rodzinna | President of the Management Board      | 56,944,758                    | 5,694,475.80                  |
| Andrzej Manowski  | Vice President of the Management Board | 200,000                       | 20,000.00                     |
| Piotr Janta   | Vice President of the Management Board | 173,263                       | 17,326.3                      |
| Jarosław Plisz  | Chair of the Supervisory Board         | 20                            | 2.00                          |
|   | <b>Total:</b>                          | <b>57,318,041</b>             |                               |

### *1.7. Employee stock ownership plan control system*

Group companies do not operate any employee stock option schemes.

### *1.8. Basis of accounting used in preparing the separate and consolidated full-year financial statements*

The consolidated and separate financial statements of the Auto Partner Group and Auto Partner S.A. for the period from 1 January to 31 December 2025 were prepared on the basis of International Financial Reporting Standards and related interpretations issued in the form of the European Commission's regulations.

The financial statements were prepared on a going concern basis. As at the date of the financial statements, there were no circumstances indicating any threat to the Group and the Company continuing as going concerns.

For detailed rules followed in the preparation of the separate and consolidated financial statements, see note 2 to the separate and consolidated financial statements for 2025.

### *1.9. Remuneration of members of Auto Partner S.A. Management and Supervisory Boards*

Auto Partner S.A. has in place a Remuneration Policy for Members of the Management Board and Supervisory Board of Auto Partner S.A., adopted by the General Meeting on 19 June 2020.

Members of the Management Board and Supervisory Board are remunerated by the Company in accordance with this document.

### Remuneration paid to members of the Company's Management Board in 2025

The remuneration paid by the Company and its subsidiaries to members of the Management Board totalled PLN 2,392,193.5 (gross). In 2025, individual members of the Management Board were remunerated for their service on the Management Board of the Company or a subsidiary and under employment contracts.

| Full name          | Position on the management body        | Gross remuneration paid by the Company under appointment (PLN) | Gross remuneration paid by the Company under employment contract (PLN) | Remuneration under Incentive Scheme and in the form of Incentive Bonus (PLN) | Gross remuneration paid by subsidiaries under employment contract or appointment (PLN) | Remuneration paid by subsidiaries under service contract (PLN) | Total remuneration paid by the Company and subsidiaries in 2025 (PLN) |
|--------------------|--|--|--|--|--|--|---|
| Aleksander Górecki | President of the Management Board      | 120,000.00   | 244,800.00   | —  | 60,000.00  | —  | 424,800.00  |
| Andrzej Manowski   | Vice President of the Management Board | 360,000.00   | 86,870.00  | 360,000.00*  | —  | —  | 806,870.00  |
| Piotr Janta        | Vice President of the Management Board | 360,000.00   | 86,115.70  | 360,000.00*  | —  | —  | 806,115.70  |
| Tomasz Werbiński   | Member of the Management Board         | 240,000.00   | 74,407.80  | 40,000.00*   | —  | —  | 354,407.80  |

\* The amount includes the bonus for 2022 paid in 2025.

\* Source: the Group.

### Remuneration of the Company's supervisory personnel paid in 2025

The remuneration paid to members of the Supervisory Board by the Company totalled PLN 286,740 (gross). In 2025, members of the Supervisory Board were remunerated for serving on the Company's Supervisory Board and for fulfilling their responsibilities as Audit Committee members. The amount of remuneration was determined by the Annual General Meeting on 25 May 2023 (effective until 31 May 2025) and by the Annual General Meeting on 27 May 2025 (effective from 1 June 2025), as well as pursuant to Section 7 of the Remuneration Policy for Members of the Management Board and Supervisory Board of Auto Partner S.A.

| Full name        | Position on the Supervisory Board     | Gross remuneration paid by the Company under appointment, including appointment to the Audit Committee in 2025 (PLN) | Total remuneration paid by the Company in 2025 (PLN) |
|------------------|---------------------------------------|--|--|
| Jarosław Plisz   | Chair of the Supervisory Board        | 58,000.00  | 58,000.00  |
| Bogumił Woźny    | Deputy Chair of the Supervisory Board | 58,000.00  | 58,000.00  |
| Bogumił Kamiński | Member of the Supervisory Board       | 58,870.00  | 58,870.00  |
| Mateusz Melich   | Member of the Supervisory Board       | 58,870.00  | 58,870.00  |
| Andrzej Urban    | Member of the Supervisory Board       | 53,000.00  | 53,000.00  |

Source: the Group.

In 2025, members of the Company's Supervisory Board did not receive any additional remuneration from the Company or its subsidiaries other than the remuneration under their appointment. None of those persons received any additional awards, bonuses or benefits from the Company in 2025.

Detailed information regarding the non-pay components of remuneration for members of the Management and Supervisory Boards will be presented in the Supervisory Board's report on the remuneration of the Management and Supervisory Board members for 2025, which will be considered at the Annual General Meeting and posted on the Company's website in accordance with Article 90g of the Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies of 29 July 2005 (consolidated text: Dz.U. of 2019, item 623, as amended).

## II. Overview of the Company's and the Group's business

### 2.1. Key economic and financial data

The analysis of the Company's and the Group's financial and operating position was conducted on the basis of the audited separate and consolidated financial statements for 2025, prepared in accordance with the IFRS.

The table below presents selected items of the separate and consolidated statements of profit or loss and other comprehensive income in the periods specified.

|   | Year ended 31 Dec<br>separate financial<br>statements |                  | Year ended 31 Dec<br>consolidated financial<br>statements |                  | Q4 consolidated<br>financial statements |                |
|---|---|------------------|---|------------------|---|----------------|
|   | 2025  | 2024             | 2025  | 2024             | 2025                                    | 2024           |
|   | PLN '000  | PLN '000         | PLN '000  | PLN '000         | PLN '000                                | PLN '000       |
| <b>Continuing operations</b>                              |   |                  |   |                  |   |                |
| Revenue from contracts with customers                     | 4,422,150   | 4,111,034        | 4,424,895   | 4,112,497        | 1,073,915                               | 994,826        |
| Cost of sales   | (3,295,316)   | (3,017,245)      | (3,249,797)   | (2,985,276)      | (771,662)                               | (707,676)      |
| <b>Gross profit/(loss)</b>                                | <b>1,126,834</b>                                      | <b>1,093,789</b> | <b>1,175,098</b>  | <b>1,127,221</b> | <b>302,253</b>                          | <b>287,150</b> |
| Distribution costs and marketing expenses                 | (494,374)   | (467,491)        | (498,815)   | (472,542)        | (126,035)                               | (114,208)      |
| Warehousing costs   | (331,814)   | (305,075)        | (332,399)   | (305,643)        | (86,069)                                | (74,532)       |
| Management and administrative expenses                    | (45,891)  | (41,694)         | (57,958)  | (53,177)         | (16,180)                                | (13,316)       |
| Other gains/(losses), net                                 | (4,909)   | (3,888)          | (4,332)   | (4,570)          | (1,916)                                 | (2,834)        |
| Other income  | 1,105   | 4,352            | 1,289   | 4,377            | (399)                                   | 3,723          |
| Other expenses  | (2,533)   | (6,287)          | (2,537)   | (6,394)          | (433)                                   | (2,462)        |
| <b>Operating profit/(loss)</b>                            | <b>248,418</b>  | <b>273,706</b>   | <b>280,346</b>  | <b>289,272</b>   | <b>71,221</b>                           | <b>83,521</b>  |
| Finance income  | 32,483  | 11,262           | 1,140   | 444              | 743                                     | 69             |
| Finance costs   | (33,237)  | (28,789)         | (33,911)  | (31,086)         | (6,883)                                 | (8,771)        |
| <b>Profit/(loss) before tax</b>                           | <b>247,664</b>  | <b>256,179</b>   | <b>247,575</b>  | <b>258,630</b>   | <b>65,081</b>                           | <b>74,819</b>  |
| Income tax  | (42,407)  | (48,022)         | (48,643)  | (50,654)         | (12,513)                                | (14,267)       |
| <b>Net profit/(loss) from continuing operations</b>       | <b>205,257</b>  | <b>208,157</b>   | <b>198,932</b>  | <b>207,976</b>   | <b>52,568</b>                           | <b>60,552</b>  |
| <b>Discontinued operations</b>                            |   |                  |   |                  |   |                |
| Net profit/(loss) from discontinued operations            | -   | -                | -   | -                | -                                       | -              |
| <b>NET PROFIT/(LOSS)</b>                                  | <b>205,257</b>  | <b>208,157</b>   | <b>198,932</b>  | <b>207,976</b>   | <b>52,568</b>                           | <b>60,552</b>  |
| <b>Other comprehensive income, net</b>                    |   |                  |   |                  |   |                |
| Exchange differences on translation of foreign operations | -   | -                | 253   | (282)            | 1,601                                   | (12)           |
| <b>TOTAL COMPREHENSIVE INCOME</b>                         | <b>205,257</b>  | <b>208,157</b>   | <b>199,185</b>  | <b>207,694</b>   | <b>54,169</b>                           | <b>60,540</b>  |

Source: the Group, consolidated and separate financial statements.

## Revenue

In 2025, as in the previous years, revenue from sale of merchandise accounted for the major share of total revenue (99.7%), which is due to the nature of the Group's business. Revenue from sales of merchandise includes revenue from sales of suspension and steering system parts, braking system parts, shock absorbers and springs, filters, fuel system parts, seals and engine parts, drive belts and rollers, electrical systems, cooling and air-conditioning parts, lines, wires, bands, oils and car chemicals, wipers, exhaust systems, and accessories. Revenue from rendering of services included mainly revenue from sales of training and transport services.

In 2025, the Group's revenue was PLN 4,424,895 thousand, having increased by PLN 312,398 thousand, or 7.6%, from PLN 4,112,497 thousand reported in 2024.

The revenue growth in the period was achieved on continued expansion of the Group's business, driven particularly by: (i) the launch of new export directions and routes (ii) expanding the product mix, (iii) better matching the product mix with the needs of customers in various price segments, (iv) steadily optimising and improving customer service. However, revenue growth in 2025 was adversely affected by mild deflationary pressures from automotive parts manufacturers, strong market competition and by the appreciation of the euro against the Polish złoty compared to 2024.

The geographical expansion into the Czech market through a subsidiary targeting repair workshops had no material effect on the Group's revenue in 2025. The Czech subsidiary remains in a development phase, with sales increasing year on year.

## Cost of sales

In 2025, the Group's cost of sales represented 73.4% of revenue, that is 0.9pp more than in 2024, when the ratio was 72.6%.

In 2025, the Group's cost of sales was PLN 3,249,797 thousand, having increased by PLN 264,521 thousand, or 8.9%, from PLN 2,985,276 thousand in 2024, with revenue growth during the period of 7.6%. The higher cost of sales in the period was chiefly attributable to the larger scale of the Group's business, and the resulting growth in the volumes of orders and sales. Factors with a positive effect on the cost of sales were mainly volume bonuses from suppliers and membership of the Global One purchasing group.

## Gross profit/(loss)

In 2025, the Group's gross profit was PLN 1,175,098 thousand, having increased by PLN 47,877 thousand, or 4.2%, from PLN 1,127,221 thousand in 2024, which resulted in a 0.9pp decrease in gross margin, from 27.4% in 2024 to 26.6% in 2025.

In the fourth quarter of 2025, the Group's gross profit was PLN 302,253 thousand, having increased by PLN 15,103 thousand, or 5.3%, on PLN 287,150 thousand in the fourth quarter of 2024. The improvement in gross margin was driven by the settlement of annual turnover bonuses with suppliers, among other factors.

## Distribution costs and marketing expenses, warehousing costs, management and administrative expenses

In 2025, the Group's distribution costs and marketing expenses, warehousing costs, and management and administrative expenses were PLN 889,172 thousand, having increased by

PLN 57,810 thousand, or 7.0%, from PLN 831,362 thousand in 2024. This expense category grew slightly slower than revenue, which was attributable to consistently strong cost discipline.

These expenses stood at PLN 228,284 thousand in the fourth quarter of 2025, having increased by PLN 26,228 thousand, or 13.0%, from PLN 202,056 thousand in the fourth quarter of 2024.

Distribution costs and marketing expenses were PLN 498,815 thousand in 2025, marking an increase of PLN 26,273 thousand, or 5.6%, from PLN 472,542 thousand in 2024. They are strongly correlated with revenue, and their higher amount for the period was a result of the expanded scale of operations.

In 2025, the Group's warehousing costs were PLN 332,399 thousand, having increased by PLN 26,756 thousand, or 8.8%, from PLN 305,643 thousand in 2024. The increase in warehousing costs was primarily driven by the expansion in the scale of operations, as well as costs associated with the new logistics and storage centre in Zgorzelec, which affected the result prior to its opening (although not in full, due to the capitalisation of certain costs under the lease contract).

Management and administrative expenses were PLN 57,958 thousand in 2025, marking a rise of PLN 4,781 thousand, or 9.0%, from PLN 53,177 thousand in 2024. The increase was broadly in line with revenue growth.

#### **Other gains/(losses), net**

Other gains/(losses), net included net exchange differences arising in operating activities and other gains and losses. Exchange differences arising in operating activities are recognised mainly for exchange differences resulting from measurement or payment of amounts under purchase invoices and sales to or from foreign trading partners.

Other gains/(losses), net in 2025 amounted to PLN (4,332) thousand and were higher (less negative) by PLN 238 thousand compared with PLN (4,570) thousand in 2024.

#### **Other income and expenses**

Other income in 2025 was PLN 1,289 thousand, having decreased by PLN 3,088 thousand, or 70.6%, from PLN 4,377 thousand in 2024.

Other expenses in 2025 amounted to PLN (2,537) thousand and were higher (less negative) by PLN 3,857 thousand, or 60.3%, from PLN (6,394) thousand in 2024.

#### **Operating profit/(loss)**

As a result of the factors described above, the Group reported an operating profit of PLN 280,346 thousand for 2025, down by PLN 8,926 thousand, or 3.1%, from PLN 289,272 thousand reported in 2024.

In the fourth quarter of 2025, operating profit was PLN 71,221 thousand, having decreased by PLN 12,300 thousand, or 14.7%, from PLN 83,521 thousand in the fourth quarter of 2024.

#### **Finance income and costs**

In 2025, the Group's finance income was PLN 1,140 thousand, up by PLN 696 thousand, from PLN 444 thousand in 2024.

Interest expense of PLN 32,778 thousand was the largest contributor (96.7%) to the Group's finance costs in 2025, having increased by PLN 4,535 thousand, from PLN 28,243 thousand in

2024. In 2025, the Group's total finance costs rose to PLN 33,911 thousand, by PLN 2,825 thousand, or 9.1%, from PLN 31,086 thousand in 2024. The year-on-year rise in finance costs largely reflects interest calculated for the lease contract for the Zgorzelec HUB (recognised as a lease under IFRS 16), with these interest charges expected to decline over time.

### Profit/(loss) before tax

As a result of the factors described above, the Group's 2025 profit before tax was PLN 247,575 thousand, that is PLN 11,055 thousand, or 4.3%, less than in 2024, when profit before tax was PLN 258,630 thousand.

In the fourth quarter of 2025, consolidated profit before tax was PLN 65,081 thousand, having decreased by PLN 9,738 thousand, or 13.0%, from PLN 74,819 thousand in the fourth quarter of 2024.

### Income tax

In 2025, the Group disclosed tax expense of PLN 48,643 thousand, with current income tax accounting for the major part of the income tax amount. The effective tax rate was 19.6%.

### Net profit

As a result of the factors described above, the Group's net profit for 2025 came in at PLN 198,932 thousand, that is 4.3% less than in 2024, when net profit was PLN 207,976 thousand.

On a quarterly basis, net profit was PLN 52,568 thousand in the fourth quarter of 2025, down by PLN 7,984 thousand, or 13.2%, from PLN 60,552 thousand in the fourth quarter of 2024.

## 2.2. Costs by nature of expense

The table below presents the Group's operating expenses for the periods indicated.

|   | For year ended 31 December |                  |                    |               |
|---|----------------------------|------------------|--------------------|---------------|
|   | 2025<br>PLN '000           | 2024<br>PLN '000 | change<br>PLN '000 | change<br>(%) |
| Depreciation and amortisation           | 56,860                     | 54,284           | 2,576              | 4.7%          |
| Raw materials and consumables used      | 35,320                     | 34,372           | 948                | 2.8%          |
| Services                                | 498,519                    | 454,699          | 43,820             | 9.6%          |
| Taxes and charges                       | 7,842                      | 8,416            | - 574              | -6.8%         |
| Employee benefits expense               | 281,306                    | 269,139          | 12,167             | 4.5%          |
| Other costs by nature of expense        | 10,500                     | 11,078           | - 578              | -5.2%         |
| Merchandise and materials sold          | 3,248,622                  | 2,984,650        | 263,972            | 8.8%          |
| <b>Total costs by nature of expense</b> | <b>4,138,969</b>           | <b>3,816,638</b> | <b>322,331</b>     | <b>8.4%</b>   |

Source: the Group, consolidated financial statements.

Operating expenses include total cost of sales (cost of products, merchandise and materials sold, and cost of services), distribution costs and marketing expenses, warehousing costs and management and administrative expenses.

In 2025, the items with the largest share in the Group's operating expenses were cost of merchandise and materials (78.5%), cost of services (12.0%), and employee benefits expense (6.8%).

In 2025, the Group's operating expenses were PLN 4,138,969 thousand, having increased by PLN 322,331 thousand, or 8.4%, from PLN 3,816,638 thousand in 2024. The increase was mainly attributable to a PLN 263,972 thousand, or 8.8%, growth in the cost of merchandise and materials sold, from PLN 2,984,650 thousand in 2024 to PLN 3,248,622 thousand in 2025. Other contributing factors were an increase in the cost of services of PLN 43,820 thousand, or 9.6%, from PLN 454,699 thousand in 2024 to PLN 498,519 thousand in 2025, as well as higher employee benefits expense, which rose by PLN 12,167 thousand, or 4.5%, from PLN 269,139 thousand in 2024 to PLN 281,306 thousand in 2025.

The cost of merchandise and materials sold corresponds largely to the cost of sales, and its increase in 2025 was in proportion to the increase in sales.

Services in 2025 largely included transport services (which account for more than half of the cost of services), distribution, marketing and advertising costs, contingent labour services and IT costs. The increase in the cost of services in 2025 was largely driven by a continued rise in IT costs, which constitute a key area for ensuring the efficient operation of the Group's processes and their responsiveness to market needs, as well as by higher transportation costs. Higher logistics costs were mainly related to the expansion into new export markets and pricing pressures.

Employee benefits expense includes chiefly salaries and wages. Its increase in 2025 was driven by a higher average remuneration within the Group, despite a 4.1% reduction in annual average headcount, reflecting a relatively greater use of external service providers and ongoing process optimisation and automation, as well as by the continued expansion in the scale of the Group's operations. At the same time, the average employee cost rose by 9%, driven by an increase in the minimum wages, higher wages on the labour market, and a low unemployment rate, which limited the availability of employees and created wage pressures.

### *2.3. Assessment of factors and non-recurring events with a bearing on operating results*

During the reporting period, there were no non-recurring events affecting operating results.

The Group identified no impact of the war in Ukraine on its operations in 2025. The Company's exposure to the Ukrainian market is negligible, accounting for less than 0.5% of its monthly revenue. On 24 February 2022 the Company suspended its business on the Russian and Belarusian markets, closed all representative offices and discontinued the export of aftermarket parts to both Russia and Belarus. Before 24 February 2022, the Company's exports to the Russian and Belarusian markets accounted for 0.1% and 0.02%, respectively, of its monthly revenue.

As at the date of these financial statements, the situation in Ukraine did not have a material impact, whether direct or indirect, on the Company's operations, business continuity and financial condition. There were no indications of asset impairment linked to the conflict in Ukraine, as the Company does not possess any non-financial assets in Ukraine that could be affected by military operations there. Assuming that the armed conflict in Ukraine does not

extend to neighbouring countries, particularly Poland and other EU nations, and its nature or conduct does not change significantly, it is not expected to significantly affect the Company's sales volumes, cash flows, and profitability in the long term.

However, it is important to note that while this assessment reflects the best knowledge of the Management Board, the actual impact may differ, given the unpredictability of how the Russian Federation's military actions in Ukraine might develop and affect the economic situation in Poland and Europe, as well as the uncertainty about their potential impact on the Company's sales volumes, cash flows, and profitability. The Management Board is monitoring the situation to the extent it could potentially affect the Company's business in future periods.

In response to the political and economic situation in the Middle East, the Company's Management Board assessed the potential impact of the military actions ongoing since 28 February 2026 on the Group's operations and revenue, in particular with respect to possible disruptions to supply chains, increases in fuel prices, higher transport costs and uncertainty in foreign exchange markets. As at the date of this Report, the risk has been assessed as low and is not expected to have a material direct or indirect impact on the Company's operations, its ability to continue as a going concern or its financial position.

However, it is important to note that while this assessment reflects the best knowledge of the Management Board, the actual impact may differ, given the unpredictability of how the military actions in the Middle East might develop and affect (mainly through fuel prices) the economic situation in Poland and Europe, as well as the uncertainty about their potential impact on the Company's sales volumes, cash flows, and profitability. The Management Board is monitoring the situation to the extent it could potentially affect the Company's business in future periods.

#### *2.4. Significant events with a material impact on business and financial results*

The following events and factors had a bearing on the Company's business in and financial results for 2025:

- On 4 February 2025, an agreement was signed with Global One Automotive GmbH of Frankfurt whereby the Company advanced a loan of EUR 1,000 thousand to Global One. The loan bore interest at 3M EURIBOR plus margin. The agreement was concluded for a definite term from 1 February 2025 to 30 July 2025. The Company holds 6.25% of shares in Global One Automotive GmbH as a participant in the International Purchasing Group (since 2017). The loan was repaid on 29 July 2025.
- On 20 February 2025, a bank guarantee was issued for a lease contract concerning a storage facility in Pruszków. The guarantee amount is EUR 190 thousand. The guarantee took effect on 20 February 2025 and expires on 31 May 2027. The guarantee was granted within the credit limit of the facility provided by Santander Bank Polska S.A.
- On 31 March 2025, the Management Board of the Company passed a resolution to recommend a dividend payment for the financial year 2024 to the Annual General Meeting. Pursuant to the resolution, the Management Board recommended a dividend payment to the Company's shareholders totalling PLN 19,593,000 (nineteen million, five hundred and ninety-three thousand złoty), or PLN 0.15 (fifteen grosz) per share. At its meeting held on 14 April 2025, the Supervisory Board resolved to endorse the Management Board's recommendation. On 27 May 2025, the Annual General Meeting resolved to allocate the net profit for 2024 in accordance with the Management Board's

recommendation. The dividend record date was set for 10 June 2025. The payment was made on 24 June 2025.

- On 21 July 2025, the Supervisory Board passed a resolution to adopt the rules of awarding incentive bonuses to members of the Auto Partner S.A. Management Board for 2025. The resolution provides for the payment of additional remuneration for serving as members of the Company's Management Board, linked to the financial performance of the Auto Partner Group in 2025. Incentive bonuses were approved for the following Management Board members: Andrzej Manowski, Piotr Janta and Tomasz Werbiński. The total amount of bonuses paid in accordance with the rules set out in the Supervisory Board's resolution will not exceed PLN 1,500,000. The aforementioned bonuses will be paid to the Management Board members in the event that the performance thresholds required for the determination of the 2025 bonuses under the Incentive Scheme are not met, in accordance with the algorithm set out in the Rules of the Incentive Scheme for 2024–2025 adopted by the Supervisory Board's Resolution No. 2 of 23 January 2024.
- On 23 July 2025, an amendment was executed to the bank guarantee of 25 March 2022, granted within the credit limit of the facility provided by Santander Bank Polska S.A. in connection with a lease contract for a property in Mysłowice. The amendment changed the guarantee amount to EUR 577 thousand and the expiry date to 30 September 2028.
- On 31 July 2025, the General Meeting of Maxgear Sp. z o.o. passed a resolution to adopt the rules of awarding incentive bonuses to members of the Maxgear Sp. z o.o. Management Board for 2025. The resolution provides for the payment of additional remuneration for serving as members of the Maxgear Sp. z o.o. Management Board, linked to the financial performance of the Auto Partner Group in 2025. Incentive bonuses were approved for the following Management Board members: Grzegorz Pala and Arkadiusz Cieplak. The total amount of bonuses paid in accordance with the rules set out in the Supervisory Board's resolution will not exceed PLN 710,000. The aforementioned bonuses will be paid to the Management Board members in the event that the performance thresholds required for the determination of the 2025 bonuses under the Incentive Scheme for 2024–2025 are not met, in accordance with the algorithm set out in the Rules of the Incentive Scheme adopted by the General Meeting's resolution of 23 January 2024.
- The Group has increased its warehousing footprint: on 26 August 2025 Auto Partner Deutschland GmbH, a subsidiary of the Company, signed a lease for 4,460 m<sup>2</sup> of warehouse space in Germany.
- On 3 September 2025, PLN 42 thousand bank guarantee No. KLG105376IN25 was executed for a lease contract concerning a retail and storage facility in Wrocław, valid until 31 August 2028, granted within the credit limit of the facility provided by ING Bank Śląski S.A.
- In 2025, the Group continued investment projects related to the establishment of a new logistics and storage centre in Zgorzelec, under a lease contract concluded on 22 December 2022 with MLP Poznań East sp. z o.o. of Pruszków. Operational and logistics processes at the site commenced in December 2025.

The Group's financial performance was also affected by:

- continued expansion and sales growth,
- exchange rate movements, in particular EUR/PLN and USD/PLN,

- market pressure on gross margin on sales,
- cost discipline.

## 2.5. Overview of key products, merchandise and services

The Group is a specialised logistics operator whose principal business activity consists in the organisation of distribution of vehicle spare parts directly from manufacturers to end users. The Group is an importer and distributor of parts for passenger cars and delivery vehicles in the market for spare parts classified in accordance with the GVO regulations and directives of the European Union. The Group operates as a platform for sale, mainly via online channels, and supply logistics of spare parts, which are delivered on a just-in-time basis to distributed customers: repair workshops and stores.

The Group offers a wide range of spare parts. The key product category is spare parts for European, Japanese and Korean cars.

The Group is also consistently expanding its sales of parts for motorcycles and motor scooters, and operates in the area of distribution of tools and equipment for repair workshops. It also offers specialist training to its customers to improve their qualifications. Since 2016, the Group has also been actively developing its independent repair workshop brand of MaXserwis, which brings together the cooperating businesses.

The Group's sales by product group:

| Product groups                 | 2025      | 2024      |
|--------------------------------|-----------|-----------|
|                                | share (%) | share (%) |
| SUSPENSION                     | 16%       | 16%       |
| BRAKES                         | 12%       | 13%       |
| DRIVETRAIN                     | 12%       | 12%       |
| ENGINE – REPAIRS               | 10%       | 9%        |
| ELECTRICAL SYSTEMS             | 9%        | 9%        |
| ENGINE – CONSUMABLES           | 9%        | 9%        |
| CONSUMABLES/ ACCESSORIES       | 9%        | 9%        |
| FILTERS                        | 5%        | 5%        |
| EQUIPMENT FOR REPAIR WORKSHOPS | 3%        | 3%        |
| EXHAUST SYSTEM                 | 3%        | 2%        |
| AIR CONDITIONING SYSTEM        | 2%        | 2%        |
| MISCELLANEA                    | 2%        | 1%        |
| BODY                           | 1%        | 2%        |
| TURBOCHARGERS                  | 1%        | 1%        |
| OTHER                          | 5%        | 5%        |

Source: the Group.

## Supply sources

The goods offered by the Group are sourced from more than 200 external suppliers. The largest 10 external suppliers account for approximately 40% of the Group's total procurement of merchandise. The Group is not dependent on external suppliers, as no single supplier accounts for 10% or more of the Group's total purchases.

The Group's 10 largest external suppliers include (in alphabetical order):

- CONTI TECH ANTRIEBSSYSTEME GMBH: main supplier of timing gear sets and timing belts, V-belts, multi-rib belts and, more recently, automotive bearings.
- FERDINAND BILSTEIN GMBH+CO.KG: supplier of the FEBI and BLUEPRINT brands. The range of FEBI products includes a number of products in almost each product group. The group of products of key importance to the Group's sales are suspension parts.
- MEYLE AG: supplier working with the Group since 1999. The Group sells all automotive parts offered by that supplier. Strong points of the Group's cooperation with MEYLE AG include joint promotional campaigns organised with the Group and very short delivery times. The product groups offered by that supplier that are of key importance to the Group are brakes, suspension and filters. The product range of Meyle currently includes 22,390 products. Steering and suspension parts, rubber-to-metal parts, brakes and shock absorbers account for the largest portion of MAYLE's production.
- Motul Deutschland GmbH: a German subsidiary of the French group Motul S.A., an importer and distributor of well-known MOTUL-branded engine and transmission oils. The brand holds a strong position in motorsport and the motorcycle segment. It is one of the leading suppliers of engine oils to the Auto Partner Group.
- Niterra EMEA GmbH: a Japanese manufacturer of ignition components and electronics marketed under the NGK and NTK brands. The product range includes spark plugs, glow plugs, ignition coils, electrical components, sensors and lambda probes.
- NRF POLAND SP. Z O.O.: Dutch supplier of radiators, condensers, and various cooling system and air conditioning components marketed under the NRF brand. The product offering is being expanded and now also includes sensors, turbochargers and thermostats.
- ROBERT BOSCH SPÓŁKA Z O.O.: supplier of the BOSCH brand. The Group sells most of the product range offered by that supplier. Bosch's offering includes fuel systems (DIESEL) and many products which are not offered by other suppliers.
- Schaeffler Vehicle Lifetime Solutions Poland Sp. z o.o.: supplier of INA, FAG, and LUK brands. The key product group of this supplier is clutches, rollers and tensioners. Its product range includes also wheel bearings, timing gear sets, water pumps, joints, and suspension parts.
- SKF POLSKA S.A.: supplier of wheel bearings, timing gear sets and timing set gear parts, and water pumps. Products available in the highest price tier in the Premium segment.
- ZF FRIEDRICHSHAFEN, ZF AUTOMOTIVE SYSTEM: supplier of the SACHS, LEMFORDER and TRW brands. The supplier's product range includes clutches, suspensions, shock absorbers, and – after acquiring the TRW brand – also brakes (leader on the Polish market).

The Group enters into trade contracts with its largest suppliers, which define the terms of cooperation with respect to the sale and distribution of the suppliers' products. Under the trade contracts, the Group purchases goods for its own account for their subsequent resale. Most of the contracts are concluded for a definite term of one year with a notice period ranging from one to three months.

In the majority of cases, the prices at which the Group purchases products are determined by the suppliers in the form of price lists for a given area, but the Group's contracts contain provisions that guarantee discounts or price concessions. In addition, the trade contracts or bonus agreements concluded for a term of one year provide for discount bonuses for the Group with respect to the purchase and sale of products.

As part of its cooperation with certain major suppliers, the Group agreed under trade contracts or additional promotional services agreements to actively search for buyers by conducting marketing and promotional activities against consideration. The consideration for marketing services includes fixed-rate consideration and commission fees. The commission fee amounts depend on the sales volumes achieved by the Group for the supplier's products in a reference period. Some of the promotional services agreements provide for the Company's obligation to pay liquidated damages to the supplier in the event that: (i) the Company does not purchase the products covered by the agreement, (ii) a promotional or discount agreement concluded by the Company is terminated or amended, or (iii) the Company fails to enter into the promotional or discount agreement with a final customer in accordance with the investment request accepted by the supplier. The marketing department prepares a catalogue of marketing campaigns that are then selected by the suppliers. Selected suppliers specify the percentage of the turnover they wish to allocate to the marketing campaigns and leave the choice of the campaigns to the Company.

The average delivery time for orders placed with the suppliers is 15–20 business days. The minimum delivery time for selected suppliers is two days. Orders are submitted to the suppliers by email or, in the case of some suppliers, via a dedicated TEC COM platform.

### **Private label brands**

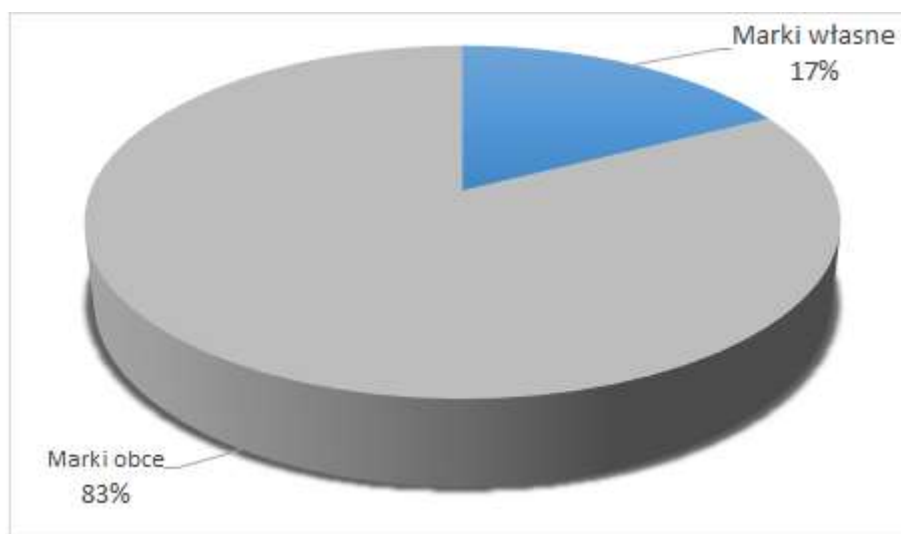
The Group's leading private label brand is MaXgear. It includes high-margin products comparable to those offered by known European suppliers, such as Hans Pries, Febi, and Vaico. Under the MaXgear brand, the Group offers products in all product groups. The Group also offers private label brands and brands distributed on an exclusive basis: Quaro, comprising braking system parts, Rooks, covering workshop equipment, and Rymec, specialising in drivetrain systems.

The Group seeks to maximise the quality of the products it sells under private label brands. The success of those efforts is confirmed by the complaint rate, which does not deviate much from those reported by quality leaders, as evidenced by, for example, the range of brake products. The Group seeks to further reduce the complaint rate by reviewing the production facilities on an ongoing basis and selecting appropriate automotive part suppliers.

The Group is also gradually expanding its sales of premium segment private label brands and brands for which it is the exclusive distributor. Thanks to the product diversification and the

development of proprietary brands, the Company is able to grow in a stable way and achieve greater sales profitability than in the case of the broad market brands.

### Share of private label brands in total sales



Source: the Group.

## 2.6. The Group's markets

### Overview of the Group's geographical markets

In 2025, both domestic sales and exports had a similar approximately 50% share in the Group's revenue. The Group executes export sales mainly through deliveries directly from the central warehouse and the hubs in Pruszków, Poznań and Zgorzelec. The Group currently supplies customers in Germany, Austria, the Czech Republic, Slovakia, Hungary, Romania, Slovenia, Croatia, Lithuania, Latvia, Estonia, the Netherlands, Belgium, Luxemburg, Denmark, Finland, Sweden, Norway, France, Spain, Portugal, Italy, Switzerland, and more.

Revenue structure by domestic and export sales:

|                                      | For year ended 31 December |             |                  |               |
|--------------------------------------|----------------------------|-------------|------------------|---------------|
|                                      | 2025                       |             | 2024             |               |
|                                      | PLN '000                   | share (%)   | PLN '000         | share (%)     |
| Sales of merchandise – Poland        | 2,174,622                  | 49.1%       | 2,068,197        | 50.3%         |
| Sales of merchandise – EU            | 2,201,837                  | 49.8%       | 1,996,143        | 48.5%         |
| Sales of merchandise – other exports | 36,300                     | 0.8%        | 40,698           | 1.0%          |
| Sales of services – Poland           | 1,781                      | 0.0%        | 1,057            | 0.0%          |
| Sales of services – EU               | 10,355                     | 0.2%        | 6,402            | 0.2%          |
| <b>Total</b>                         | <b>4,424,895</b>           | <b>100%</b> | <b>4,112,497</b> | <b>100.0%</b> |

Source: the Group, consolidated and separate financial statements.

## The Group's customers

In 2025, the share of repair workshops in the Group's sales on the Polish market remained high and stable. Together with the 'other' segment, comprising the retail segment and non-specialised repairers, they account for approximately two-thirds of the Group's sales.

At the Group level, sales to any single customer do not exceed 10% of total revenue.

Revenue from the Polish market, by customer group:

| Domestic customer groups  | 2025             |             | 2024             |             | 2023             |             |
|---|------------------|-------------|------------------|-------------|------------------|-------------|
|   | PLN '000         | (%)         | PLN '000         | (%)         | PLN '000         | (%)         |
| Repair workshops  | 1,285,936        | 58.6%       | 1,264,674        | 60.6%       | 1,129,241        | 61.2%       |
| Stores  | 738,593          | 33.7%       | 659,243          | 31.6%       | 545,284          | 29.5%       |
| Other   | 168,524          | 7.7%        | 163,331          | 7.8%        | 171,962          | 9.3%        |
| <b>Revenue from domestic sales of merchandise (invoiced) by segment</b> | <b>2,193,053</b> | <b>100%</b> | <b>2,087,248</b> | <b>100%</b> | <b>1,846,487</b> | <b>100%</b> |
| Variable consideration adjustments                                      | (18,431)         | -0.8%       | (19,051)         | -0.9%       | (21,330)         | -1.2%       |
| <b>Revenue from domestic sales of merchandise under IFRS</b>            | <b>2,174,622</b> |             | <b>2,068,197</b> |             | <b>1,825,157</b> |             |

Source: the Group.

### 2.7. Agreements significant to the Group's and the Company's business, including shareholder agreements known to the Group, insurance, partnership or cooperation agreements

The Company did not enter into any significant agreements in 2025. For information on other agreements, see Section 2.9 of this Report.

### 2.8. Related-party transactions executed by the Company or its subsidiaries on non-arm's length terms

In 2025, neither the Company nor its subsidiaries entered into any related-party transactions other than transactions executed on an arm's length basis.

Significant related-party transactions within the Group included mainly sale of merchandise from Maxgear Spółka z o.o. Sp. k. to the Company and sale of the Company's merchandise to its subsidiary in the Czech Republic. For information on the transactions, see note 33 to the separate financial statements for 2025.

### 2.9. Credit facility and loan agreements executed and terminated during the financial year

1. On 11 March 2025, the Company signed an amendment to the Multi-Facility Agreement with Santander Bank Polska S.A. of Warsaw of 26 September 2016 (as amended). Under the amendment, the following changes were introduced: an increase in the facility limit from PLN 90,000 thousand to an amount not exceeding PLN 100,000

thousand, for the purpose of financing current operations; an increase in the sublimit for the overdraft facility from PLN 40,000 thousand to PLN 50,000 thousand; an increase in the sublimit for bank guarantees from PLN 10,000 thousand to PLN 15,000 thousand; and an extension of the maximum term of the agreement (following annual automatic renewals) from 31 March 2026 to 31 March 2028.

The agreement is secured with: a) a registered pledge over all inventories of merchandise stored at the warehouses specified in the pledge agreement or other locations approved by the Bank, with a minimum value of PLN 150,000 thousand; b) an assignment of receivables under an insurance policy covering the pledged assets in favour of the Bank; c) subordination of claims under the loan provided by Katarzyna Górecka and Aleksander Górecki of up to PLN 26,000 thousand; d) a registered pledge over trade receivables from trading partners, as per the list attached as an appendix to the pledge agreement, with a minimum amount of PLN 16,500 thousand; e) a notarised consent to debt enforcement submitted under Article 777(1) of the Code of Civil Procedure. Interest rates: PLN 1M WIBOR + margin, EUR 1M EURIBOR + margin.

2. On 12 August 2025, a framework agreement was signed with mBank S.A. for multi-product line. The agreement supersedes two existing credit facility agreements: the overdraft facility agreement of 22 October 2019, renewable until 30 September 2025, and the working capital facility agreement of 5 April 2023, renewable until 29 September 2025. Under the agreement, the Company was granted an aggregate limit of PLN 75,000 thousand (including an overdraft facility sublimit of PLN 60,000 thousand, revolving working capital facility limit of PLN 15,000 thousand, and bank guarantee sublimit of PLN 10,000 thousand), made available from the agreement execution date to 31 July 2028. The overdraft facility will bear interest at O/N WIBOR plus margin (for PLN) and O/N ESTR plus margin (for EUR), while the working capital facility will bear interest at 1M WIBOR plus margin (for PLN). The credit facility is secured with: 1) a registered pledge over movables (merchandise), 2) a notarised consent to debt enforcement submitted under Article 777(1)(5) of the Code of Civil Procedure for up to PLN 112,500 thousand, 3) an obligation to maintain insurance coverage for the pledged assets throughout the facility term and to assign receivables under each such insurance policy in favour of the Bank.
3. On 26 August 2025, an investment credit facility agreement was signed with Credit Agricole Bank Polska S.A. Under the agreement, the Company was granted an investment credit facility limit of PLN 9,000 thousand, available from the agreement execution date to 11 September 2026, repayable by 12 September 2030. The facility will bear interest at 1M WIBOR plus margin. The credit facility is secured with: 1) a registered pledge over equipment financed with the facility proceeds, 2) an assignment of rights under insurance policies covering equipment financed with the facility proceeds, 3) a notarised consent to debt enforcement submitted under Article 777(1)(5) of the Code of Civil Procedure for up to PLN 10,800 thousand, 4) a notarised consent to debt enforcement submitted under Article 777(1) of the Code of Civil Procedure for the release of equipment financed with the facility proceeds, 5) subordination of claims under the loan provided by Katarzyna Górecka and Aleksander Górecki for a minimum amount of PLN 26,700 thousand.
4. On 24 October 2025, an amendment was signed to the multi-purpose facility agreement of 13 September 2021 with BNP Paribas S.A. of Warsaw. The amendment has extended the availability period of the facility until 15 September 2027 and the

- security in the form of subordination of a loan granted to the Company by Katarzyna Górecka and Aleksander Górecki was released.
5. On 24 October 2025, an amendment was signed to the revolving credit facility agreement of 24 January 2022 with BNP Paribas S.A. of Warsaw. The amendment has extended the availability period of the facility until 15 September 2027 and the security in the form of subordination of a loan granted to the Company by Katarzyna Górecka and Aleksander Górecki was released.
  6. On 30 October 2025, an amendment was signed to the multi-product facility agreement concluded with ING Bank Śląski S.A. of Katowice on 19 October 2015. Under the amendment, the credit facility limit was increased to PLN 200,000,000 and the security in the form of subordination of a loan granted to the Company by Katarzyna Górecka and Aleksander Górecki was released.
  7. On 17 November 2025, amendments were executed with Credit Agricole Bank Polska S.A. of Wrocław to the investment credit facility agreements dated 13 September 2022, 5 September 2024 and 26 August 2025. Under the amendments, the security in the form of subordination of a loan granted to the Company by Katarzyna Górecka and Aleksander Górecki was released.
  8. On 17 November 2025, the Group signed a supplementary agreement to the multi-facility agreement with Santander Bank Polska S.A. of Warsaw of 26 September 2016 (as amended). By virtue of the supplementary agreement, the security in the form of subordination of loans granted to the Company by Katarzyna Górecka and Aleksander Górecki was released.
  9. On 19 December 2025, an amendment was signed to the multi-purpose facility agreement of 13 September 2021 with BNP Paribas S.A. of Warsaw. Under the amendment, the bank's margin for facilities in EUR and USD was reduced and an ESG component was introduced, enabling a potential margin reduction upon obtaining an appropriate ESG rating.
  10. On 19 December 2025, an amendment was signed to the revolving credit facility agreement of 24 January 2022 with BNP Paribas S.A. of Warsaw. Under the amendment, the bank's margin for the facility in PLN was reduced, the scope of security was expanded through the introduction of a turnover covenant, and an ESG component was introduced, enabling a potential margin reduction upon obtaining an appropriate ESG rating.

### *2.10. Loans advanced during the financial year, with particular focus on loans to related entities*

On 4 February 2025, an agreement was signed with Global One Automotive GmbH of Frankfurt whereby the Company advanced a loan of EUR 1,000 thousand to Global One. The loan bore interest at 3M EURIBOR plus margin. The agreement was concluded for a definite term from 1 February 2025 to 30 July 2025. The Company holds 6.25% of shares in Global One Automotive GmbH as a participant in the International Purchasing Group (since 2017).

The loan was repaid on 29 July 2025.

In the financial year 2025, the Company did not advance any loans to related or other entities.

### 2.11. Structure of key capital placements and key investments made within the Group during the financial year

In the reporting period, the Company and its subsidiaries did not invest in any financial instruments, such as shares, bonds, bank deposits or other instruments.

### 2.12. Feasibility of investment plans, including equity investments, in the context of available funds, taking into consideration possible changes in the investment financing structure

Rapid growth of the Group's revenue is followed by a steady increase in its storage space. As part of storage space expansion projects, the Group invests in warehouse racks and automation to improve warehousing processes. These investments are typically financed through lease arrangements. As at the date of issue of this report, the Group had lease limits granted (without a guarantee of granting a lease for any specific order) in an amount adequate to the Group's needs.

### 2.13. Structure of assets and equity and liabilities, including in terms of liquidity

#### Size and structure of assets

The table below presents the Group's and the Company's assets as at the dates indicated.

|                                 | As at 31 Dec<br>2025<br>consolidated<br>financial<br>statements | As at 31 Dec<br>2024<br>consolidated<br>financial<br>statements | As at 31 Dec<br>2025 separate<br>financial<br>statements | As at 31 Dec<br>2024 separate<br>financial<br>statements |
|---------------------------------|---|---|--|--|
|                                 | PLN '000  | PLN '000  | PLN '000   | PLN '000   |
| <b>Non-current assets</b>       | <b>564,774</b>  | <b>422,481</b>  | <b>605,685</b>   | <b>464,014</b>   |
| <b>Current assets</b>           | <b>1,765,828</b>  | <b>1,603,446</b>  | <b>1,720,021</b>   | <b>1,507,549</b>   |
| Inventories and contract assets | 1,217,149   | 1,143,972   | 1,165,099  | 1,051,542  |
| Trade and other receivables     | 497,091   | 420,890   | 513,206  | 420,891  |
| Cash and cash equivalents       | 51,588  | 38,584  | 41,716   | 35,116   |
| <b>Total assets</b>             | <b>2,330,602</b>  | <b>2,025,927</b>  | <b>2,325,706</b>   | <b>1,971,563</b>   |

Source: the Group, consolidated and separate financial statements.

As at 31 December 2025, the Group's total assets rose by PLN 304,675 thousand, or 15.0%, to PLN 2,330,602 thousand from PLN 2,025,927 thousand as at the end of 2024, driven by an increase of PLN 162,382 thousand, or 10.1%, in current assets in the period, from PLN 1,603,446 thousand as at the end of 2024 to PLN 1,765,828 thousand as at the end of 2025, as well as an increase in non-current assets of PLN 142,293 thousand, or 33.7%, from PLN 422,481 thousand as at the end of 2024 to PLN 564,774 thousand as at the end of 2025.

As at 31 December 2025, the Group's non-current assets represented 24.2% of total assets. The largest items under non-current assets were property, plant and equipment (92.9%) and intangible assets (5.9%).

The Group's non-current assets as at the end of December 2025 were PLN 564,774 thousand, having increased by PLN 142,293 thousand, or 33.7%, from PLN 422,481 thousand at the end of 2024, mainly due to an increase in property, plant and equipment of PLN 143,348 thousand, or 37.6%, from PLN 381,275 thousand at year-end 2024 to PLN 524,623 thousand at year-end 2025. The increase in property, plant and equipment was attributable to investments in new vehicles, warehouse racks, warehouse automation and other equipment, expansion in warehouse space and opening of new facilities (to the extent the contract is recognised as a lease under IFRS 16), including the new logistics and storage centre in Zgorzelec. In addition, the Group incurs regular expenditure to replace and upgrade items of property, plant and equipment, which includes partial replacement of the car fleet and modernisation of the existing warehouse facilities.

As at 31 December 2025, the Group's current assets were PLN 1,765,828 thousand, having increased by PLN 162,382 thousand, or 10.1%, on 31 December 2024. The increase was attributable primarily to inventories and a contract asset having risen by PLN 73,177 thousand, or 6.4%, from PLN 1,143,972 thousand as at the end of 2024 to PLN 1,217,149 thousand as at the end of 2025. This rise was largely driven by the Group's expansion (including the stocking of the hub in Zgorzelec), including its product range, and was generally in line with the Group's revenue growth. Another contributing item was the higher amount of trade and other receivables, which went up by PLN 76,201 thousand, or 18.1%. The main reason for the increase in receivables was higher revenue, especially in foreign markets, where payment terms tend to be longer than those applied on the domestic market. In addition, the level of receivables was materially affected by a year-on-year increase in the volume bonuses from suppliers, a part of which (the excess over the balance of liabilities to a given supplier) are recognised as trade receivables.

Receivables include receivables from the Global One purchasing group.

In addition, receivables include significant items such as security deposits for leased space and advance payments to the suppliers of merchandise.

## Sources of capital

### Equity and liabilities

The table below presents the Group's equity and liabilities as at the dates indicated.

|   | As at 31 Dec<br>2025<br>consolidated<br>financial<br>statements | As at 31 Dec<br>2024<br>consolidated<br>financial<br>statements | As at 31 Dec<br>2025 separate<br>financial<br>statements | As at 31 Dec<br>2024 separate<br>financial<br>statements |
|---|---|---|--|--|
|   | PLN '000  | PLN '000  | PLN '000   | PLN '000   |
| <b>Equity</b>                               | <b>1,413,885</b>  | <b>1,234,293</b>  | <b>1,442,964</b>   | <b>1,257,300</b>   |
| Share capital issued                        | 13,062  | 13,062  | 13,062   | 13,062   |
| Share premium                               | 106,299   | 106,299   | 106,299  | 106,299  |
| Other capital reserves                      | 2,103   | 2,103   | 2,103  | 2,103  |
| Translation reserve                         | (1,686)   | (1,939)   | -  | -  |
| Retained earnings                           | 1,294,107   | 1,114,768   | 1,321,500  | 1,135,836  |
| <b>Liabilities</b>                          | <b>916,717</b>  | <b>791,634</b>  | <b>882,742</b>   | <b>714,263</b>   |
| Borrowings                                  | 305,423   | 313,735   | 296,499  | 252,715  |
| Lease liabilities                           | 333,938   | 212,878   | 332,659  | 211,906  |
| Trade and other payables                    | 175,855   | 178,548   | 153,086  | 161,973  |
| Other liabilities other than trade payables | 101,501   | 86,473  | 100,498  | 87,669   |
| <b>Total equity and liabilities</b>         | <b>2,330,602</b>  | <b>2,025,927</b>  | <b>2,325,706</b>   | <b>1,971,563</b>   |

Source: the Group, consolidated and separate financial statements.

### Equity

As at the end of December 2025, equity accounted for 60.7% of the Group's total equity and liabilities. In the reporting period, the Group's equity comprised: (i) issued share capital of PLN 13,062 thousand, (ii) share premium of PLN 106,299 thousand, (iii) other capital reserves of PLN 2,103 thousand, comprising capital reserves from the issue of warrants, (iv) translation reserve of (PLN 1,686 thousand), and (v) retained earnings of PLN 1,294,107 thousand, representing profit for 2025 and previous years.

### Liabilities

As at 31 December 2025, the Group's liabilities represented 39.3% of total equity and liabilities and stood at PLN 916,717 thousand, or PLN 125,083 thousand (15.8%) more than in 2024. As at 31 December 2025, the Group's liabilities were as follows: (i) short- and long-term bank and non-bank borrowings and lease liabilities representing 69.7% of total liabilities, with a total amount of PLN 639,361 thousand, that is PLN 112,748 thousand, or 21.4%, more than as at 31 December 2024, and (ii) trade and other payables, representing 30.3% of total liabilities, with a total amount of PLN 277,356 thousand, that is PLN 12,335 thousand, or 4.7%, more than as at 31 December 2024.

## Liquidity

### General information

In 2025, the main sources of external financing for the Company and the Group were: (i) credit facilities (overdraft facility and revolving working capital credit facilities), (ii) loans from the Company's shareholders, and (iii) leases.

In the reporting period, the Group financed its operations mainly with operating cash flows, leases, credit facilities and a shareholder loan recognised as at 31 December 2025 at PLN 26,700 thousand.

The Group expects that the funding sources referred to above will remain its main sources of external financing in the near future. In addition, in justified cases, the Group may also consider raising financing through the issue of shares and debt securities (bonds) to a broader group of investors on the capital markets.

### Sources, amounts, and description of cash flows

The table below presents selected data from the consolidated statement of cash flows for the financial year ended 31 December 2025.

|   | For year ended 31 December |               |
|---|----------------------------|---------------|
|   | 2025                       | 2024          |
| Net cash from operating activities                                  | 151,967                    | 124,153       |
| Net cash from investing activities                                  | (33,735)                   | (45,393)      |
| Net cash from financing activities                                  | (105,210)                  | (77,570)      |
| <b>Total net cash flows</b>   | <b>13,022</b>              | <b>1,190</b>  |
| Cash and cash equivalents at beginning of period                    | 38,584                     | 37,360        |
| Effect of exchange rate movements on net cash in foreign currencies | (18)                       | 34            |
| <b>Cash and cash equivalents at end of period</b>                   | <b>51,588</b>              | <b>38,584</b> |

Source: the Group, consolidated financial statements.

#### *Cash flows from operating activities*

In 2025, the Group generated positive cash flows from operating activities of PLN 151,967 thousand, which was mainly attributable to the pre-tax profit of PLN 247,575 thousand earned in that period, adjusted for depreciation and amortisation of PLN 56,860 thousand. Other items with a material bearing on the amount of operating cash flows in the period were: (i) an increase of PLN 74,954 thousand in inventories, (ii) an increase of PLN 78,688 thousand in trade and other receivables, and (iii) an increase of PLN 888 thousand in trade and other payables, and (iv) positive adjustment of PLN 33,736 thousand due to finance costs (interest) recognised in profit or loss. In the reporting period, the Group also reported cash outflow due to the payment of income tax, of PLN 34,445 thousand.

#### *Cash flows from investing activities*

In 2025, the Group generated negative cash flows from investing activities of PLN 33,735 thousand. Cash used in investing activities in the period was mainly spent on the acquisition of intangible assets and property, plant and equipment of PLN 37,527 thousand.

### *Cash flows from financing activities*

In 2025, the Group generated negative cash flows from financing activities of PLN 105,210 thousand. The cash outflows included repayment of borrowings of PLN 8,317 thousand, payment of lease liabilities of PLN 44,372 thousand, payment of a dividend for 2024 of PLN 19,593 thousand, and payment of interest and commission fees of PLN 32,928 thousand.

### *Cash and cash equivalents*

The cash flows from operating, investing and financing activities produced cash and cash equivalents of PLN 51,588 thousand as at 31 December 2025, that is PLN 13,004 thousand, or 34%, more relative to 31 December 2024 when the balance of cash and cash equivalents was PLN 38,584 thousand.

## *2.14. Off-balance sheet items by entity, type and value*

Off-balance-sheet items disclosed by the Company and the Group include bank guarantees issued at the request of the Company, securing liabilities under property lease contracts and distribution agreements, including:

- EUR 1,171 thousand bank guarantee No. DOK2419GWB20AR of 27 July 2020, provided in connection with a contract for the lease of property in Bieruń, valid until 15 July 2026, granted within the credit limit of the facility provided by Santander Bank Polska S.A. (see notes 22 and 21 to, respectively, the separate and consolidated financial statements for 2025)
- EUR 269 thousand bank guarantee No. DOK4042GWB21KW of 13 October 2021, provided in connection with a contract for the lease of property in Poznań, valid until 29 June 2028, granted within the limit of the credit facility provided by Santander Bank Polska S.A. (see notes 22 and 21 to, respectively, the separate and consolidated financial statements for 2025)
- EUR 577 thousand bank guarantee No. DOK1141GWB22WS of 25 March 2022 (as amended), provided in connection with a contract for the lease of property in Mysłowice, valid until 30 September 2028, granted within the credit limit of the facility provided by Santander Bank Polska S.A. (see notes 22 and 21 to, respectively, the separate and consolidated financial statements for 2025)
- PLN 3,000 thousand bank guarantee No. KLG95891IN24 of 12 June 2024, provided in connection with a distribution agreement, valid until 31 December 2026, granted within the credit limit of the facility provided by ING Bank Śląski S.A. (see notes 22 and 21 to, respectively, the separate and consolidated financial statements for 2025)
- EUR 655 thousand bank guarantee No. KLG99214IN24 of 15 November 2024, provided in connection with a lease contract for the Zgorzelec logistics hubs, valid until 14 November 2027, granted within the credit limit of the facility provided by ING Bank Śląski S.A. (see notes 22 and 21 to, respectively, the separate and consolidated financial statements for 2025)
- EUR 190 thousand bank guarantee No. DOK0572GWB25CK of 20 February 2025, provided in connection with a contract for the lease of property in Pruszków, valid until 31 May 2027, granted within the credit limit of the facility provided by Santander Bank

Polska S.A. (see notes 22 and 21 to, respectively, the separate and consolidated financial statements for 2025)

- PLN 2,000 thousand bank guarantee No. KLG102577IN25 of 30 April 2025, provided in connection with a distribution agreement, valid until 31 December 2026, granted within the credit limit of the facility provided by ING Bank Śląski S.A. (see notes 22 and 21 to, respectively, the separate and consolidated financial statements for 2025)
- PLN 42 thousand bank guarantee No. KLG105376IN25 of 3 September 2025, provided in connection with a lease contract for a retail and storage facility in Wrocław, valid until 31 August 2028, granted within the credit limit of the facility provided by ING Bank Śląski S.A. (see notes 22 and 21 to, respectively, the separate and consolidated financial statements for 2025)
- PLN 68 thousand bank guarantee No. DOK5877GWB25CK of 15 December 2025, provided in connection with a contract for the lease of property in Tychy, valid until 31 October 2026, granted within the credit limit of the facility provided by Santander Bank Polska S.A. (see notes 22 and 21 to, respectively, the separate and consolidated financial statements for 2025)

None of the Group companies issued any sureties to non-Group entities in 2025.

### *2.15. Assessment of financial resources management, including assessment of the Group's ability to meet its liabilities; identification of threats and threat mitigation measures taken or intended to be taken by the Group*

In 2025, the Group managed its financial resources in a sound manner, maintaining the highest possible efficiency of their use. In particular, the key financing sources for the Group's operations were internally generated funds, bank and non-bank borrowings, trade payables, and lease contracts.

For information on amendments to credit facility agreements and on new and terminated agreements, see Section 2.7 of this Report.

### *2.16. Reconciliation of differences between the financial results disclosed in the full-year report and previously released forecasts for the year*

The Company's Management Board did not publish any financial forecasts of Auto Partner S.A. and its Group for 2025.

### III. Other information

#### *3.1. Description of material risk factors and threats, including information on the Group's exposure to such risks or threats*

2025 was the first year of operation of a formal risk management system within the Group.

To establish a framework for effective risk management, on 27 October 2025 the Company's Management Board adopted the Auto Partner Group Risk and Opportunity Management Procedure, which led to the creation of a central risk register. The risk and opportunity management system is based on a hybrid approach, combining Management Board oversight (top-down) with the ability for process owners to report risks and opportunities on an ongoing basis throughout the year. The Risk Coordinator acts as the system operator, collecting and verifying data, maintaining the risk register and preparing the annual report following the Management Board's review. In 2025, all risks identified in the course of the system implementation were assessed in accordance with the adopted methodology.

Based on this assessment:

- 2 risks were classified as material (high), requiring active management and reporting,
- 10 risks were classified as moderate, subject to ongoing monitoring,
- the remaining risks were considered not material (low) and do not require additional measures at this stage.

##### *3.1.1. Material risks*

#### **IT system risk**

The Auto Partner Group's operations are heavily reliant on the efficient operation of its IT infrastructure. System failures could limit sales or, in extreme cases, halt operations – particularly in the Group's digitalised distribution hubs – negatively impacting financial performance.

Cybersecurity threats, including phishing, spoofing, or other hacking activities, may compromise system integrity and result in data breaches, including the exposure of employees' personal data, with potential legal and reputational consequences.

The Group has implemented robust IT security measures, including multi-layered protections, threat detection systems, and continuous monitoring of network and server infrastructure. These efforts are overseen by an internal IT department, which implements corrective measures on an ongoing basis.

#### **Risk of increased logistics costs due to drivers' working time restrictions and tachograph requirements**

The Group is a specialised logistics operator whose principal business activity consists in the organisation of distribution of vehicle spare parts directly from manufacturers to end users. Its operating model is based on a sales platform (primarily electronic channels) and just-in-time deliveries to a geographically dispersed customer base, including repair workshops and retail outlets.

Therefore, the Group is exposed to the risk of increased logistics costs and longer lead times arising from changes in the regulatory framework for road transport (arising from the EU

Mobility Package). In particular, the risk arises from stricter drivers' working time requirements and the obligation to install tachographs in light commercial vehicles (2.5–3.5 tonnes) engaged in international transport, effective from 1 July 2026.

The new regulations may reduce the operational flexibility of transport providers working with the Group, increase transport costs and necessitate adjustments to delivery routes and schedules, which may adversely affect the Group's cost base. To mitigate this risk, the Group adjusted its pricing policies in line with market conditions and commissioned a new logistics hub in Zgorzelec, as well as a warehouse in Germany (subject to lease extension). The new locations shorten delivery distances and times compared with the Group's previous distribution footprint.

### *3.1.2. Moderate risks*

#### **Risks related to climate change**

Risks related to climate change include:

Physical risk – arising from the physical effects of climate change:

Risks that may pose a material threat to the Group's operations include changes in temperature (air, freshwater and marine water), heatwaves, heavy precipitation (rain, hail, snow/ice) and flooding (coastal, fluvial, pluvial and groundwater). Risks monitored by the Group, for which remedial actions are considered, include thermal stress, variability in precipitation patterns and storms. A significant increase in capital and operating expenditure related to climate adaptation may be expected, particularly over the long term, given rising temperatures (and the associated need for cooling) and potential flooding in flood-prone areas.

The Group maintains insurance coverage for all branches and warehouses to mitigate financial losses resulting from the physical impacts of climate change, such as flooding. It also assesses the location of its branches and distribution hubs with regard to flood exposure. Most locations are equipped with air-conditioning systems to mitigate the effects of elevated temperatures.

Transition risk – regulatory risk. At present, the regulatory component of climate transition risk has been assessed as immaterial (low).

One relevant factor is Regulation (EU) 2023/851 of the European Parliament and of the Council of 19 April 2023, amending Regulation (EU) 2019/631 as regards strengthening the CO<sub>2</sub> emission performance standards for new passenger cars and new light commercial vehicles, which may indirectly affect the industry in which the Group operates.

The automotive industry is gradually shifting away from traditional combustion-engine vehicles toward electric and hybrid vehicles, and in the longer term, hydrogen-powered vehicles. This may adversely affect the Group's sales of spare parts for combustion-engine vehicles. A potential reduction in vehicle ownership, particularly in urban areas, could negatively affect the demand for automotive spare parts. Nevertheless, this effect is anticipated to be balanced by changing consumer patterns, as customers increasingly favour repairing existing vehicles over replacement. The Group also tracks market trends to enable timely and effective adaptation of its business model and strategy to align with regulatory requirements and evolving market and customer expectations.

### **Risk of loss of key personnel**

Loss of key personnel, including in particular the executive staff and members of senior and medium-level management, may have a material adverse effect on the Auto Partner Group's operations. The management staff and other employees belonging to the group of key specialists contribute significantly to the Group's market success. There can be no assurance that it will be possible to retain all persons of key importance to the Group's growth or to hire equally efficient specialists in their place.

### **Risk of inability to hire qualified workforce**

Given the Auto Partner Group's development plans, the Group will have to hire new employees/associates with high qualifications in specific competence areas (sales, management, etc.). Any difficulties in this respect, or hiring employees whose qualifications prove worse than expected, may delay the expansion process or may cause the business development process to bring less significant results.

The Group offers attractive remuneration, which contributes to strong interest in its job offers. Additional motivational and retention initiatives include a comprehensive benefits package, such as private healthcare for employees and their families, subsidies for fitness memberships, team-building events, subsidised meals, discounts on automotive parts, and financial support for English language lessons.

### **Risk related to fire hazards at Group locations**

The Auto Partner Group has identified the risk of fire outbreaks at its sites.

The Group has implemented a comprehensive set of fire protection measures, including smoke detection systems, automated fire suppression systems, and evacuation procedures. Warehouses undergo regular safety inspections, and employees receive training in fire response and evacuation procedures. Additional preventive measures include the proper storage of flammable materials, designated storage zones, and real-time monitoring systems. These safeguards enable the early detection of potential threats and prompt response, effectively minimising the risk of property damage and ensuring the safety and health of employees.

### **Risk of new large competitors specialising in wholesale distribution of automotive parts entering the market in Poland and in other countries where the Group is present**

The market for independent distribution of spare parts in Poland is dominated by Polish companies. Its size and good prospects imply a growing likelihood of foreign automotive part distributors entering the market. By offering more favourable purchase terms, they can capture a significant market share and cause increased competitive pressures.

Another risk associated with the entry into the Polish market of large foreign distributors is the risk of losing strategic suppliers, for whom certain foreign distributors are larger customers.

Due to the nature and maturity of the market, a possible entry of foreign competition is likely to take the form of a foreign entity taking over one of the major domestic players.

Similar mechanisms may also occur on selected foreign markets where the Group operates or intends to operate.

Increasing competitive pressure resulting from the above scenario could adversely affect the Group's financial performance and growth potential.

### **Macroeconomic and industry risks**

The market environment in which the Company and the Group operate is constantly evolving as a result of changes taking place in the automotive industry, including both automotive production and development of spare parts distribution channels.

On the one hand, the growing use of complex systems and components in modern cars requires repair workshops to have broader expertise and better equipment, which may pose a challenge to the development of independent workshops, being the main group of the Company's customers. On the other hand, the regulations introduced in the European Union create a level playing field for both independent and authorised workshops' access to know-how, and make it possible for authorised workshops to make greater use of the services of independent automotive part suppliers (which, however, is often objected to by car manufacturers).

The changing market environment offers growth opportunities for the operators that can successfully identify market trends and adapt flexibly, and at the same time poses a risk of choosing an inappropriate strategy.

The activities and financial results of the Group companies depend to a large extent on the economic conditions prevailing primarily on the domestic market, and in particular on such macroeconomic factors as the GDP growth rate, inflation rate, unemployment rate, the government's monetary and fiscal policies, corporate investment levels, availability and cost of credit, household incomes and consumer demand.

The above factors, as well as the direction and level of their changes, have an impact on the activities of the Group, its growth prospects, financial condition or results. There is a risk that a possible decline in the economic growth rate in Poland and other markets where the Group is present, or the use of economic policy instruments adversely affecting the Group's business may affect the demand and lead to an increase in the Group's costs. Accordingly, deterioration of the macroeconomic indicators may have an adverse effect on the Group's business, growth prospects, financial condition or results.

### **Risk of tax system instability**

Frequent amendments, inconsistencies, and lack of uniform interpretation of the tax laws entail material risks related to the tax environment in which the Group operates. If any tax settlements made by the Group are questioned by tax authorities in connection with discrepancies, changes in the interpretation or inconsistent application of tax laws by different tax authorities, this may result in the imposition of relatively high penalties or other sanctions on the Group.

Given the relatively long limitation period for tax liabilities, the assessment of tax risk is particularly difficult, but the risk described above may have a material adverse effect on the Group's operations, financial condition or performance.

Moreover, since the Group companies operate in different jurisdictions, the Group's operations may be exposed to the adverse effects of, e.g., potential instability of tax laws in force in those countries, divergent interpretations of the regulations, and unfavourable interpretation, amendment or termination of double tax treaties. If any of the above risks materialises, it may

have a material adverse effect on the Group's operations, financial condition or financial performance.

### **Risk related to the Russian Federation's invasion of Ukraine**

Following the Russian invasion of Ukraine launched on 24 February 2022, the Management Board assessed the impact of this event on its operations, business continuity, financial condition and going concern assumption. The Company's exposure to the Ukrainian market is negligible, accounting for less than 0.5% of its monthly revenue. To manifest solidarity with Ukraine, the Company suspended its business on the Russian and Belarusian markets, closed all representative offices and discontinued the export of aftermarket parts to both Russia and Belarus. The Company's exports to the Russian and Belarusian markets accounted for 0.1% and 0.02%, respectively, of its monthly revenue.

However, the Management Board notes that the event's impact on the overall economic situation may require revision of certain assumptions and estimates in the future. This, in turn, may necessitate significant adjustments to the carrying amounts of certain assets and liabilities. At present, given the continuing high uncertainty about how the situation will develop, the Management Board is not able to reliably estimate its impact on the Company's performance. The situation is highly unpredictable and therefore the current expectations may change in the coming periods.

As at the date of these financial statements, the situation in Ukraine did not have a material impact, whether direct or indirect, on the Company's operations, business continuity and financial condition. There were no indications of asset impairment linked to the conflict in Ukraine, as the Company does not possess any non-financial assets in Ukraine that could be affected by military operations there. Assuming that the armed conflict in Ukraine continues on its current course without spreading to neighbouring countries (particularly Poland and other EU nations), it is not expected to significantly affect the Company's sales volume, cash flows, or profitability, as has been the case so far. However, it is important to note that while this assessment reflects the best knowledge of the Management Board, the actual impact may differ, given the unpredictability of how the Russian Federation's military actions in Ukraine might develop and affect the economic situation in Poland and Europe, as well as the uncertainty about their potential impact on the Company's sales volumes, cash flows, and profitability. The Management Board is monitoring the situation to the extent it could potentially affect the Company's business in future periods.

### **Risk related to the political and economic situation in the Middle East**

In response to the political and economic situation in the Middle East, an assessment was made of the potential impact of the military actions ongoing since 28 February 2026 on the Company's and the Group's operations and revenue, in particular with respect to possible disruptions to supply chains, increases in fuel prices, higher transport costs and uncertainty in foreign exchange markets. As at the date of this Report, the risk has been assessed as low and is not expected to have a material direct or indirect impact on the Company's operations, its ability to continue as a going concern or its financial position.

However, it is important to note that while this assessment reflects the best knowledge of the Management Board, the actual impact may differ, given the unpredictability of how the military actions in the Middle East might develop and affect (mainly through fuel prices) the economic situation in Poland and Europe, as well as the uncertainty about their potential impact on the

Company's sales volumes, cash flows, and profitability. The Management Board is monitoring the situation to the extent it could potentially affect the Company's business in future periods.

### **Currency risk**

During the financial year 2025, the Group did not hedge against currency risk. Due to the fact that the Group not only purchases but also sells in foreign currencies, the foreign exchange risk is partially mitigated. In 2025, more than half of the cost of merchandise purchased and operating expenses were settled in foreign currencies, while sales denominated in foreign currencies accounting for approximately half of the Group's total sales. The Group's primary trading currencies are EUR, USD, CZK, HUF and RON. The purchases are mainly paid for in PLN, EUR and USD (the Company's settlements are made chiefly in PLN and EUR), while sales are settled in PLN, EUR, CZK, HUF and RON (sales in foreign currencies are made only by the Company, except for sales in CZK by the Czech subsidiary).

Any significant fluctuations in the PLN exchange rate, in particular a long-term and sharp depreciation of PLN, may cause adverse financial consequences to the Company and the Group. In such a situation, the currency risk is passed on to customers in the prices of merchandise, but an increase in prices of imported products to a level that is prohibitive for the end customers may ultimately lead to a decrease in revenue.

### **Risk of legislative changes affecting the Group's market**

Changes in the laws and regulations governing the Group's operations in Poland and on other markets, including in particular changes in labour law and social security regulations or regulations relating directly or indirectly to the automotive industry, may have a material adverse effect on the Group's operations, e.g., if they result in the imposition of additional obligations or restrictions on the sale of automotive parts, and thus increase operating costs or reduce profitability.

Moreover, as a significant portion of the goods the Group distributes in Poland under private label brands are imported from Asia, the Group is exposed to adverse changes in customs laws. Any changes in customs procedures, introduction of prohibitive custom duties, imposition of import quotas or other restrictions on imports may have an indirect adverse effect on the Group's operations, mainly by forcing a change in the supply sources and increasing import costs.

Furthermore, enactment of any new laws that are open to conflicting interpretations may give rise to uncertainty as to the actual legal situation and its consequences, which in turn may entail temporary suspension of the Group's business growth or investments because of concerns about the possible adverse consequences of applying the ambiguous regulations (such as financial losses or even criminal sanctions for actions or omissions made under applicable laws which are then construed by courts or public administration authorities to the prejudice of the business).

The above events may result in a deterioration in the Group's financial performance and profitability of its business, as well as deterioration of its growth prospects.

### *3.2. The Company's and the Group's growth strategy and measures taken as part of its implementation in the reporting period; information on the Company's growth prospects in the next financial year or beyond*

All companies of the Auto Partner Group pursue a common and uniform growth strategy. The Group's strategy is to ensure sustainable growth of the shareholder value by further expanding the scale of its business, increasing the market share, and strengthening the market position, while focusing on business process efficiency in order to achieve attractive margins.

The Management Board has defined four main strategic objectives for the Group:

1. Growth of the business scale,
2. Further product diversification,
3. Further increase in profitability,
4. Expansion into new markets.

#### **Growth of the business scale**

The Group is engaged in a programme to expand its network of owned branches and consistently undertakes measures to optimise its economic efficiency. The Group's objective is to provide customers in Poland with access to a distribution network capable of making deliveries more than once a day. In line with the expansion of the branch network, regional logistics and storage centres are established, which significantly improve the efficiency of distribution across Poland, and can also be used to efficiently supply selected foreign markets. The Group recognises the growing market need to minimise spare parts delivery times between the distributor and the workshop. In 2025, the Company continued work on the launch of a new logistics and warehousing hub in Zgorzelec.

Expansion into foreign markets is another way to accelerate business growth.

Since the end of 2017, the Group has conducted sales activities through its first foreign branch, operated by the subsidiary AP Auto Partner CZ s.r.o. Located in Prague, the Czech Republic, the branch aims to expand the customer base to include repair workshops. In 2022, AP Auto Partner CZ s.r.o. opened its second branch in the Czech Republic.

The Group is currently analysing further foreign markets where it intends to intensify its activities.

#### **Further product diversification**

Further steps in the Group development involve continued expansion of its portfolio of spare parts.

By joining the Global One Automotive Group in 2017, the Group obtained access to the offering of key suppliers in the spare parts sector, whose products had not been available at its warehouses.

#### **Further increase in profitability**

One part of the strategy for further growth of the Group's profitability is continued brand value building for the private label product brands based on experience gained in the development of the MaXgear brand. The adopted strategy led to the introduction of new proprietary brands

and brands offered on an exclusive basis: Quaro, comprising braking system parts, Rymec, specialising in drivetrain parts, and Rooks, covering workshop equipment.

In addition, the profitability growth is supported by the increasing business scale, translating into further improvement of the terms of cooperation with automotive part suppliers. Another aspect with a bearing on profitability is the bonus obtained through the Global One purchasing group.

The Group also intends to continue its effective cost control policy by improving and developing its IT solutions and business processes.

### *3.3. Major R&D achievements*

The Group does not conduct any research and development activities.

### *3.4. Information on the key intangible resources and explanation how the business model of the Company fundamentally depends on such resources and how such resources are a source of value creation for the Company and its Group*

The Auto Partner Group holds intangible resources that are essential for its operations and continued business growth. These include:

- IT systems – the systems represent a critical intangible resource for the Company, directly impacting its operational efficiency and strategic development. Their role is to support core business processes by enabling automation, cost optimisation, and enhanced data security. The Group employs advanced IT solutions, such as ERP and CRM systems, as well as data analytics, to facilitate effective management of resources, processes, and customer relations. Investment in cutting-edge technologies fosters innovation and bolsters the Group's capacity to adapt to evolving market conditions.

Furthermore, IT systems significantly contribute to the Group's value creation by supporting strategic decision-making and streamlining internal processes. Advanced data analytics and AI algorithms increase the accuracy of trend forecasts, help identify areas requiring optimisation, and meaningfully inform business decisions.

Continued development of IT systems remains a strategic priority for the Company, as they allow it to maintain a competitive edge and operational resilience in a dynamic business environment.

- Intellectual property (IP) protection systems – the Group has in place both legal and technical measures to safeguard its intellectual property against unauthorised copying and copyright infringements and thus protect the Group's reputation, support the development of private label brands, and prevent unfair competition. Among the most important protective measures are registered trademarks (word, figurative and combined word and figurative marks). These trademarks constitute a critical aspect of brand identity and an integral component of the Group's marketing strategy that supports the development and expansion of its product offering. This protection enables the Group to generate revenue from sales of its private label products and provides a safeguard against unfair competitive practices.

- Relationships with distribution partners – the Group’s long-standing collaboration with car repair workshops within the MaXserwis network enables efficient product distribution and rapid response to market changes. Established relationships with these workshops ensure an extensive reach of the Group’s offerings, enhance its brand recognition, and support delivery of its sales strategy.

### 3.5. Audit of the financial statements for the period 1 January–31 December 2025

On 30 June 2025, pursuant to the Supervisory Board’s resolution of 6 June 2025 on the appointment of an audit firm, Auto Partner S.A. and PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k., with its registered office at ul. Polna 11, 00-633 Warsaw, entered into an agreement providing for the following services concerning the Company’s and the Group’s financial statements for the financial years 2025, 2026, 2027:

- review of the condensed separate financial statements of Auto Partner S.A. for the first half of 2025, 2026 and 2027, prepared in accordance with International Financial Reporting Standards,
- review of the condensed consolidated financial statements of the Auto Partner Group for the first half of 2025, 2026 and 2027, prepared in accordance with International Financial Reporting Standards,
- audit of the separate financial statements of Auto Partner S.A. for 2025, 2026 and 2027, prepared in accordance with International Financial Reporting Standards,
- audit of the consolidated financial statements of the Auto Partner Group for 2025, 2026 and 2027, prepared in accordance with International Financial Reporting Standards.

VAT-exclusive auditor fees for auditing and reviewing the Group’s financial statements in 2024 and 2025:

|   | Period ended<br>31 Dec 2025 | Period ended<br>31 Dec 2024 |
|---|-----------------------------|-----------------------------|
| Audit of full-year financial statements | 415,000                     | 400,000                     |
| Review of financial statements          | 115,000                     | 100,000                     |
| <b>Total auditor fees</b>               | <b>530,000</b>              | <b>500,000</b>              |

Source: the Group.

Including VAT-exclusive auditor fees for auditing and reviewing the Company’s financial statements in 2024 and 2025:

|   | Period ended<br>31 Dec 2025 | Period ended<br>31 Dec 2024 |
|---|-----------------------------|-----------------------------|
| Audit of full-year financial statements | 340,000                     | 324,800                     |
| Review of financial statements          | 115,000                     | 100,000                     |
| <b>Total auditor fees</b>               | <b>455,000</b>              | <b>424,800</b>              |

Source: the Group.

On 11 July 2025, acting on the Supervisory Board resolution of 6 June 2025, Auto Partner S.A. engaged PKF Consult Spółka z ograniczoną odpowiedzialnością Sp. k. of Warsaw (National

Court Register Number (KRS): 0000579479, Tax Identification Number (NIP): 5210527710) to perform assurance services in relation to the Auto Partner Group's sustainability reports for 2025, 2026 and 2027.

The auditor's net fees for the aforementioned assurance are presented in the table below.

|   | Period ended<br>31 Dec 2025 | Period ended<br>31 Dec 2024 |
|---|-----------------------------|-----------------------------|
| Assurance of the Auto Partner Group's sustainability report | 83,300                      | 110,000                     |
| <b>Total auditor fees</b>                                   | <b>83,300</b>               | <b>110,000*</b>             |

\* The assurance of the Auto Partner Group's sustainability report for 2024 was performed by UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością of Warsaw under an agreement of 13 August 2024.

### *3.6. Branches (establishments) of the Company*

As at 31 December 2025, the Company had no branches or establishments within the meaning of the Commercial Companies Code. As at the reporting date, the Company had 116 point-of-sale branches in Poland, which are not independent organisational units.

### *3.7. Material events with a bearing on the Company's and the Group's business which occurred in or after the financial year*

All material events that occurred in 2025 are discussed in Sections 2.3. and 2.4 of this Report.

As at the date of these financial statements, the impact of regulatory changes arising from the EU Mobility Package on the level of logistics costs and delivery schedules cannot be precisely determined. The Group monitors the regulatory environment and the performance of its logistics processes on an ongoing basis. The operation of the new warehouses in Zgorzelec and in Germany will also be subject to ongoing assessment in terms of process efficiency and logistics costs, in the context of mitigating the impact of new EU regulations.

#### **Events subsequent to the reporting date**

1. On 30 January 2026, an agreement was signed with Global One Automotive GmbH of Frankfurt whereby the Company advanced a loan of EUR 500 thousand to Global One. The loan bore interest at 3M EURIBOR plus margin. The agreement was concluded for a definite term from 10 February 2026 to 30 July 2026. The Company holds 6.25% of shares in Global One Automotive GmbH as a participant in the International Purchasing Group (since 2017).
2. On 17 March 2026, the Management Board of the Company passed a resolution to recommend a dividend payment for the financial year 2025 to the Annual General Meeting. Pursuant to the resolution, the Management Board recommends that dividend of a total of PLN 19,593,000 (nineteen million, five hundred and ninety-three thousand złoty), or PLN 0.15 (fifteen grosz) per share, be paid to shareholders from the Company's net profit. At its meeting held on 14 April 2026, the Supervisory Board resolved to endorse the Management Board's recommendation. The ultimate decision on dividend payment will be made by the Annual General Meeting, which will also set the dividend record date and the dividend payment date.

- In connection with the armed conflict in the Middle East ongoing since 28 February 2026, the Management Board has assessed the risk of supply chain disruptions, increases in fuel prices and higher transportation costs as low and not expected to have a material impact on the Group's operations or financial position. However, given the uncertainty surrounding further developments, this assessment may change. The Management Board continues to monitor the situation and evaluate its potential impact on the Company's future performance.

### 3.8. Financial metrics

In order to present a comprehensive view of the Company's and the Group's financial position, the Company uses alternative performance measures (APMs). The Company believes that they provide material information on the financial position, operating efficiency and profitability. The APMs used by the Company should be analysed in addition to, rather than instead of the financial information presented in the financial statements.

The Company presents selected alternative performance measures as additional (apart from the data in the financial statements) information on its financial and operating position and financial liquidity, facilitating analysis and assessment of the Company's and its Group's financial performance. The selected APMs are presented because they are standard metrics and indicators commonly used in financial analysis. Selection of the APMs was preceded by an analysis of their suitability for providing useful information to investors.

#### Profitability metrics of the Company and the Group

The profitability metrics presented below were calculated on the basis of financial data from the separate and consolidated statements of profit or loss and other comprehensive income for 2025.

The table below presents the Company's and the Group's profitability metrics for the periods indicated.

|   | Year ended 31 Dec<br>consolidated financial<br>statements |          | Year ended 31 Dec<br>separate financial<br>statements |          |
|---|---|----------|---|----------|
|   | 2025  | 2024     | 2025  | 2024     |
|   | PLN '000  | PLN '000 | PLN '000  | PLN '000 |
| EBITDA (PLN thousand) <sup>1</sup>        | 337,206   | 343,556  | 304,488   | 327,359  |
| Gross margin (%) <sup>2</sup>             | 26.6  | 27.4     | 25.5  | 26.6     |
| EBITDA margin (%) <sup>3</sup>            | 7.6   | 8.4      | 6.9   | 8.0      |
| EBIT margin (%) <sup>4</sup>              | 6.3   | 7.0      | 5.6   | 6.7      |
| Profit before tax margin (%) <sup>5</sup> | 5.6   | 6.3      | 5.6   | 6.2      |
| Net profit margin (%) <sup>6</sup>        | 4.5   | 5.1      | 4.6   | 5.1      |

Source: the Group.

- (1) *The Group defines and calculates EBITDA as operating profit (loss) before depreciation and amortisation.*
- (2) *Gross margin is defined as the ratio of gross profit (loss) for the reporting period to revenue for the period.*
- (3) *EBITDA margin is defined as the ratio of EBITDA for the reporting period to revenue for the period.*
- (4) *EBIT margin is defined as the ratio of operating profit (loss) for the reporting period to revenue for the period.*
- (5) *Profit before tax margin is defined as the ratio of profit before tax for the reporting period to revenue for the period.*
- (6) *Net profit margin is defined as the ratio of net profit for the period to revenue for the period.*

The profitability metrics presented below were calculated on the basis of data from the separate and consolidated statements of financial position for 2025.

The table below presents the Company's and the Group's profitability metrics for the periods indicated.

|                      | Year ended 31 Dec consolidated financial statements |          | Year ended 31 Dec separate financial statements |          |
|----------------------|---|----------|---|----------|
|                      | 2025  | 2024     | 2025  | 2024     |
|                      | PLN '000  | PLN '000 | PLN '000  | PLN '000 |
| ROE (%) <sup>7</sup> | 15.0  | 18.2     | 15.2  | 17.8     |
| ROA (%) <sup>8</sup> | 9.1   | 10.9     | 9.6   | 11.1     |

Source: the Group.

- (7) *The Group defines and calculates ROE as the ratio of net profit for the period to average equity (calculated as the arithmetic mean of equity as at the end of the previous period and as at the end of the reporting period).*
- (8) *The Group defines and calculates ROA as the ratio of net profit for the period to average assets (calculated as the arithmetic mean of total assets as at the end of the previous period and as at the end of the reporting period).*

### **Efficiency metrics of the Company and the Group**

The Group's efficiency metrics presented below were calculated on the basis of financial data from the separate and consolidated statements of profit or loss and other comprehensive income for 2025 and the separate and consolidated statements of financial position as at 31 December 2025.

The table below presents the Company's and the Group's efficiency metrics for the periods indicated.

|   | As at 31 Dec consolidated financial statements |          | As at 31 Dec separate financial statements |          |
|---|--|----------|--|----------|
|   | 2025   | 2024     | 2025                                       | 2024     |
|   | PLN '000                                       | PLN '000 | PLN '000                                   | PLN '000 |
| Inventory turnover period (days) <sup>1</sup> | 133  | 133      | 123  | 122      |
| Average collection period (days) <sup>2</sup> | 38   | 35       | 39   | 35       |
| Average payment period (days) <sup>3</sup>    | 20   | 22       | 17   | 20       |
| Cash conversion cycle <sup>4</sup>            | 151  | 146      | 144  | 137      |

Source: the Group.

- (1) The Group defines and calculates the inventory turnover period as the ratio of average sum of inventories and right-of-return assets (calculated as the arithmetic mean of the balance as at the end of the previous period and as at the end of the reporting period) to cost of sales in the period, multiplied by the number of days in the period.
- (2) The Group defines and calculates the average collection period as the ratio of average trade and other receivables (calculated as the arithmetic mean of trade and other receivables as at the end of the previous period and as at the end of the reporting period) to revenue in the period, multiplied by the number of days in the period.
- (3) The Group defines and calculates the average payment period as the ratio of average trade and other payables and right-of-return liabilities (calculated as the arithmetic mean of trade and other payables as at the end of the previous period and as at the end of the reporting period) to cost of sales in the period, multiplied by the number of days in the period.
- (4) The Group defines and calculates the cash conversion cycle as the sum of the inventory turnover period and average collection period less average payment period.

### Debt metrics of the Company and the Group

The Group's debt ratios presented below were calculated on the basis of the separate and consolidated statements of financial position as at 31 December 2025.

The table below presents the Company's and the Group's debt metrics.

|  | As at 31 Dec consolidated financial statements |          | As at 31 Dec separate financial statements |          |
|--|--|----------|--|----------|
|  | 2025   | 2024     | 2025                                       | 2024     |
|  | PLN '000                                       | PLN '000 | PLN '000                                   | PLN '000 |
| Total debt ratio (%) <sup>1</sup>      | 39.3   | 39.1     | 38.0                                       | 36.2     |
| Long-term debt ratio (%) <sup>2</sup>  | 19.9   | 18.6     | 20.1                                       | 19.2     |
| Short-term debt ratio (%) <sup>3</sup> | 19.5   | 20.5     | 17.8                                       | 17.0     |
| Equity-to-debt ratio (%) <sup>4</sup>  | 154.2  | 155.9    | 163.5                                      | 176.0    |

Source: the Group.

- (1) The Group defines and calculates the total debt ratio as the ratio of total liabilities as at the reporting date to total assets as at the reporting date.
- (2) The Group defines and calculates the long-term debt ratio as the ratio of non-current liabilities as at the reporting date to total assets as at the reporting date.
- (3) The Group defines and calculates the short-term debt ratio as the ratio of current liabilities as at the reporting date to total assets as at the reporting date.
- (4) The Group defines and calculates the equity-to-debt ratio as equity as at the reporting date to total liabilities as at the reporting date.

### Liquidity metrics of the Company and the Group

The Group's liquidity ratios were calculated on the basis of financial data from the separate and consolidated statements of financial position as at 31 December 2025.

The table below presents the Company's and the Group's liquidity metrics.

|                            | As at 31 Dec consolidated financial statements |          | As at 31 Dec separate financial statements |          |
|----------------------------|--|----------|--|----------|
|                            | 2025   | 2024     | 2025                                       | 2024     |
|                            | PLN '000                                       | PLN '000 | PLN '000                                   | PLN '000 |
| Current ratio <sup>1</sup> | 3.89   | 3.86     | 4.15                                       | 4.49     |
| Quick ratio <sup>2</sup>   | 1.21   | 1.11     | 1.34                                       | 1.36     |
| Cash ratio <sup>3</sup>    | 0.11   | 0.09     | 0.10                                       | 0.10     |

Source: the Group.

- (1) The Group defines and calculates the current ratio as the ratio of current assets as at the reporting date to current liabilities as at the reporting date.
- (2) The Group defines and calculates the quick ratio as the ratio of total current assets less inventories and right-of-return assets as at the reporting date to current liabilities as at the reporting date.
- (3) The Group defines and calculates the cash ratio as the ratio of cash and cash equivalents plus current financial assets as at the reporting date to current liabilities as at the reporting date.

### 3.9. Material court, arbitration and administrative proceedings

No material court, arbitration or administrative proceedings are currently pending in relation to any liabilities or claims of the Company or any of its subsidiaries.

### 3.10. Financial instruments

#### Capital risk management

The purpose of the Group's capital management is to ensure that the Group companies can continue as going concerns and to maximise return for the shareholders by optimising the debt-equity structure.

The Group is not subject to any external capital requirements, apart from the following:

- 1) Pursuant to Article 396(1) of the Commercial Companies Code, which applies to the Company, at least 8% of profit for the financial year should be contributed to statutory reserve funds held for the purpose of covering losses, until the funds reach at least one-third of the Company's share capital. That part of statutory reserve funds (retained earnings) is not available for distribution to shareholders. As at 31 December 2025, it amounted to PLN 4.4 million.
- 2) The covenants included in credit facility agreements do not allow the payment of dividends if the solvency ratio (equity-to-total assets) is below 50% and/or the net-debt-to-EBITDA ratio stands above 3.5 or is negative.

### **Currency risk management**

The Group enters into certain transactions denominated in foreign currencies, and thus it is Exposed to the risk of exchange rate fluctuations. In 2025, the Group did not use derivative instruments to hedge its currency risk. With respect to the euro, currency risk is largely subject to natural hedging, as the Group's euro-denominated sales and purchases offset each other over the course of the year.

### **Interest rate risk management**

The Group is exposed to interest rate risk as its subsidiaries borrow funds bearing interest at fixed and variable rates. The Group manages the risk by maintaining an appropriate proportion of fixed- and floating-rate borrowings. The Group does not use derivative instruments to hedge against interest rate risk.

The Group's exposure to interest rate risk related to financial assets and liabilities is discussed in detail in the section on liquidity risk management.

### **Credit risk management**

Credit risk is the risk that a counterparty will default on its contractual obligations, which will result in financial losses to the Group. The Group only trades with customers with proven creditworthiness. If necessary, the Group takes appropriate security to reduce the risk of incurring financial losses due to the customer's default. The Group uses financial information available in the public domain and its own transaction data to assess the creditworthiness of its main customers. The Group's exposure to credit risk is constantly monitored.

Trade receivables include amounts due from a large number of customers. Therefore, the Group is not exposed to material credit risk from a single counterparty, although the concentration increases as the scale of its operations on foreign markets grows. Therefore, the Group takes out additional insurance to cover a specific portfolio of receivables from its foreign customers, and – to a lesser extent – domestic customers.

### **Liquidity risk management**

The ultimate responsibility for liquidity risk management rests with the Management Board, which has put in place an appropriate system for managing short-, medium- and long-term financing and liquidity management requirements. The Group manages liquidity risk by maintaining adequate reserve credit facilities, continuously monitoring projected and actual cash flows, and matching the maturity profiles of financial assets and liabilities.

### *3.11. Current and anticipated financial position of the Company and the Group*

The Company's Management Board views the Company's and the Group's financial position as stable. As at the reporting date, the Group's net debt to EBITDA was 1.7 (the ratio is calculated net of the shareholder loan, which is not taken into account in the calculation of the ratio by the banks), which is a safe level in the context of the maximum levels required by banks and resulting from the financial covenants defined in the credit facility agreements.

In addition, the Company has an option to choose between deferred payment deadlines and additional discounts from suppliers. At present, the Company uses the discounts to maximise margins rather than the deferred payment option, which has a significant bearing on the length of the average payment period.

Given the rapid development of the Group, the Management Board uses surplus funds to ensure an appropriate level of inventories in order to guarantee the highest quality of service to its customers, which may lead to temporarily negative operating cash flows but, in the Management Board's opinion, will generate tangible profits in the future due to higher turnover.

### *3.12. Agreements providing for compensation to members of the management staff in the event of resignation or removal from office without a good reason, or termination or removal from office in the event of change of control*

The Company has not entered into agreements referred to above with any members of its management staff.

### *3.13. Agreements known to the Company (including those concluded after the reporting date) which may change the proportions of Company shares held by its existing shareholders and bondholders*

The Company is not aware of any agreements which may result in future changes in the proportions of Company shares held by its existing shareholders and bondholders.

### *3.14. Information on repurchase of Company shares, including information on the purpose of the repurchase, number and par value of the shares and the percentage of the share capital they represent, and purchase price and selling price (if the shares are sold)*

In the financial year 2025, the Company did not execute any transactions in its own shares.

### *3.15. If the Company issued any securities in the period covered by the report – information on the use of the proceeds by the date of preparation of the financial statements*

In the financial year 2025, the Company did not issue any securities.

### 3.16. Development policy for the Group and the Company

Both the Company and the Group intend to continue their existing development policy. For the discussion of the Group's development plans, see Section 3.2 of this report.

### 3.17. Statement of compliance with corporate governance standards by Auto Partner S.A.

#### **Code of corporate governance standards applicable to the Company; the place where the code is available to the public**

In 2025, Auto Partner S.A. was subject to the corporate governance standards set out in Best Practice for WSE Listed Companies 2021 ("Best Practice 2021") adopted by the Supervisory Board of the Warsaw Stock Exchange by Resolution No. 13/1834/2021 on 29 March 2021. Best Practice 2021 is available at <http://corp-gov.gpw.pl>.

The Company published information on the status of its compliance with the standards set out in Best Practice 2021 on its website at <https://autopartner.com/lad-korporacyjny/>

#### **Scope of non-compliance with the code of corporate governance standards, identification of the specific provisions of the code that were not complied with, and reasons for the non-compliance**

The Company complies with the corporate governance standards set out in Best Practice for WSE Listed Companies 2021, except for the following standards: 1.3.1., 1.3.2., 1.4., 1.4.1., 2.1., 2.2., 2.11.6., 3.1., 3.2., 3.4., 3.6., 3.7., 4.1., 4.3.

1. Disclosure policy and investor communication

Companies integrate ESG factors in their business strategy, including in particular:

1.3.1 environmental factors, including measures and risks relating to climate change and sustainable development;

*The principle is not complied with.*

**Company's comment:** *ESG aspects are not comprehensively integrated into the Company's current strategy, but the Company will take them into account when developing its future strategy.*

1.3.2. social and employee factors, including among others actions taken and planned to ensure equal treatment of women and men, decent working conditions, respect for employees' rights, dialogue with local communities, customer relations.

*The principle is not complied with.*

**Company's comment:** *ESG aspects including social and employee factors are not comprehensively integrated into the Company's current strategy. In the course of its day-to-day operations, the Company complies with the applicable laws and standards of ethics pertaining to gender equality, decent working conditions, respect for employees' rights, prevention of workplace bullying, dialogue and engagement with the local communities, It is also committed to maintaining good customer relations. Nevertheless, the Company will take social and employee factors into account when developing its future strategy.*

1.4. To ensure quality communications with stakeholders, as a part of the business strategy, companies publish on their website information concerning the framework of the strategy, measurable goals, including in particular long-term goals, planned

activities and their status, defined by measures, both financial and non-financial. ESG information concerning the strategy should among others:

*The principle is not complied with.*

**Company's comment:** *The Company's current strategy framework and business goals are published on its corporate website. The current strategy does not include any references to ESG factors. However, the Company will take such factors into account when developing its future strategy.*

1.4.1. explain how the decision-making processes of the company and its group members integrate climate change, including the resulting risks;

*The principle is not complied with.*

**Company's comment:** *Climate change aspects are not comprehensively integrated into the Company's current strategy, but the Company will take them into account when developing its future strategy.*

## 2. Management Board, Supervisory Board

2.1. Companies should have in place a diversity policy applicable to the management board and the supervisory board, approved by the supervisory board and the general meeting, respectively. The diversity policy defines diversity goals and criteria, among others including gender, education, expertise, age, professional experience, and specifies the target dates and the monitoring systems for such goals. With regard to gender diversity of corporate bodies, the participation of the minority group in each body should be at least 30%.

*The principle is not complied with.*

**Company's comment:** *The Company does not have in place a formalised diversity policy applicable to the Management Board and Supervisory Board, approved by the Supervisory Board and the General Meeting, respectively. However, the Company complies with the applicable laws on non-discrimination in employment and does not restrict in any way the diversity of its corporate bodies. When appointing members of the corporate bodies, the General Meeting or the Supervisory Board, as applicable, have regard primarily to the Company's needs and therefore focus on a candidate's competence, expertise, professional experience and knowledge of the industry in which the Company operates. The current composition of the Supervisory Board and Management Board is diverse in terms of education, expertise, age and professional experience, but factors such as a candidate's gender are not taken into account.*

2.2. Decisions to elect members of the management board or the supervisory board of companies should ensure that the composition of those bodies is diverse by appointing persons ensuring diversity, among others in order to achieve the target minimum participation of the minority group of at least 30% according to the goals of the established diversity policy referred to in principle 2.1.

*The principle is not complied with.*

**Company's comment:** *The bodies appointing members of the Management Board and Supervisory Board ensure their diversity by appointing persons with diverse educational backgrounds, experience and age. The gender criterion is not taken into account. Also, this principle is not applied in connection with non-application of principle 2.1. However, recognising the intrinsic value of this best practice, on the occasion of appointing members of the Management Board and Supervisory Board for another term of office, the Company will present this principle to the General Meeting whose agenda includes the appointment of*

*Supervisory Board members and to the Supervisory Board with respect to the appointment of Management Board members.*

2.11.6. information regarding the degree of implementation of the diversity policy applicable to the management board and the supervisory board, including the achievement of goals referred to in principle 2.1.

*The principle is not complied with.*

**Company's comment:** *Non-compliance with this principle is a consequence of non-compliance with principle 2.1.*

### 3. Internal Systems and Functions

3.1. Listed companies maintain efficient internal control, risk management and compliance systems and an efficient internal audit function adequate to the size of the company and the type and scale of its activity; the management board is responsible for their functioning.

*The principle is not complied with.*

**Company's comment:** *Currently, this principle is applied to a limited extent. Since 2020, the Company has had in place a compliance system, which includes in particular: The Code of Ethics, the Anti-Corruption Code, the Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying, the Procedure to Be Followed in the Case of an Inspection/Search, and the Procurement Procedure. The system is designed to ensure compliance of the Company's activities with the applicable laws, business standards and other market requirements. Among other things, the system has defined the management process for the risk of misconduct and conflicts of interest and the effective whistleblowing process. Internal control and risk management systems are distributed and are operated in various areas of the Company's operations. The Company is considering establishment of an internal audit function.*

3.2. The Company's organisational structure includes separate units responsible for the tasks of the respective systems or functions, unless this is not justified by the size of the Company or the type of its activity.

*The principle is not complied with.*

**Company's comment:** *Currently, this principle is applied to a limited extent. While the Company has established a dedicated compliance unit, Internal control and risk management systems are distributed and are operated in various areas of the Company's activity. There are no separate organisational units responsible for these tasks within the Company's structure. The Company is considering establishment of an internal audit function.*

3.4. The remuneration of persons responsible for risk and compliance management and of the head of internal audit should depend on the performance of delegated tasks rather than short-term results of the company.

*The principle is not complied with.*

**Company's comment:** *Given the limited application of principle 3.2, full compliance with this principle is not possible.*

3.6. The head of internal audit reports organisationally to the president of the management board and functionally to the chair of the audit committee or the chair of the supervisory board if the supervisory board performs the functions of the audit committee.

*The principle is not complied with.*

**Company's comment:** *Given the limited application of principle 3.2, full compliance with this principle is not possible.*

3.7. Principles 3.4 to 3.6 apply also to members of the company's group which are material to its activity if they appoint persons to perform such tasks.

*The principle is not complied with.*

*Company's comment: No persons have been appointed at the Group companies to perform such tasks. The risk management and compliance functions are performed at the parent's level.*

3.10. Companies participating in the WIG20, mWIG40 or sWIG80 index have the internal audit function reviewed at least once every five years by an independent auditor appointed with the participation of the audit committee.

*The principle is not applicable to the Company.*

**Company's comment:** *The principle is not applicable to the Company.*

4. General Meeting, Shareholder Relations

4.1. Companies should enable their shareholders to participate in a general meeting by means of electronic communication (e-meeting) if justified by the expectations of shareholders notified to the company, provided that the company is in a position to provide the technical infrastructure necessary for such general meeting to proceed.

*The principle is not complied with.*

**Company's comment:** *Given the lack of interest from shareholders and risks associated with e-meetings, the principle is not applied. Implementation of this principle would also involve certain technical and legal risks, which might affect the proper and smooth conduct of General Meetings, entailing the risk that resolutions passed by the General Meeting could potentially be challenged, in particular by citing technical issues.*

4.3 A company should ensure publicly available and real-time broadcasts of its general meetings.

*The principle is not complied with.*

**Company's comment:** *Given that implementation of this principle would involve the provision of specific technical and organisational infrastructure, and that no expectations are voiced by shareholders regarding access to broadcasts of the General Meetings, the Company does not currently apply this principle, although it does not rule out its application in the future.*

### **Key characteristics of the internal audit and risk management systems applied at the Company in connection with the preparation of financial statements**

Auto Partner S.A. and other Auto Partner Group companies have a distributed internal control system in place. The system is suited to the Group's needs and ensures effectiveness, reliability, completeness, compliance with laws and internal regulations, as well as validity of financial and management information. Internal control is one of the functions in day-to-day management of the Group, carried out directly by the parent's Management Board, the Management Boards of the subsidiaries, the Controlling Department, the Internal Control Department, other employees in management positions, and the Group's legal services.

In accordance with applicable laws, as part of the reporting control process, the Auto Partner S.A. Management Board has the financial statements reviewed or audited, as appropriate, by an independent auditor. The auditor is selected by the Company's Supervisory Board based on recommendations from the Audit Committee. The financial statements are prepared in accordance with appropriate procedures, in cooperation with individual departments of the Company and its subsidiaries, under the supervision of the Chief Financial Officer. The Group applies approved accounting policies, describing the rules of measurement of assets, equity and liabilities, and profit or loss.

In the process of preparing financial statements, the Group uses dedicated IT tools that support automatic verification of data consistency and monitoring of the accounting and controlling activities on a continuous basis.

The comprehensive nature of the control system ensures timely and accurate disclosure of facts relating to material elements of the Group companies' business. It allows the Auto Partner S.A. Management Board, the Audit Committee and the Supervisory Board to obtain full view of the Group's financial condition, operating performance, assets, and efficiency of management. The Auto Partner Group's control system ensures complete disclosure of business transactions, correct assignment of supporting documents, and correct valuation of the resources at each registration stage, thus ensuring that the financial statements are prepared correctly and enabling the Management Board to conduct the operations of Auto Partner S.A. and the Auto Partner Group based on verified and complete information.

A formal Auto Partner Group Risk and Opportunity Management Procedure was adopted in 2025. The risk and opportunity management system is based on a hybrid approach, combining Management Board oversight (top-down) with the ability for process owners to report risks and opportunities on an ongoing basis throughout the year. The Risk Coordinator acts as the system operator, collecting and verifying data, maintaining the risk register and preparing the annual report following the Management Board's review.

In 2025, all risks and opportunities identified in the course of the system implementation were assessed in accordance with the adopted methodology.

A total of 50 risks and eight opportunities were assessed, which – given that 2025 is the baseline year – represents the full number of risks and opportunities recorded in the register.

Based on this assessment:

two risks (including one ESG risk) were classified as material (high), requiring active management and reporting; ten risks (including four ESG risks) were classified as moderate, requiring ongoing monitoring; the remaining risks were considered immaterial (low), requiring no additional measures to be taken at this stage.

Material risks:

- IT system risk
- Risk of increased logistics costs due to drivers' working time restrictions and tachograph requirements

Moderate risks:

- Risks related to climate change
- Risk of loss of key personnel
- Risk of inability to hire qualified workforce
- Risk related to fire hazards at Group locations
- Risk of new large competitors specialising in wholesale distribution of automotive parts entering the market in Poland and in other countries where the Group is present
- Macroeconomic and industry risks
- Risk of tax system instability
- Risk related to the Russian Federation's invasion of Ukraine
- Currency risk
- Risk of legislative changes affecting the Group's market

The Supervisory Board, together with the Audit Committee, monitors the financial reporting process and the effectiveness of internal control and risk management systems. The Audit

Committee works with the Auto Partner S.A. Management Board and the Auditor on an ongoing basis with respect to supervision of the preparation of financial statements.

**Shareholders holding, directly or indirectly, major holdings of Company shares, the number of shares held by each shareholder, the percentage of the Company's share capital they represent, the number of votes attached to the shares, and the percentage of total voting rights they represent at the General Meeting**

As at the date of issue of this Report, 15 April 2026, the Company's shareholders with major holdings of shares were:

| Shareholder   | Number of shares held | Number of voting rights | Ownership interest (%) | % voting interest |
|---|-----------------------|-------------------------|------------------------|-------------------|
| <b>Turzyńska Fundacja Rodzinna*</b>                                 | 56,944,758            | 56,944,758              | 43.60%                 | 43.60%            |
| <b>Otwarty Fundusz Emerytalny Złota Jesień (OFE PZU)</b>            | 8,617,124             | 8,617,124               | over 5%**              | over 5%**         |
| <b>Nationale Nederlanden Powszechne Towarzystwo Emerytalne S.A.</b> | 13,060,536            | 13,060,536              | 9.99888%***            | 9.99888%***       |

\* Entity controlled by Aleksander Górecki. Aleksander Górecki is the sole founder of Turzyńska Fundacja Rodzinna, a beneficiary of the Foundation, member of the Foundation's Beneficiaries' Meeting and member of the Foundation's Management Board.

\*\* In the most recent notification, received by the Company on 10 April 2017, Otwarty Fundusz Emerytalny Złota Jesień (OFE PZU) reported that it held 8,617,124 Company shares, which, according to the Company's calculations based on the current share capital amount, currently represent 6.622% of total voting rights.

\*\*\* According to the notification from Nationale Nederlanden Powszechne Towarzystwo Emerytalne S.A. dated 15 April 2025, the share of total voting rights was reduced to 9.99888%.

No changes occurred in major holdings of shares in the period from the issue of the consolidated interim report for the third quarter of 2025 on 20 November 2025 to the issue of this report on 15 April 2026.

**Holders of any securities conferring special control powers**

No outstanding securities issued by the Company confer any special control powers on its holders.

**Restrictions on the exercise of voting rights**

The Company's Articles of Association do not provide for any restrictions on the exercise of voting rights attached to Company shares.

**Restrictions on the transferability of the Company's securities**

As at the date of issue of this report, no restrictions applied at Auto Partner S.A. with respect to the transferability of securities issued by the Company.

**Rules governing appointment and removal of Management Board members; powers of Management Board members, including the right to resolve on a share issue or buy-back**

Members of the Management Board are appointed by the Supervisory Board for a joint term of five years. The mandates of Management Board members expire on the date of the General

Meeting which approves the Directors' Report and the financial statements for the last financial year in which they held the office. Members of the Management Board may be removed before the expiry of their term of office by the Supervisory Board. A Management Board member's mandate also expires upon the member's death, resignation or removal from the Management Board.

Pursuant to the Commercial Companies Code, the right to remove from office or suspend in duties a Management Board member is also vested in the General Meeting.

Powers and responsibilities of the Management Board include all matters that do not fall within the exclusive scope of powers and responsibilities of the General Meeting or the Supervisory Board.

Decisions on share issue and retirement are governed by the provisions of the Commercial Companies Code.

### **Rules governing amendments to the Articles of Association.**

An amendment to the Articles of Association of Auto Partner S.A. requires a resolution of the General Meeting and entry in the Register of Businesses. A resolution of the General Meeting on amendments to the Company's Articles of Association is passed with a majority of three-fourths of votes, except for amendments with respect to which the Commercial Companies Code provides otherwise. During the reporting period, no amendments were made to the Company's Articles of Association.

### **Procedures and key powers of the General Meeting; shareholder rights and how they are exercised**

The rules for convening the General Meeting are defined in the Commercial Companies Code, the Company's Articles of Association, and the Rules of Procedure for the General Meeting. Both the Articles of Association and the Rules of Procedure for the General Meeting are available on the Company's website at <https://autopartner.com/lad-korporacyjny/>.

An Annual General Meeting is convened by the Management Board and is held within six months of the end of a financial year. The Supervisory Board may convene an Annual General Meeting if the Management Board fails to do so within the time limit specified in the Articles of Association, and an Extraordinary General Meeting, if the Supervisory Board deems it advisable. Furthermore, in certain cases, the shareholders have the right to convene or request the convening of a General Meeting.

Shareholders may attend the General Meeting and exercise voting rights in person or by proxy. One proxy may represent more than one shareholder.

Unless the Commercial Companies Code provides otherwise, the General Meeting is validly held regardless of the number of shares represented.

Any matters to be submitted to the General Meeting are first presented for consideration by the Supervisory Board.

Subject to certain cases, resolutions of the General Meeting are passed by open ballot with simple majority vote, unless the Commercial Companies Code or the Articles of Association provide for more stringent conditions for adopting resolutions on specific matters. A secret ballot is ordered in the case of voting on election or removal from office of members of the Company's governing bodies or liquidators, on bringing them to account, and on personnel

matters. A secret ballot is also ordered if at least one shareholder present or represented at the General Meeting so demands.

The procedures for the operation of the General Meeting and the key shareholder rights and powers as well as the manner in which they are exercised are defined in the Commercial Companies Code, the Company's Articles of Association, the Rules of Procedure and the corporate governance standards adopted by the Company.

The following are considered special matters, excluded from the scope of the General Meeting's powers and responsibilities:

- acquisition and disposal of real estate, perpetual usufruct right to or interest in real estate,
- appointment of the auditor to audit the financial statements.

Pursuant to the Company's Articles of Association, decisions on those matters are made by the Supervisory Board.

Pursuant to the Articles of Association, the General Meeting's resolutions are passed with an absolute majority of votes cast, except for matters for which the Commercial Companies Code provides otherwise.

A special section dedicated to the Company's General Meetings is available on Auto Partner's website, containing information on an approaching General Meeting, as well as archived materials from previous General Meetings.

General Meetings are held in such a way as to properly discharge obligations towards the shareholders and to enable them to exercise their rights.

If a vote is carried out by means of a computerised system for voting and calculating the voting results, the system should ensure that the number of votes cast corresponds to the number of shares held, and – in the case of secret ballot – should prevent identification of how individual shareholders have voted. The same requirements must be met when conducting secret ballot using ballot cards.

The General Meeting may be held at the Company's registered office or in Tychy, Katowice, Kraków, Warsaw or Gdańsk.

Promptly after the General Meeting completes its proceedings, the Company publishes the resolutions passed by the General Meeting in a current report, and places them on its website so that the shareholders can learn about the matters dealt with during General Meetings.

Shareholders have the right to a share in the profit disclosed in the audited financial statements and allocated by the General Meeting for distribution to the shareholders.

An Extraordinary General Meeting may be convened by shareholders representing at least half of the share capital or of total voting rights in the Company, in which case such shareholders designate the chair of the General Meeting. Shareholder(s) representing at least one-twentieth of the share capital may request the Management Board to convene an Extraordinary General Meeting and place particular matters on its agenda.

A General Meeting may be attended only by persons that are the Company's shareholders sixteen days prior to the date of the General Meeting. Shareholder(s) representing at least one-twentieth of the share capital may request that specific matters be placed on the agenda of

the General Meeting. The request should be submitted to the Management Board not later than twenty-one days before the scheduled date of the General Meeting.

Shareholders may attend the General Meeting and exercise voting rights in person or by proxy.

Each Company shareholder has the right to:

- put forward draft resolutions on the agenda items during the General Meeting,
- put forward provisions amending or supplementing a draft resolution included in the General Meeting's agenda, until the debate on the agenda item referred to in the draft resolution has been closed. The proposed provisions, accompanied by a brief statement of reasons, should be submitted in writing, separately for each draft resolution, with the name and surname (company name) of the shareholder specified, to the chair of the General Meeting, unless the chair authorises submission of the proposed provisions orally.

A shareholder has the right to request to be provided with copies of proposals concerning matters included on the agenda of the next General Meeting one week prior to the date of the General Meeting. Shareholders may request copies of the Directors' Report and financial statements, including copies of the Supervisory Board's report and the auditor's report, no later than 15 (fifteen) days prior to the General Meeting.

During the General Meeting, the Management Board is required to provide shareholders with any information on the Company that the shareholders may reasonably request for the purposes of assessing a matter on the agenda.

In 2025, one General Meeting of the Company was held.

### **Composition and operation of the Company's Management and Supervisory Boards and their committees**

Throughout 2025, the **Management Board** was composed of the following persons:

- Aleksander Górecki – President of the Management Board,
- Piotr Janta – Vice President of the Management Board,
- Andrzej Manowski – Vice President of the Management Board,
- Tomasz Werbiński – Member of the Management Board.

The Management Board manages the Company's affairs and represents the Company before third parties. The manner of representation of the Company is defined in the Articles of Association, which stipulate that the persons authorised to make binding declarations of will on behalf of the Company are: President of the Company's Management Board acting individually, or two members of the Management Board acting jointly, or one member of the Management Board acting jointly with a commercial proxy.

The Company's Management Board operates in compliance with applicable laws, in particular the Commercial Companies Code, the Company's Articles of Association and the Rules of Procedure for the Management Board, and in accordance with the Code of Best Practice for WSE Listed Companies 2021. Management Board meetings are held at least once a month. The meetings are convened by the President of the Management Board on his own initiative or, in his absence, by a Management Board member. A request to convene a Management Board

meeting may be submitted by any member of the Management Board to the President of the Management Board.

Resolutions of the Management Board are passed with an absolute majority of votes cast. In the event of a voting tie, the President of the Management Board has the casting vote. The Management Board makes its decisions independently, except with respect to activities that require approval from other governing bodies under applicable laws or the Articles of Association.

When making decisions on the Company's affairs, the Management Board acts within the limits of reasonable economic risk, after considering all information, analyses and opinions which should be taken into account in a given case in view of the Company's interests. In determining what is in the Company's interest, account is taken of reasonable long-term interests of the shareholders, creditors, employees and other entities and persons cooperating with the Company in connection with its business.

When dealing with shareholders and other persons whose interests affect the Company's interests, the Management Board acts with special care in accordance with the procedures in place to ensure that transactions are made on arm's length terms.

The term of office of the Management Board members expired on 31 December 2025. Their mandates will expire on the date of the General Meeting approving the financial statements for the 2025 financial year.

**Supervision** of the Company is exercised by the Supervisory Board, which consists of five members appointed by the General Meeting for a joint term of office of five years. The Supervisory Board elects the Chair and Deputy Chair of the Supervisory Board from among its members.

Since the beginning of 2025, the composition of the Supervisory Board has been as follows:

- Jarosław Plisz – Chair of the Supervisory Board,
- Bogumił Woźny – Deputy Chair of the Supervisory Board,
- Bogumił Kamiński – Member of the Supervisory Board,
- Mateusz Melich – Member of the Supervisory Board,
- Andrzej Urban – Member of the Supervisory Board.

As at the date of this report, out of the five members of the Auto Partner S.A. Supervisory Board, four were independent members, who submitted relevant written representations to that effect:

- Bogumił Kamiński – Member of the Supervisory Board,
- Bogumił Woźny – Deputy Chair of the Supervisory Board,
- Mateusz Melich – Member of the Supervisory Board,
- Andrzej Urban – Member of the Supervisory Board.

The Supervisory Board members' representations are published on the Company's website.

Pursuant to the Articles of Association, the Supervisory Board meetings are held at least once a quarter. Supervisory Board resolutions may be voted on by written ballot or using means of remote communication. The procedure for adopting resolutions in this manner is defined in the Company's Articles of Association and the Rules of Procedure for the Supervisory Board. The Supervisory Board exercises ongoing supervision in all areas of the Company's operations,

with a particular focus on the financial reporting, internal control and risk management processes. The Supervisory Board is liable jointly and severally with the Management Board for the proper preparation of financial statements and the Directors' Report on the Company's operations. Detailed rules of operation of the Supervisory Board are laid down in the Company's Articles of Association, and the Rules of Procedure for the Supervisory Board of Auto Partner S.A.

The term of office of the Supervisory Board members expired on 31 December 2025. Their mandates will expire on the date of the General Meeting approving the financial statements for the 2025 financial year.

### **Audit Committee**

The Audit Committee appointed within the Supervisory Board consisted of:

- Bogumił Jarosław Woźny – Chair of the Audit Committee,
- Bogumił Kamiński – Member of the Audit Committee,
- Jarosław Plisz – Member of the Audit Committee,
- Mateusz Melich – Member of the Audit Committee.

The Audit Committee's tasks include monitoring the Company's financial reporting process, preparing draft assessments and reports of the Supervisory Board in connection with the close of the financial year, monitoring effectiveness of the internal control, internal audit and risk management systems at the Company, participating in the auditor selection process, monitoring the auditor's independence, and ensuring appropriate cooperation with auditors. In the area of sustainability within the Auto Partner Group, the responsibilities of the Audit Committee include overseeing the Management Board's activities in the identification and monitoring of ESG risks, verifying compliance with applicable laws and corporate governance best practices, monitoring information provided by the Management Board on the impact of ESG factors on the operations of the Company and the Group, participating in the selection process of the entity authorised to provide assurance on ESG reporting, cooperating with the auditor, overseeing the reliability of ESG reporting, and providing opinions on the Group's ESG strategy. At its meeting on 29 December 2017, the Company's Supervisory Board adopted the Rules of Procedure for the Audit Committee of Auto Partner S.A., which define the main principles of its operation. These principles were supplemented by Resolution No. 1 of the Supervisory Board of the Company dated 17 September 2025 regarding the assignment to the Audit Committee of responsibilities related to sustainability within the Auto Partner Group.

### **Independence of members**

In 2025, the following persons were independent members of the Audit Committee of Auto Partner S.A., meeting the independence criteria specified in Article 129(3) of the Act on Statutory Auditors, Audit Firms and Public Oversight of 11 May 2017 (Dz. U. of 2017, item 1089) (the "Act on Statutory Auditors"):

- Bogumił Woźny – Chair of the Audit Committee,
- Bogumił Kamiński – Member of the Audit Committee,
- Mateusz Melich – Member of the Audit Committee.

### **Persons who have knowledge and skills in the field of accounting or auditing of financial statements, including information on how the knowledge and skills were acquired**

The members of the Audit Committee who have knowledge and skills in the field of accounting or auditing of financial statements are Bogumił Jarosław Woźny and Bogumił Kamiński.

Bogumił Jarosław Woźny completed, in 1996, a course in accounting and finance based on the original materials of the Association of Chartered Certified Accountants.

Bogumił Kamiński holds a PhD (doctor habilitated) degree in economics from Warsaw School of Economics (2013), and is currently an associate professor of Warsaw School of Economics.

### **Persons who have knowledge and skills related to the industry in which the Company operates, including information on how the knowledge and skills were acquired**

Jarosław Plisz is a member of the Audit Committee having knowledge and skills related the industry in which the Company operates.

Jarosław Plisz holds a stock broker licence, and since 2007 has served as a member of the Auto Partner S.A. Supervisory Board and has been actively involved in the Company's development. Therefore, he has experience in the automotive industry and knowledge of the operation of public companies.

### **Information on the provision of permitted non-audit services by the Company's auditor and on whether the auditor's independence was verified in connection with such services and whether approval has been obtained for such services**

PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k., with its registered office in Warsaw, performed reviews of the interim condensed separate financial statements of Auto Partner S.A. as at 30 June 2025 and the interim condensed consolidated financial statements of the Auto Partner Group as at the same date. The reviews were performed pursuant to the agreement concluded on 30 June 2025 for the statutory audit of the separate and consolidated financial statements for the financial years 2025–2027, as well as for the reviews of the interim condensed separate and consolidated financial statements for the same period (covering the periods from 1 January to 30 June). The independence of the audit firm was a key criterion in the Audit Committee's recommendation regarding the selection of the audit firm, and the Supervisory Board's appointment of the audit firm. Independence was also confirmed by PricewaterhouseCoopers Polska and by the members of the audit engagement team prior to the commencement of their work. The services referred to above did not require any additional corporate approvals.

### **Key assumptions of the policy for the selection of an audit firm to perform statutory audit and the assurance of the sustainability report and the policy for the provision of permitted non-audit services by the audit firm performing the statutory audit and the assurance of the sustainability report, its affiliates and members of its network**

In 2025, the Company applied the Policy and Procedure for the Selection of an Audit Firm to Perform the Statutory Audit of the Financial Statements of Auto Partner S.A. and the Auto Partner Group, and the Assurance of the Sustainability Report. These documents were prepared and adopted by the Audit Committee and subsequently approved by Supervisory Board's Resolution No. 8 of 28 April 2025. They were an amended version of the policy and procedure initially adopted by the Audit Committee in 2017 and subsequently amended on 17 November 2022. These documents set out the guidelines and principles to be followed by the Audit

Committee when preparing its recommendation, and by the Supervisory Board when selecting the entity authorised to audit the financial statements and to provide assurance on the sustainability report. They take into account the requirements of the Act on Statutory Auditors and the nature, type and scope (including the geographical range) of the Auto Partner Group's business, and cover the following elements:

With respect to the audit of financial statements:

- knowledge of the industry and the nature of the Company's operations, including in particular legal and tax matters and financial reporting matters relevant to the assessment of risk in the audit of financial statements, based on the audit firm's experience in auditing the financial statements of entities with a similar business profile as the Company,
- experience of the audit firm in auditing financial statements of companies listed on the Warsaw Stock Exchange,
- capacity to provide the full range of services specified by the Company (audit of separate financial statements, audit of consolidated financial statements, interim reviews, etc.),
- the price level,
- the number of employees assigned to the audit and their professional qualifications and experience,
- possibility of performing the audit at the time specified by the Company,
- existing cooperation between the audit firm and the Company,
- the possibility of auditing Group companies operating outside Poland by companies of the audit firm's network.

With respect to the assurance of sustainability reporting:

- qualifications required to perform assurance engagements on sustainability reporting in accordance with the Act on Statutory Auditors,
- knowledge of the industry and the specific nature of the Auto Partner Group's operations, with particular emphasis on sustainability matters, based on prior experience in providing assurance on sustainability reports of entities with a similar business profile,
- experience in providing assurance on sustainability reporting of companies listed on the Warsaw Stock Exchange,
- the price level,
- the number of employees assigned to the engagement and their professional qualifications and experience,
- ability to perform the assurance engagement within the timeframes specified by the Company,
- existing cooperation between the audit firm and the Company.

The Policy also defines the duration of engagement with audit firms in respect of the statutory audit and sets out the process, the organisation of which is the responsibility of the Company's Chief Financial Officer.

Section 19 of the Procedure introduces an emergency mechanism to be applied in the event of an unforeseen loss of qualification by the audit firm auditing the Company's financial statements.

Moreover, in 2025, the Company had in place a policy for the provision of non-audit services by the auditor, its affiliates and members of its network, developed and adopted by the Audit Committee on 29 December 2017. In accordance with the key assumptions of this document, neither the auditor nor the audit firm carrying out the audit of financial statements, nor the audit firm's affiliate or member of its network should provide, directly or indirectly, to the audited entity, its parent or entities it controls within the European Union, any prohibited services other than audit of financial statements or financial auditing activities. This prohibition does not apply to services specified in Article 136(2) of the Act on Statutory Auditors, which can be provided only to the extent they are not related to Auto Partner S.A.'s tax policy and only following an assessment by the Audit Committee of threats and independence safeguards and approval by the Audit Committee. Any services provided by the auditor or its affiliates require a prior assessment of the risks and independence by the Audit Committee.

### **Recommendation on the selection of the audit firm to perform the statutory audit**

At its meeting of 6 June 2025, acting in accordance with the recommendation presented by the Audit Committee in Resolution No. 1 of 6 June 2025, the Supervisory Board passed a resolution to select PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyty sp. k. of Warsaw (National Court Register Number (KRS) 0000750050, Tax Identification Number (NIP) 526-021-02-28, as the entity qualified to:

- review the condensed separate financial statements of Auto Partner S.A. for the first half of 2025, 2026 and 2027, prepared in accordance with International Financial Reporting Standards,
- review the condensed consolidated financial statements of the Auto Partner Group for the first half of 2025, 2026 and 2027, prepared in accordance with International Financial Reporting Standards,
- audit the separate financial statements of Auto Partner S.A. for 2025, 2026 and 2027, prepared in accordance with International Financial Reporting Standards,
- audit the consolidated financial statements of the Auto Partner Group for 2025, 2026 and 2027, prepared in accordance with International Financial Reporting Standards.

The Audit Committee's recommendation was prepared based on a selection procedure meeting all applicable criteria, and the selection of the audit firm was made in accordance with applicable laws and professional standards.

The agreement with the auditor was concluded for a three-year period.

It was signed on 30 June 2025.

### **Recommendation regarding the selection of the audit firm to provide assurance on the sustainability report**

At its meeting of 6 June 2025, acting in accordance with the recommendation presented by the Audit Committee in Resolution No. 2 of 6 June 2025, the Supervisory Board passed a resolution to select PKF Consult Spółka z ograniczoną odpowiedzialnością Sp. k. of Warsaw (National Court Register Number (KRS) 0000579479, Tax Identification Number (NIP) 5210527710, as the entity qualified to:

- provide assurance on the consolidated sustainability report of the Auto Partner Group for the financial years 2025, 2026 and 2027.

The Audit Committee's recommendation was prepared based on a selection procedure meeting all applicable criteria, and the selection of the audit firm was made in accordance with applicable laws and professional standards.

The agreement with the auditor was concluded for a three-year period.

It was signed on 11 July 2025.

### **Number of Audit Committee meetings held to perform the Audit Committee duties**

In 2025, there were four meetings of the Audit Committee of the Auto Partner S.A. Supervisory Board.

### **Diversity policy applied by the Company with respect to its governing bodies and key managers**

The Company has not adopted a separate diversity policy and does not follow such policy with respect to its governing bodies and key managers. The decisive criterion for the selection of members of the Company's governing bodies and key managers is, first and foremost, appropriate qualifications and knowledge required to serve in a given position.

Respect for diversity and protection against discrimination are addressed in the Auto Partner S.A. Work Rules, in the Code of Ethics of the Auto Partner Group, and in the Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying. In those documents, the employer has made a commitment to respect diversity, and in particular to ensure equal treatment of employees with regard to entering into and terminating employment relationships, terms of employment, promotion and access to training, regardless of sex, age, disability, race, religion, nationality, political beliefs, union membership, ethnic origin, creed, sexual orientation, and regardless of whether a given person is employed for a definite or indefinite term and on a full-time or part-time basis. This approach applies to all employees, regardless of their position, and it is prohibited to take decisions on those matters on the basis of non-substantive reasons. No discrimination is tolerated within the Auto Partner Group. The Group is open to diversity and views it as a material resource that contributes to its value growth. Additionally, the Code of Ethics and the Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying establish mechanisms to be used in resolving doubts and reporting potential misconduct. The purpose of the regulations applicable at the Auto Partner Group is to protect the dignity and rights of employees and take appropriate measures against offenders.

Auto Partner S.A. believes that this approach was sufficient and effective in 2025. Although the Auto Partner Group is also active outside the Polish market, and employs many foreign nationals and thus makes up a multicultural organisation, no social problems related to nationality or ethnic origin were identified. The positive assessment of this aspect has been confirmed by inspections carried out by the National Labour Inspectorate (PIP), some of which took place last year.

### **Disclosure of expenditure on the promotion of culture, sport, charities and other institutions**

The Company has in place official sponsorship and charitable giving rules, whereby no direct or indirect support for political organisations or public officials is permitted. No charitable activities may involve a beneficiary having a business relationship with the Company. Money can be donated exclusively by wire transfer to bank accounts of supported charitable

organisations. In the Management Board's opinion, in 2025 the sponsorship and charitable giving policy was implemented in a reasonable, transparent and consistent manner. The objectives selected in this area fit within the business profile of Auto Partner S.A. and have a positive impact on the environment, while building an image of Auto Partner S.A. as a socially responsible company, which is also in line with the Auto Partner Code of Ethics and Auto Partner Anti-Corruption Code. The Auto Partner Group and its employees engage in social outreach initiatives in the region, being aware that the Company is a corporate citizen in the community in which it operates.

In 2025, the Company engaged in the following charitable activities:

- fundraising at the Group head office and branches for the 33rd Finale of the Great Orchestra of Christmas Charity (WOŚP),
- support for activities aimed at combating animal homelessness,
- support for educational activities of the National Road Traffic Safety Centre Foundation,
- Dog in the Office Day organised at the head office and branches of Auto Partner S.A.,
- fundraising campaign for seniors from the St. Kalikst Hospice in Tychy as part of the A Package of Goodness Christmas initiative,
- fundraising campaign for children from a local childcare institution as part of the A Package of Goodness Christmas initiative,
- support for the Hockey with the Stars charity event in Tychy.

The Auto Partner Foundation, established in 2023, was actively engaged in charitable and social activities in 2025. It made a donation to the Świetlikowo Silesian Children's Hospice Foundation, provided support to a family affected by a fire, and delivered in-kind assistance to a local childcare institution and to beneficiaries of the St. Kalikst Hospice in Tychy. The support included the purchase of consumer electronics and household appliances, as well as specialised care products, contributing to improved day-to-day functioning of both institutions. 2025 was a period of intensive work on launching a project focused on the development of vocational education. The project aims to strengthen the competencies of students in mechanical specialisations and support their preparation for careers in the automotive industry.

#### Sponsorship activities

Auto Partner carried out sponsorship activities in the areas of motorsport and automotive media. The Company sponsored the TVN TURBO RALLY TEAM, featuring rally driver Łukasz Byśkiniewicz, and also supported drifting driver Paweł Korpuliński, Polish Champion in 2023 and 2024. Collaboration with automotive journalist Patryk Mikiciuk was also continued.

- Total value of CSR donations: PLN 1,721,374.48
- Total value of support provided in other forms, including sponsorship: PLN 1,210,000.00

The Company discloses all beneficiaries in an in-house register, which includes all donations made to charitable organisations.

In light of the established standards and policies, all sponsorship and charitable activities undertaken in 2025 were conducted in a rational, transparent, and consistent manner. The chosen objectives align with the business profile of Auto Partner S.A. and have a positive impact on the environment, contributing to building the image of Auto Partner S.A. as a socially responsible company.

# Sustainability Report of the Auto Partner Group for 2025

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# I. General information

## ESRS 2 General disclosures

### *BP-1 General basis for preparation of sustainability statements*

This sustainability report (this "Sustainability Report") presents information on the Auto Partner Group, comprising Auto Partner S.A. and its subsidiaries. This Sustainability Report has been prepared in accordance with:

- Chapter 6c of the Polish Accounting Act of 29 September 1994 (Dz.U. of 2023, item 120, as amended) (the "Accounting Act"),
- the European Sustainability Reporting Standards defined in 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"), and
- disclosure requirements set out in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 ("Regulation (EU) 2020/852").

This is the second sustainability report of the Auto Partner Group that has been prepared in accordance with the European Sustainability Reporting Standards (ESRS), introduced by Commission Delegated Regulation (EU) 2023/2772.

Unless otherwise indicated, the information, data, indicators, metrics and statements contained in this Sustainability Report refer to the Auto Partner Group (the "Auto Partner Group" or the "Group"). Where data was not available, estimates were applied. This Sustainability Report covers sustainability-related information for the Auto Partner Group for the period from 1 January to 31 December 2025. The consolidation scope in this Sustainability Report is the same as in the consolidated financial statements for 2025.

Auto Partner S.A. holds a 6.25% equity interest in Global One Automotive GmbH as a result of its participation in an international purchasing group, of which it has been a member since 2017. The undertaking is not consolidated in the financial statements or the Directors' Report for 2025 and, given the limited ownership interest and the absence of significant influence over the Group's activities, it has not been included within the scope of reporting.

As at 31 December 2025, the Auto Partner Group comprised nine companies:

1. Auto Partner S.A. of Bieruń – the parent company responsible for the vast majority of the Group's operations and employment (accounting for over 90% of the Group's consolidated sales). In addition to four logistics hubs located in Poznań, Pruszków, Bieruń and Zgorzelec, the company operates 116 branches across Poland.
2. Maxgear Sp. z o.o. of Tychy – a wholly owned subsidiary of Auto Partner S.A. And the general partner of Maxgear Sp. z o.o. sp.k. The company itself does not carry out any operational activities.

3. Maxgear sp. z o.o. sp. k. of Bieruń – a wholly owned subsidiary of Auto Partner S.A., engaged in importing automotive parts under its private-label brand. All products are resold to Auto Partner S.A.
4. AP Auto Partner RO s.r.l. of Bucharest, Romania – a wholly owned subsidiary of Auto Partner S.A. The company currently does not conduct operational activities.
5. AP Auto Partner CZ s.r.o. of Prague, Czech Republic – a wholly owned subsidiary of Auto Partner S.A., engaged in the sale of automotive parts on the Czech market. Over 90% of its purchases are made with Auto Partner S.A. The company operates two branches in the Czech Republic.
6. Auto Partner Česká republika s.r.o. of Ostrava, Czech Republic – a wholly owned subsidiary of Auto Partner S.A., incorporated under Czech law, will be responsible for sales and marketing support for the Auto Partner Group in the Czech market, and potentially for providing warehousing services to Auto Partner S.A. if the Group decides in the future to open a logistics hub in the Czech Republic.
7. Auto Partner Deutschland GmbH of Gelsenkirchen, Germany – a wholly owned subsidiary of Auto Partner S.A, incorporated under German law, will be responsible for sales and marketing support for the Auto Partner Group in the German market, and potentially for providing warehousing services to Auto Partner S.A. if the Group decides in the future to open a logistics hub in Germany.
8. Auto Partner Slovensko s.r.o. of Žilina, Slovakia – a wholly owned subsidiary of Auto Partner S.A., incorporated under Slovak law, will be responsible for sales and marketing support for the Auto Partner Group in the Slovak market and potentially for the provision of warehousing services to Auto Partner S.A. if the Group decides in the future to open a logistics hub in Slovakia.
9. Auto Partner Hrvatska d.o.o. of Varaždin, Croatia – a wholly owned subsidiary of Auto Partner S.A., incorporated under Croatian law, will be responsible for sales and marketing support for the Auto Partner Group in the Croatian market and potentially for the provision of warehousing services to Auto Partner S.A. if the Group decides in the future to open a logistics hub in Croatia.

There are no companies within the Group that are exempt from separate or consolidated reporting. This Sustainability Report covers the Group's own operations as well as its upstream and downstream value chain. Upstream and downstream value chain is reported on in accordance with the model presented in SBM-1 disclosure.

The Auto Partner Group has not used the option to omit a specific piece of information corresponding to intellectual property, know-how or the results of innovation (see ESRS 1 section 7.7 *Classified and sensitive information and information on intellectual property, know-how or results of innovation*).

The Group has not applied the exemption from disclosure of impending developments or matters in the course of negotiation, as provided for in Articles 19a(3) and 29a(3) of Directive 2013/34/EU.

### *BP-2 Disclosures in relation to specific circumstances*

The Auto Partner Group has not deviated from the time horizons defined by the ESRS.

The indicators presented in this Report regarding Scope 3 emissions partially incorporate information derived from indirect data sources, as detailed in disclosure E1-6.

Quantitative indicators for Scope 3 emissions, particularly in the upstream transport and purchase of goods and services categories, are subject to a high level of uncertainty due to the Group's inability to obtain complete data from logistics service providers and data on the emissions associated with goods and services purchased by the Group.

The Group reports no changes to the basis of preparation of the Sustainability Report or to the methods of its preparation or presentation. At the same time, selected data for 2024 have been adjusted in this Sustainability Report following the receipt of additional source data in 2025, which enabled the verification and recalculation of previously reported values.

The adjustments relate to the following disclosures:

- Table E1-5 Energy consumption and mix,
- Table E1-6 Gross Scopes 1, 2, 3 and total GHG emissions,
- Table E5-5 Hazardous and non-hazardous waste by waste management method at the Auto Partner Group.

The Group does not disclose information in this Report based on other regulations or widely accepted interpretations and standards related to sustainability reporting.

The Group incorporates information by reference to the consolidated financial statements of the Group for 2025 with respect to revenue in disclosures SBM-1, E1-5 and E1-6, and with respect to employment in disclosure S1-6.

The Auto Partner Group has made use of the option to omit anticipated financial effects of impacts, risks and opportunities in accordance with the exemption provided in Appendix C to ESRS 1, as applicable to financial years beginning on or after 1 January 2025. In accordance with Commission Delegated Regulation (EU) 2025/1416 (the 'Quick Fix'), the Group also qualifies for certain exemptions, including in relation to disclosures under ESRS S1 and ESRS S2. Nevertheless, a decision was made to voluntarily report on these areas to a broader extent than the minimum requirements set out in Appendix C to ESRS 1.

### *GOV-1 The role of the administrative, management and supervisory bodies*

#### **Composition of the Supervisory Board of Auto Partner S.A.** (as at 31 December 2025)

##### **Jarosław Roman Plisz** – Chair of the Supervisory Board

A graduate of the AGH University of Science and Technology in Kraków, Faculty of Electrotechnology, Automatics and Electrical Engineering.

##### **Bogumił Jarosław Woźny** – Deputy Chair of the Supervisory Board

He graduated from the Silesian University of Technology in Gliwice, Faculty of Mining and Geology (majored in mine design and construction), with the degree of MSc in Engineering. He also completed postgraduate studies in Universal Banking Operations at the Karol

Adamiński University of Economics in Katowice. Since 2015, he has served as a member of the Supervisory Board of Auto Partner S.A.

**Bogumił Kamiński** – Member of the Supervisory Board

Professor of Social Sciences specialising in Economics, Finance, and Management. Since 2015, he has served as a member of the Supervisory Board of Auto Partner S.A.

**Mateusz Melich** – Member of the Supervisory Board

He graduated from the Warsaw School of Economics with a degree in Banking and Finance and also studied Economics at Ludwig-Maximilians-Universität in Munich.

**Andrzej Urban** – Member of the Supervisory Board

He graduated from the AGH University of Science and Technology in Kraków, Faculty of Materials Science and Ceramics, with an MSc in Engineering.

Members of the Supervisory Board have professional experience in sectors directly related to the Company's activities, including finance, economics, trade and logistics. Their competencies include extensive experience in supervisory roles, knowledge of the automotive aftermarket distribution sector and of supply chain operations. They also have experience gained by working for companies operating in the same geographical markets as the Company, including Poland.

Number of women on the Supervisory Board: 0 (0%)

Number of men on the Supervisory Board: 5 (100%)

Number of independent members of the Supervisory Board: 4 (80%)

Members of the Supervisory Board meeting the independence criteria set out in the Code of Best Practice for WSE Listed Companies and the Company's Articles of Association are Bogumił Kamiński, Bogumił Woźny, Andrzej Urban, and Mateusz Melich.

The Supervisory Board is responsible for adopting policies and procedures governing the selection of the auditor to provide assurance on the sustainability report. The selection process is conducted based on a recommendation from the Audit Committee.

Within the Auto Partner Group, an Audit Committee operates within the Supervisory Board, with responsibilities that also cover sustainability matters. Its key responsibilities in this area include:

- overseeing the Management Board's activities in identifying and monitoring ESG risks,
- verifying compliance with applicable laws and good corporate governance practices,
- monitoring information provided by the Management Board on the impact of ESG factors on the activities of the Company and the Auto Partner Group,
- cooperating with the auditor on ESG matters,
- overseeing the reliability of ESG reporting,
- providing opinions on the ESG Strategy of the Auto Partner Group.

The responsibilities of the Audit Committee are set out in a Supervisory Board resolution defining its sustainability-related duties within the Auto Partner Group.

## **Management Board of Auto Partner S.A.** (as at 31 December 2025)

### **Aleksander Górecki** – President of the Management Board

Active in the automotive sector since 1993, the year he founded Auto Partner. He is the majority shareholder of Auto Partner S.A. Since the company's inception, he has been responsible for its growth and for managing relationships with key suppliers and business partners. He holds a Master's degree from the Maritime University in Gdynia.

Areas of responsibility:

- Development and evaluation of strategic objectives,
- Planning and execution of budgets and long-term plans,
- Development of investment plans,
- Coordination of all operational areas.

ESG area: Oversight of all areas related to sustainability.

### **Piotr Janta** – Vice President of the Management Board

Joined Auto Partner in 2009 as Sales Director and since December 2015 has also served as a member of its Management Board. Oversees the development of the sales network and marketing communications. He has been active in the automotive industry since 2005. He holds a Bachelor's degree in Information Technology and Econometrics (specialising in E-business) and a Master's degree in Finance and Accounting (specialising in IT in Finance), both from WSB University in Poznań. He also holds certification from the Development Partners Wrocław Sales Trainers Academy and from Thomas International in PPA tools.

Areas of responsibility:

- Market analysis and research,
- Development of marketing strategies and oversight of marketing activities,
- Commercial relations with key customers and acquisition of new accounts,
- HR policy for sales process management staff,
- Supervision of HR-related processes,
- Ongoing assessment of risks related to the Company's operations and management of such risks within the respective area of responsibility,
- Oversight of the development and implementation of internal procedures within the respective area of responsibility.

ESG areas: climate change, own workforce, consumers and end-users, and business conduct.

### **Andrzej Manowski** – Vice President of the Management Board

With Auto Partner since 1994, serving as Vice President of its Management Board since 2007. Responsible for the company's geographical expansion, including export growth, he also oversees IT projects. He holds a Bachelor's degree in Management and Marketing (specialising in Marketing Management) and a Master's degree in Accounting and Computer Science from the College of Marketing Management and Foreign Languages in Katowice.

Areas of responsibility:

- Development and optimisation of the product offering,
- Supervision of operational, logistics and administrative activities relating to procurement, transport and warehousing,
- Commercial relations with key suppliers and acquisition of new suppliers,
- HR policy for logistics process management staff,
- Oversight of IT systems and cybersecurity, including compliance with statutory cybersecurity requirements,
- Ongoing assessment of risks related to the Company's operations and management of such risks within the respective area of responsibility,
- Oversight of the development and implementation of internal procedures within the respective area of responsibility, including cybersecurity documentation requiring coordination with areas supervised by other members of the Management Board.

ESG areas: business conduct, own workforce, workers in the value chain, resource use and circular economy.

**Tomasz Werbiński** – Member of the Management Board

He holds a Master's degree from the Warsaw School of Economics, having completed full-time studies in Finance and Accounting (major in Investment Banking) and in Quantitative Methods in Economics and Information Systems (major in Decision Analysis Methods). He participated in the EU LLP Erasmus student exchange programme, studying at Johannes Gutenberg Universität Mainz (Germany), majoring in BWL (Betriebswirtschaftslehre). He holds a Securities Broker Licence with authorisation to provide investment advisory services (No. 2369).

Areas of responsibility:

- Analysis of the financial situation,
- Ongoing assessment of risks related to the Company's operations and management of such risks,
- Preparing budgets and financial forecasts, and overseeing their implementation,
- Oversight of tasks related to accounting, finance, controlling, debt collection, regulatory compliance, and internal control within the Company,
- Oversight of the development and implementation of internal procedures within the respective area of responsibility,
- Relations with banks and other financial services institutions,
- Oversight of compliance with the Company's obligations as a publicly listed company,
- Corporate oversight of subsidiaries.

ESG areas: business conduct, taxonomy disclosures, carbon footprint reporting, and oversight and coordination of the Auto Partner Group's sustainability reporting.

The remit of each member of the Management Board members is specified in the Supervisory Board Resolution on the division of responsibilities between members of the Company's Management Board. In addition, in 2025 the Risk and Opportunity Management Procedure was implemented, specifying the responsibilities of the Management Board with respect to the identification, monitoring and management of risks and opportunities material to the Group's

activities, including those related to sustainability matters, as described in detail in disclosure GOV-5.

Number of women on the Management Board: 0 (0%)

Number of men on the Management Board: 4 (100%)

The members of the Management Board of Auto Partner S.A. were appointed by the Supervisory Board on 20 June 2020.

The Management Board has no representation of employees and other workers.

Members of the Management Board are deemed executive directors, while members of the Supervisory Board are deemed non-executive directors.

### **Knowledge of members of the Management and Supervisory Boards in the area of sustainability**

Members of the administrative, management and supervisory bodies of the Auto Partner Group have knowledge of key ESG areas (environmental, social and governance), which they continuously develop through participation in training sessions and workshops. In this respect, they are supported by experts from the advisory firm MATERIALITY, who provide ongoing access to essential knowledge to support the identification of ESG priority actions. In 2025, a series of interactive meetings and workshops was held, led by MATERIALITY consultants, covering a review of the 2024 sustainability reporting, discussion of priorities for 2025, an overview of upcoming regulatory developments, the key assumptions and principles of the Risk and Opportunity Management Procedure, and an introduction to the materiality assessment. In December 2025 the Supervisory Board participated in a dedicated training session focused on its role in sustainability governance and its responsibilities for overseeing sustainability reporting.

As a result, the Management Board and Supervisory Board have continuous access to up-to-date expertise and practical tools, enabling them to effectively manage material impacts, risks and opportunities related to environmental, social and governance matters.

### **Role of management in sustainability governance**

In 2025, the Auto Partner Group conducted a full materiality assessment in accordance with the ESRS. As part of the process, a series of thematic workshops was held with the participation of management responsible for individual areas, covering environment, own workforce, workers in the value chain, business ethics and corporate governance. The workshops were attended by managers responsible for the areas covered. The final stage of the materiality assessment process was a validation workshop with the Management Board, during which final decisions were made regarding the identification and assessment of material impacts, risks and opportunities.

The process identified material impacts, risks and opportunities which the administrative, management and supervisory bodies intend to monitor from 2026 onwards.

The governing bodies of Auto Partner S.A. bear full responsibility for implementing appropriate actions and managing impacts, risks and opportunities related to sustainability. Their skills and expertise enable effective oversight and management in this area.

Responsibility for overseeing ESG matters at Management Board level rests with Tomasz Werbiński, Chief Financial Officer. Reporting directly to him is the ESG Manager, responsible for coordinating and implementing the Group's ESG strategy, monitoring risks and opportunities, preparing analyses and reports, and supporting ESG initiatives. The ESG team also includes a Financial Controller and a Compliance Specialist and works closely with the HR, OHS, training, quality, IT, marketing, procurement and logistics functions.

In 2025, the Group adopted a Risk and Opportunity Management Procedure covering ESG-related risks and opportunities. The Procedure is based on a hybrid approach, combining Management Board oversight with the ability for process and risk owners to report risks on an ongoing basis throughout the year. The Risk Coordinator acts as the system operator: collects data, maintains the risk register, liaises with process owners, and prepares an annual report summarising the review and final risk assessment carried out by the Management Board.

Under the Procedure, the Management Board defines the risk management approach, sets the risk appetite and determines mitigation measures. Risk materiality thresholds are defined in a risk matrix provided in the Procedure, which classifies risks as low, moderate or high. The Management Board determines the appropriate response based on the level of materiality.

The key channels of ESG-related communication to the Management Board and Supervisory Board of Auto Partner S.A. include:

1. Working meetings

As part of the ESG communication framework, meetings are held with the Management Board and Supervisory Board to discuss the most relevant aspects of sustainable development and their impact on the Group's operations. These sessions are complemented by expert presentations, which enable the Management Board and Supervisory Board to stay informed about regulatory developments in the area of sustainability and to take well-founded business decisions.

2. Supervisory Board meetings

Sustainability matters are regularly addressed at Supervisory Board meetings. Once a year, the ESG Manager prepares a report covering actions planned and underway, enabling the Supervisory Board to monitor progress and make strategic decisions.

3. Training

Meetings are organised, including with third-party experts, which serve as a platform for sharing information on sustainability-related impacts, risk, and opportunities for the Auto Partner Group with the Management Board and Supervisory Board.

4. Stakeholder engagement meetings

Meetings with key stakeholders, such as investors and financial institutions, allow the Group to gather feedback on the effects of its measures addressing sustainability-related impacts, risks and opportunities and facilitate the exchange of knowledge and best practices in this area.

As at the issue date of this Report, the Auto Partner Group had not established a formal internal audit function relevant to ESG processes. The Group is considering the establishment of such a function in the future.

As at the issue date of this Sustainability Report, the Auto Partner Group had no sustainability objectives or targets in place. However, it is developing an ESG Strategy, which is expected to be published in 2026.

### **GOV-1 ESRS G1**

The management team – defined as the members of the Management Boards (management bodies) and the heads of organisational units within the companies comprising the Auto Partner Group – holds primary responsibility for ethical business conduct.

The Group's management team:

- promotes behaviour aligned with the values and standards of conduct defined in the Code of Ethics,
- complies with the provisions of the Code of Ethics in a manner that serves as a role model for other employees and associates,
- ensures that all employees are familiar with the Code of Ethics,
- responds to any indications of actual or potential incidents or behaviours that are inconsistent with the principles set forth in the Code of Ethics,
- treats all Group employees with respect and on equal footing, regardless of their position,
- engages in dialogue with employees to clarify issues and situations that may adversely affect the performance of duties, team relations, or interactions with external stakeholders,
- gives due consideration to employee concerns, ensuring appropriate reporting channels are in place in accordance with the Anti-Corruption Code,
- supports new hires and candidates by maintaining an open approach, sharing knowledge about the organisation, role-specific expectations, and requirements,
- conducts exit interviews with departing employees to foster a positive atmosphere during contract termination, to understand the reasons behind their departure, and to ensure the seamless handover of responsibilities.

The Group's management bodies are composed of individuals with higher education and extensive experience in business administration and management. Their knowledge of business conduct has been developed through their professional careers and enhanced by participation in relevant courses, training programmes, and workshops.

The Supervisory Board of Auto Partner S.A. plays a key oversight role in ensuring the Group operates lawfully and in compliance with applicable regulations. Its core responsibilities include:

- reviewing the Group's annual financial statements,
- appointment and removal of Management Board members,
- determining the remuneration for Management Board members,
- consideration of and providing opinions on the Management Board's proposals on the allocation of profit or coverage of loss, and submission of such proposals to the General Meeting,

- approval of long-term business programmes and annual economic and financial business plans adopted by the Management Board,
- appointing an audit firm to review and audit the financial statements of Auto Partner S.A. and the consolidated financial statements of its Group, and appointing an audit firm to provide assurance or audit services with respect to sustainability reporting,
- granting consent to the establishment of or participation in another company or partnership, or to the disposal of their shares,
- granting consent to the acquisition or disposal of real estate, perpetual usufruct or interest in real estate,
- monitoring the Management Board’s conduct in terms of its ethics and integrity.

The Supervisory Board consists of individuals with higher education and extensive experience in business administration, management, and corporate oversight. Their expertise in business conduct has been gained through their careers, which include service on management and supervisory boards of large enterprises.

### *GOV-2 Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies*

The Supervisory Board of Auto Partner S.A. is updated on the progress of sustainability-related initiatives during meetings held at least once per quarter. In the event of urgent matters, extraordinary Supervisory Board meetings are convened. Information concerning material impacts, risks and opportunities is provided by members of the Management Board as well as by directors responsible for relevant areas. The impacts, risks and opportunities identified in the 2025 materiality assessment will be reflected in the Sustainability Strategy, the development of which began in 2025 and is expected to be finalised in 2026. The Strategy is being developed by the Management Board with the support of the ESG Manager. ESG risks have been included in the risk and opportunity register. The Risk Coordinator is responsible for the effective operation of the risk and opportunity management system, including coordinating the process, maintaining and updating the register, and ensuring that information on material risks and opportunities is provided to the Management Board in a timely and complete manner. The register is reviewed at least annually as part of the Risk and Opportunity Management Procedure, with the participation of the Management Board and the Risk Coordinator.

The Legal Department of the Auto Partner Group and the staff responsible for ESG matters inform the Management Board of the progress of due diligence processes once per quarter. The Management Board, in turn, provides the Supervisory Board with information on these processes during its meetings. Sustainability matters are regularly included in the Supervisory Board’s agenda, ensuring ongoing oversight.

At least once a year, the ESG Manager prepares a report for the Supervisory Board on the status of sustainability actions within the Group. The report covers regulatory compliance (including CSRD and ESRS), implemented systemic measures and planned initiatives. The report aims to keep the Supervisory Board informed of progress, risks and actions in the area of sustainability, as well as preparations for mandatory sustainability reporting, enabling effective oversight.

Following the 2025 materiality assessment, the Management Board and Supervisory Board will, from 2026 onwards, systematically monitor and manage material impacts, risks and opportunities, supported by the development of the Sustainability Strategy.

In 2025, the Management Board addressed cybersecurity, identified as material from the impact and financial perspective. Actions included conducting an external audit of compliance with legal requirements relating to the security of network and IT systems, as well as implementing follow-up measures to strengthen the Group’s resilience to digital risks.

Other ESG-related impacts, risks and opportunities addressed by the Management Board in 2025 included employee training, customer relationships, occupational health and safety, employee benefits, and anti-corruption and anti-bullying training.

### *GOV-3 Integration of sustainability-related performance in incentive schemes*

The remuneration policy and incentive system of the Auto Partner Group do not incorporate sustainability matters, including climate change factor, in determining the remuneration of members of the management and supervisory bodies. Performance is not evaluated against sustainability-related objectives and impacts. Sustainability-related performance indicators are not treated as performance benchmarks and are not considered within the remuneration policy.

### *GOV-4 Statement on due diligence*

Table I-1 Core elements of due diligence

| Core elements of due diligence  | Paragraphs in the sustainability statement |
|---|--|
| Embedding due diligence in governance, strategy and business model        | GOV-2, SBM-1, SBM-3, S1-1, S2-1, G1-1      |
| Engaging with affected stakeholders in all key steps of the due diligence | SBM-2, IRO-1, S1-2, S2-2, G1-2             |
| Identifying and assessing adverse impacts                                 | IRO-1, SBM-3                               |
| Taking actions to address those adverse impacts                           | E1-3, E5-2, S1-3, S1-4, S2-3, S2-4, G1-3   |
| Tracking the effectiveness of these efforts and communicating             | E1-6, E5-5, S1-14, S1-17                   |

### *GOV-5 Risk management and internal controls over sustainability reporting*

Within the Auto Partner Group, the risk management and internal control processes related to the preparation of this Report are conducted using existing methods and procedures, which are primarily designed to supervise and control business and financial processes. These include:

- advanced accounting systems, business reporting tools, and document circulation systems,
- transparent financial procedures and compliance policies,
- clearly defined and transparent organisational structure,
- management oversight and regular evaluation of the Group’s operations,
- audit of financial and non-financial statements by an independent statutory auditor.

The results of risk assessments and internal controls related to sustainability reporting are integrated into the Group’s internal functions and processes. This includes assigning responsibility for data collection and reporting to relevant organisational units and applying multi-level data verification, including quantitative checks by the Analysis and Controlling Department and content review by the ESG team. Oversight of the process is exercised by the Chief Financial Officer.

The Auto Partner Group has not yet formalised an internal control process dedicated specifically to sustainability reporting. The Group is considering developing and implementing a policy that will include a sustainability reporting framework.

*Table I-2 Identified risks and corresponding risk management measures:*

| Risk  | Risk mitigation measures   |
|---|--|
| Risk of non-compliance with minimum legal and regulatory requirements | <ul style="list-style-type: none"> <li>- Monitoring regulatory changes</li> <li>- Collaboration with ESG experts</li> <li>- Conducting compliance audits - Training sessions on legal and regulatory requirements</li> </ul> |
| Risk of incomplete or incorrect sustainability data disclosures       | <ul style="list-style-type: none"> <li>- Analysis of collected data</li> <li>- Collaboration with ESG experts</li> <li>- Independent auditor’s assurance of sustainability reports starting from 2025</li> </ul>             |
| Risk related to the unavailability of value-chain data                | <ul style="list-style-type: none"> <li>- Collaboration with trading partners</li> </ul>  |

The risks were identified and assessed under the Risk and Opportunity Management Procedure implemented in 2025. Based on its judgement, taking into account prior reporting experience and mitigation measures in place, the Management Board concluded that risks related to sustainability reporting are not material.

### *SBM-1 Strategy, business model and value chain*

#### **Business model**

The Auto Partner Group operates a business model focused on serving as a sales platform offering a wide assortment of automotive spare parts, while also acting as a logistics provider ensuring fast delivery of ordered parts directly to end-customers throughout Poland and selected countries in Central and Western Europe. The Group operates a well-developed logistics infrastructure consisting of warehouses and branches. Its IT infrastructure supports the provision of outsourced warehousing services for automotive spare parts, along with just-in-time delivery logistics for end-customers. It also enables a broad network of business relationships with product suppliers. The Auto Partner Group manages a wide-ranging product portfolio, including its high-margin proprietary brand MaXgear and its private labels Quaro and Rooks. The Group’s end-customers primarily include automotive repair workshops and car parts retailers, with the vast majority of orders placed via electronic channels.

The Auto Partner Group employs an automotive parts distribution model built upon modern warehousing infrastructure, a network of 116 branches, and sophisticated IT systems. The Group manages warehouse space exceeding 200,000 m<sup>2</sup>, storing over 15.5 million automotive parts, and ensures just-in-time deliveries up to five times daily. The Group places particular emphasis on the upskilling of its team of over 2,600 employees and building strong supplier relations to ensure operational continuity and secure deliveries.

The Auto Partner Group serves more than 30 international markets and distributes products from over 500 brands. These capabilities result in the ready availability of parts, high-quality customer service, and increased revenue generation, which translates into tangible benefits for customers, business partners, and investors. Through its distribution model, the Group maintains operational stability, underpinning its competitive advantage in the marketplace.

For more details on sustainability-related impacts, risks, and opportunities concerning the business model and value chain, refer to disclosure SBM-3.

### **Business strategy**

Sustainability matters have not been integrated into the Auto Partner Group's business strategy. However, the Group is in the process of developing a Sustainability Strategy, which is expected to be published in 2026.

### **Main products**

The Auto Partner Group offers a wide range of automotive products tailored to customer needs.

#### **Spare parts for passenger cars and light commercial vehicles**

The Auto Partner Group provides a complete range of spare parts for passenger cars and light commercial vehicles, including:

- brake system components – brake discs, pads, drums, and master cylinders,
- suspension and steering system – including shock absorbers, control arms, and tie rods,
- driveline components – constant velocity joints, drive shafts, and clutches,
- electrical system and lighting – alternators, starters, spark plugs, and batteries,
- engine components and accessories – including timing parts, water pumps, and gaskets,
- filters – full range of air, oil, cabin, and fuel filters essential,
- cooling and air conditioning systems – comprehensive thermal management and climate control solutions.

#### **Car accessories and workshop equipment**

To provide a seamless customer experience, the Auto Partner Group offers a broad range of accessories, including wiper blades, seat covers, mats, workshop tools, and essential operating fluids such as screen wash and coolant. Each piece of equipment sold by the Auto Partner Group satisfies relevant quality and safety standards.

## **Automotive chemicals**

The chemical product line includes engine oils, greases, and professional-grade cleaning and maintenance agents. The offering covers everyday automotive fluids as well as products for advanced vehicle care, including car care cosmetics, cleaners, and rust removers.

## **Motorcycle parts and accessories**

The Auto Partner Group also supplies spare parts and accessories for motorcycles and scooters.

## **Private label brands**

The Group's product portfolio includes private label brands, including:

- MaXgear (established in 2006), Offering over 35,000 rotating SKUs and listed in the global TecDoc catalogue. MaXgear covers 11 core product categories: suspension and steering, driveline, engine, electrics, braking system, filters, AC system, cooling system, chemicals and cosmetics, and accessories.
- Quaro, a premium-grade brand. It specialises in braking components (brake discs and pads) and selected suspension and steering parts.
- Rooks – a premium-grade tool brand offering Specialist tools made of alloy steel. Rooks products are dedicated to professionals in the automotive, general mechanical, and industrial equipment sectors.
- MaXserwis Programme – a network of independent repair workshops. The programme includes preferential pricing, leasing of tools and equipment, and access to technical training and industry conferences. At the end of 2025, the network under the MaXserwis and MaXserwis PREMIUM MOTUL brands comprised 566 members.

## **Diagnostic systems and specialist tools**

To support business partners in providing vehicle servicing, the Auto Partner Group offers state-of-the-art diagnostic systems and devices enabling accurate fault detection and efficient repair.

## **Key customer groups**

The key customer groups of the Auto Partner Group include:

### **1. Repair workshops and mechanics**

The largest customer segment comprises car repair workshops, mechanics, and vehicle service centres – both independent and those affiliated with service networks. The Group supplies a comprehensive range of spare parts, tools, and workshop equipment required for the maintenance and repair of vehicles of various makes.

### **2. Automotive parts retailers**

The Auto Partner Group supplies retail distributors selling automotive parts to individual customers. It collaborates with automotive parts stores throughout Poland, offering a broad product portfolio including spare parts, accessories, and vehicle fluids.

### **3. Fleet operators**

The Auto Partner Group also works with fleet owners, including leasing, logistics, and transport companies, that require a steady supply of parts and fast service support.

#### **4. E-commerce and online platforms**

E-commerce and online platforms form a key component of the Auto Partner Group's business, particularly in light of the growing popularity of online purchasing.

#### **5. Workshop networks**

The Auto Partner Group is expanding its proprietary MaXserwis workshop network, offering participating workshops marketing support, technical training, and access to high-quality parts. Workshops joining the network seek benefits stemming from operating under a unified brand identity, which enhances their visibility and attracts more customers through the recognition and trust associated with collaborating with a large organisation.

A smaller customer segment also includes individual (retail) consumers.

#### **Key markets**

The Auto Partner Group operates both on the domestic and international markets. The Group continues to grow its export activities, supplying parts to foreign markets, particularly in Central and Eastern Europe as well as in selected Western European countries. International sales account for 50% of the total.

The Auto Partner Group operates using integrated IT tools to manage its entire supply chain and a robust logistics infrastructure, which includes:

- a logistics and distribution centre in Bierań,
- a logistics and distribution centre in Pruszków,
- a logistics and distribution centre in Poznań,
- a logistics and distribution centre in Zgorzelec,
- a warehouse in Mysłowice,
- a warehouse in Germany,
- 116 branches across Poland (as at 31 December 2025),
- 2 branches in Prague, Czech Republic.

However, certain elements of the Group's activities relate to sustainability, including:

#### **Environmentally friendly products**

The Group's product portfolio includes offerings that:

- are energy-efficient, for example Stabilus products – packaging solutions that save space,
- have extended service life, for example Meyle HD – a manufacturer that declares longer product lifespan compared to standard equivalents, Continental – provides a five-year warranty on its products,
- are manufactured using eco-friendly materials, for example Valeo – Canopy wiper blades made from a sustainable rubber blend, Osram – transitioned to eco-packaging for its products.

The Group also offers remanufactured and eco-friendly parts that help reduce negative environmental impact, including:

- remanufactured steering racks by Elstock and Lizarte,

- remanufactured brake calipers by Elstock, Bosch, and TRW,
- air conditioning compressors by Elstock,
- remanufactured alternators by Elstock,
- turbochargers by TMI and Remante,
- injectors by Remante and Bosch,
- dual-mass flywheels by Remante.

In addition, the Auto Partner Group requires workshops to return used components when purchasing remanufactured parts. The used part is then forwarded to the manufacturer for refurbishment.

Some of the Group's suppliers (such as Meyle, MANN+HUMMEL) are members of the UN Global Compact.

### **Process optimisation and development of environmentally friendly technologies**

The Group's activities include the optimisation of warehouse, logistics, and sales processes to minimise the use of natural resources and reduce waste generation. An example of such an initiative is the use of an automatic packing machine that minimises empty space in packaging.

As at 31 December 2025, the Auto Partner Group employed 2,698 people under employment contracts across Europe.

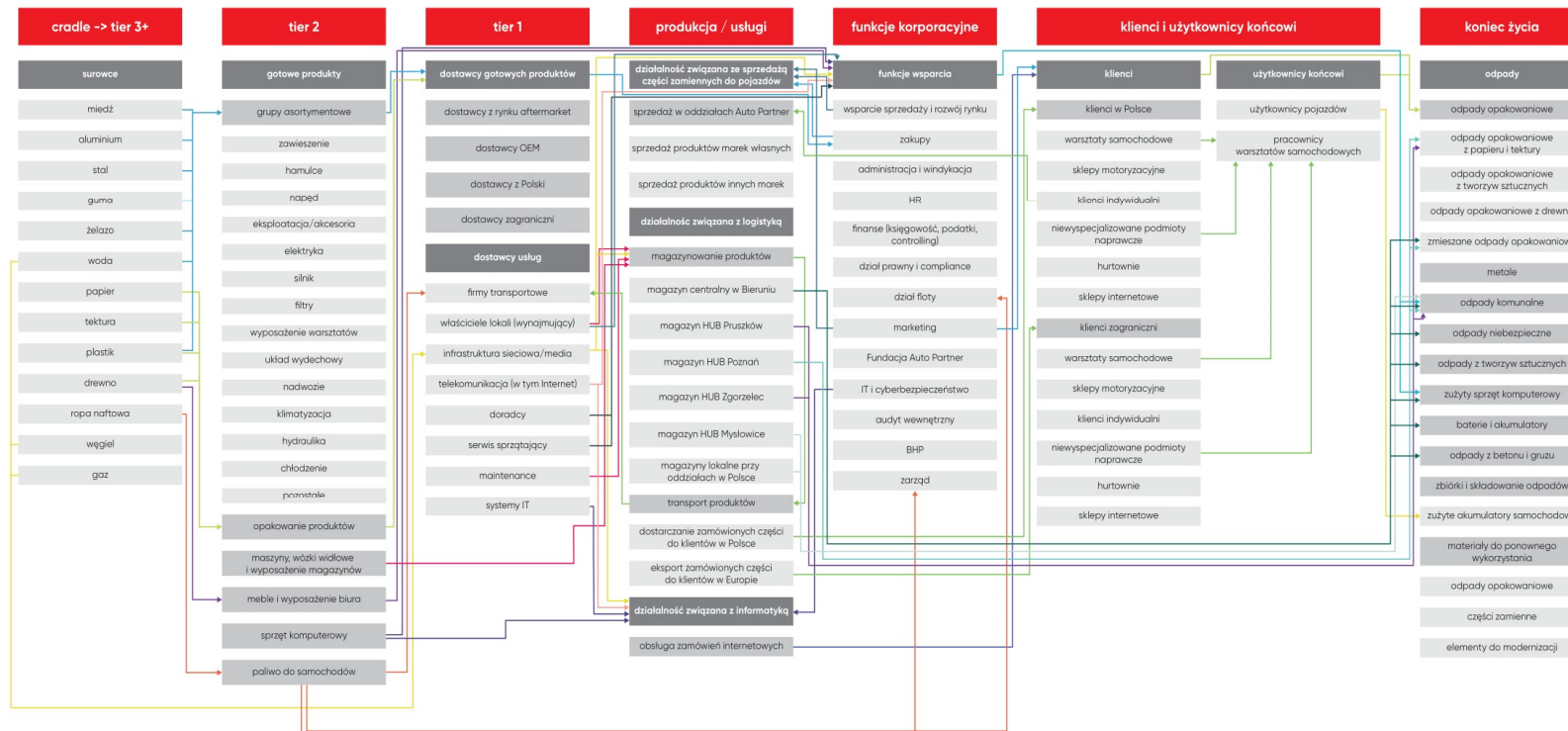
The Management Board of Auto Partner S.A., as the chief decision-maker, does not distinguish separate operating segments, as the Group's operations are fully focused on the sale of automotive spare parts and accessories. The Group presents revenue from customer contracts in note 3 to consolidated financial statements, broken down by geographic region: domestic sales, sales in European Union markets, and sales in markets outside the European Union. The Group does not have any key customers, as sales to any single customer do not exceed 10% of total revenue.

The Auto Partner Group is not active in the fossil fuel sector, chemicals production, controversial weapons production, or tobacco cultivation and production.

As at 31 December 2025, the Group had not set sustainability-related objectives or targets for significant product and service groups, customer categories, geographical areas or stakeholder relationships.

The Group has not conducted an assessment of its current significant products or services, and significant markets and customer groups, in relation to its sustainability-related goals.

# MODEL ŁAŃCUCHA WARTOŚCI GRUPY AUTO PARTNER



Value chain of Auto Partner S.A. as the key entity of the Auto Partner Group

## Value chain overview

### Upstream

Key direct suppliers and subcontractors of Auto Partner S.A. include:

- suppliers of new and remanufactured car parts and accessories – both domestic and international – including brands such as Bosch, Castrol, Continental, Febi, Textar, Valeo, MEYLE, ZF Aftermarket, and Schaeffler,
- transport service providers,
- property owners leasing office and warehouse space to Auto Partner S.A.,
- utility, network infrastructure, and telecommunications providers,
- business consultants,
- IT service providers.

Key resource inflows include purchased automotive spare parts, fuel for the company fleet, product packaging, office and warehouse equipment, and IT hardware.

### Own operations

The core operations of Auto Partner S.A. include:

- import, sales, and distribution of spare parts for passenger cars, commercial vehicles, and motorcycles (including both private labels and third-party brands),
- storage of goods (in the central warehouse in Bieruń, logistics hubs in Pruszków, Poznań and Zgorzelec, the warehouses in Mysłowice and in Germany, and regional warehouses across Poland),
- logistics support,
- fulfilment of online orders.

These operations are supported by dedicated support functions, including the administration, legal, finance, procurement, HR, health and safety, marketing, market development, fleet management departments, and the Management Board. Thanks to its extensive logistics and distribution network, the Auto Partner Group has the capacity to efficiently fulfil orders both across Poland and in foreign geographies. The Group holds over 10,000,000 spare parts in the central warehouse and more than 20,850,000 parts in warehouses across Poland, sourced from over 350 suppliers. This broad product range enables customers to choose solutions tailored to their specific needs. The Group's diversified supplier base and product portfolio enhance operational stability and resilience to external shocks – An important consideration for current and prospective investors.

An additional element supporting the Group's activities is the Auto Partner Foundation, which engages in corporate social responsibility initiatives by implementing social and educational projects. In 2025, the Foundation began work on the Partner with Class project, aimed at supporting students of mechanical technical schools in their professional development. In the future, the Foundation may also play an important role as a platform supporting the Auto Partner Group in delivering objectives and initiatives under the planned ESG Strategy.

## **Downstream**

Key customer groups of Auto Partner S.A. include:

- car repair workshops,
- automotive parts retailers,
- wholesalers,
- non-specialised repair businesses,
- online stores.

Individual (retail) customers represent the smallest segment.

End-users of Auto Partner S.A. products include:

- vehicle owners,
- workshop technicians,
- individual (retail) customers.

Customers and end-users are located both in Poland and abroad.

The Auto Partner Group generates and introduces waste as part of its operations. Introduced waste includes packaging waste, in particular:

- paper and cardboard packaging waste,
- plastic waste,
- wood waste,
- mixed packaging waste.

Generated waste includes:

- metals,
- municipal waste,
- hazardous waste (used engine oils, etc.),
- plastic waste,
- waste electrical and electronic equipment,
- batteries,
- concrete and construction debris.

The Auto Partner Group does not participate in the collection of hazardous waste. Such waste is generated, for example, due to damaged packaging and is sorted and transferred for disposal. The Group collaborates with a packaging recovery organisation. In addition to segregating waste at the head office, a reverse vending machine has been installed at the warehouse to encourage employees to recycle plastic, glass, and aluminium waste.

## ***SBM-2 Interests and views of stakeholders***

Key stakeholders of the Auto Partner Group were identified as part of the 2025 materiality assessment. The identification was based on an analysis of the Group's business model and value chain, peer group analysis, and consultations with the Group's ESG team.

Stakeholder engagement as part of the materiality assessment was carried out through surveys and structured interviews. Stakeholder input was taken into account, among other things, in

identifying material impacts, risks and opportunities for the Group. As a result, stakeholder interests and views were reflected in the outcomes of the materiality assessment and are considered in the development of the Group's ESG Strategy.

The views and interests collected were presented to the Management Board during a materiality assessment validation workshop held on 5 September 2025. Participants were provided with anonymised stakeholder input, without disclosing the identity of respondents. The stakeholder interests and views also concerned the Group's sustainability-related impacts.

In addition, the administrative, management and supervisory bodies are kept informed of the views and interests of stakeholders impacted by the Group's operational and sustainability-related activities. The feedback is provided at meetings, through reports and as part of ongoing communication. In the case of the Management Board, it is also provided directly by managers responsible for relevant ESG areas. It includes input from employees, customers, suppliers and other key stakeholders.

The Auto Partner Group engages its stakeholders and collaborates with them through various channels and tools. The methods of stakeholder engagement, along with engagement objectives and outcomes, are presented in the table below.

| Stakeholder group | Methods of engagement and collaboration   | Objectives and consideration of outcomes   |
|-------------------|---|--|
| <b>Customers</b>  | Ongoing support at branch locations, including product consultation, processing of complaints and returns | Improving customer service, direct interaction with customers  |
|                   | Social media (Facebook, LinkedIn, Instagram, TikTok)  | Sharing product updates and event information, interacting with the Auto Partner Group, building customer engagement   |
|                   | Promotional programmes  | Rewarding active, loyal, and long-standing customers   |
|                   | Conferences and events (including: MaXserwis and AP Expert)   | Presenting the latest trends in the automotive industry, networking with employees and representatives of the Auto Partner Group, knowledge sharing, and fostering relationships. In 2024, following each MaXserwis conference, the Group distributed a post-event survey asking for feedback on the event, activities, training sessions, and suggestions for improvement. Surveys provide valuable feedback and serve as a tool for improving the quality of organised conferences to better meet customer expectations. |
|                   | <i>Auto Panorama</i> magazine   | Customer education, strengthening engagement   |
|                   | Technical and product training (in-person and online)   | Education  |
|                   | Text messages   | Communicating product news and promotions (subject to prior marketing consent)   |
|                   | Website: <a href="http://www.autopartner.com">www.autopartner.com</a>                                     | Providing access to information about the Auto Partner Group and its product offering, policies, and terms, ensuring transparency  |
| <b>Suppliers</b>  | Direct contact (in person, by phone, and via email)   | Ongoing communication  |
|                   | Automotive industry conferences, meetings, and trade fairs  | Direct interaction with suppliers, establishing new partnerships, maintaining strong business relationships  |
|                   | Industry events   | Sharing insights on current trends in the automotive industry, networking with Auto Partner Group representatives, strengthening cooperation with suppliers  |
|                   | Social media (Facebook, LinkedIn, Instagram, TikTok)  | Disseminating information about the Auto Partner Group, building engagement  |
|                   | Website: <a href="http://www.autopartner.com">www.autopartner.com</a>                                     | Access to cooperation information and contact form, availability of policies and terms, ensuring transparency in operations  |
|                   | Intranet and Worksmile benefits platform  | Daily updates and announcements throughout the Group   |
|                   | Information posters, digital displays, scanners   | Daily updates and announcements throughout the Group   |
|                   | Email communication   | Ongoing communication  |

|   |   |  |
|---|---|--|
| <b>Employees</b>                                    | Workshops and training programmes   | Skills development, improved performance, stronger teamwork. Post-training surveys are conducted to assess content quality, trainer effectiveness, and organisational standards. Results are used to improve future training delivery                      |
|   | Social media (Facebook, LinkedIn, Instagram, TikTok, YouTube)             | Communication on events and news, interacting with the Auto Partner Group, building customer engagement  |
|   | HR support and HR Open Day  | Channels for feedback, sharing views and suggestions, available via email or telephone, promoting employee relations and well-being  |
|   | Anonymous employee satisfaction surveys                                   | The survey also covers work-life balance. Results are taken into account in human resource management at the Auto Partner Group  |
|   | Anti-mobbing procedure and Internal Whistleblowing Rules                  | Anonymous and secure reporting of violations and irregularities, protection of whistleblowers, fostering a better workplace environment  |
|   | Exit interviews   | Collecting feedback on reasons for resignation, drawing conclusions for future improvements and workplace development. Survey results are considered in human resources management and the enhancement of the organisational culture at Auto Partner Group |
| <b>Investors and shareholders</b>                   | Quarterly presentations of financial results                              | Ensuring transparency in operations  |
|   | Current reports, investor newsletters                                     | Providing updates on material corporate events, financial results, development strategy, planned investments, and other matters that may affect investment decisions   |
|   | Direct meetings   | Building relationships and fostering engagement  |
|   | Website: www.autopartner.com  | Access to stock exchange information, shareholder structure, policies and procedures, investor materials, and contacts for investor relations officers   |
| <b>Public administration and legislative bodies</b> | Published information   | Compliance with Polish and EU regulations, adherence to applicable norms and requirements  |
|   | Disclosures in current and periodic reports and Sustainability Reports    |  |
| <b>Media</b>  | Social media (Facebook, LinkedIn, Instagram, TikTok)                      | Publicising Auto Partner Group's activities and operations, supporting the acquisition of new customers and business partners  |
|   | Point of contact for communication with the media                         |  |
|   | Conferences organised by the Auto Partner Group (MaXserwis and AP Expert) |  |
|   | Industry events (including: MaXserwis and AP Expert)                      |  |
|   | Social media (Facebook, LinkedIn, Instagram, TikTok)                      |  |

|   |  |   |
|---|--|---|
| <b>Business partners and industry organisations</b> | Membership in SDCM (Association of Automotive Parts Distributors and Manufacturers) and GlobalOne – an international purchasing group of leading aftermarket players | Strengthening Auto Partner Group’s market position and brand recognition within the automotive industry, ongoing communication with partners. |
|   | Email and telephone contact  |   |

Communication with other stakeholders is conducted through information made available and regularly updated on the website [www.autopartner.com](http://www.autopartner.com), posts published on social media platforms, a newsletter, and disclosures in current and periodic reports, and in the sustainability reports.

## **SBM-2 ESRS S1**

Employees of the Auto Partner Group have ongoing opportunities to communicate with the HR department and share feedback, suggestions, or ideas. This communication takes place in person, by email, or over the phone. Employee views are taken into account in the Group's human resources management processes. In addition, an HR Open Day is held twice a month at the Group's head office in Bierań, during which employees can meet in person with HR representatives to raise concerns, express opinions, or provide suggestions. The Group has also implemented exit interviews, conducted through short surveys or interviews with departing employees. These are used to collect feedback on the reasons for leaving, enabling the Group to draw conclusions and implement workplace improvements. The outcomes of these interviews and surveys are taken into account in managing the Group's human resources and contribute to the ongoing enhancement of its organisational culture.

The Auto Partner Group has held general elections among employees to appoint employee representatives. The employee representation system gives employees a voice in matters related to working conditions. The representatives act as intermediaries between employees and management, facilitating the resolution of issues and the communication of needs and suggestions. This approach fosters social dialogue and ensures employees have a platform for expressing their views. A dedicated email address has been established to enable employees to submit comments, questions and ideas. Information on how to contact employee representatives is also available on the Worksmile platform, ensuring easy access for all employees. Key employee-related documents, including the Code of Ethics and the Anti-Corruption Code, are submitted for consultation with employee representatives prior to their adoption or update. This ensures that employees have a real influence on the policies applied within the Group. Employee representatives are in regular contact with the HR department, including through scheduled meetings. They are elected for an indefinite term, with new elections held in the event of resignation, termination of employment, or an increase in the number of representatives due to workforce expansion.

Employee representatives from offices, warehouses and branches participated in the materiality assessment process.

## **SBM-2 ESRS S2**

The views of value chain workers were not considered in the materiality assessment, as they were not identified as key stakeholders in the Auto Partner Group's stakeholder mapping process.

## *SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model*

### **Impacts**

The materiality assessment identified the following material sustainability-related impacts of the Auto Partner Group:

| ESG matter                       | Impact   | Positive/<br>negative | Potential/<br>actual | Time horizon          | Value chain<br>segment      | Derives from<br>business model<br>and/or<br>business<br>strategy | Description of impact  |
|----------------------------------|--|-----------------------|----------------------|-----------------------|-----------------------------|--|--|
| <b>E1 – Climate change</b>       |  |                       |                      |                       |                             |  |  |
| <b>Climate change mitigation</b> | Greenhouse gas emissions in the value chain from manufacturing processes and transport of products from Asia (upstream) and distribution to customers (downstream) | negative              | actual               | short + medium + long | upstream + downstream       | business model   | The Auto Partner Group's impact on climate change arises from greenhouse gas emissions (carbon footprint) across its value chain (primarily Scope 3). Suppliers manufacturing automotive parts generate emissions from raw material sourcing, production and transport. The Group imports these products, including from Asia, where long-distance maritime transport generates significant carbon emissions. Additional emissions arise from downstream transport and distribution to customers (logistics operations), contributing to climate change. |
| <b>Energy</b>                    | Fossil fuel-based energy consumption in office buildings and distribution centres.   | negative              | actual               | short + medium + long | own operations              | business model   | The Auto Partner Group primarily relies on non-renewable energy sources in its operations. As the Group rents its facilities, energy is largely sourced from fossil fuels, which results in CO <sub>2</sub> emissions and negative environmental impacts.  |
| <b>E5 – Circular economy</b>     |  |                       |                      |                       |                             |  |  |
| <b>Waste</b>                     | Waste generation from logistics and distribution operations  | negative              | actual               | short + medium + long | own operations + downstream | business model   | The Group impacts the circular economy through waste generated in its logistics and distribution operations.   |
| <b>S1 – Own workforce</b>        |  |                       |                      |                       |                             |  |  |

|                          |  |          |        |                       |                |                |   |
|--------------------------|--|----------|--------|-----------------------|----------------|----------------|---|
| <b>Secure employment</b> | Job security through the use of employment contracts for the majority of employees (including warehouse staff) and providing additional welfare benefits to all employees. | positive | actual | short + medium + long | own operations | business model | The Auto Partner Group promotes job security by offering employment contracts to the majority of its workforce and providing additional welfare benefits to all staff. Only a small number of employees are hired under alternative forms of employment to align staffing levels with workload demands and avoid redundancies. The Group operates an Employee Social Benefits Fund (Zakładowy Fundusz Świadczeń Socjalnych – ZFŚS), which was established voluntarily, beyond the statutory requirements. The ZFŚS supports employees and their families by providing financial assistance during hardship, as well as offering housing-related loans. The Group also ensures employees have access to group life insurance, which enables them to become insured on more favourable policy terms compared to individual insurance. As further support, the Group provides employees with a wide range of additional non-pay perquisites. |
| <b>Working time</b>      | Appropriate and convenient working hours for employees through the implementation of a six-shift system in distribution centres and flexible working hours.                | positive | actual | short + medium        | own operations | business model | The Auto Partner Group has a positive impact on employee work schedules through the introduction of a 6-shift system that optimises workforce utilisation. The 6-shift system is set out in the Work Rules. Its implementation in distribution centres is intended to enhance working comfort and employee efficiency. White-collar employees benefit from flexible working hours (the option to start work between 6.30am and 11am), allowing them to adapt their schedules to individual needs. The percentage of employees working under part-time employment contracts is 1%.   |

|  |   |          |        |                       |                |                |  |
|--|---|----------|--------|-----------------------|----------------|----------------|--|
| <b>Adequate wages</b>  | Wide range of non-pay employee benefits.  | positive | actual | short + medium        | own operations | business model | The Auto Partner Group offers a comprehensive package of non-pay employee benefits, which indirectly enhances the adequacy of wages. These benefits include: fitness membership cards, private healthcare insurance, health campaigns (e.g., annual flu vaccinations, blood work, etc.), an employee benefit-platform allowance for employees on occasions such as birthdays or the birth of a child, a dedicated channel for allocating 1.5% tax contributions to employees and their families in need, discounts on automotive parts, and subsidised meals and English language courses. |
| <b>Freedom of association, the existence of works councils and the information, consultation and participation rights of workers</b> | Enabling employees to represent their interests through employee representatives. | positive | actual | short + medium + long | own operations | business model | Employees at the Auto Partner Group are able to represent their interests through representatives, elected in a general vote by all employees. The employee representation system gives employees a voice in matters related to working conditions. The representatives act as intermediaries between employees and management, facilitating the resolution of issues and the communication of needs and suggestions. Among others, employee representatives were involved in the process of introducing joint management of the Employee Social Benefits Fund (ZFSS) budget               |
| <b>Work-life balance</b>   | Promoting employee well-being, health, engagement, and work-life balance.         | positive | actual | short + medium        | own operations | business model | The Auto Partner Group is committed to supporting the well-being and health of its employees by offering a comprehensive range of benefits, organising health-focused initiatives (e.g. ActivDay), promoting the welfare of employees' families, and encouraging participation in social, sports, health, and charitable events and projects. Group employees also have the option of bringing their pets to work. Every year, the Group actively encourages employees to bring their pets to work as part of Bring  |

|                          |  |          |                    |                       |                |                |  |
|--------------------------|--|----------|--------------------|-----------------------|----------------|----------------|--|
|                          |  |          |                    |                       |                |                | Your Dog to Work Day. Also, the Group's six-shift working system, which helps reduce overtime, and flexible working hours (i.e. the option to start work between 6.30am and 11am) further support employees in achieving a healthy work-life balance.  |
| <b>Health and safety</b> | Accidents involving employees in distribution centres. | negative | actual + potential | short + medium + long | own operations | business model | Due to the nature of the Group's operations, a significant portion of the workforce is engaged in distribution centre activities. The work environment in distribution centres may give rise to accidents, particularly in areas involving the operation of warehouse equipment, manual handling of heavy goods, or work at height (mezzanine levels). These are mostly minor accidents. Negative consequences include employee injuries and related absenteeism. While such risks are typical across the distribution sector, preventive measures – such as occupational health and safety training and equipment modernisation – help reduce both the likelihood and impact of such incidents. This is an ongoing area of impact, and the Auto Partner Group aims to minimise it through systematic incident monitoring, root cause analysis, and the implementation of improvements. The Group remains committed to further investment in protective technologies and safety procedures to mitigate risks and enhance workplace safety. |

|  |   |          |           |                       |                       |                |  |
|--|---|----------|-----------|-----------------------|-----------------------|----------------|--|
| <b>Training and skills development</b>                           | Continuous skills development under the AP Development University initiative.   | positive | actual    | short + medium + long | own operations        | business model | The Auto Partner Group has launched the AP Development University initiative, aimed at enhancing soft skills through a workshop-based training model. The programme equips employees with knowledge and practical competencies in areas such as negotiation, sales techniques, interpersonal communication, time management, stress resilience, change management, and task delegation. This impact underscores the importance of investing in employee development as a key driver of competitive advantage. A dedicated website has been created for programme participants, through which employees can register for individual training sessions delivered by internal trainers. |
| <b>Measures against violence and harassment in the workplace</b> | Occasional cases of workplace bullying and harassment among employees   | negative | actual    | short + medium        | own operations        | business model | The Auto Partner Group has reported occasional cases of workplace bullying or harassment.  |
| <b>S2 – Workers in the value chain</b>                           |   |          |           |                       |                       |                |  |
| <b>Working conditions</b>  | Potential indirect impact on the working conditions of value chain workers due to cooperation with suppliers from countries that have not ratified key International Labour | negative | potential | short + medium + long | upstream + downstream | business model | The Auto Partner Group works with a wide network of suppliers, including entities based in China, who may not consistently comply with international labour standards regarding safe working conditions, working hours, fair wages and occupational health and safety. Potential labour violations in the Chinese region may stem from local regulatory frameworks and prevailing economic pressures.  |

|  |  |          |           |                       |                       |                |   |
|--|--|----------|-----------|-----------------------|-----------------------|----------------|---|
|  | Organization conventions.  |          |           |                       |                       |                |   |
| <b>Equal treatment and opportunities for all</b> | Potential indirect impact on equal treatment and equal opportunities for value chain workers arising from sourcing from suppliers in countries that have not ratified key International Labour Organization conventions. | negative | potential | short + medium + long | upstream + downstream | business model | The Auto Partner Group works with a range of suppliers, including suppliers from China, some of whom may not ensure equal opportunities in employment, implement measures to prevent workplace harassment and violence, or uphold gender equality and equal pay for their workers.  |
| <b>Other work-related rights</b>                 | Potential indirect impact on other labour rights of value chain workers due to cooperation with suppliers from countries that have not ratified key International Labour Organization conventions.                       | negative | potential | short + medium + long | upstream              | business model | The Auto Partner Group collaborates with a number of suppliers, including entities based in China, where the risk of child labour or forced labour is elevated.   |
| <b>Training and skills development</b>           | Development and upskilling of trade partners' and workshops' personnel through training delivered under the Training Academy.  | positive | actual    | short + medium + long | downstream            | business model | The Auto Partner Group conducts both online and in-person training sessions for workshops under the Training Academy, in cooperation with suppliers. These initiatives enhance professional competencies and improve service quality within the value chain. Positive outcomes include increased employee qualifications and stronger supplier relationships across the domestic market and regions |

|   |  |          |                    |                       |  |                   |   |
|---|--|----------|--------------------|-----------------------|--|-------------------|---|
|   |  |          |                    |                       |  |                   | where workshops operate. The majority of online training sessions for the Group's partner workshops are provided free of charge.  |
| <b>G1 – Business conduct</b>  |  |          |                    |                       |  |                   |   |
| <b>Corporate culture</b>  | Strengthening the corporate culture.   | positive | actual             | short + medium + long | upstream + own operations + downstream | business model    | The Auto Partner Group has implemented a Code of Ethics that outlines its core values as well as its mission and vision. The Code is communicated to all employees and guides the Group's business conduct. All new hires are introduced to the Code of Ethics during onboarding. These practices positively contribute to fostering a strong corporate culture. The Group actively shapes its organisational culture by setting standards for cooperation within the Group and transparent principles for engagement with business partners across the value chain. Positive impacts arise from promoting integrity, equal treatment, ethical conduct, responsible decision-making and openness to dialogue with employee representatives. |
| <b>Protection of whistleblowers</b>   | Safe and anonymous reporting of violations.  | positive | actual             | short + medium + long | upstream + own operations + downstream | no                | The Auto Partner Group adopted its internal Whistleblowing Rules a year earlier than legally required. Violation may be reported by both employees and external parties. A dedicated whistleblower protection procedure is in place at the Group.   |
| <b>Management of relationships with suppliers including payment practices</b> | Structured cooperation with suppliers, including payments made within shorter periods than those required by law | positive | actual + potential | short + medium + long | upstream + own operations + downstream | business strategy | The Group works with numerous partners across the value chain, with such business partnerships governed by formal agreements. Suppliers are required to comply with the Supplier Code of Conduct. Promoting responsible practices supports higher ethical standards and accountability among suppliers, which may have a positive long-term impact on the value chain and the Group's   |

|   |   |          |           |                       |  |                |  |
|---|---|----------|-----------|-----------------------|--|----------------|--|
|   |   |          |           |                       |  |                | reputation. The Auto Partner Group makes every effort to ensure that suppliers receive payments earlier than the invoice due dates.  |
| <b>Prevention and detection of corruption and bribery, including training</b> | Anti-bribery  | positive | actual    | short + medium + long | upstream + own operations + downstream | no             | Clear communication of core values and principles to employees (including through the Code of Ethics and the Anti-Corruption Code), combined with training, helps prevent misconduct and strengthens individual accountability, particularly in relation to bribery prevention.  |
| <b>Business customers (entity-specific disclosure)</b>                        | Impact on the terms of business with customers  | positive | actual    | short + medium + long | own operations + downstream            | business model | In its customer relationships, the Auto Partner Group promotes fairness, professionalism and transparency. It ensures high product availability and supplies certified, safe and high-quality products. The Group also supports product selection, maintains an effective complaints process, and organises training and knowledge competitions for workshop employees, supporting team building and professional development. |
| <b>Cybersecurity and data security (entity-specific disclosure)</b>           | Risk of breaches of personal data protection affecting employees, customers and business partners | negative | potential | short + medium + long | upstream + own operations + downstream | business model | The Auto Partner Group has access to sensitive personal data of its employees, customers and suppliers, which may be disclosed unintentionally or as a result of cyberattacks.   |

## Risks and opportunities

In this Sustainability Report, the Auto Partner Group has applied the exemption allowing omission of disclosures on the anticipated financial effects of material risks and opportunities on its financial position and cash flows, including quantitative estimates, in accordance with Appendix C to ESRS 1, as applicable for financial years beginning on or after 1 January 2025.

### Risks

| ESG matter   | Risk           | Time horizon          | Risk description   | Risk mitigation measures  |
|--|----------------|-----------------------|--|---|
| <b>G1 – Business conduct</b>                                 |                |                       |  |   |
| Cybersecurity and data security (entity-specific disclosure) | IT system risk | short + medium + long | The Auto Partner Group’s operations are heavily reliant on the efficient operation of its IT infrastructure. System failures could limit sales or, in extreme cases, halt operations – particularly in the Group’s digitalised distribution hubs – negatively impacting financial performance. Cybersecurity threats, including phishing, spoofing, or other hacking activities, may compromise system integrity and result in data breaches, including the exposure of employees’ personal data, with potential legal and reputational consequences. The Group has implemented robust IT security measures, including multi-layered protections, threat detection systems, and continuous monitoring of network and server infrastructure. These efforts are overseen by an internal IT department, which implements corrective measures on an ongoing basis. | Personal Data Protection Policy, antivirus systems, multi-layered security measures, password management and regular password changes, IT Service Desk, Cybersecurity Bulletin, and regular cybersecurity training. |

### Opportunities

| ESG matter                      | Opportunity  | Time horizon          | Opportunity description   |
|---------------------------------|--|-----------------------|---|
| <b>S1 – Own workforce</b>       |  |                       |   |
| <b>Training and development</b> | Skills development, competency enhancement and increased employee engagement | short + medium + long | Opportunity to develop and maintain employees’ skills, with positive effects for both employees and the Group’s operations. Increased employee engagement through recognition programmes and career development opportunities may reduce absenteeism and improve profitability. Ensuring that employees in key roles have the |

|  |  |  |   |
|--|--|--|---|
|  |  |  | appropriate skills supports innovation and contributes to improved operational performance. |
|--|--|--|---|

### Changes in impacts, risks and opportunities

In 2025, changes were introduced following a revision of the materiality assessment methodology, a comprehensive analysis of sustainability matters in the context of the Group’s operations, and the application of assessment parameters defined in the new Risk and Opportunity Management Procedure implemented in the same year. The key changes included:

- consolidation of certain impacts into broader thematic areas,
- reduction in the number of material impacts to 21 (from 31 in 2024),
- reduction in the number of material risks to one (from five in 2024),
- identification of one material opportunity (none in 2024),
- classification of ESRS S4 as not material.

In the 2025 double materiality assessment, some topics previously identified as material have changed their status. The table below presents these topics, their updated status and a brief explanation of the changes.

| ESG matter   | Type   | Status in 2024 | Status in 2025 | Rationale for change  |
|--|--------|----------------|----------------|---|
| <b>E1 – Climate change</b>   |        |                |                |   |
| Physical risks related to climate change, resulting in the need to incur operating and capital expenditures on climate change adaptation | Risk   | Material       | Moderate       | In line with the Group’s procedures for risk identification, review and assessment, a detailed analysis of climate-related physical risks was conducted, which led to a reassessment of this risk as moderate. The assessment was significantly influenced by a review of the locations of individual organisational units in terms of their exposure to climate hazards, in particular flood risk. The analysis showed that only a limited number of the Group’s branches are located in areas potentially exposed to flooding, and that the risk is effectively mitigated through appropriate safeguards, including insurance coverage. Moderate risks are subject to monitoring. |
| <b>E5 – Circular economy</b>   |        |                |                |   |
| Resource inflows, including resource use   | Impact | Material       | Not material   | The impact related to the use of non-renewable resources by manufacturers of products purchased by the Auto Partner Group was identified as actual but did not meet the materiality threshold in the current assessment. This was primarily because the Group does not conduct its own manufacturing processes and is therefore not directly responsible for the use of non-renewable resources. The impact arises in the value chain and depends on supplier practices, over which the Group has limited influence,  |
| Resource outflows related to products and services   | Impact | Material       | Not material   |   |

|   |        |          |              |  |
|---|--------|----------|--------------|--|
|   |        |          |              | as it is one of many customers and does not have a decisive role in shaping suppliers' manufacturing strategies. At present, the main mitigation measure is the Supplier Code of Conduct, which sets out expectations for responsible environmental practices.   |
| <b>S1 – Own workforce</b>   |        |          |              |  |
| Privacy   | Impact | Material | Not material | The impact related to potential breaches of employees' personal data was previously assessed as material. In the current assessment, it has been incorporated into a broader entity-specific disclosure under G1 covering data security and cybersecurity for employees, customers and business partners. As a result, the impact relating solely to employees' personal data is no longer considered material, as it is addressed within the broader data protection and cybersecurity framework. |
| Risk of loss of key personnel and inability to hire qualified workforce | Risk   | Material | Moderate     | In 2025, the risk was assessed as moderate. The Group implements mitigation measures, including a bonus system, fostering organisational culture and a positive working environment, monitoring employee satisfaction, team-building initiatives, and a comprehensive benefits package. The Group does not anticipate the need to recruit additional scarce talent in the near term. Moderate risks are subject to monitoring.   |
| Risk related to fire hazards at Group locations                         | Risk   | Material | Moderate     | In 2025, the risk was assessed as moderate. The Group implements occupational health and safety measures, provides regular fire safety training, and applies organisational and technical measures to mitigate fire risks associated with product storage. Moderate risks are subject to monitoring.   |
| <b>S2 – Workers in the value chain</b>                                  |        |          |              |  |
| Secure employment   | Impact | Material | Consolidated | Impacts in this area have been consolidated into a broader thematic area: working conditions.  |
| Working time  | Impact | Material | Consolidated |  |
| Adequate wages  | Impact | Material | Consolidated |  |
| Health and safety   | Impact | Material | Consolidated |  |
| Gender equality and equal pay for work of equal value                   | Impact | Material | Consolidated | Impacts in this area have been consolidated into a broader thematic area: Equal treatment and opportunities for all.   |
| Measures against violence and harassment in the workplace               | Impact | Material | Consolidated |  |
| Diversity   | Impact | Material | Not material | This impact was assessed as not material, as the Group has limited influence over the workforce composition of its business partners.  |

|  |        |          |              |   |
|--|--------|----------|--------------|---|
| Child labour   | Impact | Material | Consolidated | Impacts in this area have been consolidated into a broader thematic area: other work-related rights.  |
| Forced labour  | Impact | Material | Consolidated |   |
| <b>S4 – Consumers and end-users</b>                                  |        |          |              |   |
| Health and safety  | Impact | Material | Not material | The impact related to potential health risks arising from product use was previously assessed as material, primarily due to the methodology applied at that time. The more comprehensive assessment conducted in 2025 enabled a more accurate evaluation of the nature and actual scale of the impact. The Group's direct customers are mainly repair workshops and automotive retailers, which do not constitute end consumers or end-users of the products. End-users are typically the customers of the workshops and retailers, while the share of individual customers in the Group's sales remains limited. |
| <b>G1 – Business conduct</b>   |        |          |              |   |
| Political engagement and lobbying activities                         | Impact | Material | Not material | Although the Auto Partner Group is a member of the Association of Automotive Parts Distributors and Manufacturers (SDCM) and pays a membership fee, it does not act as an active member, particularly in lobbying activities. The Group does not directly participate in legislative decision-making or in lobbying for regulatory changes in the sector, and its involvement is limited to membership. As a result, the scale of the Group's impact is limited, which led to the impact being assessed as not material in the 2025 materiality assessment.   |
| Incidents  | Impact | Material | Not material | The impact was assessed as not material, as all relevant aspects are addressed within the identified impact related to the prevention and detection of corruption, including training.  |
| Risk of legislative changes affecting the Auto Market Group's market | Risk   | Material | Not material | Following the 2025 materiality assessment, the risk was classified as not material given the presence of a dedicated legal department that continuously monitors regulatory developments and ensures compliance with new requirements. In addition, potential legislative changes affect the market as a whole rather than the Group individually, which further limits the impact of the risk.   |

### **Resilience of the strategy and business model with regard to material impacts, risks, and opportunities**

The material impacts, risks and opportunities identified for the Auto Partner Group are primarily related to its strategic activities or arise directly from its business model. Individual impacts, risks and opportunities are managed by designated area owners, including HR Manager, Compliance Officer, Chief Financial Officer, and Management Board members). The implementation of various policies and procedures (such as the Code of Ethics, Anti-Corruption Code, Whistleblowing Rules, Procedure for the Prevention of Discrimination, Harassment and

Workplace Bullying, Supplier Code of Conduct and the Risk and Opportunity Management Procedure), along with their monitoring and enforcement measures and associated training programmes, enhances the Group's resilience against negative impacts and risks, while reinforcing its capacity to capitalise on positive impacts and opportunities. Additionally, maintaining a register of reported incidents and ensuring the effective operation of the legal function further supports the Group's resilience to identified impacts and risks. The Group intends to regularly monitor the identified impacts, risks and opportunities and to duly integrate them into its strategic decision-making. These measures are necessary to secure the Group's stability and competitiveness in the years to come.

### *IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities*

#### **Materiality assessment**

In 2025, the Auto Partner Group conducted a comprehensive materiality assessment. The methodology applied was aligned with the requirements of the CSRD and the ESRS. The assessment was carried out using the MAX 5 – Materiality Assessment Matrix methodology developed by MATERIALITY Sp. z o.o.

The methodology is based on a matrix analysis of the assessment results for individual impacts, risks and opportunities from the impact materiality and the financial materiality perspective. The assessment covered impacts, risks and opportunities across all 90 sustainability matters listed in AR 16 of ESRS 1.

The assessment drew on the following sources:

- source data analysis,
- benchmarking of ten entities (from the automotive parts distribution, automotive parts manufacture and sales, and automotive parts manufacture and supply sectors) in Poland and internationally, focusing on the impacts, risks and opportunities identified in their sustainability reports,
- a questionnaire survey with 15 representatives and structured interviews with 14 representatives of key external stakeholder groups,
- thematic workshops with 21 experts within the Auto Partner Group,
- impacts and risks identified in the Auto Partner Group's 2024 Sustainability Report, which served as a starting point for the assessment.

The materiality assessment was conducted between May and September 2025. Preliminary results of the matrix analysis were reviewed during a validation workshop held on 5 September 2025, attended by members of the Management Board, among other participants. The final materiality assessment results were approved by the Management Board on 8 September 2025.

#### **Impact materiality perspective**

The identification and assessment of impacts were closely linked to the Group's activities and business relationships across the value chain, as outlined in the value chain model developed as part of the materiality assessment. The value chain served as the basis for analysing the Group's actual and potential impacts, including in relation to suppliers, products and services,

organisational structure and workforce, customers, as well as product end-of-life and waste management.

Four parameters of impact materiality were assessed: the scale, scope and irremediable character of the impact (together representing the severity of the impact), and the likelihood of the impact.

The assessment was conducted by Auto Partner Group experts during workshops with the participation of MATERIALITY experts, drawing on source data analysis, benchmarking and stakeholder interviews. A materiality threshold of 2.5 was applied. Impacts assessed above this threshold were considered material, while those below were considered not material. Where assessments were close to the threshold, or where materiality could be indicated by benchmarking or stakeholder input, revisions were recommended during the validation workshop.

### **Financial materiality perspective**

Financial materiality was determined by identifying and assessing risks and opportunities related to individual sustainability matters, using two parameters: the magnitude of the risk or opportunity and its likelihood. The parameters applied were consistent with the draft Risk and Opportunity Management Procedure.

The assessment drew on source data analysis, benchmarking and external expert input, and was conducted by Auto Partner Group experts during workshops with the participation of MATERIALITY experts. Results were mapped onto a five-point materiality scale, with a threshold set at 2.5. Risks and opportunities assessed below this threshold were considered not material. Where assessments were close to the threshold, or where materiality could be indicated by benchmarking or stakeholder input, revisions were recommended during the validation workshop.

### **Double materiality principle**

Each sustainability topic giving rise to a material impact, risk or opportunity was considered material from a double materiality perspective and therefore reportable in compliance with relevant disclosure standards and requirements.

### **Prioritisation of sustainability matters**

As a final step, material sustainability matters were prioritised based on impact materiality, financial materiality, and the extent to which they are addressed in the Auto Partner Group's strategy and activities. This supports determining the level of attention, intensity of actions and allocation of resources. The identified sustainability matters were grouped into three priority levels:

- Top Priority – matters to be addressed as a priority,
- Medium Priority – matters to be managed with a lower priority,
- Normal Priority – matters to be managed with the current level of attention.

Decision-making processes related to the materiality assessment were not linked to internal audit procedures, as the Group does not have an internal audit function in place.

In 2025, the materiality assessment was conducted using a revised and more comprehensive methodology. The process included the identification and assessment of ESG impacts, risks and opportunities. Risks and opportunities were included in the risk and opportunity register,

forming part of the Risk and Opportunity Management Procedure. The register includes the name of the risk or opportunity, its owner, description, drivers, potential effects and response strategies. For material risks, mitigation measures were also defined.

The process was enhanced with in-depth industry and benchmarking (peer group) analysis, stakeholder surveys and online interviews, and thematic workshops with management. The final step was a validation workshop with the Management Board, during which final decisions were made on individual ESG risks and opportunities.

Integrating the results of the materiality assessment into the risk and opportunity register enables systematic monitoring and management of ESG risks and opportunities. In the update of the materiality assessment next year, the register and its updates will serve as the starting point, ensuring continuity in managing material ESG risks and opportunities.

### **IRO-1 ESRS E1 – Climate change**

In 2024, the Auto Partner Group analysed climate risks in accordance with climate scenarios developed by the Intergovernmental Panel on Climate Change (IPCC): SPP (Shared Socioeconomic Pathways) and RCP (Representative Concentration Pathways). The purpose of the analysis was to identify material climate-related risks, categorised into physical and transition risks. The analysis covered our own operations as well as upstream and downstream segments of the value chain.

The analysis included an assessment of the exposure of Auto Partner Group's infrastructure and operations to potential climate-related risks. The Auto Partner Group operates approximately 120 sites in Poland, two in the Czech Republic and one in Germany. A significant proportion of these locations are subsidiary offices and warehousing facilities. In addition, the Group maintains three logistics and distribution centres located in Bieruń, Pruszków, and Poznań, as well as a facility in Mysłowice. With the commissioning of a fourth logistics and distribution centre in Zgorzelec in 2025, the climate risk analysis was updated.

#### **Analysis of physical risks**

Physical risks were analysed taking into account the classification of climate-related hazards in accordance with ESRS E1 AR11. d).

The analysis was conducted using data obtained from the KLIMADA 2.0 platform, following the methodology set out in the 'Guide on Climate Proofing for Investment Preparation in the EU Programming Period 2021–2027'.

In the first stage of the analysis, risks with a very low probability of occurring at the Auto Partner Group locations were excluded. These are:

- permafrost thawing
- wildfire
- ocean acidification
- saline intrusion
- sea level rise
- glacial lake outburst flood
- coastal erosion
- soil degradation
- solifluction

- avalanche.

In the next step, a preliminary selection of risks was carried out, identifying those that could adversely affect the assessed facilities. The preliminary analysis identified the following physical risks, the occurrence of which (in extreme scenarios) could adversely affect elements of the assessed facilities:

- 1) **Variability in precipitation patterns and hydrological conditions** (including torrential rainfall) – may result in overloading of drainage systems, deterioration of building façades, vehicle damage in car parks (hailstorms), and degradation of materials stored outdoors.
- 2) **Flooding** – may adversely affect the technical condition of building foundations, façade components, internal road surfaces, and supporting infrastructure, posing a risk to building integrity and the operation of wastewater drainage systems.
- 3) **Storm events associated with intense rainfall, snowfall or hail, severe wind gusts, and lightning strikes** – such events may result in the overloading of drainage systems, contamination of internal road surfaces, blockage of drainage channels due to accumulated debris, damage to landscaping around the facility, damage to façade components and roofings, disruptions to power supply, and Disruption to telecommunications infrastructure.
- 4) **Heatwaves and cold spells** – may adversely affect indoor working conditions, increase heating and cooling system loads, and accelerate the degradation of construction materials exposed to prolonged high or low temperatures and UV radiation.
- 5) **Drought and soil erosion associated with water scarcity** – impacts include deterioration in vegetation quality, while prolonged drought conditions causing reductions in river water levels could disrupt power plant operations due to restricted availability of cooling water, potentially resulting in interruptions to electricity supply.

In the next step, applying the principle that climate risk vulnerability assessments should be proportionate to the scale of operations and the expected lifespan of a given activity, a separate resilience analysis was conducted for:

- branches, and
- logistics and distribution centres.

The Auto Partner Group branches are office facilities with small warehouses, the significant majority of which are located in urban areas. Given that these facilities have similar surface areas and carry out the same type of activity, a decision was made to analyse climate-related risks at the national level.

The source of data on climate-related events that may occur under various climate scenarios is the Klimada2<sup>1</sup> platform.

The analysis was conducted using the Interactive Portal, applying the worst-case climate scenario (RCP8.5)<sup>2</sup> for Poland. The analysis considered the likelihood of specific climate-related events occurring, including: the number of hot days, the number of frost days, the number of freeze-thaw days, the average proportion of strong and very strong winds (10–30 m/s), the number of days with snow cover, total monthly precipitation, and precipitation intensity index. The flood risk was analysed using the flood risk map available via Hydroportal.

A separate analysis was conducted for logistics and distribution centre facilities, drawing on adaptation plans developed by local authorities for the municipalities in which these centres are located.

Subsequently, the probability of each risk occurring was assessed using the following scale:

- 0 – the risk does not occur at the locations of the assessed facilities
- 1 – low probability of occurrence
- 2 – medium probability of occurrence
- 3 – high probability of occurrence.

The severity of impacts was also assessed by analysing the consequences, applying the following scale:

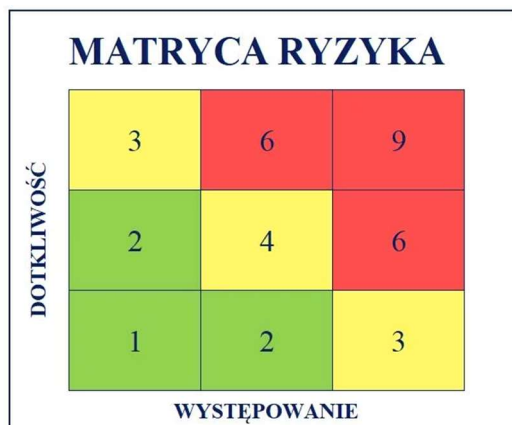
- 1 – insignificant: minimal impact, manageable with standard mitigation measures,
- 2 – moderate: serious events requiring additional actions, resulting in moderate impacts (e.g. flooding at a branch causing several days' disruption to operations),
- 3 – catastrophic: severe events potentially leading to operational shutdown or asset write-off, causing significant damage and extensive, long-term impacts (e.g. flooding leading to the destruction of a logistics and distribution centre).

The significance level of potential risks was determined by combining the probability and severity factors using a risk matrix.

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<sup>1</sup> The Klimada2 platform was developed through a project implemented by the Institute of Environmental Protection – National Research Institute, entitled 'The knowledge base on climate change and adapting to climate change impacts, together with knowledge dissemination channels, to strengthen economic, environmental and societal resilience as well as to support management of extraordinary risks associated with climate change,' co-financed by the European Union. The project undertook a range of activities primarily aimed at providing essential knowledge about climate change and assessing its impacts, to enhance the effectiveness and efficiency of adaptation measures in climate-sensitive sectors.

<sup>2</sup> As clarified by the European Commission in the Commission Notice of 20 October 2023 C/2023/267 *on the interpretation and implementation of certain legal provisions of the EU Taxonomy Climate Delegated Act establishing technical screening criteria for economic activities that contribute substantially to climate change mitigation or climate change adaptation and do no significant harm to other environmental objectives* (Question 168), it is not necessary to use all four IPCC scenarios. However, in accordance with the precautionary principle, the RCP 8.5 scenario (representing a low mitigation level) should always be applied.



**Legenda:**

- 1 - 2: niski poziom ryzyka, który jest akceptowalny, prawdopodobieństwo wystąpienia ryzyka jest eliminowane poprzez działania prewencyjne
- 3 - 4: średni poziom ryzyka może być warunkowo akceptowalny, należy rozważyć konieczność monitorowania i działań naprawczych
- 6 - 9: wysoki poziom ryzyka, który jest niedopuszczalny, wymagane jest wdrożenie monitorowania i działań naprawczych w celu

**Analysis of transition risks**

The transition risk analysis encompassed climate-related transition events across four categories: legal, technological, market, and reputational. Identified risks were assessed within three time horizons: short (1 year), medium (2–5 years), and long (beyond 5 years). The likelihood of each risk occurring was evaluated in the context of an ambitious decarbonisation scenario (<2°C) (SSP1-RCP2.6), which targets limiting the global temperature increase to 1.5°C above pre-industrial levels by 2100. Risks were classified as political and legal, technological, market, and reputational, and were assessed based on their likelihood and the scale of impact. The materiality of each risk was subsequently determined using a risk matrix, consistent with the methodology applied to physical risks.

As a result of the 2025 materiality assessment, physical risks were identified as material, including temperature changes, heatwaves, heavy precipitation (rain, hail, snow/ice) and flooding, which may pose significant risks to the Group’s operations. Transition risks were not identified as material.

**IRO-1 ESRS E2 – Pollution**

An internal team of specialists, supported by external sustainability experts, conducted a review of the Group’s operations to identify impacts, risks, and opportunities related to pollution. A review of the Auto Partner Group’s facilities confirmed that they do not generate pollution emitted to air, water or soil. The Group operates as a distribution platform for automotive spare parts and accessories And does not engage in manufacturing activities. Its facilities are comprised primarily of distribution centres, offices, and branch locations. With respect to customers and end-users, the potential for pollution related to part replacement activities was examined. The Auto Partner Group makes every effort to ensure that supplied parts are accompanied by appropriate usage instructions and provides product training to workshop

personnel. The Group also analysed its value chain and product portfolio. The analysis confirmed that all products offered by the Auto Partner Group are approved for sale within the European Union. Accordingly, where products contain substances of concern or substances of very high concern, their concentration levels comply with applicable standards and are properly labelled in line with regulatory requirements.

#### **IRO-1 ESRS E3 – Water and marine resources**

An internal team of specialists, supported by external sustainability experts, conducted a review of the Group's operations to identify impacts, risks, and opportunities related to water and marine resources. With regard to the Group's own operations, it was determined that water is used solely for domestic (sanitary and drinking) purposes. As the Group does not carry out any manufacturing operations, it does not record water consumption or engage in activities that affect aquatic ecosystems. A dependency on water resources was identified in the Group's value chain, as parts manufactured outside the EU are frequently transported by sea via container vessels. However, the Group does not consider this to be a material risk, as it mitigates potential disruption through supplier diversification and maintaining appropriate inventory levels.

#### **IRO-1 ESRS E4 – Biodiversity and ecosystems**

An internal team of specialists, supported by external sustainability experts, conducted a review of the Group's operations to identify impacts, risks, and opportunities related to biodiversity and ecosystems. The review of the Group's own operations and its value chain did not identify any material impacts, risks, or opportunities in this area. The Group does not operate in locations situated in or adjacent to protected natural areas such as Natura 2000 sites. Based on the team's expertise and professional judgment, it was concluded that the activities of the Group and its suppliers and customers do not give rise to material impacts and dependencies on biodiversity or ecosystems.

#### **IRO-1 ESRS E5 Resource use and circular economy**

An internal team of specialists, supported by external sustainability experts, conducted a review of the Group's operations to identify impacts, risks, and opportunities related to resource use and circular economy.

The review included an assessment of resource consumption levels, identification of waste sources arising from operational processes, an assessment of the implementation of waste reduction measures and of the use of more environmentally sustainable solutions. It also considered regulatory and market risks.

The assessment identified a material impact related to waste generation, with no material risks or opportunities identified in this area. The negative impact related to waste generation arises from the Group's logistics and distribution operations. Resource utilisation is concentrated upstream, at the level of part manufacturers whose components are distributed by the Group.

As a distributor rather than a manufacturer, the Auto Partner Group has not identified material impacts, risks, or opportunities associated with resource use and the circular economy that would require consultation with affected communities.

### **IRO-1 ESRS G1 Business conduct**

An internal team of specialists, supported by external sustainability experts, conducted a review of the Group's operations to identify impacts, risks, and opportunities related to business conduct. The assessment considered the Group's business profile, industry sector, and geographic locations.

Criteria applied in the process:

1. Size and structure – the Auto Partner Group comprises nine companies, four logistics and distribution centres, a central warehouse, 116 branches in Poland, two branches in the Czech Republic and one warehouse in Germany. The Group employs over 2,600 people.
2. Geographical presence – the Group operates through entities located in Poland (three companies), the Czech Republic (two), Romania (one), Germany (one), Slovakia (one) and Croatia (one). Branches and warehouses are located throughout Poland, with one warehouse in Germany and two branches in the Czech Republic.
3. Industry sectors – the Group's core sector of activity is the wholesale of automotive parts and accessories.
4. Scale, complexity and nature of operations and business activities – the Group operates on a large scale, working with over 350 suppliers, serving 30 countries and managing a stock of 20.8 million parts across Poland. Its operations focus primarily on purchasing automotive parts from suppliers, warehousing them, and distributing them to customers in Poland and abroad.
5. Current and potential business partners – the Group's key current partners include suppliers, logistics companies, automotive repair shops and car parts retailers. Potential partners include new suppliers and prospective customers.
6. Transaction structure – transactions within the Group occur between suppliers (sellers) and the Group (buyer), and between the Group (seller) and its customers.

The Group identified a material risk related to IT systems, which is specific to its operations. The risk is described in more detail in disclosure G1-1.

## *IRO-2 Disclosure Requirements in ESRS covered by the undertaking's sustainability statements*

| Disclosure number                                | Disclosure title  | Page in the Report |
|--|---|--------------------|
| <b>ESRS 2 General disclosures</b>                |   |                    |
| BP-1   | General basis for preparation of sustainability statements  | 69                 |
| BP-2   | Disclosures in relation to specific circumstances   | 71                 |
| GOV-1  | The role of the administrative, management and supervisory bodies   | 71                 |
| GOV-2  | Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies | 78                 |
| GOV-3  | Integration of sustainability-related performance in incentive schemes  | 79                 |
| GOV-4  | Statement on due diligence  | 80                 |
| GOV-5  | Risk management and internal controls over sustainability reporting   | 80                 |
| SBM-1  | Strategy, business model and value chain  | 81                 |
| SBM-2  | Interests and views of stakeholders   | 88                 |
| SBM-3  | Material impacts, risks and opportunities and their interaction with strategy and business model                                    | 93                 |
| IRO-1  | Description of the process to identify and assess material impacts, risks and opportunities   | 106                |
| IRO-2  | Disclosure Requirements in ESRS covered by the undertaking's sustainability statement   | 113                |
| <b>ESRS E1 – Climate change</b>                  |   |                    |
| E1-1   | Transition plan for climate change mitigation   | 135                |
| E1-2   | Policies related to climate change mitigation and adaptation  | 135                |
| E1-3   | Actions and resources in relation to climate change policies  | 135                |
| E1-4   | Targets related to climate change mitigation and adaptation   | 136                |
| E1-5   | Energy consumption and mix  | 136                |
| E1-6   | Gross Scopes 1, 2, 3 and Total GHG emissions  | 137                |
| E1-7   | GHG removals and GHG mitigation projects financed through carbon credits  | 142                |
| E1-8   | Internal carbon pricing   | 142                |
| E1-9   | Anticipated financial effects from material physical and transition risks and potential climate-related opportunities               | 142                |
| <b>ESRS E5 Resource use and circular economy</b> |   |                    |
| E5-1   | Policies related to resource use and circular economy   | 143                |
| E5-2   | Actions and resources in relation to resource use and circular economy  | 143                |
| E5-3   | Targets related to resource use and circular economy  | 144                |
| E5-5   | Resource inflows  | 144                |
| E5-6   | Potential financial effects from resource use and circular economy-related risks and opportunities                                  | 145                |
| <b>ESRS S1 – Own workforce</b>                   |   |                    |
| SBM-3  | Material impacts, risks and opportunities and their interaction with strategy and business model                                    | 147                |
| S1-1   | Policies related to own workforce   | 148                |
| S1-2   | Processes for engaging with own workforce and workers' representatives about impacts  | 152                |

|   |  |     |
|---|--|-----|
| S1-3  | Processes to remediate negative impacts and channels for own workforce to raise concerns   | 154 |
| S1-4  | Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions             | 155 |
| S1-5  | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities   | 160 |
| S1-6  | Characteristics of the undertaking's employees   | 160 |
| S1-7  | Characteristics of non-employees in the undertaking's own workforce  | 162 |
| S1-10                                       | Adequate wages   | 163 |
| S1-11                                       | Social protection  | 164 |
| S1-13                                       | Training and skills development metrics  | 164 |
| S1-14                                       | Health and safety metrics  | 165 |
| S1-15                                       | Work-life balance metrics  | 166 |
| S1-17                                       | Incidents, complaints and severe human rights impacts  | 167 |
| <b>ESRS S2 – Workers in the value chain</b> |  |     |
| SBM-3                                       | Material impacts, risks and opportunities and their interaction with strategy and business model   | 168 |
| S2-1  | Policies related to value chain workers  | 169 |
| S2-2  | Processes for engaging with value chain workers about impacts  | 170 |
| S2-3  | Processes to remediate negative impacts and channels for value chain workers to raise concerns   | 170 |
| S2-4  | Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions | 171 |
| S2-5  | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities   | 172 |
| <b>ESRS G1 – Business conduct</b>           |  |     |
| G1-1  | Business conduct policies and corporate culture  | 174 |
| G1-2  | Management of relationships with suppliers   | 182 |
| G1-3  | Prevention and detection of corruption and bribery   | 183 |
| G1-6  | Payment practices  | 184 |

Table I-3: List of datapoints in cross-cutting and topical standards that derive from other EU legislation:

| Disclosure Requirement and related datapoint   | SFDR reference                             | Pillar 3 reference  | Benchmark Regulation reference   | Climate Law reference | Page |
|--|--|---|--|-----------------------|------|
| ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)                                       | Indicator number 13 of Table #1 of Annex 1 |   | Commission Delegated Regulation (EU) 2020/1816, Annex II   |                       | 75   |
| ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)                |  |   | Delegated Regulation (EU) 2020/1816, Annex II  |                       | 72   |
| ESRS 2 GOV-4 Statement on due diligence paragraph 30   | Indicator number 10 Table #3 of Annex 1    |   |  |                       | 79   |
| ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i  | Indicator number 4 Table                   | Regulation (EU) No 575/2013, Article 449a; commission Implementing Regulation (EU) 2022/2453(6), Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk | Delegated Regulation (EU) 2020/1816, Annex II  |                       | 85   |
| ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii    | Indicator number 9 Table #2 of Annex 1     |   | Delegated Regulation (EU) 2020/1816, Annex II  |                       | 85   |
| ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii | Indicator number 14 Table #1 of Annex 1    |   | Delegated Regulation (EU) 2020/1818(7), Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II |                       | 85   |

|   |  |  |  |   |     |
|---|--|--|--|---|-----|
| ESRS 2 SBM-1<br>Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv            |  |  | Delegated Regulation (EU) 2020/1818, Article 12(1);<br>Delegated Regulation (EU) 2020/1816, Annex II |   | 85  |
| ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14  |  |  |  | Regulation (EU) 2021/1119, Article 2(1) | 135 |
| ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)  |  | Regulation (EU) No 575/2013, Article 449a;<br>Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Indicators of potential climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity | Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2                       |   | 135 |
| ESRS E1-4 GHG emission reduction targets paragraph 34   | Indicator number 4 Table #2 of Annex 1                             | Regulation (EU) No 575/2013, Article 449a;<br>Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Indicators of potential climate change transition risk: Alignment metrics  | Delegated Regulation (EU) 2020/1818, Article 6   |   | 136 |
| ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38 | Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1 |  |  |   | 136 |
| ESRS E1-5 Energy consumption and mix paragraph 37   | Indicator number 5 Table #1 of Annex 1                             |  |  |   | 136 |

|  |   |   |   |   |     |
|--|---|---|---|---|-----|
| ESRS E1-5 Energy intensity associated with activities in high climate impact sectors         | Indicator number 6 Table #1 of Annex 1        |   |   |   | 137 |
| ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44                           | Indicators number 1 and 2 Table #1 of Annex 1 | Regulation (EU) No 575/2013, Article 449a; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Indicators of potential climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity | Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)                               |   | 137 |
| ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55                                  | Indicator number 3 Table                      | Regulation (EU) No 575/2013, Article 449a; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Indicators of potential climate change transition risk: Alignment metrics  | Delegated Regulation (EU) 2020/1818, Article 8(1)   |   | 139 |
| ESRS E1-7 GHG removals and carbon credits paragraph 56                                       |   |   |   | Regulation (EU) 2021/1119, Article 2(1) | 142 |
| ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66 |   |   | Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II |   | 142 |

|  |  |  |   |  |              |
|--|--|--|---|--|--------------|
| ESRS E1-9<br>Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9<br>Location of significant assets at material physical risk paragraph 66 (c) |  | Regulation (EU) No 575/2013, Article 449a; Commission Implementing Regulation (EU) 2022/2453, points 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk. |   |  | 142          |
| ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)  |  | Regulation (EU) No 575/2013, Article 449a; point 34 of Commission Implementing Regulation (EU) 2022/2453; Template 2: Loans collateralised by immovable property - Energy efficiency of the collateral       |   |  | 142          |
| ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities   |  |  | Delegated Regulation (EU) 2020/1818, Annex II |  | 142          |
| ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28             | Indicator number 8 Table #1 of Annex 1<br>Indicator number 2 Table #2 of Annex 1<br>Indicator number 1 Table #2 of Annex 1<br>Indicator number 3 Table #2 of Annex 1 |  |   |  | Not material |
| ESRS E3-1 Water and marine resources paragraph 9   | Indicator number 7 Table #2 of Annex 1   |  |   |  | Not material |
| ESRS E3-1 Dedicated policy paragraph 13  | Indicator number 8 Table 2 of Annex 1  |  |   |  | Not material |
| ESRS E3-1 Sustainable oceans and seas paragraph 14   | Indicator number 12 Table #2 of Annex 1  |  |   |  | Not material |
| ESRS E3-4 Total water recycled and reused paragraph 28 (c)   | Indicator number 6.2 Table #2 of Annex 1   |  |   |  | Not material |

|   |   |  |   |  |              |
|---|---|--|---|--|--------------|
| ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29  | Indicator number 6.1 Table #2 of Annex 1                                |  |   |  | Not material |
| ESRS 2 SBM 3-E4 paragraph 16 (a) i  | Indicator number 7 Table #1 of Annex 1                                  |  |   |  | Not material |
| ESRS 2 SBM 3-E4 paragraph 16 (b)  | Indicator number 10 Table #2 of Annex 1                                 |  |   |  | Not material |
| ESRS 2 SBM 3-E4 paragraph 16 (c)  | Indicator number 14 Table #2 of Annex 1                                 |  |   |  | Not material |
| ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)   | Indicator number 11 Table #2 of Annex 1                                 |  |   |  | Not material |
| ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)  | Indicator number 12 Table #2 of Annex 1                                 |  |   |  | Not material |
| ESRS E4-2 Policies to address deforestation paragraph 24 (d)  | Indicator number 15 Table #2 of Annex 1                                 |  |   |  | Not material |
| ESRS E5-5 Non-recycled waste paragraph 37 (d)   | Indicator number 13 Table #2 of Annex 1                                 |  |   |  | 145          |
| ESRS E5-5 Hazardous waste and radioactive waste paragraph 39  | Indicator number 9 Table #1 of Annex 1                                  |  |   |  | 145          |
| ESRS 2 SBM-3-S1 Risk of incidents of forced labour paragraph 14 (f)   | Indicator number 13 Table #3 of Annex I                                 |  |   |  | 147          |
| ESRS 2 SBM-3-S1 Risk of incidents of child labour paragraph 14 (g)  | Indicator number 12 Table #3 of Annex I                                 |  |   |  | 147          |
| ESRS S1-1 Human rights policy commitments paragraph 20  | Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1 |  |   |  | 148          |
| ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21 |   |  | Delegated Regulation (EU) 2020/1816, Annex II |  | 148          |

|  |   |  |   |  |              |
|--|---|--|---|--|--------------|
| ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22               | Indicator number 11 Table #3 of Annex I                                 |  |   |  | 148          |
| ESRS S1-1 Workplace accident prevention policy or management system paragraph 23                       | Indicator number 1 Table #3 of Annex I                                  |  |   |  | 151          |
| ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)                                    | Indicator number 5 Table #3 of Annex I                                  |  |   |  | 154          |
| ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c) | Indicator number 2 Table #3 of Annex I                                  |  | Delegated Regulation (EU) 2020/1816, Annex II   |  | 165          |
| ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)          | Indicator number 3 Table #3 of Annex I                                  |  |   |  | 166          |
| ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)  | Indicator number 12 Table #1 of Annex I                                 |  | Delegated Regulation (EU) 2020/1816, Annex II   |  | Not material |
| ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)  | Indicator number 8 Table #3 of Annex I                                  |  |   |  | Not material |
| ESRS S1-17 Incidents of discrimination paragraph 103 (a)   | Indicator number 7 Table #3 of Annex I                                  |  |   |  | 167          |
| ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)                | Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I    |  | Delegated Regulation (EU) 2020/1816, Annex II<br>Delegated Regulation (EU) 2020/1818, Art. 12 (1) |  | 167          |
| ESRS 2 SBM-3-S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)  | Indicators number 12 and n. 13 Table #3 of Annex I                      |  |   |  | 168          |
| ESRS S2-1 Human rights policy commitments paragraph 17   | Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1 |  |   |  | 169          |

|   |  |  |   |  |              |
|---|--|--|---|--|--------------|
| ESRS S2-1 Policies related to value chain workers paragraph 18  | Indicator number 11 and n. 4 Table #3 of Annex 1                                   |  |   |  | 169          |
| ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19                                   | Indicator number 10 Table #1 of Annex 1  |  | Delegated Regulation (EU) 2020/1816, Annex II<br>Delegated Regulation (EU) 2020/1818, Art. 12 (1) |  | 170          |
| ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19 |  |  | Delegated Regulation (EU) 2020/1816, Annex II   |  | 170          |
| ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36                             | Indicator number 14 Table #3 of Annex 1  |  |   |  | 172          |
| ESRS S3-1 Human rights policy commitments paragraph 16  | Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1 |  |   |  | Not material |
| ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17                           | Indicator number 10 Table #1 of Annex 1  |  | Delegated Regulation (EU) 2020/1816, Annex II<br>Delegated Regulation (EU) 2020/1818, Art. 12 (1) |  | Not material |
| ESRS S3-4 Human rights issues and incidents paragraph 36  | Indicator number 14 Table #3 of Annex 1  |  |   |  | Not material |
| ESRS S4-1 Policies related to consumers and end-users paragraph 16  | Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1            |  |   |  | Not material |

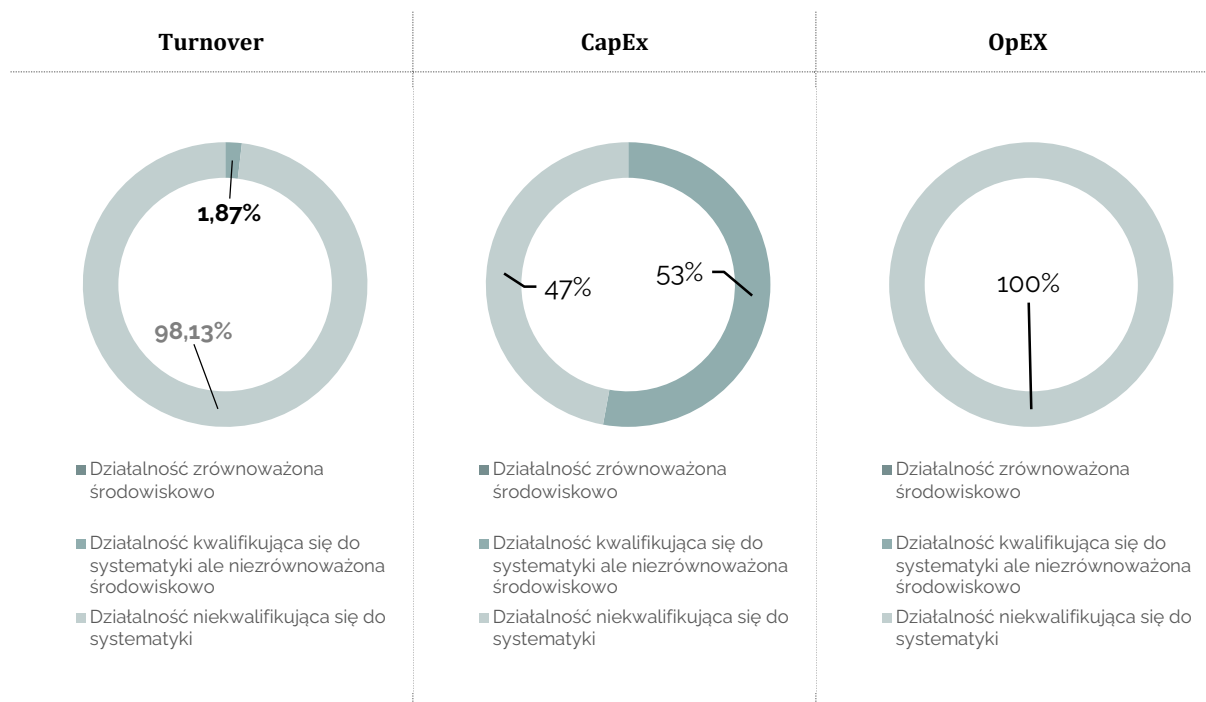
|  |   |  |   |  |              |
|--|---|--|---|--|--------------|
| ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17 | Indicator number 10 Table #1 of Annex 1 |  | Delegated Regulation (EU) 2020/1816, Annex II<br>Delegated Regulation (EU) 2020/1818, Art. 12 (1) |  | Not material |
| ESRS S4-4 Human rights issues and incidents paragraph 35                                     | Indicator number 14 Table #3 of Annex 1 |  |   |  | Not material |
| ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)                      | Indicator number 15 Table #3 of Annex 1 |  |   |  | 174          |
| ESRS G1-1 Protection of whistleblowers paragraph 10 (d)                                      | Indicator number 6 Table #3 of Annex 1  |  |   |  | 178          |
| ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)      | Indicator number 17 Table #3 of Annex 1 |  | Delegated Regulation (EU) 2020/1816, Annex II   |  | Not material |
| ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b)                   | Indicator number 16 Table #3 of Annex 1 |  |   |  | Not material |

## II. Environmental information

### EU Taxonomy

#### *Taxonomy alignment of the Auto Partner Group's activities*

Our assessment has identified the following proportion of Taxonomy-aligned turnover, capital expenditure (CapEx), and operating expenditure (OpEx).



The assessment of Taxonomy alignment of the Auto Partner Group's activities has shown that:

- Sustainable activities of the Group in 2025 accounted for: 0% of its turnover, 0% of its capital expenditure, and 0% of its operating expenditure.
- Taxonomy-eligible but not Taxonomy-aligned (not environmentally sustainable) activities in 2025 accounted for: 2% of the Group's turnover, 53% of its capital expenditure and 0% of its operating expenditure.
- Taxonomy-non-eligible economic activities in 2025 accounted for: 98% of the Group's turnover, 47% of its capital expenditure and 100% of its operating expenditure.

|   | Turnover  | CapEx   | OpEX   |
|---|-----------|---------|--------|
| Value in 2025 (PLN thousand)  | 4,424,895 | 207,594 | 29,699 |
| Environmentally sustainable activities (Taxonomy-aligned)                               | 0%        | 0%      | 0%     |
| Not environmentally sustainable activities (Taxonomy-eligible but not Taxonomy-aligned) | 2%        | 53%     | 0%     |
| Neutral activities (Taxonomy-non-eligible)  | 98%       | 47%     | 100%   |

The Group's revenue is, for the most part, not eligible under the EU Taxonomy, as the European Union has not issued guidance for recognising revenue related to the Auto Partner Group's principal business – namely, the sale of automotive parts – as Taxonomy-eligible. The Group's CapEx includes primarily expenditures associated with the leasing of office and warehouse space occupied by the Group.

### *Taxonomy alignment assessment process*

In order to ensure compliance with this framework, a four-stage process was carried out:

#### 1. Identification

This stage involved a comprehensive review of all activities conducted by Auto Partner S.A. and its subsidiaries to determine whether, and if so, which types of activities are Taxonomy-eligible. The review covered the Group companies' revenue, capital expenditure, and operating expenditure. To identify the different types of activities, we relied on descriptions found in the annexes to Commission Delegated Regulations (EU) 2021/2139 and 2023/2486, which were then compared against the actual activities conducted by the Group. Where the description of an activity was not clear, the NACE classification system was additionally used for reference.<sup>3</sup>

#### 2. Allocation

This stage consisted in allocating the appropriate amounts of turnover, capital expenditure and operating expenditure to the activities identified in the previous stage. For details of the allocation methods used, refer to the 'Accounting policies' section.

#### 3. Verification

This stage was dedicated to performing two distinct assessments:

- All the identified types of activities were examined to determine whether they met the Technical Screening Criteria for substantial contribution and DNSH, as set out in the relevant annexes to Commission Delegated Regulation (EU) 2021/2139 and 2023/2486. For details of the assessment, refer to the 'Verification of compliance with Technical Screening Criteria' section.

<sup>3</sup> Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains.

- Compliance with the Minimum Safeguards was assessed. For details of the assessment, refer to the 'Minimum Safeguards' section.

#### 4. Calculation

This stage involved using the results of the two previous stages to compile tables with the required disclosures and to formulate the complementary disclosures in accordance with the requirements of Annexes I and II to Commission Delegated Regulations (EU) 2021/2178 and 2023/2486.

Taxonomy alignment was assessed by a team consisting of representatives from Auto Partner Group companies.

### *Minimum Safeguards*

Pursuant to Article 18 of Regulation 2020/852:

*"The minimum safeguards referred to in point (c) of Article 3 shall be procedures implemented by an undertaking that is carrying out an economic activity to ensure the alignment with the **OECD Guidelines for Multinational Enterprises** and the **UN Guiding Principles on Business and Human Rights**, including the principles and rights set out in the **eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work** and the **International Bill of Human Rights**."*

The review of compliance with the Minimum Safeguards was conducted in accordance with the recommendations set out in the 'Final Report on Minimum Safeguards' <sup>4</sup> issued by the Platform on Sustainable Finance. As per the recommendations, non-compliance with the Minimum Safeguards can arise from one of four scenarios:

1. Inadequate or non-existent corporate due diligence processes on human rights, including labour rights, bribery, taxation, and fair competition.
2. Final liability of the company in respect for breaches of labour or human rights laws in certain types of labour or human rights legal cases.
3. Lack of collaboration with an OECD National Contact Point (OECD NCP) on a report received by the OECD NCP.
4. Failure to respond to allegations from the Business and Human Rights Resource Centre (BHRRC) within three months.

The Auto Partner Group assessed whether these scenarios were not met through the following process:

- **Scenario 1:** The adequacy of corporate due diligence processes on human rights was evaluated based on an assessment of compliance with the requirements stemming from the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. The assessment confirmed that due diligence processes were in place and operational within the organisation, ensuring compliance with the Minimum Safeguards.

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<sup>4</sup> [https://finance.ec.europa.eu/system/files/2022-10/221011-sustainable-finance-platform-finance-report-minimum-safeguards\\_en.pdf](https://finance.ec.europa.eu/system/files/2022-10/221011-sustainable-finance-platform-finance-report-minimum-safeguards_en.pdf)

| Due diligence stage  | Approach taken   |
|--|--|
| Embedding due diligence in the governance system and policies                          | <p>Core tenets of the due diligence framework are established through provisions of the Auto Partner Group's Code of Ethics. The Code sets out core commitments and rules of conduct. It addresses topics covered in the OECD Guidelines for Multinational Enterprises. Further information on the Code is presented in disclosures S1-1 and G1-1.</p> <p>Key operational aspects of due diligence are managed through dedicated policies, including in particular:</p> <ul style="list-style-type: none"> <li>• Supplier Code of Conduct – applicable in relations with business partners, implemented to safeguard the rights of value chain workers (described in disclosures S2-1 and G1-1) and the supplier risk assessment derived from the Code</li> <li>• Anti-Corruption Code (described in disclosure G1-1)</li> </ul> |
| Identifying and assessing negative impacts and risks in own operations and value chain | <p>The Auto Partner Group is actively developing a system for risk identification and management. In 2025, a Risk and Opportunity Management Procedure was implemented, under which a risk register is maintained. As at the issue date of this Sustainability Report, no material risks related to human rights violations were identified.</p>   |
| Eliminating, preventing and mitigating negative impacts, and managing risks            | <p>For details regarding risk identification and management, identification of impacts, and the list of risks and impacts, refer to disclosures GOV-5, IRO-1 and SBM-3.</p> <p>The Auto Partner Group has deployed mechanisms enabling a wide range of stakeholders to report violations or concerns. These are described across several disclosures, particularly: G1-1, S1-3, S2-3.</p>  |
| Tracking effectiveness   | <p>Responsibility for sustainability matters, including due diligence oversight, has been assigned to the Management Board level. Details on tracking the effectiveness of sustainability actions are presented in disclosure GOV-2.</p>   |
| Communication  | <p>For information on actions taken, and on policies and procedures implemented, see this Report.</p>  |
| Remediation  | <p>The Auto Partner Group's policies include commitments to remedy any harm caused. During the reporting period, no actual negative impacts triggering negative consequences for the Group's stakeholders were identified.</p>   |

- **Scenario 2:** Scenario 2 was assessed by reviewing whether any individuals mentioned in that scenario had been subject to final convictions during the period concerned. The review concluded that there was no information to suggest that the Group met Scenario 2.
- **Scenario 3:** A check against the OECD NCP notification database confirmed that no reports were filed against the Group in the period under review. [<http://mneguidelines.oecd.org/database/>].
- **Scenario 4:** A check against the Business and Human Rights Resource Centre (BHRRC) notification database confirmed that no reports were filed against the Group in the period under review. [<https://www.business-humanrights.org/en/companies>].

The assessment process found that the Auto Partner Group's activities were compliant with the Minimum Safeguards.

### *Verification of compliance with the Technical Screening Criteria*

The verification of compliance with the Technical Screening Criteria was conducted for all Taxonomy-eligible economic activities and involved analysing the substantial contribution and do no significant harm criteria, and assessing the extent to which each activity met the Technical Screening Criteria set out in Commission Delegated Regulation (EU) 2021/2139 and 2023/2486.

### *Accounting policies*

The following policies were applied to calculate the proportion of Taxonomy-eligible and Taxonomy-aligned turnover, CapEx and OpEx.

#### **Turnover**

For turnover calculations, the denominator comprised the Auto Partner Group's consolidated revenue for 2025, as disclosed in note 3 'Revenue from contracts with customers' of the consolidated financial statements. The numerator comprised revenue derived from Taxonomy-eligible, Taxonomy-aligned activities.

#### **Capital expenditure (CapEx)**

For CapEx calculations, the denominator comprised capital expenditures (i.e. increases in property, plant and equipment and intangible assets, excluding assets under construction and intangible assets under development in 2025, before depreciation, amortisation, impairment, and any remeasurement), primarily related to the expansion of the distribution network. CapEx is disclosed in note 11 'Property, plant and equipment' and note 10 'Intangible assets' (excluding revaluation adjustments and the 'other' category). The numerator comprised the portion of CapEx associated with Taxonomy-eligible, Taxonomy-aligned activities.

#### **Operating expenditure (OpEx)**

For OpEx calculations, the denominator comprised all expenditures related to the ongoing maintenance and operational readiness of the Group's assets. They included costs of technical maintenance, installation, repairs, security, short-term rental and leases, and other expenses required to maintain the buildings, equipment, and vehicles used by the Group in good working order.

For the purposes of OpEx reporting, the Group made use of the exemption from calculating the numerator of the OpEx key performance indicator as provided for in section 1.1.3.2 of Annex I to Commission Delegated Regulation (EU) 2021/2178. The denominator calculated in accordance with the above accounting policies represented 0.7% of total operating expenses, understood as the sum of cost of sales, distribution costs and marketing expenses, warehousing costs, management and administrative expenses. The low value of the denominator indicates that operating expenditure, as defined in the Taxonomy, is not material to the Group's business model, which is based on trading in automotive parts.

The data used for the calculations was sourced from the Auto Partner Group's financial accounting system and financial accounting systems of the Group companies.

To avoid double counting when allocating turnover and capital expenditure, appropriate consolidation eliminations were applied in accordance with the relevant accounting regulations. In the case of operating expenditure, which is defined under Commission Delegated Regulation (EU) 2021/2178 in a manner that does not reference international

financial reporting standards, all accounts within the Group's accounting system were reviewed.

The disclosure covers the last financial year from 1 January to 31 December 2025.

During the analysis, no activities contributing to more than one environmental objective were identified. Consequently, no special procedures to avoid double counting were needed.

The verification of compliance with the Technical Screening Criteria was conducted for all Taxonomy-eligible economic activities and involved an assessment against substantial contribution and do no significant harm criteria.

The assessment identified no need for detailed disaggregation of key performance indicators among the Group's operating units in accordance with section 1.2.2.3 of Annex I to Commission Delegated Regulation (EU) 2021/2178. Further details are provided in the commentary to each of the key performance indicators.

The Group does not hold any 'CapEx plans' as referred to in points 1.1.2.2(b) and 1.1.3.2 of Annex I to Commission Delegated Regulation (EU) 2021/2178.

### *Nuclear and fossil gas related activities*

| <b>Nuclear energy related activities</b> |  |    |
|--|--|----|
| 1.                                       | The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.  | NO |
| 2.                                       | The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies. | NO |
| 3.                                       | The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.                          | NO |
| <b>Fossil gas related activities</b>     |  |    |
| 4.                                       | The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.   | NO |
| 5.                                       | The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.  | NO |

|    |   |    |
|----|---|----|
| 6. | The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels. | NO |
|----|---|----|

Since the Auto Partner Group conducts no activities listed in the table above, this Report does not include tables accompanying the disclosure of key performance indicators for activities 4.26–4.31, as specified in Article 8(6)–(8) of Regulation (EU) 2021/2178, because all values would be zero.

## Turnover

Table 1: Proportion of Taxonomy-aligned turnover

| Financial year 2025   | Year  |                     |                        | Substantial contribution criteria |                           |                            |                  |            |                             | DNSH ('do no significant harm') criteria |                           |                            |                  |           |                             | Minimum | Proportion of Taxonomy-aligned or eligible turnover, 2024 | Category Enabling activity | Category Transitional activity |
|---|-------|---------------------|------------------------|-----------------------------------|---------------------------|----------------------------|------------------|------------|-----------------------------|--|---------------------------|----------------------------|------------------|-----------|-----------------------------|---------|---|----------------------------|--------------------------------|
|   | Code  | Turnover (absolute) | Proportion of turnover | Climate change mitigation         | Climate change adaptation | Water and marine resources | Circular economy | Pollution  | Biodiversity and ecosystems | Climate change mitigation                | Climate change adaptation | Water and marine resources | Circular economy | Pollution | Biodiversity and ecosystems |         |   |                            |                                |
|   |       | PLN million         | %                      | Y; N; N/EL                        | Y; N; N/EL                | Y; N; N/EL                 | Y; N; N/EL       | Y; N; N/EL | Y; N; N/EL                  | Y/N                                      | Y/N                       | Y/N                        | Y/N              | Y/N       | Y/N                         | Y/N     | %   | E                          | T                              |
| <b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>  |       |                     |                        |                                   |                           |                            |                  |            |                             |  |                           |                            |                  |           |                             |         |   |                            |                                |
| <b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>                                     |       |                     |                        |                                   |                           |                            |                  |            |                             |  |                           |                            |                  |           |                             |         |   |                            |                                |
| Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)                               |       | 0.00                | 0.00%                  | 0.00%                             | 0.00%                     | 0.00%                      | 0.00%            | 0.00%      | 0.00%                       |  |                           |                            |                  |           |                             |         | 0.00%   |                            |                                |
| Of which enabling   |       |                     |                        | 0.00%                             | 0.00%                     | 0.00%                      | 0.00%            | 0.00%      | 0.00%                       |  |                           |                            |                  |           |                             |         | 0.00%   | E                          |                                |
| Of which transitional   |       |                     |                        | 0.00%                             |                           |                            |                  |            |                             |  |                           |                            |                  |           |                             |         | 0.00%   |                            | T                              |
| <b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)</b>       |       |                     |                        |                                   |                           |                            |                  |            |                             |  |                           |                            |                  |           |                             |         |   |                            |                                |
|   |       | PLN million         | %                      | EL; N/EL                          | EL; N/EL                  | EL; N/EL                   | EL; N/EL         | EL; N/EL   | EL; N/EL                    |  |                           |                            |                  |           |                             |         |   |                            |                                |
| Sale of second-hand goods   | CE5.4 | 82.57               | 1.87%                  | N/EL                              | N/EL                      | N/EL                       | EL               | N/EL       | N/EL                        |  |                           |                            |                  |           |                             |         | 1.78%   |                            |                                |
| Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2) |       | 82.57               | 1.87%                  | 0.00%                             | 0.00%                     | 0.00%                      | 1.87%            | 0.00%      | 0.00%                       |  |                           |                            |                  |           |                             |         | 1.78%   |                            |                                |
| Total (A.1.+A.2.)   |       | 82.57               | 1.87%                  | 0.00%                             | 0.00%                     | 0.00%                      | 1.87%            | 0.00%      | 0.00%                       |  |                           |                            |                  |           |                             |         | 1.78%   |                            |                                |

| B. TAXONOMY-NON-ELIGIBLE ACTIVITIES              |  |          |        |
|--|--|----------|--------|
| Turnover of Taxonomy-non-eligible activities (B) |  | 4,342.32 | 98.13% |
| Total (A+B)                                      |  | 4,424.90 | 100.0% |

In 2025, the Auto Partner Group generated revenue of PLN 4,424,895 thousand. The vast majority of this amount – PLN 4,342,322 thousand – was derived from the sale of automotive parts, which constitutes a Taxonomy-non-eligible activity. The remaining portion of the revenue was attributable to Taxonomy-eligible but not Taxonomy-aligned activities.

– Revenue from activity 5.4 – Sale of second-hand goods amounted to PLN 82,573 thousand, representing 2% of total turnover.

In respect of the above activity, it was confirmed that the substantial contribution criteria for the environmental objective of transitioning to a circular economy were complied with, while the do no significant harm (DNSH) criteria for the remaining environmental objectives were not met. Consequently, the turnover associated with this activity was classified as Taxonomy-eligible but not Taxonomy-aligned.

## Capital expenditure (CapEx)

### Table 2: Proportion of Taxonomy-aligned CapEx

Table 2: Proportion of Taxonomy-aligned CapEx

| Financial year 2025   | Year   |                  |                     | Substantial contribution criteria |                           |                            |                  |            |                             | DNSH ('do no significant harm') criteria |                           |                            |                  |           | Minimum | Proportion of Taxonomy-aligned or eligible CapEx, 2024 | Category Enabling activity | Category Transitional activity |                             |
|---|--------|------------------|---------------------|-----------------------------------|---------------------------|----------------------------|------------------|------------|-----------------------------|--|---------------------------|----------------------------|------------------|-----------|---------|--|----------------------------|--------------------------------|-----------------------------|
| Economic activities   | Code   | CapEx (absolute) | Proportion of CapEx | Climate change mitigation         | Climate change adaptation | Water and marine resources | Circular economy | Pollution  | Biodiversity and ecosystems | Climate change mitigation                | Climate change adaptation | Water and marine resources | Circular economy | Pollution |         |  |                            |                                | Biodiversity and ecosystems |
|   |        | PLN million      | %                   | Y; N; N/EL                        | Y; N; N/EL                | Y; N; N/EL                 | Y; N; N/EL       | Y; N; N/EL | Y; N; N/EL                  | Y/N                                      | Y/N                       | Y/N                        | Y/N              | Y/N       | Y/N     | Y/N  | %                          | E                              | T                           |
| <b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>  |        |                  |                     |                                   |                           |                            |                  |            |                             |  |                           |                            |                  |           |         |  |                            |                                |                             |
| <b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>                               |        |                  |                     |                                   |                           |                            |                  |            |                             |  |                           |                            |                  |           |         |  |                            |                                |                             |
| CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)                            |        | 0.00             | 0.00%               | 0.00%                             | 0.00%                     | 0.00%                      | 0.00%            | 0.00%      | 0.00%                       |  |                           |                            |                  |           |         |  | 0.00%                      |                                |                             |
| Of which enabling   |        |                  |                     | 0.00%                             | 0.00%                     | 0.00%                      | 0.00%            | 0.00%      | 0.00%                       |  |                           |                            |                  |           |         |  | 0.00%                      | E                              |                             |
| Of which transitional   |        |                  |                     | 0.00%                             |                           |                            |                  |            |                             |  |                           |                            |                  |           |         |  | 0.00%                      |                                | T                           |
| <b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)</b> |        |                  |                     |                                   |                           |                            |                  |            |                             |  |                           |                            |                  |           |         |  |                            |                                |                             |
|   |        | PLN million      | %                   | EL; N/EL                          | EL; N/EL                  | EL; N/EL                   | EL; N/EL         | EL; N/EL   | EL; N/EL                    |  |                           |                            |                  |           |         |  |                            |                                |                             |
| Transport by motorbikes, passenger cars and light commercial vehicles                               | CCM6.5 | 3.36             | 1.62%               | EL                                | N/EL                      | N/EL                       | N/EL             | N/EL       | N/EL                        |  |                           |                            |                  |           |         |  | 2.89%                      |                                |                             |

|  |        |        |         |        |       |       |       |       |       |  |        |
|--|--------|--------|---------|--------|-------|-------|-------|-------|-------|--|--------|
| Installation, maintenance and repair of energy efficiency equipment                                    | CCM7.3 | 2.52   | 1.22%   | EL     | N/EL  | N/EL  | N/EL  | N/EL  | N/EL  |  | 3.27%  |
| Acquisition and ownership of buildings   | CCM7.7 | 103.73 | 49.97%  | EL     | N/EL  | N/EL  | N/EL  | N/EL  | N/EL  |  | 53.53% |
| CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2) |        | 109.62 | 52.80%  | 51.61% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |  | 59.74% |
| Total (A.1.+A.2.)  |        | 109.62 | 52.80%  | 51.61% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |  | 59.74% |
| <b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>   |        |        |         |        |       |       |       |       |       |  |        |
| CapEx of Taxonomy-non-eligible activities (B)  |        | 97.98  | 47.20%  |        |       |       |       |       |       |  |        |
| Total (A+B)  |        | 207.59 | 100.00% |        |       |       |       |       |       |  |        |

In 2025, capital expenditure of the Auto Partner Group totalled PLN 207,594 thousand. Close to 53% of this expenditure was associated with Taxonomy-eligible but not Taxonomy-aligned activities, including the following items (listed in descending order of their proportion of the total capital expenditure):

- Capital expenditure associated with activity 7.7 Acquisition and ownership of buildings amounted to PLN 103,730 thousand (50% of the total capital expenditure). This expenditure, incurred mainly at the parent Auto Partner S.A., related primarily to the purchase of new branches and expansion of the existing ones.
- Capital expenditure associated with activity 7.3 Installation, maintenance and repair of energy efficiency equipment amounted to PLN 2,524 thousand (1% of the total capital expenditure).

- Capital expenditure associated with activity 6.5 Transport by motorbikes, passenger cars and light commercial vehicles amounted to PLN 3,362 thousand (1% of the total capital expenditure).

In respect of all the above activities, it was confirmed that the substantial contribution criteria for the environmental objective of climate change mitigation were complied with, while the do no significant harm (DNSH) criteria for the remaining environmental objectives were not met. Consequently, all these activities were classified as Taxonomy-eligible but not Taxonomy-aligned.

### Operating expenditure (OpEx)

Table 3: Proportion of Taxonomy-aligned OpEx

| Financial year 2025   | Year |                 | Substantial contribution criteria |                           |                           |                            |                  |            |                             | DNSH ('do no significant harm') criteria |                           |                            |                  |           |                             |                    | Proportion of Taxonomy-aligned or eligible OpEx, 2024 | Category Enabling activity | Category Transitional activity |
|---|------|-----------------|-----------------------------------|---------------------------|---------------------------|----------------------------|------------------|------------|-----------------------------|--|---------------------------|----------------------------|------------------|-----------|-----------------------------|--------------------|---|----------------------------|--------------------------------|
|   | Code | OpEx (absolute) | Proportion of OpEx                | Climate change mitigation | Climate change adaptation | Water and marine resources | Circular economy | Pollution  | Biodiversity and ecosystems | Climate change mitigation                | Climate change adaptation | Water and marine resources | Circular economy | Pollution | Biodiversity and ecosystems | Minimum safeguards |   |                            |                                |
| Economic activities   |      | PLN million     | %                                 | Y; N; N/EL                | Y; N; N/EL                | Y; N; N/EL                 | Y; N; N/EL       | Y; N; N/EL | Y; N; N/EL                  | Y/N                                      | Y/N                       | Y/N                        | Y/N              | Y/N       | Y/N                         | Y/N                | %   | E                          | T                              |
| <b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>  |      |                 |                                   |                           |                           |                            |                  |            |                             |  |                           |                            |                  |           |                             |                    |   |                            |                                |
| <b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>                               |      |                 |                                   |                           |                           |                            |                  |            |                             |  |                           |                            |                  |           |                             |                    |   |                            |                                |
| OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)                             |      | 0.00            | 0.00%                             | 0.00%                     | 0.00%                     | 0.00%                      | 0.00%            | 0.00%      | 0.00%                       |  |                           |                            |                  |           |                             |                    | 0.00%   |                            |                                |
| Of which enabling   |      |                 |                                   | 0.00%                     | 0.00%                     | 0.00%                      | 0.00%            | 0.00%      | 0.00%                       |  |                           |                            |                  |           |                             |                    | 0.00%   | E                          |                                |
| Of which transitional   |      |                 |                                   | 0.00%                     |                           |                            |                  |            |                             |  |                           |                            |                  |           |                             |                    | 0.00%   |                            | T                              |
| <b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)</b> |      |                 |                                   |                           |                           |                            |                  |            |                             |  |                           |                            |                  |           |                             |                    |   |                            |                                |
|   |      | PLN million     | %                                 | EL; N/EL                  | EL; N/EL                  | EL; N/EL                   | EL; N/EL         | EL; N/EL   | EL; N/EL                    |  |                           |                            |                  |           |                             |                    |   |                            |                                |

|   |  |       |         |       |       |       |       |       |       |  |  |       |  |
|---|--|-------|---------|-------|-------|-------|-------|-------|-------|--|--|-------|--|
| OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2) |  | 0.00  | 0.00%   | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |  |  | 0.00% |  |
| Total (A.1.+A.2.)   |  | 0.00  | 0.00%   | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |  |  | 0.00% |  |
| <b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>  |  |       |         |       |       |       |       |       |       |  |  |       |  |
| OpEx of Taxonomy-non-eligible activities (B)  |  | 29.70 | 100.00% |       |       |       |       |       |       |  |  |       |  |
| Total (A+B)   |  | 29.70 | 100.00% |       |       |       |       |       |       |  |  |       |  |

## E1 Climate change

### *E1-1 Transition plan for climate change mitigation*

The Auto Partner Group does not currently have a transition plan in place for climate change mitigation. The Group will assess the need to adopt a transition plan in 2026.

The Auto Partner Group is not excluded from the EU Paris-aligned benchmarks.

### *E1-2 Policies related to climate change mitigation and adaptation*

The Auto Partner Group has not established a policy for managing impacts, risks and opportunities related to climate change mitigation and adaptation. In 2025, the Group focused on other sustainability-related initiatives, including conducting a new materiality assessment, developing a Risk and Opportunity Management Procedure, and initiating work on a Sustainability Strategy.

As a distributor of automotive parts, the Group does not engage in manufacturing activities, and therefore its direct greenhouse gas emissions are relatively limited compared to those of manufacturing companies. Accordingly, the Group is currently focused on adaptation measures tailored to the nature of its operations, such as the identification of climate-related risks and their management primarily through insurance coverage.

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

Despite the absence of a formal policy on climate change mitigation and adaptation, the Auto Partner Group has undertaken steps to identify climate-related impacts and risks, and to implement initial actions related to energy.

The Group operates solar PV panels with a capacity of 15.58 kWp at its branch in Nowy Sącz. Due to its lease-based business model, it does not have full control over energy sources. However, in several hubs, the Group uses renewable energy generated by solar PV panels installed on the roofs of leased buildings. Some buildings within the logistics and distribution centre in Poznań are BREEAM-certified. In 2025, the Group invested PLN 60 thousand (VAT-exclusive) in air conditioning systems as part of adaptation measures aimed at reducing climate-related risks. The Auto Partner Group is considering further investments in renewable energy sources.

In 2025, Auto Partner S.A. carried out an external energy audit, which included an analysis of energy consumption and identified potential areas for improving energy efficiency. One of the recommended measures was the implementation of eco-driving principles to improve driving techniques and achieve economic, environmental and operational benefits. In response, Auto Partner S.A. launched a pilot initiative, Safe Partner on the Road, aimed at promoting responsible driving behaviour and reducing fuel consumption and carbon dioxide emissions from the Group's vehicles. The initiative encouraged the application of eco-driving principles, including smooth driving, maintaining optimal speeds and avoiding unnecessary idling.

An environmental audit was also conducted in 2025 to verify compliance with applicable regulations and good practices. Its results will support further analysis and the development of actions contributing to environmental protection.

The Group mitigates risks related to climate change that may result in additional operating or capital expenditure associated with adaptation to climate change. This includes monitoring the number of branches located in flood-prone areas and, where necessary, relocating them, insuring facilities, and using equipment to maintain appropriate temperatures in buildings.

The Group did not identify any achieved or expected GHG emission reductions.

### *E1-4 Targets related to climate change mitigation and adaptation*

As at the date of this Sustainability Report, the Auto Partner Group had not established targets related to climate change or greenhouse gas emission reduction. However, it plans to define such targets as part of its sustainability strategy to be developed in 2026. The Group does not track the effectiveness of climate-related policies, as none have been adopted. The Group intends to begin tracking the effectiveness of such actions in the future.

### *E1-5 Energy consumption and mix*

| Energy consumption and mix  | Unit       | 2024*            | 2025             | y/y change    |
|---|------------|------------------|------------------|---------------|
| Fuel consumption from coal and coal products  | MWh        | 66.93            | 125.49           | +87.5%        |
| Fuel consumption from crude oil and petroleum products  | MWh        | 8,293.68         | 7,813.00         | -5.8%         |
| Fuel consumption from natural gas   | MWh        | 7,020.73         | 7,902.03         | +12.6%        |
| Fuel consumption from other fossil sources  | MWh        | 0.00             | 0.00             | -             |
| Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources  | MWh        | 8,544.00         | 9,943.79         | +16.4%        |
| <b>Total fossil energy consumption</b>  | <b>MWh</b> | <b>23,925.34</b> | <b>25,784.31</b> | <b>+7.8%</b>  |
| <b>Share of fossil sources in total energy consumption</b>  | <b>%</b>   | <b>99.5%</b>     | <b>99.6%</b>     | <b>+0.1%</b>  |
| <b>Consumption from nuclear sources</b>   | <b>MWh</b> | <b>0.00</b>      | <b>0.00</b>      | <b>-</b>      |
| <b>Share of nuclear sources in total energy consumption</b>   | <b>%</b>   | <b>0%</b>        | <b>0%</b>        | <b>-</b>      |
| Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) | MWh        | 60.76            | 31.16            | -48.7%        |
| Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources   | MWh        | 59.68            | 60.10            | +0.7%         |
| Consumption of self-generated non-fuel renewable energy   | MWh        | 0.00             | 0.00             | -             |
| <b>Total renewable energy consumption</b>   | <b>MWh</b> | <b>120.44</b>    | <b>91.26</b>     | <b>-24.2%</b> |
| <b>Share of renewable sources in total energy consumption</b>   | <b>%</b>   | <b>0.5%</b>      | <b>0.4%</b>      | <b>-29.6%</b> |
| <b>Total energy consumption</b>   | <b>MWh</b> | <b>24,045.78</b> | <b>25,875.57</b> | <b>+7.6%</b>  |

| Energy intensity per net revenue   | Unit                 | 2024* | 2025 | y/y change (%) |
|--|----------------------|-------|------|----------------|
| Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors | MWh/PLN<br>1 million | 5.85  | 5.86 | +0.2%          |

| Net revenue   | Unit           | 2024    | 2025    |
|---|----------------|---------|---------|
| Net revenue from activities in high climate impact sectors used to calculate energy intensity | PLN<br>million | 4,110.0 | 4,416.8 |
| Net revenue (other)   | PLN<br>million | 2.5     | 8.1     |
| Total net revenue (note 3 to consolidated financial statements)                               | PLN<br>million | 4,112.5 | 4,424.9 |

\* Data for 2024 has been adjusted due to improved data quality and verification of emission sources. The values prior to the adjustment relate to the following items: 'Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources' – 5,509.83, 'Total fossil energy consumption' – 20,891.18, 'Total energy consumption' – 21,011.61, and 'Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors' – 5.11.

The Group's high climate impact sector is Sector G – Wholesale and retail trade, repair of motor vehicles and motorcycles.

Net revenue from high climate impact activities was determined based on detailed internal accounting data specifying the source of revenue. Since it was not possible to identify energy consumption attributable to high climate impact sectors, the energy intensity ratio was calculated based on the Group's total energy consumption.

### *E1-6 Gross Scopes 1, 2, 3 and total GHG emissions*

|   | Unit                | Retrospective |            |                |
|---|---------------------|---------------|------------|----------------|
|   |                     | 2024*         | 2025       | y/y change (%) |
| <b>Scope 1 GHG emissions</b>  |                     |               |            |                |
| Gross Scope 1 GHG emissions   | MgCO <sub>2</sub> e | 3,156.74      | 3,219.13   | +2.0%          |
| Percentage of Scope 1 GHG emissions from regulated emission trading schemes | %                   | -             | -          | -              |
| <b>Scope 2 GHG emissions</b>  |                     |               |            |                |
| Gross location-based Scope 2 GHG emissions                                  | MgCO <sub>2</sub> e | 4,733.70      | 5,159.62   | +9.0%          |
| Gross market-based Scope 2 GHG emissions                                    | MgCO <sub>2</sub> e | 6,561.67      | 7,870.59   | +19.9%         |
| <b>Significant Scope 3 GHG emissions</b>                                    |                     |               |            |                |
| Total gross indirect Scope 3 GHG emissions                                  | MgCO <sub>2</sub> e | 221,763.55    | 315,846.80 | +42.4%         |
| 1 Purchased goods and services  | MgCO <sub>2</sub> e | 151,045.39    | 225,288.56 | +49.2%         |
| 2 Capital goods   | MgCO <sub>2</sub> e | 10,675.18     | 22,042.00  | +106.5%        |
| 3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)   | MgCO <sub>2</sub> e | 2,158.27      | 2,487.50   | +15.3%         |
| 4 Upstream transportation and distribution                                  | MgCO <sub>2</sub> e | 52,621.26     | 62,089.13  | +18.0%         |
| 5 Waste generated in operations   | MgCO <sub>2</sub> e | 85.33         | 81.98      | -3.9%          |

|  |                     |  |  |        |
|--|---------------------|--|--|--------|
| 6 Business travel  | MgCO <sub>2</sub> e | 119.29                                   | 70.60                                    | -40.8% |
| 7 Employee commuting                                     | MgCO <sub>2</sub> e | 4,007.24                                 | 2,662.48                                 | -33.6% |
| 8 Upstream leased assets                                 | MgCO <sub>2</sub> e | Included in Scope 1 + 2                  | Included in Scope 1 + 2                  | -      |
| 9 Downstream transportation and distribution             | MgCO <sub>2</sub> e | Estimation not available for 2024        | Estimation not available for 2025        | -      |
| 10 Processing of sold products                           | MgCO <sub>2</sub> e | Not applicable to the Group's operations | Not applicable to the Group's operations | -      |
| 11 Use of sold products                                  | MgCO <sub>2</sub> e | Estimation not available for 2024        | Estimation not available for 2025        | -      |
| 12 End-of-life treatment of sold products                | MgCO <sub>2</sub> e | 660.01                                   | 725.06                                   | +9.9%  |
| 13 Downstream leased assets                              | MgCO <sub>2</sub> e | Included in Scope 1 + 2                  | 5.09                                     | -      |
| 14 Franchises  | MgCO <sub>2</sub> e | 389.43                                   | 392.37                                   | +0.8%  |
| 15 Investments   | MgCO <sub>2</sub> e | 2.15                                     | 2.03                                     | -5.8%  |
| <b>Total GHG emissions</b>                               |                     |  |  |        |
| Total Scope 1+2 (location-based) GHG emissions           | MgCO <sub>2</sub> e | 7,890.44                                 | 8,378.75                                 | +6.2%  |
| Total Scope 1+2 (market-based) GHG emissions             | MgCO <sub>2</sub> e | 9,718.41                                 | 11,089.72                                | +14.1% |
| Total Scope 1+2 (location-based) + Scope 3 GHG emissions | MgCO <sub>2</sub> e | 229,653.99                               | 324,225.55                               | +41.2% |
| Total Scope 1+2 (market-based) + Scope 3 GHG emissions   | MgCO <sub>2</sub> e | 231,481.96                               | 326,936.52                               | +41.2% |

| GHG intensity per net revenue   | Unit                              | 2024* | 2025  | y/y change (%) |
|---|-----------------------------------|-------|-------|----------------|
| Total Scope 1+2 (location-based) + Scope +3 GHG emissions per net revenue (note 3 to consolidated financial statements) | MgCO <sub>2</sub> e/PLN 1 million | 55.84 | 73.27 | +31.2%         |
| Total Scope 1+2 (market-based) + Scope +3 GHG emissions per net revenue (note 3 to consolidated financial statements)   | MgCO <sub>2</sub> e/PLN 1 million | 56.29 | 73.89 | +31.3%         |

\* Data for 2024 has been adjusted due to improved data quality and verification of emission sources. The values prior to the adjustment relate to the following items: 'Gross location-based Scope 2 GHG emissions' – 3,035.23, 'Gross market-based Scope 2 GHG emissions' – 4,170.01, 'Total gross indirect Scope 3 GHG emissions' – 221,212.43, 'Fuel and energy-related activities (not included in Scope 1 or Scope 2)' – 1,607.15, 'Total Scope 1+2 (location-based) GHG emissions' – 6,191.97, 'Total Scope 1+2 (market-based) GHG emissions' – 7,326.75, 'Total Scope 1+2 (location-based) + Scope 3 GHG emissions' – 227,404.40, 'Total Scope 1+2 (market-based) + Scope 3 GHG emissions' – 228,539.18, 'Total Scope 1+2 (location-based) + Scope 3 GHG emissions per net revenue (note 3 to the consolidated financial statements)' – 55.30, 'Total Scope 1+2 (market-based) + Scope 3 GHG emissions per net revenue (note 3 to the consolidated financial statements)' – 55.57.

GHG emissions resulting from operational activities have been monitored across the Auto Partner Group companies since 2024. The Group applies an emissions intensity indicator based on GHG emissions per PLN 1 million of consolidated revenue.

Emissions disclosed above were calculated in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Revised Edition).

In 2024 and 2025, the Group recorded Scope 1 emissions resulting from the combustion of biomass pellets.

The Group did not use any contractual instruments for the purchase of energy bundled with attributes about the energy generation in relation to Scope 2 emissions.

The organisational boundaries for GHG emissions have been defined based on the operational control approach (100% of emissions from each entity) and cover the same entities as included in the consolidated financial statements. Given the structure of the Group and the material contribution of each company, GHG emissions data is presented on a consolidated basis.

For an overview of the entities covered by this Report, refer to disclosure ESRS 2 BP-1.

Emissions are expressed in carbon dioxide equivalent (CO<sub>2</sub>e).

- Scope 1 – emissions were calculated using fuel-specific emission factors from the DEFRA 2025 database. Primary sources of Scope 1 emissions included fuel consumption by the Group's vehicle fleet and the combustion of natural gas in buildings and installations. Data was obtained from the Group's internal systems and fuel suppliers. Where the Group did not have quantitative data on fuel consumption at its installations, emissions were estimated based on average fuel consumption at the branches for which such data was available.
- Scope 2 – emissions were calculated using both the location-based and market-based methods. For the location-based method, average emission intensity factors published by KOBiZE (for Poland) and the European Environment Agency (EEA, for foreign subsidiaries) were used. For the market-based method, the calculations were based on emission intensity factors from the residual mix published by the Association of Issuing Bodies (AIB). In the case of three CHP plants for which the Group was unable to obtain emission factors, it used the emission factor for CHP plants in Poland published by KOBiZE. Emissions stemmed from the generation of electricity purchased by Group entities. Quantitative data was sourced from the Group's internal systems. Where quantitative data on energy consumption at individual branches was not available, emissions were estimated based on average energy consumption at the Group's branches for which quantitative data was available.
- Scope 3 – emissions were calculated using emission factors from EEA, ADEME, DEFRA, and EXIOBASE databases. Scope 3 calculations followed the guidance set out in the GHG Protocol. Corporate Value Chain (Scope 3) Accounting and Reporting Standard and GHG Protocol. Technical Guidance for Calculating Scope 3 Emissions.

Reasons for excluding certain primary Scope 3 GHG emission categories:

Category 9. Downstream transportation and distribution – data could not be systematically separated for retail customers who purchase directly at branches (point-of-sale purchases, etc.) or customers who independently arrange shipping through external service providers. In future reporting cycles, the Group aims to implement a systematic data collection process to enable reporting of the carbon footprint in this category.

Category 10. Processing of sold products – the Group does not supply semi-finished products requiring further processing. No emissions were identified in this category.

Category 11. Use of sold products – due to the nature of the Group’s business, estimating emissions in this category is not feasible. Products may be installed in a variety of vehicles as replacement parts, and it is not possible to determine their lifespan. These parts do not consume energy and are part of vehicles with diverse operational profiles.

The following Scope 3 categories were included in the calculations. The applied assumptions are outlined below:

Category 1 – calculated based on 2025 data on purchased merchandise and accounting records of purchased materials and services. Calculations applied the spend-based method using emission factors from the EPA 2024 database.

Category 2 – calculated based on a complete inventory of property, plant and equipment acquired during the reporting year, classified by sector. The calculations were made using the spend-based method and EXIOBASE 3.8.2. emission factors.

Category 3 – based on the Auto Partner Group’s fuel and energy consumption data and DEFRA (2021–2024) emission factors. The average-data method was used. Well-to-tank (WTT) emissions were included for fossil fuels, as well as transmission and distribution losses (direct and WTT) for electricity.

Category 4 – based on transport data for goods purchased by the Group. Depending on the data available, either the distance-based or fuel-based method was used. DEFRA 2025 emission factors were applied. Where supplier transport data was unavailable, results were extrapolated.

Category 5 – calculated using Group waste generation data and DEFRA 2025 emission factors. Additionally, average employee waste generation was estimated based on Statistics Poland (GUS) data. The average-data method was applied.

Category 7 – calculated using data collected from employee surveys conducted by the Group in 2025, applying DEFRA 2025 emission factors. Results were extrapolated to represent all Group employees.

Category 8 – calculated based on fuel consumption records for leased assets. These emissions are reported under Scope 1.

Category 12 – calculated based on total sales volume, product weight, and DEFRA 2025 emission factors. As no information was available on the end-of-life treatment of sold products by consumers, landfilling was assumed. The average-data method was applied.

Category 13 – calculated based on fuel consumption records and data obtained from vehicle lessors.

Category 14 – calculated based on franchise-reported Scope 1 and 2 data. DEFRA 2025 emission factors were applied. Where data from direct sources was unavailable, emissions were estimated based on consumption data from the Group’s branches.

Category 15 – calculated based on Scope 1 and 2 data received from representatives of investees in which Auto Partner S.A. holds equity interests. DEFRA 2025 emission factors were applied. Results were adjusted based on the Group’s percentage of ownership.

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

The Auto Partner Group does not participate in GHG removals and GHG mitigation projects financed through carbon credits.

*E1-8 Internal carbon pricing*

The Auto Partner Group has no internal carbon pricing systems in place.

*E1-9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities*

The Auto Partner Group applies the exemption from disclosure E1-9 for the second year of reporting in accordance with Appendix C to ESRS 1, as applicable to financial years beginning on or after 1 January 2025.

## E5 – Resource use and circular economy

### *E5-1 Policies related to resource use and circular economy*

The Auto Partner Group does not have in place a policy addressing material impacts, risks, and opportunities related to resource use and the circular economy.

### *E5-2 Actions and resources in relation to resource use and circular economy*

The Group takes steps to reduce waste volumes and ensure proper waste management. Below is an overview of actions implemented in 2025:

#### 1. Reduction of packaging and optimisation of packaging processes

The Auto Partner Group focuses on reducing waste generation at the packaging stage. The Group invests in technologies that enable the adjustment of packaging size to fit product dimensions, thereby minimising wastage of materials and reducing packaging-related waste. Moreover, the Group has taken steps to reduce the total volume of packaging used. Notably, seven of the Group's carton suppliers provide cartons made entirely from recycled materials and suitable for further recycling.

#### 2. Waste segregation and recycling

Waste segregation systems have been implemented at all Auto Partner Group locations. The Group has also entered into partnerships with external contractors specialised in recycling.

#### 3. Reverse vending machine at the central warehouse

The Auto Partner Group has installed a device at its main warehouse in Bieruń to facilitate the segregation of plastic, glass, and aluminium waste.

#### 4. Compactor containers and balers

Various branches of the Auto Partner Group operate equipment that compresses waste and recyclable materials, resulting in a reduced volume of plastic packaging waste (film) and a decrease in the storage space required. Compressed film blocks are stored and collected by an operator specialised in recycling this type of waste. In addition, the reduced frequency of waste collection results in lower transport-related emissions.

#### 5. Battery scrap collection

The Auto Partner Group operates a battery scrap collection system at all its retail outlets. As a retailer of lead-acid car batteries and automotive accumulators, the Group is obliged to accept used batteries free of charge from end-users, also during the sale of new components. Retail customers purchasing batteries are required to pay a security deposit which is returned if the old, used battery is returned within 30 days. Unreturned security deposits are transferred to the bank account of the competent Marshal Office.

#### 6. Use of second-hand pallets

The Auto Partner Group does not purchase new pallets but instead uses second-hand wooden pallets for storing goods and shipping them to customers.

The above actions were implemented during the reporting year and will be continued.

They are carried out in the Auto Partner Group's own operations and as part of its cooperation with suppliers (upstream) and customers (downstream). The initiatives primarily cover Poland, where the Group's core operations are located, as well as collaboration with international partners. Relevant stakeholders in these actions include suppliers, customers, consumers and end-users, external recycling and waste processing partners, employees, and regulators.

Through the acquisition of packaging machinery, the use of packaging materials has been reduced.

Expected outcomes of these actions include: reduction in waste generation, savings in material consumption, improved operational efficiency, and a positive effect on the Group's reputation.

Actions planned for the future include the complete elimination of plastics from packaging. The Group is considering replacing plastic packaging with environmentally friendly alternatives, such as biodegradable materials or those made from recycled content.

As at the issue date of this Report, the Auto Partner Group did not identify any cases in which individuals would be harmed by actions related to resource use or the circular economy.

The Group does not expect to have a dedicated budget detailing expenditures related to waste management.

The implementation and oversight of all actions related to resource management are the responsibility of the Group's senior management, supported by specialised staff from the occupational health and safety department.

### *E5-3 Targets related to resource use and circular economy*

As at the issue date of this Report, the Auto Partner Group had not established specific targets related to resource use and the circular economy. However, the Group intends to incorporate such targets into its Sustainability Strategy in 2026.

### *E5-5 Resource outflows*

| <b>Hazardous and non-hazardous waste by waste management method at the Auto Partner Group [E5-5]</b> |             |                 |                 |                   |
|--|-------------|-----------------|-----------------|-------------------|
|  | <b>Unit</b> | <b>2024*</b>    | <b>2025</b>     | <b>y/y change</b> |
| <b>Waste diverted from disposal</b>  | <b>Mg</b>   | <b>4,163.90</b> | <b>5,125.27</b> | <b>+23.1%</b>     |
| <b>Hazardous waste</b>   | <b>Mg</b>   | <b>19.04</b>    | <b>9.55</b>     | <b>-49.9%</b>     |
| Preparation for reuse  | Mg          | 0.00            | 0.00            | -                 |
| Recycling  | Mg          | 19.04           | 9.55            | -49.9%            |
| Other recovery operations  | Mg          | 0.00            | 0.00            | -                 |
| <b>Non-hazardous waste</b>   | <b>Mg</b>   | <b>4,144.86</b> | <b>5,115.72</b> | <b>+23.4%</b>     |
| Preparation for reuse  | Mg          | 0.00            | 0.00            | -                 |
| Recycling  | Mg          | 3,987.79        | 4,961.18        | +24.4%            |
| Other recovery operations  | Mg          | 157.07          | 154.54          | -1.6%             |
| <b>Waste directed to disposal</b>  | <b>Mg</b>   | <b>152.64</b>   | <b>155.53</b>   | <b>+1.9%</b>      |

|  |           |                 |                 |               |
|--|-----------|-----------------|-----------------|---------------|
| <b>Hazardous waste</b>                     | <b>Mg</b> | <b>0.79</b>     | <b>0.49</b>     | <b>-38.1%</b> |
| Incineration                               | Mg        | 0.00            | 0.00            | -             |
| Landfill                                   | Mg        | 0.00            | 0.00            | -             |
| Other disposal operations                  | Mg        | 0.79            | 0.49            | -38.1%        |
| <b>Non-hazardous waste</b>                 | <b>Mg</b> | <b>151.85</b>   | <b>155.04</b>   | <b>+2.1%</b>  |
| Incineration                               | Mg        | 50.33           | 52.45           | +4.2%         |
| Landfill                                   | Mg        | 73.04           | 71.93           | -1.5%         |
| Other disposal operations                  | Mg        | 28.48           | 30.65           | 7.6%          |
| <b>Total amount of hazardous waste</b>     | <b>Mg</b> | <b>19.84</b>    | <b>10.04</b>    | <b>-49.4%</b> |
| <b>Total amount of non-hazardous waste</b> | <b>Mg</b> | <b>4,296.71</b> | <b>5,270.75</b> | <b>+22.7%</b> |
| <b>Total amount of radioactive waste</b>   | <b>Mg</b> | <b>0.00</b>     | <b>0.00</b>     | <b>-</b>      |
| <b>Total amount of waste generated</b>     | <b>Mg</b> | <b>4,316.54</b> | <b>5,280.79</b> | <b>+22.3%</b> |
| Total amount of non-recycled waste         | Mg        | 309.71          | 310.07          | +0.1%         |
| Percentage of non-recycled waste           | %         | 7.17            | 5.87            | -18.2%        |

\* The data for 2024 was adjusted to include municipal waste for comparability with 2025 data. The values prior to the adjustment: 'Waste diverted from disposal' – 4,125.83 'Non-hazardous waste' – 4,106.79, 'Recycling' – 3,949.72, 'Waste directed to disposal' – 52.94, 'Non-hazardous waste' – 52.15, 'Incineration' – 0.44, 'Landfill' – 51.71, 'Other disposal operations' – 0, 'Total amount of non-hazardous waste' – 4,158.94, 'Total amount of waste generated' – 4,178.78, 'Total amount of non-recycled waste' – 201,01, 'Percentage of non-recycled waste' – 5.03.

The Auto Partner Group generated a total of 10.04 Mg of hazardous waste.

Among the hazardous waste streams recorded via BDO documentation are used lead-acid batteries, waste automotive oils, and antifreeze fluids containing hazardous substances.

Non-hazardous waste primarily consists of paper and cardboard packaging waste. To a lesser extent, other non-hazardous waste leaving the Auto Partner Group includes packaging made of plastic, wood, and ferrous metals (iron and steel).

The Auto Partner Group maintains waste records in the BDO system for all waste other than municipal waste. Municipal waste volumes have been estimated by the Group based on the number of employees and the average per capita municipal waste generation published by Statistics Poland (GUS, 2024).

### *E5-6 Anticipated financial effects from resource use and circular economy-related risks and opportunities*

The Auto Partner Group applies the exemption from disclosure E5-6 for the second year of reporting in accordance with Appendix C to ESRS 1, as applicable to financial years beginning on or after 1 January 2025.

### III. Social information

#### S1 Own workforce

##### *SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model*

This disclosure takes into account all individuals within the Auto Partner Group's own workforce on whom the Group has a material impact.

##### **The Group's own workforce comprises:**

- warehouse employees employed under employment contracts (the largest group),
- office personnel employed under employment contracts and, to a lesser extent, under cooperation agreements,
- sales personnel employed under employment contracts,
- associates employed under contracts of mandate (*umowa zlecenie*) or through temporary employment agencies for warehouse operations during peak sales periods,
- other associates engaged in sales and marketing activities under cooperation agreements.

The vast majority of employees and associates are employed in Poland, with 1% of the Group's workforce based in the Czech Republic and 0.4% in Germany.

The impacts and opportunities related to own workforce are further described in disclosure ESRS 2 SBM-3.

The material negative impacts on the Group's own workforce relate to:

- isolated incidents occurring during work in distribution centres,
- occasional cases of bullying or harassment,

The material positive impacts stem from the following practices:

- implementation of internal policies and procedures (such as the Work Rules), which clearly define key matters such as working time,
- commitment to attracting and retaining talent in a competitive labour market, and maintaining high levels of employee satisfaction,
- provision, continuous expansion and improvement of an employee benefits package tailored to workforce needs.

The Auto Partner Group has not identified any impacts or risks to its own workforce resulting from a transition plan or other actions to reach climate neutrality since the Group has not implemented a transition plan. No operations or geographic locations have been identified where the risk of forced labour or child labour may occur.

The Group identified an opportunity related to the development of its own workforce, including the enhancement of skills, the advancement of competencies, and the strengthening of employee engagement. Maintaining and further developing a high level of employee competence has a positive impact on employees and on the overall performance of the Group. Initiatives supporting career development, together with recognition programmes, can

contribute to higher levels of motivation, reduced absenteeism, and improved profitability. Ensuring an appropriate alignment between competencies and key roles enables the Group to more effectively drive innovation, which in turn supports stronger operational performance. The Group has established a dedicated Training Department, within which the AP Development University operates. Employees have access to a range of training programmes designed to develop their skills and enhance their competencies through a dedicated online platform. The platform provides a comprehensive overview of available training opportunities, along with up-to-date information on upcoming sessions, supporting structured professional development and encouraging active participation in the Group's learning initiatives.

The Auto Partner Group is not aware of any greater risk of harm to people with particular characteristics, those working in particular contexts, or those undertaking particular activities.

### *S1-1 Policies related to own workforce*

#### **Code of Ethics**

The Auto Partner Group Code of Ethics is the overarching document defining the principles of conduct applicable to all of the Group's own workforce.

The effectiveness and awareness of the Code's provisions are reviewed every two years through the following measures:

- consultations with employee representatives, including surveys and meetings,
- monitoring of ethics-related training processes, such as onboarding modules and periodic training on ethical conduct.

The Code of Ethics is binding on the Management Board of the Auto Partner Group and all individuals providing work for the Group under employment contracts, contracts of mandate, or other civil-law agreements, as well as on the Group's business partners.

The Auto Partner Group is committed to respecting internationally recognised human rights, in particular those set out in:

- International Bill of Human Rights,
- Charter of Fundamental Rights of the European Union,
- Ten Principles of the United Nations Global Compact,
- International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and related conventions,
- OECD Guidelines for Multinational Enterprises,
- UN Guiding Principles on Business and Human Rights.

The Code of Ethics is aligned with the abovementioned legal acts through the Group's commitment to comply with them, including by ensuring respect for human rights, as reflected in the detailed provisions of the Code presented in disclosure G1-1.

The Auto Partner Group is committed to respecting diversity, which is reflected its Code of Ethics, the Work Rules, and the Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying.

The Code of Ethics was not updated in 2025.

Where the Auto Partner Group causes or contributes to adverse impacts on human rights, it is committed to taking remedial action and cooperating with judicial or non-judicial mechanisms to ensure effective access to remedies or corrective measures.

The Code of Ethics is available on the website [www.autopartner.com](http://www.autopartner.com) in the Investor Relations/Corporate Governance section.

The Group has not identified any particularly vulnerable groups among its employees. Therefore, it has not adopted any specific policy commitments regarding the social inclusion of such groups or initiatives aimed at advancing positive impacts on them.

### **Work Rules**

The Work Rules set out the internal organisation and procedures of Auto Partner S.A. of Bieruń. All employees, regardless of their role or type of work, are required to comply with the Work Rules. The employer must ensure that each new employee is familiarised with the Work Rules prior to commencing work, Confirmed by a signed written statement from the employee. The employer is Auto Partner S.A., and an employee is any person employed by the company under an employment contract.

The Work Rules set out the detailed rights and obligations of the employer and employees of Auto Partner S.A., principles of equal treatment and anti-bullying, working time regulations and schedules, rules for overtime work, timekeeping procedures, policies on hiring and termination, procedures for excusing absences and lateness, entitlements to paid and unpaid leave, remuneration and employee benefits, procedures for awarding bonuses and commendations, disciplinary responsibilities, forms of supervision over employees and company property, occupational health and safety, fire safety measures, and protections for female employees.

Compliance with the Work Rules is overseen by the heads of organisational units and line managers. Designated personnel are responsible for monitoring compliance in line with their assigned duties.

The following channels are used to communicate the Work Rules to all current employees:

- publication on the Auto Partner S.A. intranet,
- publication on the Worksmile benefits platform,
- distribution to managers with instructions to share the content with their teams.

The Work Rules were updated in 2025. The amendments covered mainly the rights and obligations of employees and managers, working time systems and schedules, as well as updates to the appendices to the Rules.

Other companies in the Auto Partner Group are not legally required to maintain Work Rules, as they employ fewer than 50 staff. Auto Partner S.A. employs 98.6% of all Group employees under employment contracts.

### **Remuneration Rules**

The terms and conditions of remuneration and the provision of other work-related benefits for employees of Auto Partner S.A. are established in accordance with the Polish Labour Code.

The provisions of the Remuneration Rules apply to all employees, regardless of the type of employment contract, position held, nature of work performed, or working time. The Rules do not govern the remuneration of the Management Board members of Auto Partner S.A. The remuneration of Management Board members is determined by the Supervisory Board in accordance with the Remuneration Policy for Members of the Management Board and Supervisory Board of Auto Partner S.A.

Key provisions of the Remuneration Rules include:

- rules of employee remuneration,
- base remuneration
- discretionary bonuses,
- non-wage components of remuneration,
- overtime pay,
- overtime pay for senior and middle managers,
- night work allowance,
- work-related cash benefits,
- pay during periods of incapacity for work,
- benefits related to work-related accidents and ill health,
- severance pay due to retirement, disability, or employee death,
- remote work allowance,
- awards for exceptional achievements,
- reimbursement of business travel expenses,
- meal subsidies.

The following channels are used to communicate the Remuneration Rules to all current employees:

- publication on the Auto Partner S.A. intranet,
- distribution to managers with instructions to share the content with their teams.

The Remuneration Rules have been established for the parent company, Auto Partner S.A., which employs 98.6% of all Group employees under employment contracts.

The Remuneration Rules were not updated in 2025.

### **Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying**

The purpose of the Procedure is to prevent and eliminate instances of discrimination, harassment, and bullying. It is designed to protect the dignity and rights of employees and to take appropriate measures against offenders. Undesirable behaviour is any conduct that constitutes, or may constitute, discrimination, harassment (including sexual harassment), or bullying, and which negatively impacts other employees or disrupts, or may disrupt, the performance of work duties. Examples of such conduct include:

- violations of personal dignity,
- obstruction of communication,
- physical or psychological aggression,

- unwarranted criticism,
- assigning tasks below qualification level,
- assigning excessive workloads,
- spreading rumours or false information.

Auto Partner S.A. is committed to taking all possible measures to prevent the occurrence of undesirable behaviour, to eliminate any such behaviour, and to mitigate its effects. To this end, Auto Partner S.A.:

- implements and enforces the provisions of this Procedure and ensures all employees are familiar with its content,
- provides training for employees on the prevention of undesirable behaviour,
- promotes a workplace culture free from undesirable behaviour,
- provides employees with an effective mechanism for protection against such behaviour,
- guarantees anonymity for individuals reporting undesirable behaviour and ensures that no retaliatory actions are taken against them,
- takes all legally prescribed actions against individuals found to be responsible for such behaviour.

The Procedure applies to all employees.

Any individual who is a victim of, or becomes aware of, undesirable behaviour has the right to report it to their immediate manager, the Compliance Officer, or the HR Manager. Auto Partner S.A. guarantees the anonymity of the reporting party and the confidentiality of the entire process. The Investigation Committee assesses the validity of all reports, investigates potential incidents, collects necessary evidence, addresses undesirable behaviour, and takes appropriate actions against offenders.

Depending on the type and severity of the undesirable behaviour, the following actions may be taken:

- disciplinary penalty as provided for under the Labour Code,
- termination of employment with notice,
- termination of employment without notice,
- in cases involving a criminal offence – referral of the matter to law enforcement authorities.

The Procedure is available on the Auto Partner S.A. intranet and in printed form at company premises.

The Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying has been established for the parent company, Auto Partner S.A., which employs 98.6% of all Group employees.

The Procedure was updated in 2025.

Occupational health and safety within the Auto Partner Group is outlined in section 8 of the Code of Ethics. The Group undertakes measures aimed at ensuring a safe working environment and minimising the risk of incidents that could pose a threat to life or health. The presence of employees at work under the influence of alcohol or other intoxicating substances is strictly prohibited. Additional preventive measures implemented to avoid accidents include training,

educational initiatives, health and safety inspections, corrective and preventive actions, as well as periodic OHS reviews that provide recommendations for technical and organisational improvements. The rules for OHS training are set out in the Work Rules. The Auto Partner Group does not have in place an accident prevention policy or management system.

The Code of Ethics and the Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying apply to all own workforce. On the other hand, the Work Rules and the Remuneration Rules apply to individuals with employment contracts.

The Group does not have any dedicated procedures to promote diversity or broader social inclusion beyond those established in the Code of Ethics and the Whistleblowing Rules.

The Whistleblowing Rules set out the procedures for handling complaints/grievances and ensures that employees have a mechanism to assert their rights (including human rights) in cases of discrimination or other irregularities in the Group's operations.

Ultimate responsibility for ensuring equal treatment and equal opportunities in employment rests with the Management Board of Auto Partner S.A.

In 2025, employees took part in training covering ethics and the prevention of workplace bullying, harassment, and discrimination. Some training modules were delivered as video-based materials, while others took the form of presentations. Selected programmes concluded with knowledge assessments.

### *S1-2 Processes for engaging with own workforce and workers' representatives about impacts*

#### **Engagement with the Auto Partner Group's own workforce in relation to impacts**

1. Impact: Job security through the use of employment contracts for the majority of employees (including warehouse staff) and providing additional welfare benefits to all employees.

Forms of engagement:

- dialogue with employee representatives, through which the representatives have been granted rights to co-manage the Employee Social Benefits Fund (ZFSS) – frequency: as needed, based on current requirements,
  - Worksmile benefits platform, which allows employees to select and use their preferred benefits, submit applications for co-financing and opt into group life insurance – frequency: ongoing,
  - meetings and email correspondence with the HR department, giving employees the opportunity to discuss various issues, including employment conditions – frequency: ongoing.
2. Impact: Appropriate and convenient working hours for employees through the implementation of a six-shift system in distribution centres and flexible working hours.

Forms of engagement:

- intranet, where employees have access to all documents and policies, including the Work Rules, which include provisions on working time – frequency: ongoing,

- meetings and correspondence with the HR department and line managers, through which employees can arrange their working hours – frequency: ongoing,
  - employee surveys, measuring job satisfaction, including satisfaction with working time – frequency: as needed.
3. Impact: Wide range of non-pay employee benefits.

Forms of engagement:

- Worksmile benefits platform, which allows employees to choose and access benefits that suit their needs – frequency: ongoing.
4. Impact: Enabling employees to represent their interests through employee representatives.

Forms of engagement:

- dialogue with employee representatives, allowing employees to influence decisions related to working conditions – frequency: as needed.
5. Impact: Promoting employee well-being, health, engagement, and work-life balance.

Forms of engagement:

- email communication, used to inform employees about upcoming events and enable them to sign up for activities that suit their needs – regular engagement,
  - meetings with the HR department, offering a space to discuss employee needs and job satisfaction – frequency: twice a month, during the HR Open Door days,
  - team-building events, providing an opportunity to talk about employee well-being and needs – frequency: several times a year.
6. Impact: Accidents involving employees in distribution centres.

Forms of engagement:

- OHS training, conducted to prevent accidents and raise employee awareness – frequency: on the first day of employment, within the first year, and then every three years,
  - email communication with the OHS department, through which employees can report identified workplace hazards – frequency: ongoing.
7. Impact: Continuous skills development under the AP Development University initiative.

Forms of engagement:

- surveys used to assess satisfaction with training sessions, including the quality of content, the trainer's performance, and organisational aspects; feedback is taken into account when planning and improving future training programmes – frequency: after each training session, (up to a dozen or so times per year).
8. Impact: Occasional cases of bullying and harassment among employees.

Forms of engagement:

- possibility of reporting cases of misconduct based on the Whistleblowing Rules and the Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying – frequency: ongoing,

- intranet, where employees can find all relevant documents and policies, including the Whistleblowing Rules and the Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying – frequency: ongoing.

Employee engagement is carried out both directly and indirectly via elected employee representatives.

The highest-level position responsible for matters relating to the Group's own workforce is the HR Manager, who reports directly to the Vice President of the Management Board. Oversight and operational responsibility for engagement processes lies with the HR department, led by the HR Manager.

To gain insight into the perspectives of people in its own workforce who may be particularly vulnerable to impacts or marginalised (for example, women, migrants, people with disabilities), the Auto Partner Group adheres to the Whistleblowing Rules, which enables all individuals to report misconduct or discrimination. In addition, the Group has developed an informational campaign in English and Ukrainian regarding the availability of whistleblowing channels. These materials are available on the intranet.

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

The Auto Partner Group has the Whistleblowing Rules and the Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying in place to report violations and instances of discrimination, set out the procedures for handling complaints/grievances and ensures that employees have a mechanism to assert their rights in cases of discrimination or other irregularities in the Group's operations. Remedial measures in response to cases of discrimination, workplace bullying, or harassment may include disciplinary discussions with those responsible, orders to immediately cease inappropriate behaviour, and reminders about the Group's ethical standards, cultural values, and expectations of mutual respect. Depending on the severity, consequences may also involve formal disciplinary or financial penalties, termination of employment, changes in job roles, initiating civil-law measures (e.g. compensation payments), or reporting the incident to relevant authorities. The effectiveness of remedial actions is subsequently monitored to assess whether they have achieved the intended outcome.

New hires receive information about the available whistleblowing channels during their onboarding process. Information on how to raise concerns is also displayed on notice boards in warehouses and made available on the intranet.

The Whistleblowing Rules are available on the website [www.autopartner.com](http://www.autopartner.com) in the Investor Relations/Corporate Governance section.

The Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying is available to employees on the intranet and on the benefits platform.

The detailed whistleblowing procedure is further described in disclosure G1-1.

Remedial measures related to workplace accidents include conducting an accident investigation, drawing conclusions and identifying preventive measures to be implemented by the supervisor, paying 100% of the employee's wages during medical leave (sick leave allowance), and compensation provided by the Social Insurance Institution (ZUS).

## *S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions*

### **Actions to address material negative impacts**

#### 1. Impact: Accidents involving employees in distribution centres.

Occupational health and safety (OHS) training is provided in accordance with applicable regulations, including the relevant provisions governing OHS training. All employees, including those engaged through temporary work agencies, participate in role-specific training tailored to the nature of their duties. In addition, employees receive first aid training to strengthen their ability to respond effectively to situations posing a risk to health or life. Employees are provided with appropriate workwear and protective footwear classified as S1P (featuring toe protection and anti-penetration soles). High-visibility vests or harnesses are also used to enhance safety and visibility within the workplace. The use of headphones is prohibited in warehouse areas in order to minimise the risk of accidents arising from reduced situational awareness. To alleviate physical strain, the Group has introduced electrically assisted pallet trucks and implemented the automation of selected warehouse processes, including the use of conveyor systems. Forklift trucks are equipped with warning lights, and warehouse areas have been further upgraded through improved lighting, contributing to enhanced safety and working conditions. A new ventilation system has also been installed to ensure appropriate thermal conditions throughout the year. As part of its preventive approach, the Group regularly conducts evacuation drills to improve employee preparedness in emergency situations. Additional fire protection measures have been introduced, alongside procedures for employee sobriety testing, aimed at mitigating potential risks. A video monitoring system is in operation within the working environment, enabling the timely identification of unsafe behaviours and potential threats to health and safety. To monitor and assess the effectiveness of these measures, the Auto Partner Group maintains accident statistics and conducts regular OHS reviews, supporting the ongoing evaluation of health and safety performance and enabling the implementation of appropriate corrective and preventive actions.

Method of tracking and assessing the effectiveness of these measures: maintaining accident statistics and conducting regular OHS reviews.

#### 2. Impact: Occasional cases of bullying and harassment among employees.

The Auto Partner Group maintains an anonymous whistleblowing mechanism that enables all complaints, grievances and requests, including those related to workplace bullying and harassment, to be reviewed individually, followed by the implementation of appropriate corrective and remedial actions. For a detailed description of that mechanism and the entire procedure, see the Whistleblowing Rules at [www.autopartner.com](http://www.autopartner.com).

Method of tracking and assessing the effectiveness of these measures: monitoring the effectiveness of the remedial measures taken and verifying whether they have had a positive outcome (e.g., through individual follow-up conversations with the affected person).

The above actions were implemented during the reporting year and will be continued.

Expected outcomes: a safe and inclusive work environment.

The processes through which the Auto Partner Group determines what types of actions are needed and appropriate to address specific actual or potential negative impacts on its own workforce include: communication, collaboration and consultations with internal experts in relevant areas (such as OHS and compliance), consultations and training conducted by external specialists, and the monitoring of internal statistics (including types and frequency of workplace accidents, incidents of discrimination and harassment).

### **Actions to advance positive impacts**

1. Impact: Job security through the use of employment contracts for the majority of employees (including warehouse staff) and providing additional welfare benefits to all employees.

The vast majority of Group employees are hired under contracts of employment. Only a small fraction are engaged under alternative forms of employment to align staffing levels with workload demands and avoid redundancies. The Group also operates an Employee Social Benefits Fund (Zakładowy Fundusz Świadczeń Socjalnych – ZFŚS), which was established as an additional employee welfare measure, beyond the statutory requirements. The ZFŚS supports employees and their families by providing financial assistance during hardship. In case of unexpected personal emergencies, employees may individually apply for financial support. The Fund provides financial support to help offset increased expenses during the winter period, offering meaningful assistance to employees at a time of higher living costs. It also provides housing-related loans, allowing employees access to financing aimed at improving their living conditions. In 2025, Auto Partner S.A. introduced the Rules of the Company Social Benefits Fund, which set out the principles for granting benefits and managing the Fund's resources. The full text of the Rules, together with all appendices, including templates for applications for social benefits, is available on the Worksmile platform. The Auto Partner Group offers employees access to group life insurance, enabling them to benefit from more favourable policy terms compared to individual insurance options.

Method of tracking and assessing the effectiveness of these measures: Statistics are maintained on the number of employees benefiting from the ZFŚS, as well as the number of employees participating in the group life insurance scheme.

2. Impact: Appropriate and convenient working hours for employees through the implementation of a six-shift system in distribution centres and flexible working hours.

The six-shift system optimises workforce potential and reduces overtime, White-collar employees benefit from flexible working hours (the option to start work between 6.30am and 11am), allowing them to adapt their schedules to individual needs. Employees also have the option to submit a request to their line manager for a transfer to another department, where the working time arrangements may be more closely aligned with their personal preferences. Such requests are considered favourably, provided that operational continuity can be maintained and no adverse impact on team performance arises.

Method of tracking and assessing the effectiveness of these measures: analysis of data from the working time recording system, including start times, ongoing direct engagement between the HR department and employees.

3. Impact: Wide range of non-pay employee benefits.

The Auto Partner Group offers employees a comprehensive package of non-pay employee benefits, which indirectly enhances the adequacy of their wages. These benefits include fitness membership cards, private healthcare insurance and health campaigns, which include annual flu vaccinations and blood work. Employees have access to the Worksmile benefits platform, through which they receive additional wallet top-ups on various occasions. The Group awards such top-ups, for example, in connection with the birth of a child or an employee's birthday, as a form of recognition and appreciation. The platform also offers employees access to a wide range of discounts and exclusive offers available only to Auto Partner Group employees. These cover a diverse range of goods and services, from retail outlets and recreational and family activities to discounts on higher education. Recognising the personal challenges employees and their families may face, the Group has created a dedicated channel for encouraging colleagues to support one another by allocating 1.5% of their personal income tax. Employees also receive discounts on automotive parts, subsidies for English language courses, and meal subsidies.

Method of tracking and assessing the effectiveness of these measures: Information on the number of employees who use these benefits is collected and analysed.

4. Impact: Enabling employees to represent their interests through employee representatives.

The employee representation system gives employees a voice in matters related to working conditions. The representatives act as intermediaries between employees and management, facilitating the resolution of issues and the communication of needs and suggestions. This approach enables employees to convey their feedback. Representatives are elected in accordance with the Rules for the Election of Employee Representatives of Auto Partner S.A. of Bieruń. Meetings between employee representatives and the HR department take place monthly or as needed. Employees can raise topics with their representatives, who relay them to HR. In 2025, employee representatives were entrusted with responsibilities for the co-management of the Company Social Benefits Fund.

Employees of Auto Partner Group subsidiaries, representing 1.4% of the total workforce, are able to report issues directly to the respective management boards of the subsidiaries.

Method of tracking and assessing the effectiveness of these measures: ongoing analysis of any issues raised.

5. Impact: Continuous skills development under the AP Development University initiative.

The Auto Partner Group has launched the AP Development University initiative, aimed at enhancing soft skills through a workshop-based training model. The programme equips employees with knowledge and practical competencies in areas such as negotiation, sales techniques, interpersonal communication, time management, stress resilience, change management, and task delegation. Investing in employee development is a strategic element in strengthening the Group's competitive advantage. This initiative contributes positively to employee development and skills enhancement, which in turn supports overall organisational efficiency. Long-term benefits include stronger internal team communication, greater stress resilience, and enhanced flexibility in task management and adaptation to change. The programme also supports the prevention of negative effects such as employee burnout or reduced productivity resulting from underdeveloped interpersonal skills. The AP Development University initiative is available to employees across all organisational levels, reinforcing equal

opportunities and fostering a culture of continuous learning. As part of the programme, a dedicated online platform has been developed to provide employees with easy access to the training offer. Employees can browse available courses, review training schedules, and enrol in selected programmes in a simple and user-friendly manner.

Method of tracking and assessing the effectiveness of these measures: Surveys conducted after training sessions measure employee satisfaction and enable participants to assess such aspects of the training as substantive content, trainer effectiveness, and overall organisation. Survey results help guide the planning of future training programmes, including any required improvements.

#### 6. Impact: Promoting employee well-being, health, engagement, and work-life balance.

Employees have access to two providers of sports benefit packages, offering a broader choice and greater flexibility in selecting activities tailored to their individual needs and preferences. The Group offers a healthcare package for employees, which can be extended to family members at an additional cost. In 2025, Auto Partner S.A. conducted its annual health promotion initiative, under which employees at the headquarters were offered free influenza vaccinations in and a basic package of blood tests. In December 2025, the Group hosted ActivDay – an initiative promoting employee health and well-being, which included free activities such as body composition analysis, BlazePod training sessions, and lymphatic leg massages. In addition, the Group organises team-building events and trips, and operates the HR Open Door initiative – held twice a month – to enable direct engagement between warehouse employees and the HR team. Employees of the Auto Partner Group are permitted to bring their pets to work. Each year, the Company encourages participation in Take Your Dog to Work Day, thereby fostering a friendly and open organisational culture. Furthermore, the implementation of a six-shift system for employees at distribution centres aims to reduce overtime, which, along with flexible working hours for office staff, further supports employees in maintaining a healthy work-life balance

Method of tracking and assessing the effectiveness of these measures: Information on the number of employees who use these benefits is collected and analysed, including through regular employee satisfaction surveys.

The above actions were implemented during the reporting year and will be continued.

Expected outcomes: Employee satisfaction, improved workplace atmosphere and comfort, enhanced efficiency and employee motivation, lower employee turnover and higher retention rates, increased employee competencies, strengthened equal opportunities, improved team communication, and higher quality of customer service.

The Group has allocated financial and human resources to manage material impacts related to its own workforce. Key human resources include personnel from the HR, Occupational Health and Safety, and Compliance departments.

#### **Type of actions undertaken to advance the material opportunity related to the development of own workforce:**

To leverage the opportunity related to the development of its own workforce, the Group implements a range of initiatives aimed at enhancing skills, strengthening competencies, and supporting employees' professional development. A central role is played by the Training Department, within which the AP Development University operates – an internal learning

platform dedicated to employee development. Through the AP Development University, employees have access to a wide range of training programmes designed to develop both professional and soft skills. Training is delivered in various formats, including in-person workshops, webinars, and presentations, allowing the learning process to be tailored to individual needs and preferences. In addition, a dedicated online platform enables employees to enrol independently in training programmes of interest and to stay informed about upcoming development activities. The Group places strong emphasis on the continuous development of employee competencies, fostering engagement and supporting career development, thereby strengthening the organisation's overall capabilities.

### *S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities*

As at the issue date of this Sustainability Report, the Auto Partner Group had not set any targets related to its own workforce. However, it intends to define such targets in its Sustainability Strategy, which is scheduled for publication in 2026. Nonetheless, the Group monitors the effectiveness of its policies, including verifying the proper functioning of whistleblowing procedures and monitoring reported incidents. The Group assesses the effectiveness of its activities as described in disclosure S1-4. The Group has not yet defined the level of ambition to be achieved nor set qualitative or quantitative indicators used to evaluate progress.

### *S1-6 Characteristics of the undertaking's employees*

| S1-6 Basic employment information – breakdown by gender of employees under employment contracts |  |              |              |
|---|--|--------------|--------------|
| Gender  | Number of employees under employment contracts |              |              |
| Period  | 2024   | 2025         | y/y change   |
| Women   | 1,003  | 953          | -5.6%        |
| Men   | 1,779  | 1,745        | -1.9%        |
| Other   | 0  | 0            | -            |
| Not disclosed   | 0  | 0            | -            |
| <b>Total</b>  | <b>2,782</b>                                   | <b>2,698</b> | <b>-3.0%</b> |

| S1-6 Basic employment information – breakdown by country with a material level of employment for employees under employment contracts |  |       |            |
|---|--|-------|------------|
| Country   | Number of employees under employment contracts |       |            |
| Period  | 2024   | 2025  | y/y change |
| Poland  | 2,741  | 2,654 | -3.2%      |

| S1-6 Basic employment information – breakdown by type of contract and gender for employees under employment contracts |      |      |
|---|------|------|
| Period  | 2024 | 2025 |

| Gender   | Women | Men   | Other | Not disclosed | Total | Women | Men   | Other | Not disclosed | Total |
|--|-------|-------|-------|---------------|-------|-------|-------|-------|---------------|-------|
| Number of employees under employment contracts | 1,003 | 1,779 | 0     | 0             | 2,782 | 953   | 1,745 | 0     | 0             | 2,698 |
| Number of permanent employees                  | 494   | 949   | 0     | 0             | 1,443 | 582   | 1,049 | 0     | 0             | 1,631 |
| Number of temporary employees                  | 509   | 830   | 0     | 0             | 1,339 | 371   | 696   | 0     | 0             | 1,067 |
| Number of non-guaranteed hours employees       | 0     | 0     | 0     | 0             | 0     | 0     | 0     | 0     | 0             | 0     |
| Number of full-time employees                  | 990   | 1,759 | 0     | 0             | 2,749 | 940   | 1,724 | 0     | 0             | 2,664 |
| Number of part-time employees                  | 13    | 20    | 0     | 0             | 33    | 13    | 21    | 0     | 0             | 34    |

**S1-6 Basic employment information – breakdown by type of contract for employees under employment contracts by region of operations**

| Period   | 2024   | 2025   | y/y change |
|--|--------|--------|------------|
| Region   | Poland | Poland |            |
| Number of employees under employment contracts | 2,741  | 2,654  | -3.2%      |
| Number of permanent employees                  | 1,419  | 1,599  | +12.7%     |
| Number of temporary employees                  | 1,322  | 1,055  | -20.2%     |
| Number of non-guaranteed hours employees       | 0      | 0      | -          |
| Number of full-time employees                  | 2,709  | 2,621  | -3.2%      |
| Number of part-time employees                  | 32     | 33     | 3.1%       |

**S1-6 Turnover rate**

| Period   | 2024   | 2025   | y/y change |
|--|--------|--------|------------|
| Number of employees under employment contracts who left the organisation during the reporting period (headcount) | 881    | 777    | -11.8%     |
| Turnover rate  | 31.67% | 28.80% | -9.1%      |

Headcount data is disclosed in note 33 to the consolidated financial statements.

Under the adopted methodology for determining quantitative data, the headcount principle is applied.

The Auto Partner Group reports employment data based on headcount. Employees holding multiple employment contracts within different Group companies. An employee working part-time at multiple Group companies within the Group is reported as employed only by the company where their contractual working hours are highest. If contractual working hours are equal across several Group entities, the employee is reported as employed by Auto Partner S.A.

All indicators are reported as at the end of the reporting period.

The employee turnover rate is calculated using the following formula: (Number of employees who left the Group voluntarily or due to dismissal, retirement, or death / Total number of employees employed by the Group at the end of the reporting period) × 100%. The numerator includes all employees who left the Group during the year, regardless of their contract term or working hours, while the denominator is the total headcount as at 31 December 2025.

### *S1-7 Characteristics of non-employees in the undertaking's own workforce*

| <b>S1-7 Basic employment information – individuals engaged under contracts other than employment contracts</b> |              |            |              |                      |              |            |              |                      |
|--|--------------|------------|--------------|----------------------|--------------|------------|--------------|----------------------|
| <b>Period</b>  | <b>2024</b>  |            |              |                      | <b>2025</b>  |            |              |                      |
|  | <b>Women</b> | <b>Men</b> | <b>Other</b> | <b>Not disclosed</b> | <b>Women</b> | <b>Men</b> | <b>Other</b> | <b>Not disclosed</b> |
| Number of workers with civil-law contracts (contracts of mandate, piece-work contracts, management contracts)  | 8            | 27         | 0            | 0                    | 8            | 29         | 0            | 0                    |
| Number of workers with business-to-business (B2B) contracts  | 5            | 72         | 0            | 0                    | 4            | 67         | 0            | 0                    |
| Number of workers under temporary employment agency contracts  | 147          | 150        | 0            | 0                    | 228          | 283        | 0            | 0                    |
| <b>Total</b>   | <b>160</b>   | <b>249</b> | <b>0</b>     | <b>0</b>             | <b>240</b>   | <b>379</b> | <b>0</b>     | <b>0</b>             |

The most common category of non-employees, particularly those engaged under B2B contracts, includes personnel in the IT department.

The Auto Partner Group reports employment data based on headcount.

Under the adopted methodology for determining quantitative data, the headcount principle is applied.

The data is reported as at the end of the reporting period.

The Group treats employees working under employment contracts and individuals cooperating under other types of agreements as mutually exclusive groups. Each category of cooperation agreement is also treated separately by the Group. Individuals appointed to management boards of multiple companies or holding multiple B2B contracts are counted only once within each agreement category, thereby avoiding double-counting within categories. However, among the total of 619 individuals cooperating under agreements other than employment contracts, there are instances where an individual holds both a B2B contract and a management board appointment, resulting in their inclusion in two separate categories in the table above. Cases involving multiple contracts across different Group entities are infrequent and immaterial for sustainability reporting purposes.

### *S1-10 Adequate wages*

All employees of the Auto Partner Group receive adequate wages. Adequate wages are defined as the statutory minimum wages applicable in the employee's country of employment, as set by national legislation.

### *S1-11 Social protection*

All employees of the Auto Partner Group are covered by statutory social protection systems in accordance with the laws of the respective country of employment. The protection includes coverage in the event of illness, unemployment arising during employment with the Group, workplace accidents and acquired disability, access to parental leave, and retirement benefits.

### *S1-13 Training and skills development metrics*

| S1-13 Training and skills development data            |             |             |             |               |             |             |             |               |
|---|-------------|-------------|-------------|---------------|-------------|-------------|-------------|---------------|
| Period  | 2024        |             |             |               | 2025        |             |             |               |
| Average number of training hours per person           | Women       | Men         | Other       | Not disclosed | Women       | Men         | Other       | Not disclosed |
| Senior executives employed under employment contracts | 0.00        | 0.00        | 0.00        | 0.00          | 0.00        | 0.00        | 0.00        | 0.00          |
| Managers  | 0.38        | 1.13        | 0.00        | 0.00          | 1.31        | 3.42        | 0.00        | 0.00          |
| Other employees under employment contracts            | 6.27        | 7.20        | 0.00        | 0.00          | 7.98        | 6.54        | 0.00        | 0.00          |
| <b>Average number of training hours per person</b>    | <b>6.65</b> | <b>8.33</b> | <b>0.00</b> | <b>0.00</b>   | <b>9.28</b> | <b>9.96</b> | <b>0.00</b> | <b>0.00</b>   |

In 2025, the Auto Partner Group conducted periodic employee performance reviews, which applied exclusively to sales employees. A total of 621 employees were assessed, including 136 women and 485 men.

The Group maintains quantitative data on training participation by gender, as well as training duration. The following formula was used to calculate training metrics: (number of participants by gender x training hours per participant) / total number of employees by gender at the end of the reporting period. The numerator represents the number of employees, broken down by gender, who participated in training multiplied by the number of training hours completed. The denominator is the total number of employees by gender as at 31 December 2025.

### S1-14 Health and safety metrics

| S1-14 Percentage of own workforce covered by the occupational health and safety system |      |      |
|--|------|------|
| Period   | 2024 | 2025 |
| Percentage of employees under employment contracts covered by the OHS system           | 100% | 100% |

As at 31 December 2025, the number of individuals cooperating with the Auto Partner Group who were covered by the OHS system was 34.

| S1-14 Health and safety metrics  |           |           |               |
|--|-----------|-----------|---------------|
| Accidents involving employees under employment contracts                               |           |           |               |
| Period   | 2024      | 2025      | y/y change    |
| Minor accidents  | 49        | 35        | -28.6%        |
| Serious accidents  | 0         | 0         | -             |
| Fatalities   | 0         | 0         | -             |
| Group accidents  | 0         | 0         | -             |
| <b>Total accidents</b>   | <b>49</b> | <b>35</b> | <b>-28.6%</b> |
| Accidents involving associates engaged under contracts other than employment contracts |           |           |               |
| Minor accidents  | 1         | 0         | -100%         |
| Serious accidents  | 0         | 0         | -             |
| Fatalities   | 0         | 0         | -             |
| Group accidents  | 0         | 0         | -             |
| <b>Total accidents</b>   | <b>1</b>  | <b>0</b>  | <b>-100%</b>  |
| Accidents involving subcontractors working on-site                                     |           |           |               |
| Fatalities   | 0         | 0         | -             |

| S1-14 Other health and safety metrics               |       |      |            |
|---|-------|------|------------|
| Employees under employment contracts                |       |      |            |
| Period  | 2024  | 2025 | y/y change |
| Number of recorded cases of work-related ill health | 0     | 0    | -          |
| Number of days lost due to work-related injuries    | 1360  | 838  | -38.4%     |
| Accident rate                                       | 10.48 | 7.76 | -26.0%     |

Under the adopted methodology for determining quantitative data, the headcount principle is applied.

The Group calculates the ratio for employees covered by the OHS system using the following formula: the numerator represents the number of employees under employment contracts who are covered by the OHS system as at year-end, while the denominator represents the total number of employees under employment contracts as at 31 December 2025. The Group has confirmed that non-employee workers engaged under contracts of mandate (*umowa zlecenia*) are also covered by the OHS system. To calculate the ratio for these non-employee workers, the Group uses the same formula as for employees hired under employment contracts. Specifically, the numerator is the number of non-employee workers employed under contracts of mandate as at 31 December 2025, and the denominator is the total number of non-employee workers.

In the disclosure table concerning work-related accident statistics, the Group reports the number of work-related accidents recorded in the accident register for 2024 and 2025.

In 2025, the Auto Partner Group recorded 35 work-related accidents involving employees hired under employment contracts. The accident rate for 2025 was calculated and reported specifically for employees employed under employment contracts. As at year-end, the Group employed 2,698 individuals under employment contracts. The average working time was 40 hours per week for 52 weeks. To account for time off, the following were deducted: 26 vacation days, 14 public holidays, and 11 sick leave days per employee. The sick leave figure (11 days) is rounded based on the 2024 Social Insurance Institution (ZUS) report (10.57 days), as 2025 absence data were not yet available. Based on this data, the average annual working time per employee was calculated at 1,672 hours, resulting in a total of 4,511,056 hours worked.

### S1-15 Work-life balance metrics

| S1-15 Family-related leave   |       |      |       |               |       |      |       |               |
|--|-------|------|-------|---------------|-------|------|-------|---------------|
| Period   | 2024  |      |       |               | 2025  |      |       |               |
|  | Women | Men  | Other | Not disclosed | Women | Men  | Other | Not disclosed |
| Percentage of employees under employment contracts entitled to take family-related leave | 100%  | 100% | 0%    | 0%            | 100%  | 100% | 0%    | 0%            |

|  |      |      |    |    |      |      |    |    |
|--|------|------|----|----|------|------|----|----|
| Percentage of entitled employees under employment contracts that took family-related leave | 6.1% | 0.6% | 0% | 0% | 9.0% | 0.5% | 0% | 0% |
|--|------|------|----|----|------|------|----|----|

### *S1-17 Incidents, complaints and severe human rights impacts*

In 2025, thirteen reports of potential violations were recorded. Eight were submitted directly by employees of the Auto Partner Group, two were submitted anonymously, two were submitted by former employees, and one was submitted by the owner of a company collaborating with the Group. The reports primarily concerned violations of social conduct standards, including respect for subordinates and colleagues, and issues concerning communication and team management.

Among the reported cases, one instance of physical assault and one instance of sexual harassment were identified, while no cases of discrimination were recorded.

The Group did not incur any fines, penalties, or compensation for damages in connection with the incidents and complaints disclosed above, as no such measures were applicable.

No incidents of severe human rights violations were reported within the Group during the reporting year.

## S2 Value chain workers

### *SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model*

#### **Characteristics of the Auto Partner Group's value chain workers**

The workforce within the Auto Partner Group's value chain is diverse in terms of geographical location, tasks performed, and professional profile. Their characteristics reflect the specific nature of the Group's global supplier network and local automotive industry partners.

Upstream (suppliers and manufacturers):

Workers in the upstream value chain are those employed by suppliers of spare parts and components used in the Group's distribution activities.

- Location: Some of these individuals work at factories located in China and other Asian countries, which also manufacture components of the Group's proprietary brands (Maxgear, Quaro, Rooks), as well as in Europe (e.g. Germany, Italy).
- Tasks performed: The manufacture, assembly, and quality checks of automotive parts, as well as the arrangement and handling of logistics related to raw materials and finished products.
- Professional profile: Mainly manual and technical workers, engineers, sales staff, and customer service representatives.

Downstream (distributors, transport providers):

Workers in the downstream value chain are employed in logistics, distribution, and sales of Auto Partner Group products:

- Location: Staff working at warehouses, logistic operators and freight transport providers based in Poland and other European countries, where packaging and distribution take place. Also included are repair workshop and store personnel serving end customers in Poland and across Europe.
- Tasks performed: Logistic operations such as warehousing, order picking, and dispatching of goods, customer service at retail outlets and workshops, and provision of technical advice.
- Professional profile: Manual workers at warehouses and in logistic operations. Personnel responsible for transporting products to customers, drivers, Technical advisors, sales representatives, and mechanics at retail locations and repair workshops.

All value chain workers on whom the Group may exert material impacts are included within the scope of this disclosure.

The Auto Partner Group did not identify any value chain workers who (within the prior categories or additionally) would have been particularly vulnerable to negative impacts whether due to their inherent characteristics or to the particular context, such as trade unionists, migrant workers, home workers, women or young workers.

The Auto Partner Group offers a wide range of products, including its own brands, such as Maxgear, Quaro and Rooks. Parts under these labels include shock absorbers, control arms, stabiliser links, power steering pumps, brake systems, and air suspension components. Given

the nature of its supply chain, potential impacts on workers in the value chain may, to some extent, arise from the Group's procurement strategy and business model, which involve cooperation with suppliers operating in regions where labour standards may not be consistently upheld. To mitigate the risk, the Auto Partner Group implemented a Supplier Code of Conduct in 2025, under which business partners are required to ensure fair working conditions. These requirements are being progressively embedded into supplier selection and evaluation processes. Since 2025, the Group has also conducted risk assessments of key suppliers, taking into account geographic risk exposure, among other factors. The assessments are carried out in accordance with established internal procedures. Significant suppliers based in Asia have undergone verification and have been required to provide declarations confirming compliance with the Supplier Code of Conduct. The Group has not identified any impacts on value chain workers resulting from processes related to transitioning to greener and climate-neutral operations.

Activities generating positive impacts include the provision of training for automotive repair professionals within the framework of the Training Academy.

As at the issue date of this Sustainability Report, the Auto Partner Group did not identify any risks or opportunities specifically associated with its value chain workers.

As part of the materiality assessment, in the course of identifying material impacts, a detailed analysis of working contexts among value chain workers was carried out, taking into consideration the specific nature of tasks performed. While the majority of suppliers operate in Europe, particular attention was given to those with manufacturing operations outside the European Union and operating under different regulatory frameworks. The identification of impacts, supported by an external advisor, was based on industry analyses, peer benchmarking and thematic workshops with the Group's management. The identified impacts are outlined in ESRS 2 SBM-3.

## *S2-1 Policies related to value chain workers*

### **Supplier Code of Conduct**

In 2025, the Auto Partner Group adopted a Supplier Code of Conduct. Since then, the Group has required its suppliers to adhere to the values prescribed by the Code in the conduct of their own operations, so that the principles of integrity, respect for human rights, and social responsibility are embedded throughout the Group's entire value chain. Under the Code, risk assessments are carried out in respect of significant suppliers.

The Supplier Code of Conduct is available to stakeholders on the Auto Partner Group's website at: [www.autopartner.com](http://www.autopartner.com) in the Investor Relations/Corporate Governance section, allowing prospective suppliers to review its contents prior to deciding whether to submit a proposal.

Any breaches of the Supplier Code of Conduct must be documented and reported, and corrective measures must be taken. Non-compliance with the provisions of the Code may be reported by individuals employed by Group companies, supplier employees, as well as external parties, to the following addresses: [sygnal.specjalista@autopartner.com](mailto:sygnal.specjalista@autopartner.com) or [sygnal.zarzad@autopartner.com](mailto:sygnal.zarzad@autopartner.com). All reports are confidential, with access to information contained therein restricted to authorised personnel only. Responsibility for handling the reports lies with the compliance department, together with an employee whose role includes procurement from the given supplier. Retaliation against reporting persons is strictly

prohibited. Every supplier undertakes to make the reporting channels mentioned above available to its employees and to provide similar reporting mechanisms for its own suppliers.

For a detailed description of the Code, see disclosure G1-1.

No cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises have been recorded in the Auto Partner Group's value chain.

### *S2-2 Processes for engaging with value chain workers about impacts*

The Auto Partner Group conducts surveys among repair workshop staff to probe opinions and assess satisfaction with the training sessions provided under the Training Academy. The questionnaires are distributed directly to such workers in paper form after the completion of in-person training sessions. The surveys are anonymous and serve the purpose of improving the quality of training provided under the Academy. Collected responses are reviewed by the Group, and the findings are taken into account when preparing the themes and structure of future training.

Operational responsibility for ensuring engagement with workshop staff and for incorporating the outcomes of such engagement into the Group's activities rests with the Chief Sales Officer.

The Group does not engage with value chain workers about negative impacts.

The perspectives of value chain workers are considered in the Group's decision-making processes and actions aimed at managing impacts solely with respect to improving training available through the AP Training Academy.

The Auto Partner Group has not entered into any global framework agreements or agreements with global federations of trade unions regarding the respect for human rights of value chain workers.

The Group does not currently take any steps to gain insight into the perspectives of value chain workers who may be particularly vulnerable to impacts and/or marginalised.

### *S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns*

The process for remedial action in cases where material negative impacts on value chain workers occur is defined in the Supplier Code of Conduct. According to the Code, if the Auto Partner Group determines that a supplier is not in compliance with the Code, the issues requiring improvement will be identified.

The Group identifies instances of non-compliance with the Supplier Code of Conduct through a systematic risk assessment process. Significant suppliers are required to complete an initial assessment questionnaire, on the basis of which they are classified as low-, medium- or high-risk. Where a high-risk classification is assigned, a more detailed questionnaire is issued, requiring the supplier to provide relevant policies, procedures and supporting documentation demonstrating compliance with the Group's requirements. The Group also monitors media coverage and industry signals that may indicate potential breaches in supplier practices. Based on questionnaire responses and internal analyses, the Group may recommend corrective actions.

The implementation of corrective actions is verified after two years through the reissuance of the detailed questionnaire and a review of the supporting documentation, enabling an assessment of the effectiveness of the measures taken. Where no action is taken, or where mitigation measures prove ineffective, the Auto Partner Group may decide to terminate its relationship with the supplier.

The procedure for reporting breaches is set out in the Whistleblowing Rules. As at the issue date of this Report, the Group did not assess whether value chain workers were aware of and trusted the aforementioned structures and processes.

The Whistleblowing Rules are available on the website [www.autopartner.com](http://www.autopartner.com) in the Investor Relations/Corporate Governance section. The detailed whistleblowing procedure is further described in disclosure G1-1.

### *S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions*

#### **Actions to address material negative impacts**

The Auto Partner Group works with a wide range of suppliers, including suppliers based in China, who may not fully adhere to standards relating to occupational safety, working time, adequate remuneration, occupational health and safety, equal pay, gender equality, and other labour rights, including the prohibition of forced labour and child labour. Such issues are prevalent and systemic in the region of China, arising from local labour standards, economic pressures, and the specific characteristics of the global supply market.

As at the date of issue of this Sustainability Report, the Auto Partner Group is implementing measures to mitigate potential adverse impacts within its value chain, in particular in the areas of labour standards, equal treatment and equal opportunities, and the prevention of child labour and forced labour. In addition to the Supplier Code of Conduct, since 2025 the Group has introduced a risk assessment process for significant suppliers, covering entities above defined financial thresholds. The assessment considers respect for human rights, working conditions, compliance with ethical standards, and the existence of relevant policies and procedures implemented by suppliers. Geographic risk factors associated with the country of operation are also taken into account. As part of the process, the Group maintains a supplier register in which each supplier is assigned to a risk category (low, medium or high). This enables systematic monitoring of suppliers and supports the implementation of appropriate preventive and corrective measures where elevated risk is identified. In 2025, to support the effective implementation of the Supplier Code of Conduct and the risk assessment process, targeted training was provided to the procurement function responsible for engagement with key suppliers. The training covered supplier due diligence principles, procedures for completing assessment questionnaires, and the requirement to communicate the provisions of the Code to suppliers. Each supplier subject to the assessment process is requested to complete a verification questionnaire and to submit a declaration confirming its commitment to comply with the Supplier Code of Conduct. In December 2025, a Management Board resolution introduced an obligation to include contractual clauses in agreements with suppliers of the Auto Partner Group relating to the Supplier Code of Conduct and the Anti-Corruption Code.

The expected outcomes of these actions include compliance by the Auto Partner Group's suppliers with the provisions of the Code, which is expected to directly contribute to improved working conditions and safety for value chain workers. Any breaches of the Supplier Code of Conduct will be documented, and corrective actions will be taken. Non-compliance may be reported, also by the suppliers' own employees.

The resources allocated to the management of this material impact include human resources, primarily the ESG/CSR Manager and personnel from the compliance department and procurement department.

### **Actions to advance positive impacts**

The Auto Partner Group exerts an actual positive impact on the development and improvement of skills among individuals employed by its business partners and repair workshops through the provision of technical training and operational support.

Throughout the year, the Group conducts numerous training sessions within the framework of the AP Training Academy. These are delivered in collaboration with suppliers, as both online and in-person sessions. For the most part, such training is offered free of charge (particularly online sessions), while specialist in-person training may be subject to a fee. The training sessions are primarily attended by mechanics (workshop owners and personnel), although some are also attended by staff of automotive parts retailers (mainly product-related training).

The abovementioned action to advance positive impacts was carried out throughout the reporting year and will be continued. In 2025, the Group conducted 755 training sessions for automotive repair professionals.

The resources allocated to the management of this impact include human resources, namely training personnel and external experts.

No severe human rights issues or incidents connected with the value chain were reported in the reporting year.

### *S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities*

The Auto Partner Group has not established any targets related to the management of impacts, risks, or opportunities concerning value chain workers. As at the date of issue of this Sustainability Report, the Group monitored the effectiveness of the Supplier Code of Conduct through its risk assessment process, including tracking the number of completed questionnaires and declarations submitted by suppliers confirming their commitment to comply with the Code. The Group has established an internal supplier risk assessment procedure, which supports the ongoing evaluation of the effectiveness of actions taken in relation to impacts on workers in the value chain. The Group has not yet defined the level of ambition to be achieved nor set qualitative or quantitative indicators used to evaluate progress.

## IV. Governance information

### G1 Business conduct

#### *G1-1 Business conduct policies and corporate culture*

The foundation of business conduct within the Auto Partner Group is a set of internal regulations, including policies and procedures that support the Group in conducting its operations ethically.

#### **Code of Ethics**

The Auto Partner Group Code of Ethics is the overarching document defining the principles of conduct applicable to the Group's entire own workforce.

The Code of Ethics was approved by the Management Board of the Auto Partner Group, which holds responsibility for regularly monitoring compliance with its provisions and updating the document based on relevant findings. The Code is reviewed every two years. The responsibility for reviewing the continued relevance of the Code rests with the Compliance Department. The effectiveness and awareness of the Code's provisions are reviewed every two years through the following measures:

- consultations with employee representatives, including surveys and meetings,
- monitoring of ethics-related training processes, such as onboarding modules and periodic training on ethical conduct.

The Code of Ethics is binding on the Management Board of the Auto Partner Group and all individuals providing work for the Group under employment contracts, contracts of mandate, or other civil-law agreements, as well as on the Group's business partners.

The Auto Partner Group is committed to respecting internationally recognised human rights, in particular those set out in:

- International Bill of Human Rights,
- Charter of Fundamental Rights of the European Union,
- Ten Principles of the United Nations Global Compact,
- International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and related conventions,
- OECD Guidelines for Multinational Enterprises,
- UN Guiding Principles on Business and Human Rights.

The universal ethical values upheld by the Auto Partner Group include:

1. Integrity
2. Respect
3. Quality
4. Professionalism
5. Responsibility
6. Confidentiality

## 7. Loyalty.

Key provisions of the Code include:

1. Mutual respect is required among all members of the Group, regardless of position or job function.
2. The Group follows a policy of equal treatment and opportunities for all. Employment and cooperation decisions are based on merit, in particular an individual's professionalism and competence. Decisions based on non-merit factors, such as gender, sexual orientation, age, health status, race, religion, nationality, or other aspects of private life, are strictly prohibited. The Group does not tolerate any form of discrimination.
3. Any form of harassment, including sexual harassment, is strictly prohibited.
4. The Group strives to ensure a safe and comfortable work environment. Any form of harassment, including sexual harassment, is strictly prohibited.
5. The Group respects the right to freedom of association and does not restrict or require membership in trade unions.
6. The Group maintains a zero-tolerance policy for forced labour and human trafficking.
7. In accordance with applicable national and international law, including ILO Convention No. 138, the Group does not employ or tolerate child labour and expects the same from its suppliers and business partners.
8. The health and safety of employees is a top priority for the Group.
9. Employees and associates are required to refrain from any conduct that could give rise to suspicion of involvement in corruption, bribery, fraud, or other unlawful practices.
10. The Group avoids situations that could give rise to a conflict of interest. A conflict of interest arises when an employee, acting in their own interest or on behalf of a third party, engages in conduct that is contrary to the best interests of the Group.
11. The Group ensures the protection of employee and trade partner data. Employees are required to maintain confidentiality and protect both the Group's proprietary information and that of its customers and trade partners.
12. The professional development of employees is a key priority and essential to achieving business goals, therefore the Group supports the growth of employee skills and competencies.
13. The Group fully respects the privacy rights of its employees.

The highest governance body responsible for implementing the Code across the Auto Partner Group is the Management Board.

Where the Group causes or contributes to adverse impacts on human rights, it is committed to taking remedial action and cooperating with judicial or non-judicial mechanisms to ensure effective access to remedies or corrective measures.

The Code of Ethics is available on the website [www.autopartner.com](http://www.autopartner.com) in the Investor Relations/Corporate Governance section.

### **Anti-Corruption Code**

The Anti-Corruption Code of Auto Partner S.A. complements and expands the Code of Ethics in the area of anti-corruption policy. The purpose of the Code is to mitigate the risk of corruption – both in external and internal relations across the Auto Partner Group – and to eliminate or significantly reduce the potential for misconduct by fostering a modern organisational culture rooted in ethical conduct and mutual trust between employees and the management of Auto Partner S.A.

The Anti-Corruption Code applies to the Management Board and Supervisory Board of Auto Partner S.A., the management boards of the Group's subsidiaries, the Group's business partners, and all employees of the Auto Partner Group – regardless of the type of employment relationship, working hours, job position, or place and time of work.

The Management Board is responsible for establishing, documenting, implementing, maintaining, reviewing, and improving the anti-corruption management system. It is also tasked with approving the anti-corruption policy of Auto Partner S.A. The Supervisory Board is responsible for monitoring and overseeing any irregularities related to anti-corruption efforts undertaken by the Management Board, senior executives, employees, business partners, and other affiliated individuals. The role of Compliance Officer has been established to support the implementation of the Code. The Compliance Officer is empowered to monitor corruption risks on an ongoing basis, raise employee awareness, receive reports under the internal whistleblowing policy, design processes to mitigate risk (including internal controls), and provide advisory and implementation support for the Anti-Corruption Code. The Management Board is obliged to ensure the Compliance Officer operates with full independence and autonomy to effectively fulfil their responsibilities.

Key elements of the Anti-Corruption Code include:

- Methods for identifying corruption risks,
- Procedures for reviewing costs and expenditures (including both financial and non-financial controls),
- Procedure for screening trade partners for compliance and corruption risks,
- Rules for managing conflicts of interest,
- Rules for effective whistleblowing procedures,
- Procedures for notifying public authorities of identified irregularities,
- Accountability framework for violations of the Code,
- Policy on the giving and accepting gifts, Gift register,
- Policy governing donations and sponsorships,
- Measures to prevent theft and misappropriation of Auto Partner S.A. property.

The highest governance body responsible for implementing the Code across the Auto Partner Group is the Management Board.

The Anti-Corruption Code is available on the website [www.autopartner.com](http://www.autopartner.com) in the Investor Relations/Corporate Governance section.

The Anti-Corruption Code was updated in 2025.

## Whistleblowing Rules

Auto Partner S.A. has adopted Whistleblowing Rules that define the internal procedure for reporting violations/irregularities, taking follow-up actions, and protecting whistleblowers.

A reportable violation under the Rules is any act or omission that is unlawful or intended to circumvent applicable legal provisions, including but not limited to:

1. Act of 29 July 2005 Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies, or Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC,
2. data privacy and protection regulations,
3. tax legislation,
4. network and IT systems security,
5. environmental protection,
6. labour law and occupational health and safety regulations,
7. financial services, products, and markets,
8. prevention of money laundering and terrorist financing,
9. product safety and compliance,
10. EU internal market, including competition and state aid rules and corporate taxation.

Reports may also concern:

1. violations of internal regulations of Auto Partner S.A., including any procedures or ethical standards,
2. non-compliance with employee obligations arising from internal rules or legal provisions,
3. any corruption-related proposals,
4. actions detrimental to Auto Partner S.A., including damage to company assets and data falsification,
5. criminal activity.

According to the Whistleblowing Rules, there are two whistleblowing channels:

1. Dedicated email addresses for the Management Board, Supervisory Board, and Compliance Officer  
sygnal.specjalista@autopartner.com,  
sygnal.zarząd@autopartner.com, sygnal.rada@autopartner.com,
2. Traditional mail, addressed to 43-150 Bieruń, ul. Ekonomiczna 20, marked 'To the attention of the Management Board/Supervisory Board/Compliance Officer'. If the envelope is not marked, the report is delivered to the Management Board.

Reports are reviewed by the Compliance Officer. A sample reporting register is included as Appendix 2 to the Whistleblowing Rules. Acknowledgment of receipt is sent to the whistleblower within seven days of submission. The Compliance Officer appoints an investigative committee composed of The Compliance Officer, the HR Manager, and other relevant personnel depending on the subject matter of the report. The report must be reviewed

without undue delay and no later than 30 days from receipt, provided that all necessary documentation and evidence can be gathered within this timeframe.

If the report is valid, remedial actions or other necessary measures are implemented. The committee prepares a final report for the Management Board or Supervisory Board. This report includes the established facts, identified irregularities and their root causes, the scope and consequences of the irregularities, and the individuals responsible. Accompanying the report are proposed actions, including:

- holding a discussion with the subject of the report,
- issuing disciplinary or financial penalties,
- contract termination,
- job role changes or reassignments,
- preventive managerial or organisational recommendations,
- amendments to internal procedures,
- civil-law actions, such as contract enforcement, damage remedy, compensation payment,
- referral to competent authorities, as required by law,
- closing the case with no further action if the report is deemed invalid.

A whistleblower protection policy has been implemented to ensure anonymity, confidentiality, and protection from retaliation by supervisors, or colleagues. All reports are handled according to the principles of impartiality and objectivity. Whistleblowers are granted special status and safeguarded from retaliation, harassment, discrimination, exclusion, or intimidation. Termination of employment or contract in retaliation for a report is strictly prohibited. The whistleblower is protected even if the reported violation, submitted in good faith, is not confirmed by the investigation. Any form of retaliation or unjust treatment constitutes a breach of the Whistleblowing Rules and may result in disciplinary action or termination of employment or contractual relationship, as well as legal liability under applicable law. Whistleblowers who experience retaliation or discrimination should immediately notify the Compliance Officer. If the report is confirmed, Auto Partner S.A. will take appropriate measures to protect the whistleblower. Training for staff receiving reports is conducted through participation in webinars organised by the Polish Association of Listed Companies (SEG) and PCS Paruch Chruściel Schiffter Stępień Kanclerz. A detailed description of the impact related to safe and anonymous reporting of violations is provided in disclosure ESRs 2 SBM-3.

The highest governance body responsible for implementing the Whistleblowing Rules across the Auto Partner Group is the Management Board.

The Whistleblowing Rules are available on the website [www.autopartner.com](http://www.autopartner.com) in the Investor Relations/Corporate Governance section.

### **Supplier Code of Conduct**

The Auto Partner Group adopted a Supplier Code of Conduct in 2025. The Code sets out the core values and principles that underpin the Group's operations and are considered fundamental to its business. The Group requires its suppliers to adhere to the values prescribed by the Code in the conduct of their own operations, so that the principles of integrity, respect

for human rights, and social responsibility are embedded throughout the Group's entire value chain.

The provisions of the Supplier Code of Conduct apply to all suppliers to the Group (entities providing products or services to Group companies), irrespective of the type of business activity, method of delivery, location, or cultural differences.

Responsibility for overseeing the content of the Code, implementing procedures for its communication, and supervising the process for handling reported breaches lies with the Compliance Officer.

Responsibility for ensuring that suppliers read and ratify the Code rests with the Head of the Procurement Department.

The provisions of the Auto Partner Group's Supplier Code of Conduct are based on legal standards and internationally recognised guidelines regarded as the sources of best practice in ethical business conduct, including:

- Universal Declaration of Human Rights,
- Charter of Fundamental Rights of the European Union,
- Ten Principles of the United Nations Global Compact,
- ILO (International Labour Organization) conventions, such as Convention No. 29 concerning Forced or Compulsory Labour,
- OECD Guidelines for Multinational Enterprises,
- United Nations Guiding Principles on Business and Human Rights.

Key provisions of the Code include:

1. Every supplier commits to upholding the prohibition of child labour,
2. Every supplier is required to provide decent working conditions and uphold the fundamental principles of forced labour prevention,
3. Every supplier should ensure an organisational culture that promotes equality among all employees, regardless of individual physical or mental characteristics, age, race, nationality, sexual orientation, gender, level of education, professional qualifications, health status, disability, national or ethnic origin, political convictions or social views, religion or lack thereof, place of residence, family, financial or social status, work experience, job position, trade union membership, or the basis and scope of employment,
4. Every supplier should implement effective internal mechanisms to prevent workplace bullying and harassment,
5. Every supplier should ensure a safe working environment that is free from health hazards, with the aim of minimising safety and health risks and supporting efforts to prevent workplace accidents,
6. Every supplier should provide its employees with fair working hours and fair wages,
7. Every supplier is obliged to respect its employees' right to freedom of association,
8. Every supplier and its employees should act with integrity, free from any personal conflict of interest or obligation (anti-corruption),

9. Every supplier should respect the right to privacy of data subjects whose personal data is processed,
10. Every supplier should safeguard information related to cooperation with the Group and take appropriate steps to protect its confidentiality, integrity, and availability,
11. Every supplier should comply with applicable environmental laws relevant to the impact of its operations and strive to minimise its environmental footprint.

During the development of the Code, every effort was made to ensure that key stakeholders were included in the drafting process. To this end, the document was shared with suppliers for consultation, giving them the opportunity to submit comments, which were subsequently reviewed by the team responsible for drafting the policy and by the Compliance Department. In addition, the document was reviewed by external sustainability experts.

The highest governance body responsible for implementing the Code across the Auto Partner Group is the Management Board.

The Supplier Code of Conduct is available to stakeholders on the Auto Partner Group's website at [www.autopartner.com](http://www.autopartner.com) in the Investor Relations/Corporate Governance section, allowing prospective suppliers to review its contents prior to deciding whether to submit a proposal.

The Group reserves the right to periodically review and amend the Supplier Code of Conduct to ensure alignment with evolving legal requirements or ethical standards. The Code will be reviewed and, if necessary, updated every two years, unless changes in legal or factual circumstances require an earlier revision. Suppliers will be notified of any updates to the Code at least 30 days in advance.

## **Corporate culture**

Corporate culture at the Auto Partner Group is primarily shaped by the Code of Ethics, which defines the Group's core ethical values. The Group fosters and promotes its corporate culture by nurturing strong relationships with employees and engaging them in the Group's operations, building trust and loyalty among customers, and maintaining solid partnerships with suppliers. A detailed description of the impact related to the development of corporate culture is provided in disclosure ESRS 2 SBM-3.

Other documents that establish the Auto Partner Group's values and expected standards of conduct include the Anti-Corruption Code and the Procedure for the Prevention of Discrimination, Harassment and Workplace Bullying, as described in disclosure S1-1. The Group is committed to maintaining consistency throughout its value chain, which is why it has developed a Supplier Code of Conduct. The Group prioritises enabling talented employees to realise their full potential. A key initiative in this area is the AP Development University, outlined in disclosure S1-4. The Group delivers targeted training campaigns to raise awareness on key issues, such as whistleblowing and personal data protection, delivered in a format that is accessible to all employees. Following the GDPR training, employees completed a knowledge assessment to confirm their understanding. These initiatives are examples of tools used to reinforce and promote the Group's organisational culture.

Once a year, the Supervisory Board receives a compliance report for the Auto Partner Group, which serves as a basis for discussions with the governing bodies regarding the Group's corporate culture. Members of the Management Board promote the corporate culture by

establishing and updating internal policies and documentation, as well as by organising awareness campaigns, training sessions, and internal meetings.

The Auto Partner Group does not currently have a dedicated policy governing internal training on business conduct.

The functions within the Group that are most at risk in respect of corruption and bribery are foreign sales representatives.

The Auto Partner Group identified two impacts related to business conduct that constitute entity-specific disclosures.

The Group contributes positively to its relationships with business customers by promoting fairness, professionalism and transparency. It ensures high product availability and supplies certified, safe and high-quality products. The Group also supports product selection, maintains an effective complaints process, and organises training and knowledge competitions for workshop employees, supporting team building and professional development.

The Auto Partner Group identified a potential adverse impact relating to cybersecurity and data protection, associated with the risk of personal data breaches affecting employees, customers and business partners. The risk arises from the Group's access to sensitive personal data, which could be disclosed inadvertently or as a result of cyberattacks. A detailed description of both impacts is provided in disclosure ESRS 2 SBM-3.

The Auto Partner Group has identified one business conduct-related risk specific to the Group, which concerns threats to IT systems. The Auto Partner Group's operations are heavily reliant on the efficient operation of its IT infrastructure. System failures could limit sales or, in extreme cases, halt operations – particularly in the Group's digitalised distribution hubs – negatively impacting financial performance. Cybersecurity threats, including phishing, spoofing, or other hacking activities, may compromise system integrity and result in data breaches, including the exposure of employees' and customers' personal data, with potential legal and reputational consequences.

To mitigate this risk, the Group has taken numerous measures, including implementing robust IT security mechanisms, including multi-layered protections, threat detection systems, and continuous monitoring of network and server infrastructure. Since 2024, employees have participated in online cybersecurity training. IT security is overseen by the internal IT function, which continuously monitors for disruptions and implements corrective actions as required. The Group also engages an external Security Operations Centre (SOC) provider (professional MSSP services) to support its cybersecurity efforts. In 2025, the Group initiated the development of an information security management system, with implementation planned for 2026. To maintain a high level of risk awareness, a Cybersecurity Bulletin has been issued since September 2025 as part of ongoing internal communication on IT security matters. During periods of heightened risk – for example, during intensified phishing campaigns aimed at obtaining personal data – employees are informed by the IT Department and reminded to exercise increased caution. The communications also emphasise the importance of reporting irregularities to the IT function, thereby strengthening vigilance across the organisation and supporting the effectiveness of security procedures. IT employees continue to enhance their cybersecurity competencies. In 2025, an online personal data protection training was conducted to enhance employee awareness of potential cyber threats and prevention methods. The Group also carried out an independent external audit of its cybersecurity

framework and its alignment with the implementation requirements of the NIS2 Directive. This voluntary audit was undertaken to assess the effectiveness of existing safeguards and to identify areas for improvement.

### *G1-2 Management of relationships with suppliers*

The Auto Partner Group has not adopted a formal policy specifically aimed at preventing payment delays. Payment terms are agreed individually with each supplier, depending on the nature of the business relationship and commercial arrangements. The absence of a separate policy reflects the fact that all liabilities are actively monitored, payments are made on time, and the Group has not recorded any material delays in settling its obligations to counterparties. Detailed information on payments is provided in disclosure G1-6.

Supplier relationships form an integral part of the Auto Partner Group's value chain. The Group works with numerous partners, with such business partnerships governed by formal agreements. Suppliers are required to comply with the Supplier Code of Conduct, which is designed to ensure transparency and accountability in business relationships. The Code sets out expectations for business partners in areas including ethics, respect for human rights, labour standards and environmental protection, and serves as a key foundation for building long-term, trust-based relationships. A detailed description of the Code is provided in disclosure G1-1. Promoting responsible business practices may contribute to raising ethical standards and strengthening accountability among suppliers. A detailed description of the impact related to structured cooperation with suppliers, including payments made within shorter timeframes than those required by law, is provided in disclosure ESRS 2 SBM-3.

In 2025, targeted training was delivered to employees responsible for managing relationships with significant suppliers, focusing on supplier risk assessment from a sustainability perspective. The training aimed to strengthen employee awareness and capabilities in adopting a responsible approach to cooperation with business partners.

Communication with suppliers is maintained on an ongoing basis and includes direct meetings, email correspondence and participation in industry events. The Auto Partner Group also fosters regular dialogue with suppliers through its own promotional activities and initiatives, which provide opportunities to build relationships, exchange knowledge and strengthen cooperation.

Sustainability considerations are being progressively embedded in supplier relationships and are becoming an increasingly important factor in supplier evaluation and cooperation. The Group is gradually expanding its supplier assessment approach to incorporate environmental, social and ethical aspects, including through the analysis of risks and expectations arising from the Supplier Code of Conduct.

### *G1-3 Prevention and detection of corruption and bribery*

The system for preventing and addressing allegations and incidents of corruption or bribery is described in the Anti-Corruption Code, as outlined in disclosure G1-1.

The Compliance Officer is responsible for submitting reports on key activities carried out under the Code, identified irregularities, and recommended remedial actions to the Management Board and, at its discretion, to the Supervisory Board or the Audit Committee. The Supervisory Board, Audit Committee, Management Board, and Compliance Officer remain in regular

contact to monitor the effectiveness of the anti-corruption framework. As required – and at least once a year, by 31 March of the following year – a report is prepared for the Audit Committee detailing the actions taken and risks identified in the previous year. Based on this report and verbal clarifications, the Audit Committee provides a concise evaluation of the adequacy, efficiency, and effectiveness of the anti-corruption system. The Compliance Officer is ensured the ability to report directly to the Management Board, the Supervisory Board, and the Audit Committee. Investigations into corruption incidents are conducted by individuals independent of management structures involved in the respective case.

The Anti-Corruption Code is available on the Group's website, on the Auto Partner S.A. intranet, and in printed form at company premises. All employees of Auto Partner S.A. are encouraged to consult the Management Board or the Compliance Officer for guidance on the interpretation of the Code. The Management Board organises training for employees of Auto Partner S.A. on the anti-corruption rules and procedures applicable within the company.

In 2025, anti-corruption training was delivered in the form of a webinar, followed by a knowledge assessment completed by participating employees.

All employees in roles exposed to heightened risk (100%) were covered by the anti-corruption training programme, which addressed both the applicable principles and the operation of the Anti-Corruption Code. Members of the Management Board of Auto Partner S.A. took part in the anti-corruption training.

In addition, in December 2025, a training session on competition law in the automotive sector was delivered by an external law firm and attended by senior management.

The principles and procedures established under the Anti-Corruption Code are intended to be applied consistently across the entire Auto Partner Group. A detailed description of the impact related to the prevention of bribery and corruption is provided in disclosure ESRS 2 SBM-3.

### *G1-6 Payment practices*

The Auto Partner Group takes measures to prevent late payments to suppliers, including maintaining a low level of debt relative to EBITDA and employing an electronic invoice management system, which minimises the risk of late processing and payment.

The Auto Partner Group settles payments on average within 23 days. Payment terms are individually negotiated with each supplier, with the most common contractual payment terms within the Group being 7, 14, 21, 30, 45, and 60 days. The Group currently has no outstanding court proceedings for late payments.

The average payment period was calculated based on invoices received in 2025, excluding intra-Group invoices. The figure represents the average number of days between the invoice issue date and the payment date.

The Directors' Report on the operations of Auto Partner S.A. and the Auto Partner Group in 2025 was authorised for issue on 14 April 2026.

### **Signatures of the Members of the Management Board**

Aleksander Górecki – President of the Management Board

Andrzej Manowski – Vice President of the Management Board

Piotr Janta – Vice President of the Management Board

Tomasz Werbiński – Member of the Management Board