

About TIER-Dott

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Sustainability

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About this report:

This is the first sustainability report of TIER-Dott, following the merger of TIER and Dott in March 2024.

It is published in accordance with the Global Reporting Initiative (GRI) standards, building upon Dott's 3 years of GRI reporting experience. The publication of this report demonstrates our continued commitment to transparency in sharing our priorities, progress, and learning in our sustainability journey. As a new, joint company, we remain dedicated to publishing a sustainability report every year to provide regular updates on our progress.

This sustainability report covers the operations of TIER Mobility SE ("TIER-Dott") and its subsidiaries for the calendar year 2024. Unless otherwise stated, all disclosures are consolidated

across the entities under the parent company for the full year. For the period prior to the acquisition of emTransit BV ("Dott") by TIER Mobility SE, we have combined data from both groups to provide comprehensive, full-year reporting. This is the first sustainability report for TIER-Dott, so there are no restatements. This report is not directly comparable to reports previously published by Dott alone, as it covers the full parent group.

For questions regarding this report or the reported information, please contact our sustainability team via sustainability@ridedott.com.

Publication date: 15 July 2025



25,000 vehicles refurbished to date, extending the lifespan of Europe's largest micromobility fleet

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>6.5 million trips added to public transport, as an affordable & accessible connection.

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First TIER-Dott carbon footprint calculation, setting the starting point for our progress

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97 standardized operational trainings to ensure industry-leading

safety & quality

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About TIER-Dott

Safety

Message from our leadership:

TIER and Dott were both founded in 2018 with the same vision in mind: pollution-free cities designed for people, not cars. We set out to build micromobility services that are reliable and enjoyable for our riders, while also safe and sustainable for our communities.

Over 400 million rides later, our two companies joined forces in 2024 to create the European champion of shared micromobility.

With a combined fleet of 250,000 e-bikes and e-scooters operating across more than 400 cities, we have greatly expanded our ability to deliver sustainable, accessible, and safe mobility solutions to millions of riders. This milestone is not just about scale; it's about leveraging our shared expertise to drive meaningful change in the cities we serve.

TIER-Dott 2024 Sustainability GRI Report

Together, we have already made significant strides in sustainability. One of our proudest achievements this year has been the expansion of our refurbishment program, which now supports the largest micromobility fleet in Europe. By extending the lifespan of our vehicles through in-house refurbishment facilities, we have reduced waste, minimized emissions, and set a new standard for circularity in our industry.

Across the business, we have worked to harmonize and scale the best practices of both companies, embedding safety, inclusivity, and sustainability into every aspect of our operations. Externally, we've also deepened our partnerships with cities, further amplifying public transport and progressing towards their mobility goals.

Looking ahead, we remain committed to responsible operations and collaboration with cities to create safer and more livable urban environments. Together, we will continue to change mobility for good.

Henri Mossinac, CEO Maxim Romain, President



TIER dott

About TIER-Dott

About TIER-Dott:

Intro

Our mission is to change mobility for good, *together*

As a shared micromobility operator, we deploy and maintain a fleet of shared e-scooters and e-bikes in cities across Europe and the Middle East, which can be rented short-term via our app. At TIER-Dott, we pride ourselves on being the responsible city partner, amplifying public transport and helping cities achieve their mobility goals through a service that is safe, useful, and sustainable.

In 2024, TIER-Dott operated 250,000 shared e-scooters and e-bikes in over 400 cities across 21 countries. The company is headquartered in Berlin, with major offices also located in Amsterdam and Paris. At the end of 2024, we had 1,677 employees, mostly based in Germany, France, and Poland.



Governance:

Intro

→ Administrative Board

The Administrative Board is the highest governance body of TIER Mobility SE and meets quarterly to review, inter alia, the company's performance against its plan and KPIs. It is a monistic (one tier) board.

The Administrative Board is composed of representatives of major shareholders, as well as the CEO. In 2024 the Chairperson was a non-executive who was not involved in the day-to-day management of the Company. There are no independent members. As the board members are mostly investors, it is common for such directors to hold board seats on multiple enterprises. Currently all board members are men with varied areas of expertise.

The members of the Administrative Board are nominated by major investors and are appointed by the shareholders acting at a General Meeting. Investors select representatives from their firms with the expertise to guide the company to success. Shareholders are also entitled to remove their nominated board members in accordance with the provisions of the shareholders agreements.

The Administrative Board has established two committees, a Sustainability Committee and a Remuneration Committee. The members of Committees of the Board are nominated and appointed by Board members in accordance with the Company's governance documentation. In appointing new Committee members, the Board takes into consideration independence and competencies relevant to the industry.

→ Sustainability Committee

Safety

The Sustainability Committee monitors TIER-Dott's sustainability performance and advances key business priorities related to sustainability. The Committee oversees the company's due diligence process and all processes to identify and manage the organization's impacts on the economy, environment, and people. The Sustainability Committee meets at least once each quarter with the President, Chief Development Officer (CDO), and Director of Sustainability to support on key topics, monitor progress against KPIs, and review the effectiveness of the organizations' processes stated above. These updates are then shared with all employees of the company.

→ Management Team

TIER-Dott has established a management team comprising key business functions including the CEO, President, CFO, CTO, CBO, CPO, CDO, and General Counsel who are responsible for day-to-day management. The Chief Development Officer (CDO) oversees the Sustainability Team and is responsible for managing the organization's impacts on the economy, environment, and people.

→ Works Councils

TIER-Dott has established Works Councils in France and the Netherlands. These councils are elected groups, consisting of members from both ground and office teams. They represent the interests of the employees in each country and are consulted on matters impacting employees, such as the introduction of new policies. They hold monthly office hours, which are open to all employees, and work closely with the company's leadership to maintain a positive working environment.

→ Integrating governance in day-to-day work

All employees have a responsibility to ensure a positive impact on the economy, environment, and people. Ethical behavior and compliance are integrated at the highest level of the organization and consistently communicated by senior leadership. These principles are embedded in our core policies, such as the employee Code of Conduct, which all employees are required to read and confirm understanding of as part of their onboarding process.

Key policies are communicated via email (including updates) and all policies are available to employees on the company's internal policy page. All office employees receive compulsory annual training on these core policies. Our Supplier Code of Conduct also ensures our policy commitments are embedded in our business relationships.

commitment to Sustainability

Vehicles

Our Commitment to Sustainability:

At TIER-Dott, we envision urban mobility systems that are efficient, accessible, and environmentally sustainable. In pursuit of this, sustainability lies at the heart of every team's mission. The Sustainability Team operates as a collaborative force, working shoulderto-shoulder with the entire organization, fostering a collective effort towards achieving our goals.

→ Materiality

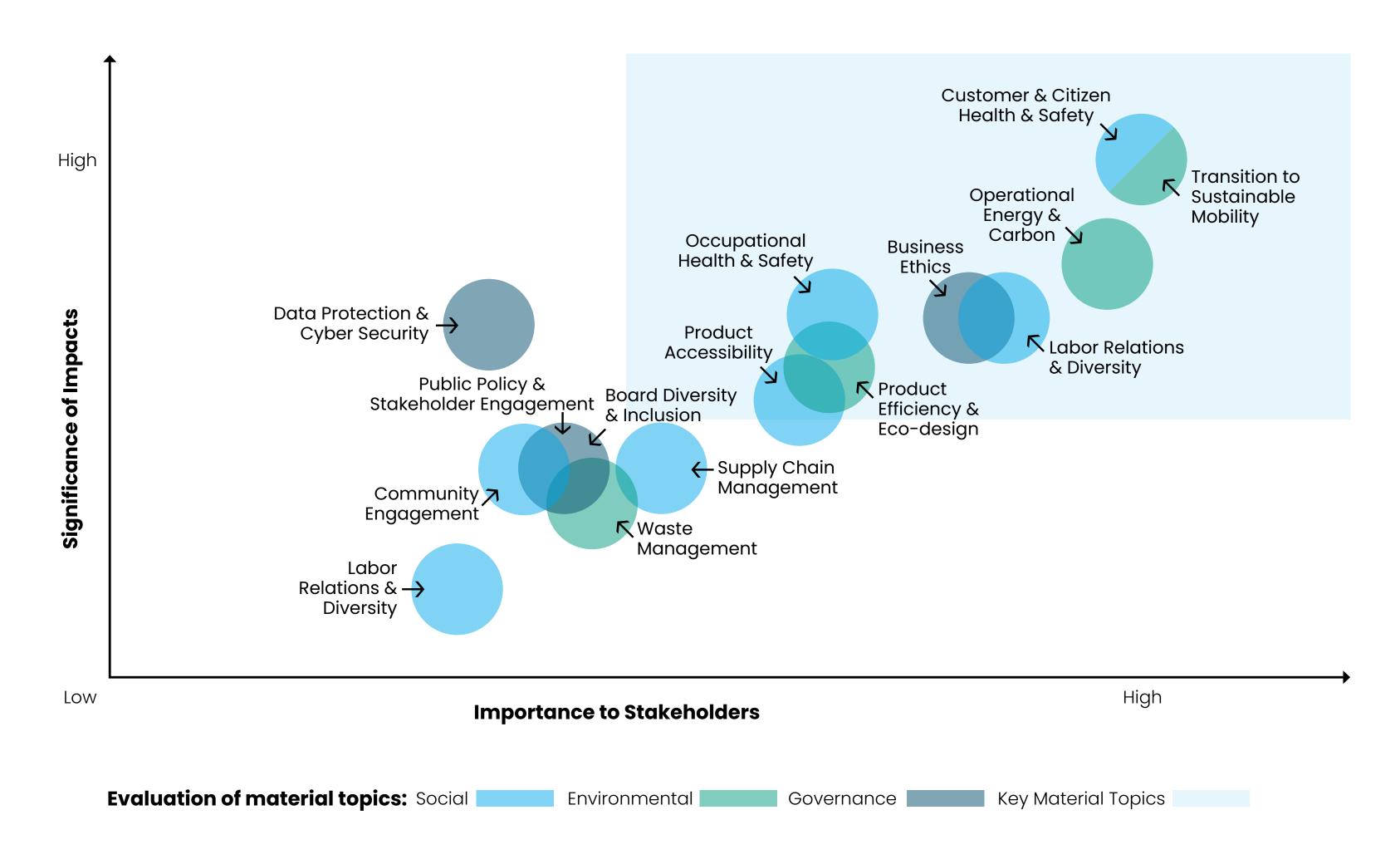
Intro

As a newly merged organization, we've updated the materiality assessment previously conducted by Dott to reflect our current business impacts and stakeholder priorities.

The materiality matrix was developed by combining industry best practices, regulatory trends, and stakeholder feedback to identify key environmental, social, and governance (ESG) priorities. The resulting materiality matrix highlights our key material topics, including customers and citizens' health & safety, operational energy and carbon impact, and the transition to sustainable mobility. We are committed to amplifying our positive impact, while mitigating any identified negative impacts at the source and cooperating in their remediation.

Our Stakeholders: Employees, Dott users, City residents, Government officials, Industry organizations, Investors, Suppliers, Public safety groups, Public transport operators, Third-party operations partners, Micromobility operators.

2025 TIER-Dott Materiality Analysis:



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Sustainability Framework:

Informed by our materiality assessment, our sustainability framework outlines how we manage our key impacts and aligns our work to the UN Sustainable Development Goals. Our approach focuses first on amplifying our positive impact in cities, going beyond mitigating potential negative impacts.

The framework encapsulates 3 overarching pillars:

We accelerate cities' sustainable mobility transition with micromobility solutions powered by low-carbon operations & responsible employment.

Each pillar is supported by a set of goals, each with specific targets and KPIs to track our progress. Over the following sections of this report, we dive deeper into each goal, its targets, and our progress in 2024.

Sustainable **Mobility Transition**

Goal	Material Topic
Integrated Transport	Transition to Green Mobility
Accessible Service	Product Accessibility
Safe Mobility	Customer & Citizen Health & Safety







Low-Carbon **Operations**

Material Topic
Product Efficiency & Eco-design
Operational Energy & Carbon
Battery & Hazardous Material Management



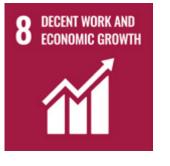




Responsible **Employment**

Goal	Material Topic
Equitable & Inclusive Teams	Labor Relations & Diversity ¹
Safe Workplaces	Occupational Health & Safety

1. Not identified as a key material topic in our materiality assessment, but included as a key company priority







Integrated Transport

Integrated Transport:

Intro

With the merger of our two services, we are now integrated in the local mobility system in over 400 cities across Europe and the Middle East.

In 2024, our global rider survey found that our service is already well connected with public transport and encouraging a transition away from motor vehicle travel. To go further, we're closely collaborating with local stakeholders in every city to increase connections between our service and local transport and facilitate a car-free lifestyle for residents and tourists alike.

Targets	2024
50% of rides connect with public transport by 2030	41%
30% of rides directly replace motor vehicles by 2030	21%



Amplifying public transport:

>6.5 million rides added to public transport

→ Expanded Coverage

Intro

According to our 2024 global rider survey, 41% of our rides connect with public transport, and 16% of these public transport trips would not have occurred without the first/last mile benefits of our service. This means we added over 6.5 million rides to public transport systems in 2024 through increased accessibility. To further facilitate these intermodal connections, we've worked with local transport agencies and municipalities to integrate into mobility hubs across Europe. In the suburbs of Copenhagen, for example, we collaborated with the municipality of Rudersdal to supply our shared bikes at 174 mobility hubs as part of the EU-funded GEMINI project. From these hubs, we facilitated over 5,000 first and last mile trips in the last 5 months of 2024 alone.





→ Complementary Service

Where public transport is not available, or when disruptions occur, our service fills these gaps, providing resilience for the mobility network. For example, during a transport strike in Milan in June, many commuters turned to our service, increasing our daily ridership by 65% over the week prior. We also supplemented public transport service during special events, such as the European Football Championships in Germany and the Paris 2024 Olympics and Paralympics. During the latter, we transported over 1 million spectators, reducing strain on the local metro system.

Car-free lifestyle:

58% previous car users have reduced usage

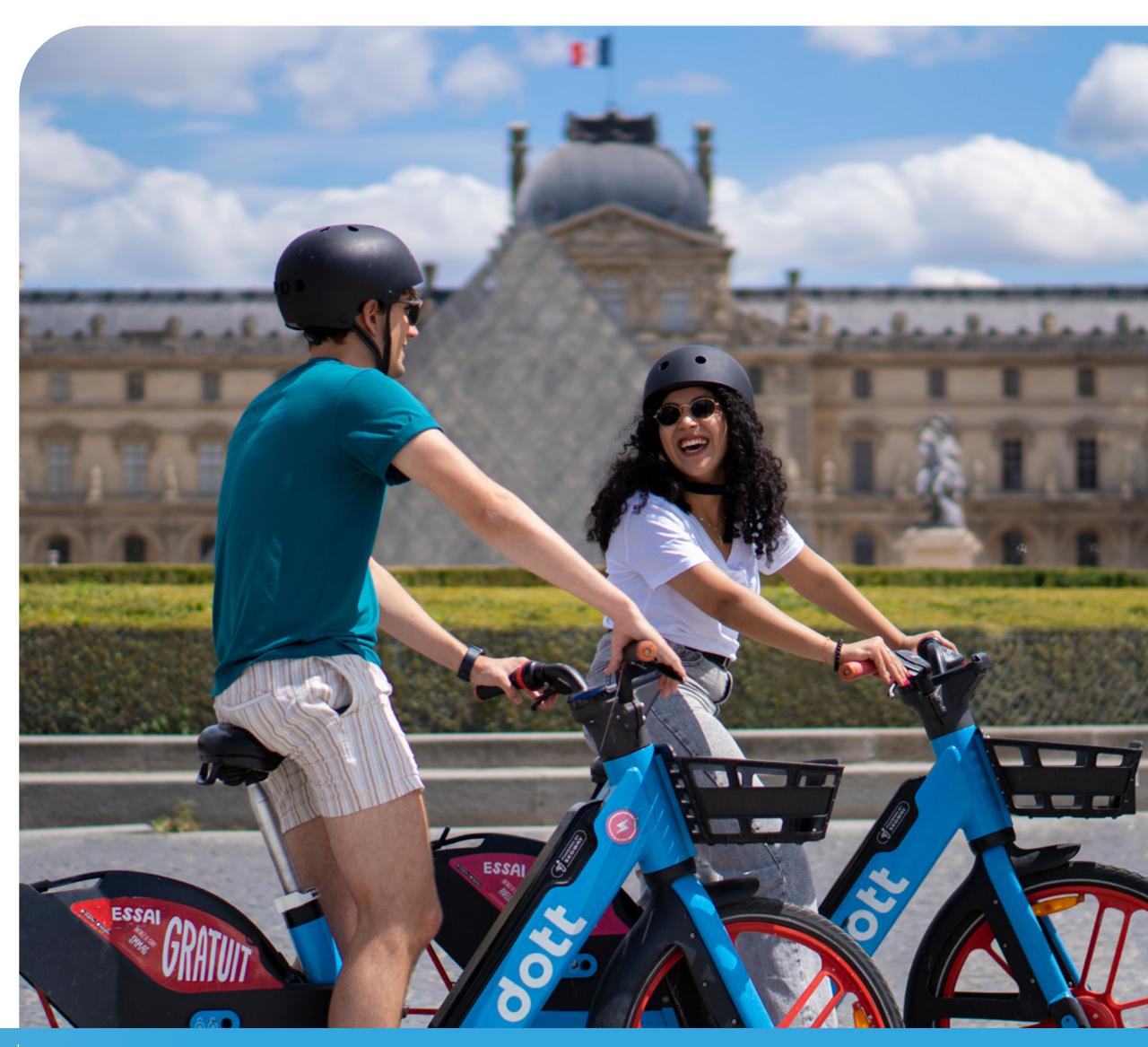
→ Reduced Car Usage

The high integration between our service and public transport has reduced car dependence among our riders. 58% of riders who previously traveled by car, taxi, or ride-hail say they have reduced such usage since starting to use TIER-Dott. 10% of riders even say they've postponed the purchase of a new car since starting to use our service.

With less cars on the road, we've reduced congestion and emissions in our cities. 21% of TIER-Dott rides directly replace polluting modes (car, moped/motorcycle, taxi/ride-hail). With an estimated 40.5 million kilometers of car travel reduced in 2024, this equates to over 4,000 tonnes of CO₂ and €17 million in external societal costs avoided, based on data from the European Environment Agency² and the European Commission.³

→ Happier & Healthier Riders

As a more efficient and enjoyable travel option compared to other modes, we've also contributed to a happier and healthier population. When we asked our riders why they choose TIER-Dott over other modes, the top 3 answers were: to save time (74%), to make their trips easier (41%), and to avoid traffic congestion (41%). 29% of riders also said they feel happier and more relaxed while traveling. To read more about how our service is changing mobility habits, see our 2024 Usage Report.



^{2.} European Environment Agency. (2024, December 16). CO₂ emissions performance of new passenger cars in Europe. Retrieved from https://www.eea.europa.eu/en/analysis/indicators/co2-performance-of-new-passenger?activeAccordion=

^{3.} European Commission: CE Delft, Directorate-General for Mobility and Transport, Essen, H. v., Fiorello, D., El Beyrouty, K., Bieler, C., Wijngaarden, L. v., Schroten, A., Parolin, R., Brambilla, M., Sutter, D., Maffii, S., & Fermi, F. (2020). Handbook on the external costs of transport: version 2019 – 1.1, Publications Office. https://data.europa.eu/doi/10.2832/51388

Accessible Service

Accessible Service:

To facilitate the transition to sustainable mobility in our cities, we're setting ambitious targets to increase the affordability & accessibility of our service.

In 2024, we brought together the MaaS integrations of TIER and Dott, making it even more convenient to access Europe's largest micromobility fleet. At the same time, we launched our new passes, making everyday use more affordable and bringing even more users to micromobility.

Targets	2024
>50% of riders over 36 by 2030	<36: 68% 37-55: 25% >55: 6%
>40% women riders by 2030	24%



Affordability & accessibility:

31% of bike riders cycle more often

→ MaaS Integrations

Intro

Beyond the expansion of our footprint, the merger of TIER and Dott has expanded the reach of our services through the combination of our Mobilityas-a-Service (MaaS) platform integrations. By the end of 2024, our service was fully integrated into 22 MaaS applications, with work ongoing to finalize 14 additional integrations. Through these integrations, more users can access Europe's largest micromobility fleet using travel planning apps they already have on their phones, such as Google Maps, FreeNow, and Citymapper. Integrations with local public transport apps, such as Bonjour in Paris and Floya in Brussels, also furthers the connections of our service with public transport systems.



→ Affordability

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In 2024, our average ride price was €2.74, on par with public transport pricing. We invested further in the affordability of our service by launching our Dott Flex and Pro Passes, which offer rides for as low as €1.25. These passes make micromobility even more affordable, attracting over 70,000 new riders to our service.

In the UK, we also introduced an access scheme with discounts of up to 80% for key demographics, including National Health Service (NHS) workers, students, and refugees. With over 1,000 participants already in 2024, this initiative ensures that sustainable transport is affordable and accessible for everyone.

Our passes and discounts make micromobility a more viable option for regular use, particularly for those who may not have the means to purchase and maintain their own bike or scooter. Notably, 31% of TIER-Dott bike riders in our 2024 global rider survey reported cycling more frequently since starting to use our service.

Safe Mollity

Safe Mobility:

Ensuring the safety of every ride is our number one priority.

Since 2021, shared e-scooter and e-bike injury rates across Europe have fallen by 30% and 13%, respectively, thanks to safer vehicles and safer streets.⁴ According to industry aggregated data, the risk of serious injury on an e-scooter in Europe was 15.4 per million kilometer ridden in 2024.⁴ We are committed to going further, working with our city partners in pursuit of Vision Zero. In 2024, we conducted a wide range of safety events across Europe, partnering with local organizations to educate riders on how to responsibly ride our vehicles while protecting themselves and their communities.

Targets 2024

0 injuries requiring medical treatment by 2030

E-Scooters: 3.6 E-Bikes: 1.9 per million kilometer ridden



^{4.} Based on industry-aggregated data from Micromobility for Europe: https://micromobilityforeurope.eu/incident-data-2024-2/

Safe for riders:

Intro

Public training events in >16 cities

→ Safety Events

Across Europe, we hosted and participated in numerous safety events in 2024, engaging thousands of students, commuters, and the general public on how to use micromobility safely and responsibly. In Germany, we partnered with the German Road Safety Association, local police, and city officials to distribute over 1,250 helmets and provide training at events in Düsseldorf, Cologne, Bielefeld, and Sieburg. In France, we collaborated with the Paris Roller Parade, providing bikes, safety equipment, and training during their summer events. We also partnered with the Road Safety Association for the Paris "Light and Vision" race in October to train participants on the risks associated with seasonal time changes and winter conditions. In Italy, we collaborated with municipalities and universities to organize over 20 safety training events in 10 different cities.





→ Vehicle Maintenance

We also ensure the safety of each ride through a robust vehicle maintenance program that emphasizes incident prevention and quality control. Our teams conduct quality checks during each battery swap, approximately every 10 rides. Our predictive maintenance algorithm also identifies potential vehicle issues before they arise, with 90% accuracy. If riders encounter an issue during their ride, they have the opportunity to flag it within the app. When a safety-sensitive issue is identified, the relevant vehicle is immediately taken offline and our mechanics work quickly to repair the vehicle and return it to a safe and working condition. In the event that an accident does occur, riders are covered by our free and comprehensive insurance.

About TIER-Dott Sustainability Integration Accessibility Safety Vehicles Logistics Lifecycle Management Inclusivity

Safe for communities:

Intro

32% of women riders choose Dott to get home safe

→ Safe for Women

Our service provides a public safety benefit for women by offering a reliable and accessible transportation option, particularly during late hours or in areas underserved by public transport. As a 24/7 service, we ensure women have a dependable alternative to walking or waiting in potentially unsafe environments at night. According to our rider survey, 32% of women use TIER-Dott to travel home safely at night.



→ Safe for the Blind & Visually Impaired

Workplaces

GRI Index

We are committed to reinforcing the safety of our service for the visually impaired community. In Berlin, Stuttgart, and Düsseldorf, we partnered with the German Association for the Blind and Visually Impaired to train our operations teams on how to deploy e-scooters in a manner that is safe for the visually impaired community when marked parking spots are not available. This includes deploying on the street side of the sidewalk, positioning vehicles in the walking direction, and not blocking tactile systems.

In Mönchengladbach, we also partnered with the Association to host a training session for riders on the importance of responsible parking to keep the visually impaired community safe. In every city, we leverage a mix of geofencing, antisaturation technology, and user education to ensure riders park where they are supposed to, and that we keep walkways clear for all pedestrians. If a vehicle is misparked, our ground teams intervene promptly to relocate it. We also work closely with city officials to continuously review the density and layout of the parking network to improve convenience, compliance, and orderliness.

Durable Vehicles

Durable Vehicles:

As our vehicles are the core of our service, maximizing their lifespan is key to reducing our resource consumption and environmental impact.

Launched in 2021, our unique Phoenix refurbishment program set a new standard for circularity in the micromobility industry and continues to be the cornerstone of our sustainability strategy.

In 2024, we further expanded this program to now refurbish Europe's largest micromobility fleet, extending the lifespan of our vehicles and increasing their utilization. This allowed us to operate our full geographic footprint without needing to purchase new vehicles in 2024.

Targets		2024
	7	

Average e-scooter lifetime distance of 12,000 km	11,000 km (Gen 2 e-scooters)
Average e-bike lifetime distance of 20,000 km	Not enough data available ⁵

5. As our e-bike fleet is still young, we have not yet retired enough bikes to calculate this metric



Fleet refurbishments:

25k vehicles refurbished to date

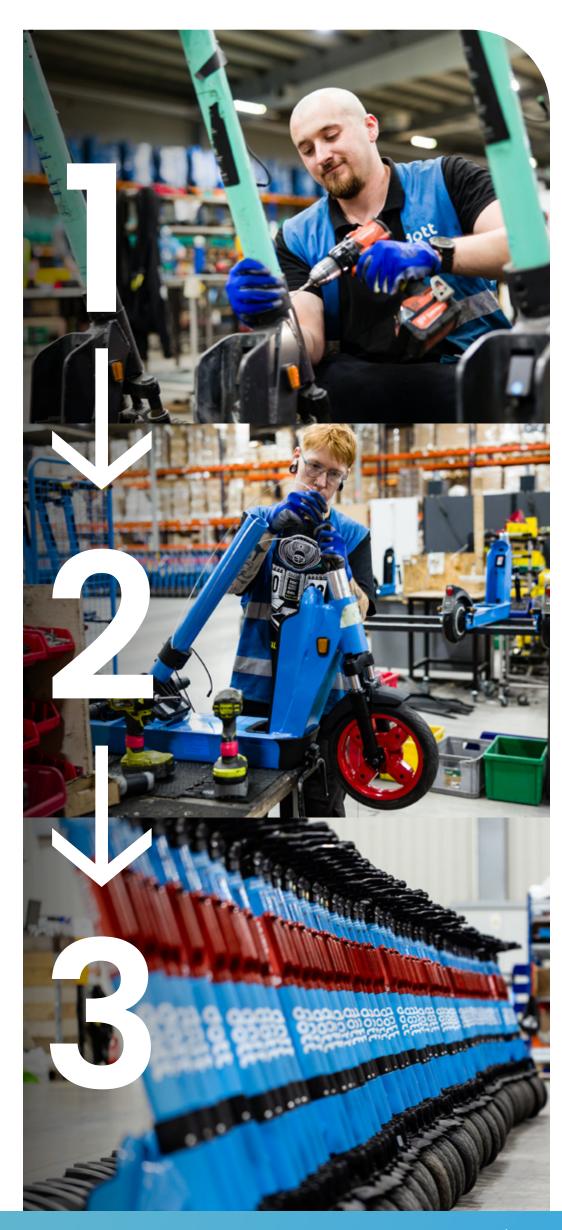
→ Lifespan Extension Program

Our refurbishment journey began with 7,000 Dott Gen 2 e-scooters in Lyon, over 90% of which are still deployable after five years and 11,000 km of service - far exceeding the supplier's original life expectancy of just 18 months. In 2024, thanks to the merger of our two companies, we were able to scale the capacity of this program further to refurbish an additional 9,700 e-scooters from the Dott and TIER fleets, bringing the total to 25,000 vehicles refurbished to date.

This industry-first initiative is guided by two core objectives:

- **Durability:** extending the operational lifespan of each vehicle by an additional two years
- **Utilization:** increasing overall fleet availability and performance

By choosing vehicle refurbishment over replacement, we significantly reduce our environmental footprint. In 2024 alone, we estimate we've saved 4,200 tonnes of CO₂e and diverted 300 tonnes of waste from landfills.



→ Phoenix Refurbishment Hub

At our Phoenix refurbishment hub in Poland, an in-house team of 50 professionals conducts all of our refurbishments with the highest quality and safety standards. During refurbishment, each scooter undergoes a three-step process:

- 1. Complete disassembly for diagnostics
- 2. Thorough refurbishment of components
- 3. Final cleanse and repaint

Our Phoenix hub also refurbishes spare vehicle components, reducing the need to purchase new parts. In 2024, our Phoenix team successfully refurbished 13,638 loT modules and 2,589 batteries, and piloted motor repairs. Looking ahead, we are planning to further scale this facility to refurbish additional vehicle models and components to support our circular approach.

To learn more about our refurbishment process, view our **behind the scenes video** on YouTube.



Lean Logistics

Logistics About TIER-Dott Lifecycle Management Inclusivity Sustainability Integration Vehicles Workplaces **GRI Index** Intro Accessibility Safety

Lean Logistics:

We prioritize using low-carbon logistics so we can deliver positive change in our cities with minimal environmental impact.

Alongside our vehicle lifecycle assessments, we calculated our first joint company carbon footprint in 2024 to understand our current impact. We are committed to reducing our emissions in alignment with the Paris Agreement's 1.5°C pathway at a minimum, and we are already investing in service optimization and electrification to get there.

Targets	2024
Reducing company-wide emissions to align, at a minimum, with a 1.5°C pathway (specific target to be validated with SBTi) ⁶	Company-wide: 25,843 tCO ₂ e Scope 1: 488 tCO ₂ e Scope 2: 1,695 tCO ₂ e Scope 3: 23,660 tCO ₂ e
100% rides served by electric	40%

49%

6. As 2024 was not a representative baseline year, we will set a quantitative SBTi target next year

operations fleet by 2030



Logistics Lifecycle Management **About TIER-Dott** Vehicles Intro Sustainability Integration Accessibility Safety Inclusivity Workplaces GRI Index

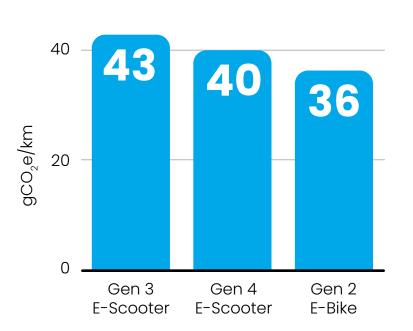
Carbon footprint:

26k tonnes of CO₂e

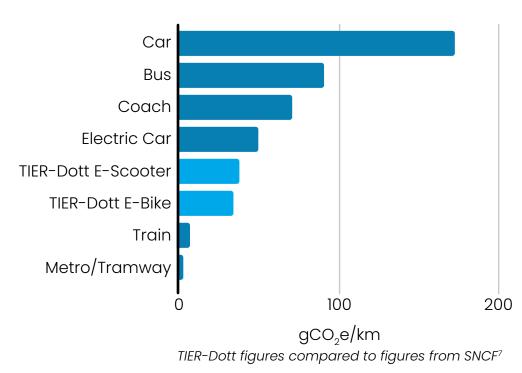
→ Vehicle Lifecycle Assessments

We have previously worked with Bochum University of Applied Sciences (HSBO) to conduct lifecycle assessments (LCA) of our vehicles to understand the carbon impact of our service. This takes into account the cradle-to-grave emissions related to the manufacturing, operation, and eventual disposal of the vehicles. The results show our vehicles range from 36 to 43 gCO₂e/km,⁷ with newer generation models outperforming older ones. For comparison, in France, average emissions for cars are approximately 173 gCO₂e/km, while public transport ranges from 8 gCO₂e/km for metro/tramways to 91 gCO₂e/km for buses.8

Carbon Impact of **TIER-Dott Vehicles:**



Carbon Impacts of Transport Modes:



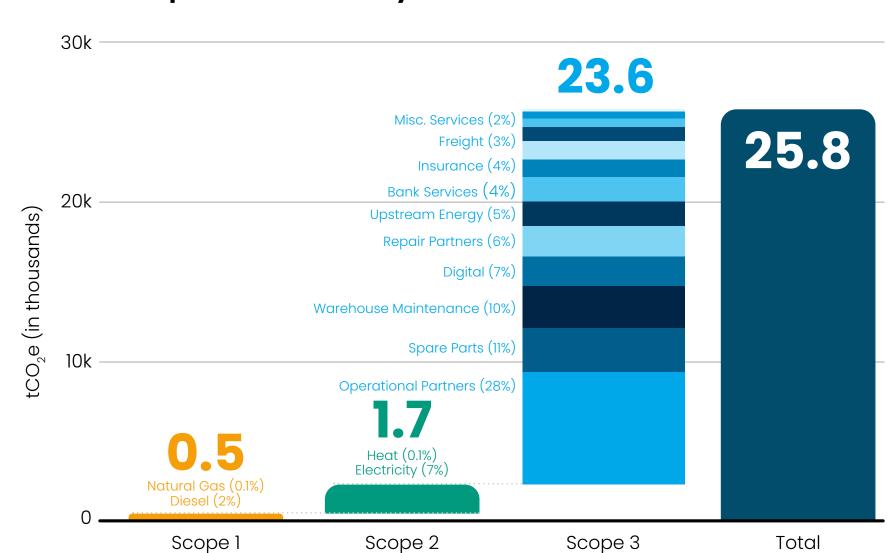
7. When operated in markets using renewable energy. 8. Source: SNCF report "Le comparateur modal des transports 2024". 9. Methodologic note: carbon footprint numbers, even when validated by external parties, are not always comparable between micromobility operators due to different assumptions and methodologies used. For example, Dott takes conservative assumptions and does not deduct emissions due to recycling and end of life management, and includes all HQ activities in the figures.

→ Company Carbon Footprint

Since 2020, both TIER and Dott have been measuring and working to reduce our respective carbon footprints. In 2024, we completed our first joint company carbon footprint (CCF) calculation in collaboration with Greenly. While LCAs show the carbon impact of our service as a transport mode, our CCF considers our full emissions as an organization, including corporate overhead. In 2024, our total emissions amounted to 25,843 tonnes of CO₂e across Scopes 1, 2, and 3, calculated in accordance with the Greenhouse Gas Protocol. 9

Our Scopes 1 & 2 emissions, which include direct emissions from diesel and electricity use, accounted for only 9% of the total. The majority of our emissions fell under Scope 3, mainly driven by the emissions of our operations partners and the production of our spare parts. Notably, we did not purchase new vehicles in 2024, avoiding emissions typically associated with vehicle manufacturing.

Carbon Footprint Breakdown by Source:



→ Reducing our Impact

Both TIER and Dott had ambitious Science-Based Targets (SBTs) to reduce Scopes 1 & 2 emissions by 50% by 2030. We are actively working to update our new group-wide trajectory to align at least with the 1.5°C pathway of the Paris Agreement. Since we did not purchase vehicles in 2024, it can not be considered a representative baseline year for our carbon footprint. We therefore aim to set a new SBT next year, based on a 2025 baseline.

Key reduction levers we are pursuing include continuing to expand our vehicle refurbishment program, further electrifying our service fleet, and increasing our use of renewable energy. Through our Supplier Code of Conduct and contracts with operations partners, we also require our business partners to reduce their carbon footprint, ensuring we decarbonize our entire value chain.

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Optimized city logistics:

53% rides served by electric service fleet

→ Decarbonized Service Fleet

Intro

49% of our rides are already supported by zero-emission street operations, minimizing our impact on city congestion, noise and pollution. In some cities, such as Lyon, Bordeaux, and Aalst, 100% of our pickups, rebalancing, and battery swaps are already conducted by a fully electric service fleet. In 2024, we added more e-vans and cargo bikes to our service fleets in major cities, including Turin, Rome, and Brussels. This allows us to advance towards our goal of 100% electric operations and lower Scope 1 carbon emissions.

→ Optimized Logistics

We optimize our operations, hence minimizing the use of key resources such as electricity, diesel, heating and cooling systems. We increasingly rely on renewable energy sources, and implement energy sobriety measures for warehouses and offices. This year we also implemented our Smart Routing algorithm across our 400 cities, which provides our on-street teams with streamlined routes, reducing kilometers driven and our impact on city traffic, pollution and noise.



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Full Lifecycle Management

Full Lifecycle Management:

At TIER-Dott, we take a responsible approach at every stage of our vehicles' lifecycle, from cradle to grave.

In 2024, we unified our sourcing and waste management standards, ensuring a sustainable upstream and downstream value chain.

We also ensure a responsible lifecycle for our batteries, investing in refurbishments and second-life applications. These efforts highlight our commitment to embed circularity in every aspect of our operations.

Targets	2024
---------	------

100% of suppliers agreeing to Supplier	100% of Tier-1
Code of Conduct by 2030	suppliers
>99% waste generated sent to recycling by 2030	98%10

10. Data is only representative of former-Dott markets.

We are working to harmonize waste tracking post-merger.



Responsible Value Chain:

100% of Tier-1 suppliers committed to Code of Conduct

→ Ethical Sourcing

Intro

As TIER & Dott joined forces, we strengthened strategic collaboration with our key suppliers to build a more sustainable upstream value chain. 100% of our tier-1 suppliers have signed our Supplier Code of Conduct and we aligned on shared goals for improved environmental and social responsibility. This Code requires our suppliers to meet specific, rigorous standards for labor practices, ethics, health and safety, and the environment. These include, for example, maintaining a safe and respectful workplace, reducing resource consumption, and ensuring transparency in all business dealings.

→ Reduce, Reuse, Recycle

Waste management at TIER-Dott is guided by our "repair-first" policy: every retired vehicle is disassembled and repairable components are quality checked and sorted for reuse. This circular approach optimizes availability of spare parts and minimizes the creation of waste. When all possibilities for repair or reuse have been exhausted, we sort waste by materials and send them to recycling with local, certified partners. In 2024, 98% of waste from former Dott markets was sent to recycling. We're working to better track waste management across all markets in 2025.



Battery Management:

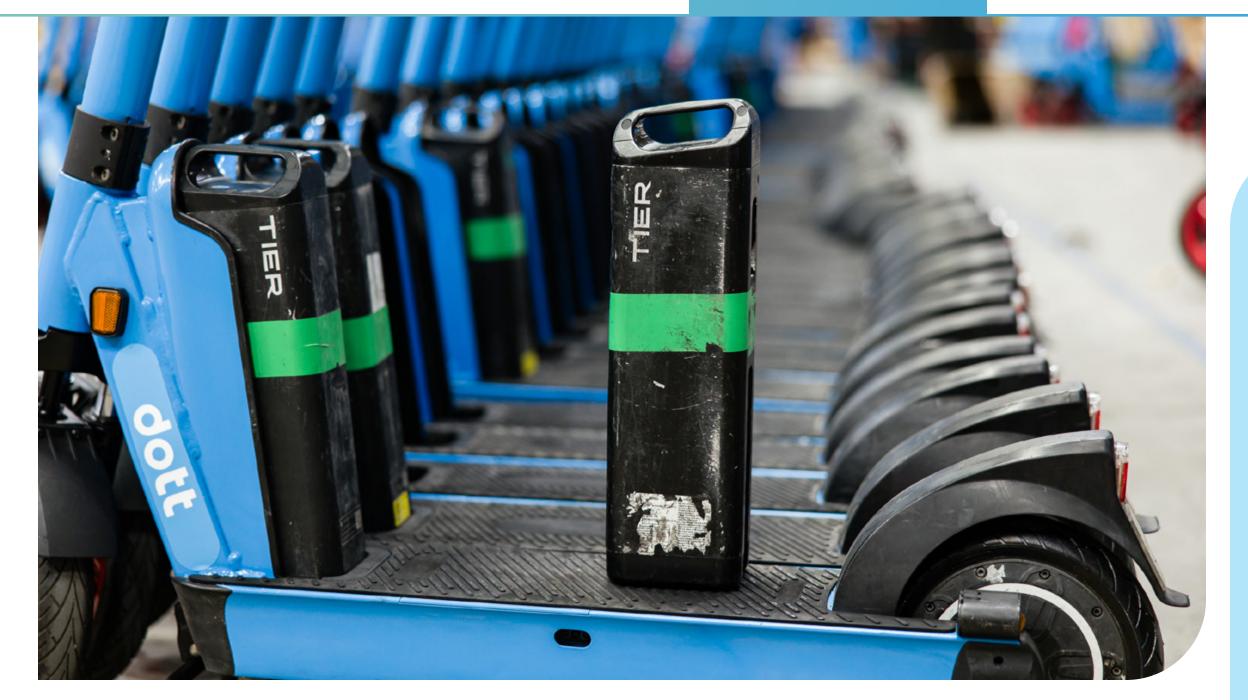
12k batteries given a second life

→ Battery Refurbishments

Learning from our success with vehicle refurbishments, we have begun refurbishing our batteries to extend their lifespan, reducing the need to purchase new ones. In 2024, our team at the Phoenix refurbishment hub successfully refurbished 2,589 batteries, allowing them to continue powering our vehicles into the future. We also collaborated further with NOWOS, our specialized battery repair partner, to refurbish 11,000 additional batteries in 2024.

→ Second-life Applications

For batteries that cannot be repaired, we work with trusted partners to repurpose them in second-life applications, such as energy storage, allowing them to continue being used. In 2024, a total of 12,000 Dott batteries were given a second life through our partnerships with Bib Batteries, Battery Manufacturers, and JJ-IP. For batteries that can neither be repaired nor reused, we ensure responsible recycling through certified partners, such as Screlec and Bebat, fully adhering to EU regulations.





→ <u>Deep dive:</u> 2024 battery applications

In November 2024, we shipped 96 irreparable battery modules to Bib Batteries & Battery Partners to test and assess their state of health. 90% of the modules were deemed eligible for second-life applications and were repurposed into innovative projects, including a battery pack powering a water buoy, and battery packs to power electric mopeds. These initiatives demonstrate how second-life applications can extend the utility of batteries, powering new forms of sustainable solutions for years to come.

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Equitable & Inclusive Teams

Equitable & Inclusive Teams:

At TIER-Dott, being a responsible employer is core to our DNA.

As we brought our two teams together, we've invested in the inclusion and growth of all 1,677 employees.

We recognize that there is still work to be done to improve the gender parity and pay equity of our staff. We're committed to doing better, so we've set ambitious targets to drive progress in these areas over the next 5 years.

Targets	2024
>45% women representation in office and leadership teams by 2030	Office teams: 36% Leadership: 26%
>25% women representation in full staff by 2030	12%
<5% unadjusted gender pay gap (company-wide and within functional teams) by 2026	Company-wide: -63%" Office teams: 11% Ground teams: 8%

^{11.} A negative pay gap indicates that the average woman is paid more than the average man.



One Equitable Team:

Intro

36% women representation in office teams

→ Setting a Baseline

To build an equitable, unified team, we've calculated the baseline of women's representation by team and their pay equity. While 36% of our office teams are made up of women, the representation of women in our overall staff is only 12% due to the low representation of women in our ground teams (3%). When it comes to pay equity, there is a slight pay gap within each functional team, with the average man paid 11% more than the average woman in office teams, and an 8% gap in ground teams. Overall, however, the average man is paid 63% less than the average woman at TIER-Dott, driven by the overrepresentation of men in ground roles, which typically have lower salaries than office roles.

→ Moving Forward

To move from this baseline to our ambitious goals, we are actively exploring improvements to the hiring and promotion processes to ensure equitable opportunities and experiences for everyone. We've created a unified Equity, Diversity, and Inclusion (ED&I) policy to set a clear mission and vision for ED&I as a merged company and establish accountability for its embodiment. Moreover, we are actively pursuing channels for greater pay transparency within the organization to align our internal practices with the EU pay transparency directive.



Intro

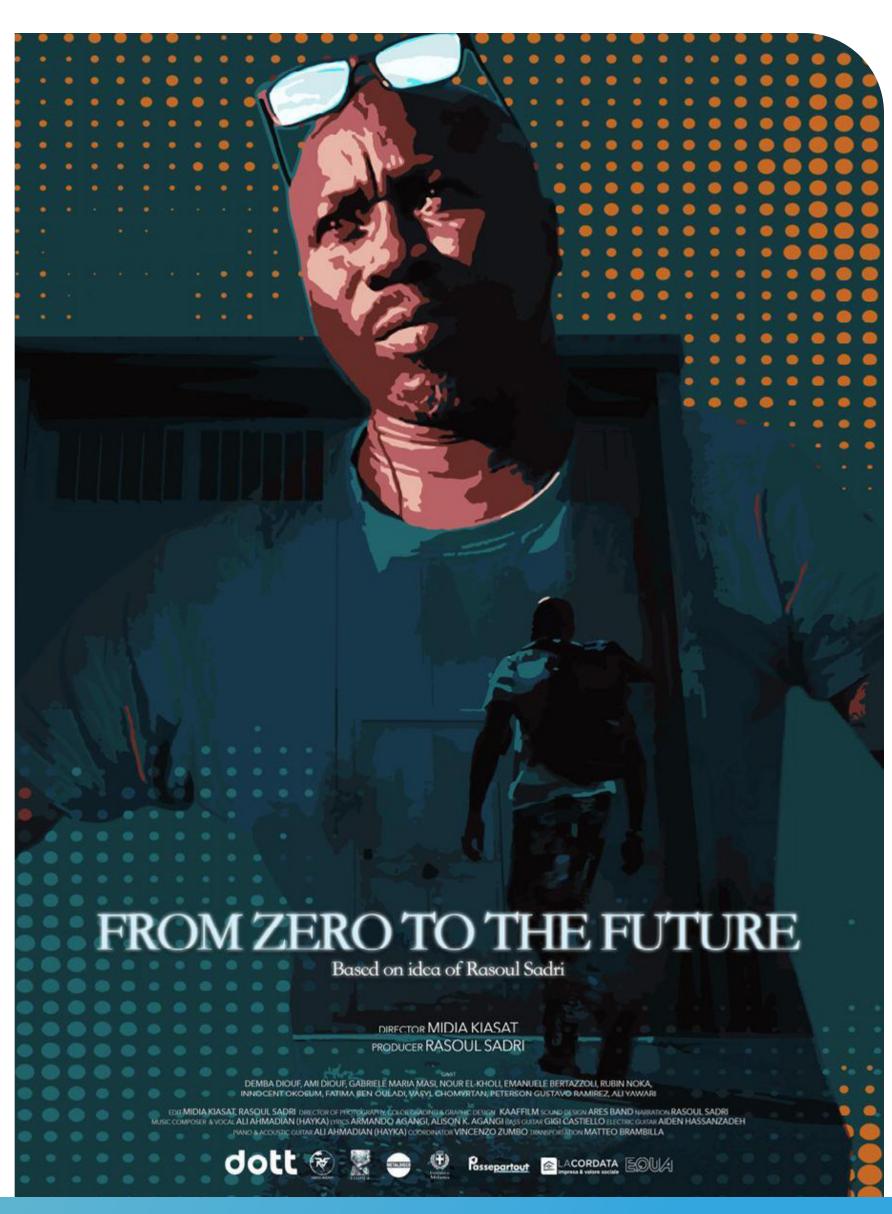
Safety

Diversity & Inclusion:

7 refugees employed in local operations

→ Refugee Recruitment

Our Refugee Hiring Program, recognized in 2024 by the UN High Commissioner for Refugees with the "Welcome" award, exemplifies our dedication to diverse and inclusive employment. In Italy, we partner with local organizations such as Consorzio Passepartout Cooperativa Sociale and La Cordata to actively recruit refugees in our ground teams. Currently, seven refugees are employed in our Milan operations from six different countries, including Iran, Ukraine, and Afghanistan. Their stories and valuable contributions to TIER-Dott were highlighted in the employee-led documentary From Zero to the Future, which debuted in a local theater in Milan in early 2025.



→ Employee Resource Groups

With the unification of TIER and Dott's employee resource groups (ERGs), we also expanded our internal inclusion initiatives. For International Women's Day, the Dott for Women ERG launched mentorship programs and hosted "She Talks" events spotlighting women leaders. For Pride Month, the Pride ERG hosted educational sessions and a roundtable discussion to foster allyship. Externally, we partnered with Hoshen, the Israeli LGBTQ+ Education and Information Center, to spread awareness of their work. In France, our employees also volunteered with AIDES, an organization working to fight HIV/AIDS, at their Pride Month fundraiser. Finally, we offered promotional codes during local pride celebrations across Europe, allowing riders in more than 20 cities to "ride with pride" on TIER and Dott.





About TIER-Dott Sustainability Integration

Accessibility

Safety

Logistics

Employee Growth:

Intro

1,779 hours of professional development

→ Learning and Development

While unifying our team, we found it vital to invest further in the growth and wellbeing of our employees to meet the demands of a changing workplace. In addition to helping employees learn new processes and procedures, providing learning and development opportunities creates a more fulfilling work environment with increased quality of work. Some initiatives that helped us reach 1,779 hours of learning across the company are:



The Leadership Program:

A cohort-style training program for new managers, teaching them essential skills to lead a team.



Dott Academy:

An online operational tool with 97 training programs on healthy and safety practices and standard repair procedures.



Course Club:

A biweekly learning club that watches online content and discusses its ideas and implications on work.



LinkedIn Learning:

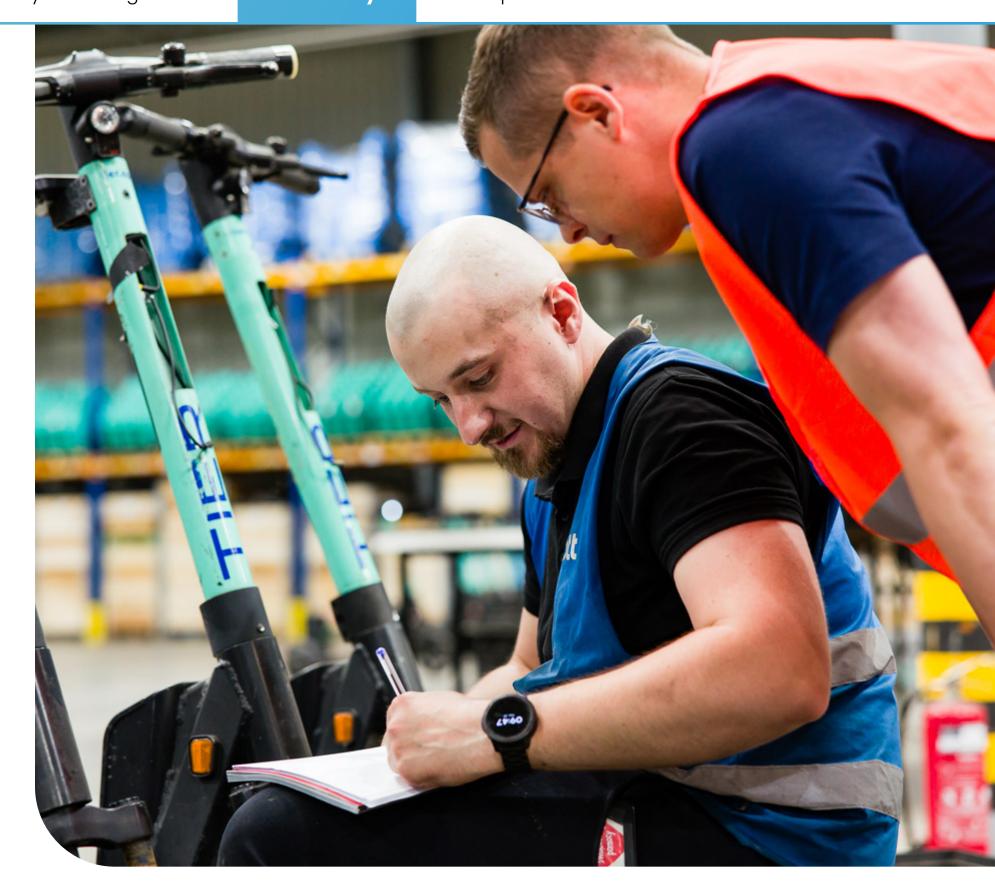
Access for employees to follow online training programs by experts.



Learning Budget:

A dedicated budget for each of our office employees to spend on educational opportunities better suited for their growth needs.

Additionally, office staff also participate in bi-annual performance reviews to get formal feedback on their career growth and work performance. We aim to implement a lighter version of performance reviews for our ground teams in 2025.



→ Wellbeing

To ease the transition to new ways of working, we also invested in the wellbeing of our employees. We provided all employees with year-round access to OpenUp, an online platform of certified psychologists and wellbeing experts. In partnership with OpenUp, we also hosted two wellbeing weeks throughout the year with targeted programming to improve employee mental health.

36

Safe Workplaces

Safety

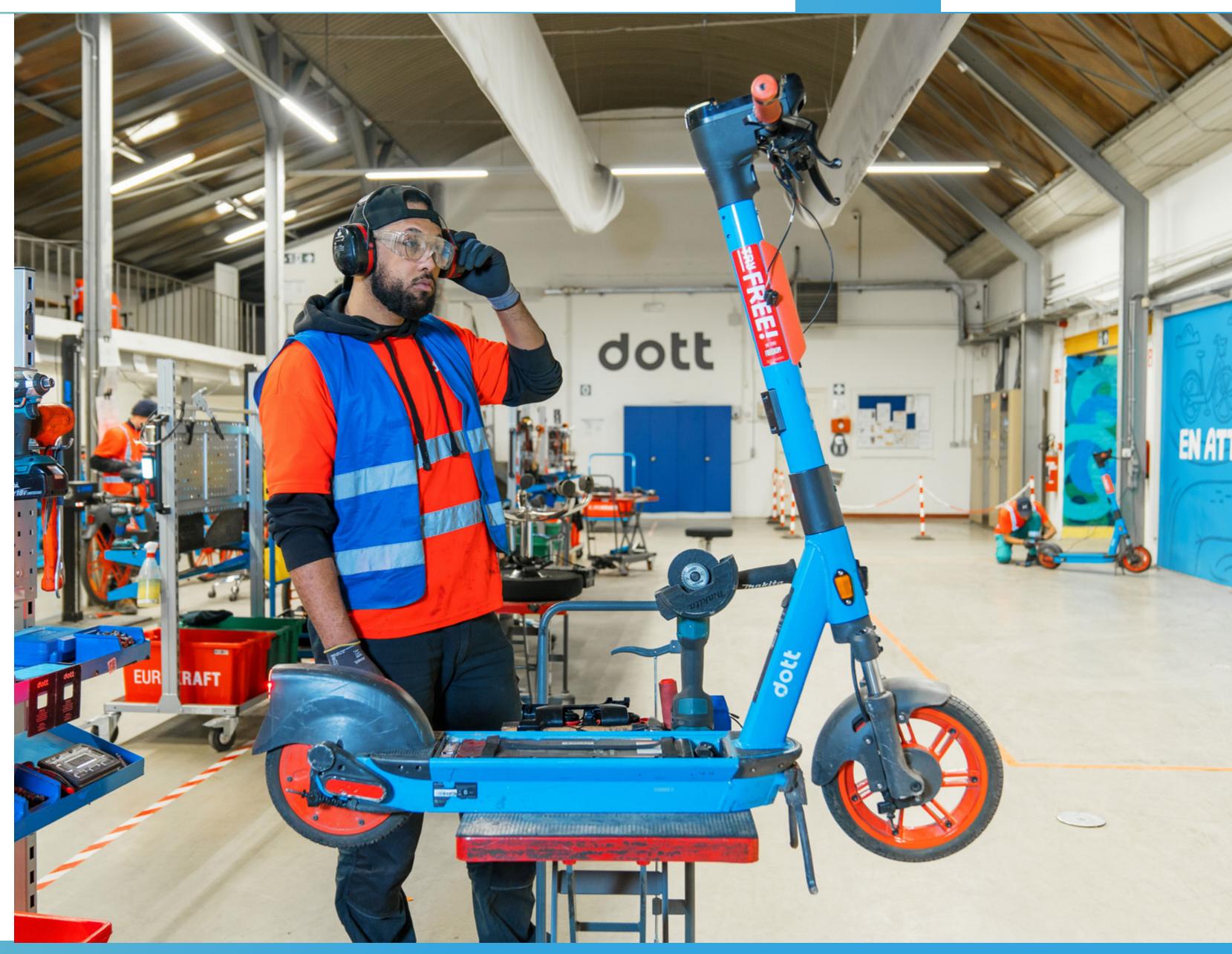
Safe Workplaces:

We take a holistic approach to safety.

In addition to providing a service that is safe for our users and cities, we're dedicated to ensuring the safety of our employees.

In 2024, with operations now spanning over 400 cities across 21 countries, we focused on standardizing our operations in every location to ensure an even higher level of quality and safety.

Targets	2024
<10 employee work-related injuries per million hours worked by 2030	43.7
0 high-consequence employee work- related injuries	0
0 employee work-related fatalities	0



Standardized operations:

97 unique trainings in 7 local languages

→ Dott Academy

By scaling our Dott Academy training platform, we now have 97 unique trainings in 7 local languages, covering vehicle repairs, battery management, electrical safety, fire safety, road safety, and the use of personal protective equipment. All workers are given a general health and safety introduction when they join, and then are required to follow the specific training videos relevant to their position.

→ ISO Certification

We also ensure our operations meet international standards. We hold ISO 14001 and 45001 certifications for our quality and health and safety management systems in Lyon, Rome, Milan, and Brussels. Building on this, in 2024, we received ISO 14001 and 9001 certifications in Düsseldorf and Stuttgart for our environmental and quality management systems. These certified systems are based on our global health and safety policy and internal safety standards, which are applied in every city and cover all workers, including those in our operational centers, street operations, and offices.



Workplaces

GRI Index

GRIMCEX

GRI Disclosure Number	Disclosure Title	Report Location	Comment
GRI 2: General Dis	closures		
2-1	Organizational details	2, 5	TIER Mobility SE is a Societas Europaea (SE), a public company registered in accordance with the corporate law of the European Union (EU).
2-2	Entities included in the organization's sustainability reporting	2	
2-3	Reporting period, frequency and contact point	2	
2-4	Restatements of information		
2-5	External assurance	26	We seek external assurance for our carbon footprint calculations to ensure they are accurate and meet international standards. The certification of our carbon footprint calculation can be found here . The Sustainability Committee (which includes the President & CDO) regularly reviews our reporting approach to meet the needs of our investors, regulators and other stakeholders.
2-6	Activities, value chain and other business relationships	5	Our main suppliers are Okai and Ninebot, who produce our vehicles and their spare parts. In some markets, we work with local operations partners for our on-street logistics. We work with a network of local recycling partners to process any waste produced by our operations.
2-7	Employees	5	Total: 1677 Women: 205 Region: DACH & Eastern Europe: 872 / South & West Europe: 600 / Nordics & UK: 180 / Middle East: 25 Contract Type: Permanent: 1100 / Temporary: 566 This reporting is done at a headcount level as of 31/12/2024. As a result of the merger of TIER and Dott in March 2024, the number of employees was higher at the start of the year than at the end.
2-8	Workers who are not employees		In some markets, we work with third-party operations partners. The most common work for operations partners is rebalancing vehicles and swapping batteries. We currently do not accurately track the total number of staff employed by operations partners, but are working to improve this. Due to the seasonality of our business, we have more operations partners during the summer season.

GRI Disclosure Number	Disclosure Title	Report Location	Comment
2-9	Governance Structure and Composition	6	
2-10	Nomination and selection of the highest governance body	6	
2-11	Chair of the highest governance body	6	
2-12	Role of the highest governance body in overseeing the management of impacts	6	TIER-Dott's overall mission and vision, which is tied to sustainable development, was developed by the company's senior executives and approved by the Board. Our Sustainability Framework was developed by the Sustainability Team and Chief Development Officer (CDO) and was approved by the Sustainability Committee.
2-13	Delegation of responsibility for managing impacts	6	
2-14	Role of the highest governance body in sustainability reporting		The Sustainability Committee has reviewed and approved the reported information and material topics in their quarterly meetings with the President and CDO. The report itself has been reviewed and approved by the senior leadership of the company.
2-15	Conflicts of interest		Members of the Administrative Board do not participate in decisions when they have a potential conflict of interest, e.g. their own remuneration. Conflicts relating to Board/Director formalities are disclosed to applicable stakeholders and managed according to the Rules of Procedure of the Administrative Board. All employees and contractors are subject to the Conflict of Interest Policy which requires the disclosure and avoidance of any potential or actual conflict.
2-16	Communication of critical concerns		Critical concerns (if any) are reported to the Administrative Board by the CEO or via the Sustainability Committee, if relevant. No critical concerns were communicated to the Administrative Board in the reporting period.
2-17	Collective knowledge of the highest governance body		In their quarterly meetings, the CDO and Director of Sustainability often upskill the Sustainability Committee on issues related to sustainable development, such as carbon accounting. The Sustainability Committee then reports quarterly to the Board on sustainable development.

GRI Disclosure Number	Disclosure Title	6Report Location	Comment
2-18	Evaluation of the performance of the highest governance body	6	We currently do not have a formal board evaluation process, but this is something we are considering for the future.
2-19	Remuneration policies		All employees, as well as the highest governance bodies and senior executives, are compensated following our total compensation philosophy without any differences. i. All employees receive a fixed yearly pay, and a comprehensive benefits package. No variable pay is paid out to employees. An equity package is provided to Office roles. ii. In rare exceptions, a sign-on bonus can be provided. We also pay referral bonuses. iii. We issue termination payments where legally required (e.g. Netherlands and Italy). iv. Clawbacks occur if employees use more holiday days versus their entitlement, and are settled with their last salary payment. v. We implemented a pension scheme in the Netherlands in 2021. In other countries, we organize pensions in line with the legal requirements. Our remuneration policies are not tied to the management of the organization's impacts on the economy, environment, and people.
2-20	Process to determine remuneration		Remuneration across the company is discussed at a global level to ensure consistency and a fair approach and adapted at a local level to ensure compliance. Work councils are consulted in the creation of remuneration policies. We benchmark our pay rates with data from 3rd parties and sources from our shareholders, as well as the assistance of independent consultants. Salary guidelines are then compared, adapted, and agreed by the leadership team.
2-21	Annual total compensation ratio		Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual): 9.5
2-22	Statement on sustainable development strategy	3	
2-23	Policy commitments	6	TIER-Dott maintains a pyramidal policy structure, with the Code of Conduct at its apex. This Code stipulates respecting human rights, promoting transparency, and always acting in the best interest of the company, our customers, and our cities. Beneath it, a comprehensive set of policies cover critical areas such as Whistleblowing, Compliance, and Privacy. Policies are approved by relevant functional heads and local works councils (if applicable) in collaboration with the Company's compliance team. Save for the Supplier Code of Conduct (which only applies to the Company's suppliers), the Policies apply to all business activities and relationships. Our policies are not publicly accessible as they are not intended for external use. Our Human Rights Policy lays out our commitment to respecting human rights. We abide by the UN Guiding Principles for Business and Human Rights and respect the rights of all people laid out in the Universal Declaration of Human Rights.

GRI Disclosure Number	Disclosure Title	Report Location	Comment
2-24	Embedding policy commitments	6	
2-25	Process to remediate negative impacts	8, 9, 19, 20	Customers and third parties can raise grievances through our app or by directly contacting our Community Operations team. Our Community Operations team monitors and tracks the status of each grievance, including how quickly the grievance has been dealt with. Customers are surveyed on their satisfaction with our customer care processes at the end of each interaction, and we consistently use this feedback to improve our processes and the quality of our service. City administrators and local officials can communicate grievances directly to the local Policy Manager and City Operations Manager, with whom they are in constant contact. These local points of contact are then responsible for following up and escalating any grievance. They also work collaboratively with the local officials in each city to refine the grievance communication process.
2-26	Mechanisms for seeking advice and raising concerns	6	Employees can report concerns via our integrity line, or directly to our compliance team, in accordance with our Whistleblower Policy. Whistleblowers are protected but anonymous reporting is also available. External individuals, including suppliers, may report concerns by contacting our compliance team by post or email.
2-27	Compliance with laws and regulations		Dott was not fined for any significant breaches of laws or regulations in the reporting period.
2-28	Membership associations		Global: Micromobility for Europe, Cycling Industries Europe, UITP, UNGC, EIT Urban Mobility; Finland: ITS Finland; France: Alliance des mobilités; Germany: Bitkom, Deutsche Verkehrswacht; Italy: Assosharing; Nordics: Nordic Micromobility Association (NMA); Spain: AEDIVE; Switzerland: Chacomo; UK: CoMoUK, Urban Mobility Partnership
2-29	Approach to stakeholder engagement		We maintain ongoing engagement with our riders through customer surveys and engagement with our Community Operations Team to ensure our service best meets their needs. Our Policy Managers and City Operations Managers also engage local officials to ensure the service is aligned with local sustainability goals and integrates well into the city. Finally, we engage with investors through meetings of the Board and Sustainability Committee to align the service with our financial goals.
2-30	Collective bargaining agreements		We have collective bargaining agreements in Belgium, France, Italy, and Spain, representing 29% of our total employees. GRI 3: Material Topics

GRI Disclosure Number	Disclosure Title	Report Location	Comment
GRI 3: Material Top	oics		
3-1	Process to determine material topics	8	
3-2	List of material topics	8	
3-3	Management of material topics	8, 9, 11, 15, 18, 22, 25, 29, 33, 38	Our approach to managing material topics is detailed in each chapter of the report.
GRI 205: Anti-Cori	uption		
205-1	Operations assessed for risks related to corruption		The company business profile puts 100% of business operations in a corruption risk due to its relation with public tenders and government decisions.
205-2	Communication and training about anti-corruption policies and procedures		100% of the C-Team has received a compulsory Code of Conduct training which included the topic of anti-bribery and corruption (ABC). We do not train the Administrative Board on anti-corruption topics. 100% of staff have access to our anti-corruption policies. All office staff (27% of staff) receive an annual training on anti-corruption. We plan to also train ground staff on anti-corruption in the future. Our anti-corruption policies are embedded in our standard contracts and communicated to all of our operations partners and hardware suppliers.
205-3	Confirmed incidents of corruption and actions taken		Zero
GRI 206: Anti-com	petitive Behavior	1	
206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices		Zero

TIER-Dott 2024 Sustainability GRI Report

GRI Disclosure Number	Disclosure Title	Report Location	Comment
GRI 301: Materials			
301-1	Materials used by weight or volume		
301-2	Recycled input materials used		We did not purchase new vehicles—our primary products—in 2024. Therefore, no materials, recycled input, or reclaimed products were used for production or packaging during the reporting period.
301-3	Reclaimed products and their packaging materials		
GRI 302: Energy			
302-1	Energy consumption within the organization		Total: 40,493,048 MJ energy consumed in 2024. Natural gas: 538,585 MJ Diesel: 8,363,011 MJ Electricity: 8,528,653 Kwh Heat: 246,750 Kwh No cooling, steam, or renewable fuels consumed. We do not sell energy. For reporting energy consumption, we used a mix of primary data (electricity bills and invoices) and expense-based data. Source of conversion factors: Base Empreinte Ademe 23.4, Exiobase 3.8.2, Greenly 1.0, undefined 2024, IEA 2023, Uk GHG Conversion Factor 2024
302-2	Energy consumption outside of the organization		We currently can not accurately estimate energy consumption outside the organization.
302-3	Energy intensity		0.22 MJ/km ridden on a Dott vehicle, based on fuel, electricity, and heat consumption within the organization.
302-4	Reduction of energy consumption		As this is our first reporting year, we can not yet track reductions in energy consumption.
302-5	Reductions in energy requirements of products and services		We currently do not track energy reductions for sold products and services. However, we are assessing the energy requirements associated with the purchase of new vehicles for future reporting periods.

GRI Disclosure Number	Disclosure Title	Report Location	Comment
GRI 305: Emissions	5		
305-1	Direct (Scope 1) GHG emissions		All greenhouse gases are included in the calculation of our Scope 1, 2, and 3 emissions, expressed in CO ₂ e. We use an operational control consolidation approach, and a mix of primary activity data and expense-based data. Our Scope 2 emissions are location-based. We had 0 tonnes CO ₂ e of biogenic
305-2	Energy indirect (Scope 2) GHG emissions	25, 26	emissions. The company merger in 2024 has triggered the need for a recalculation of base year emissions. We are currently assessing the appropriate new base year. Scope 3 categories included:
305-3	Other indirect (Scope 3) GHG emissions		3.1 Purchased goods and services 3.3 Fuel- and energy- related activities not included in Scope 1 or Scope 2 3.4 Upstream transportation and distribution 3.5 Waste generated in operations 3.6 Business travel 3.7 Employee commuting 3.8 Upstream leased assets Emission factor sources: Base Empreinte Ademe 23.4, Company Report 1.0, Exiobase 3.8.2, Greenly 1.0, Ecoinvent 3.7.1, UK GHG Conversion Factor 2024, IEA 2023
305-4	GHG emissions intensity		141 g CO ₂ e/km ridden on a TIER-Dott vehicle This includes scope 1, 2, and 3 emissions and all greenhouse gases, expressed in CO ₂ e.
305-5	Reduction of GHG emissions		As this is our first year of joint carbon footprint calculations, we can not yet calculate greenhouse gas emissions reductions as a direct result of specific reduction initiatives. Future reporting periods will track progress as our reduction strategies are implemented.
305-6	Emissions of ozone-depleting substances (ODS)		This indicator is not applicable to our operations, as we do not produce, import, or export ozone-depleting substances (ODS).
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		This indicator is not applicable to our operations, as we do not generate these emissions.

GRI Disclosure Number	Disclosure Title	Report Location	Comment
GRI 306: Waste			
306-1	Waste generation and significant waste-related impacts	30	Process flow of waste-related impacts: Inputs: Materials and components used in the production of e-bikes and e-scooters (upstream) Activities: Service operations including maintenance, repairs, and battery charging Outputs: Waste from damaged parts, used batteries, and end-of-life vehicles We focus primarily on waste generated from our own service operations. In parallel, we are mapping upstream impacts from our vehicle suppliers to promote more sustainable production practices.
306-2	Management of significant waste related impacts	23, 30	We are in the process of formalizing the processes used to ensure that third-party waste management aligns with contractual and legislative obligations. The sustainability team collects data monthly on the amount and type of waste produced and collected at each warehouse.
306-3	Waste generated		87.5 tons of waste generated. Breakdown by material: Aluminium: 2.9 / Electronics: 7.6 / Ferrous metals: 28 / Mixed: 14 / Motors: 0.2 / Office 0.8 / Paper: 7 / Plastic: 16 / Rubber: 10 / Batteries: 7.6. Note: these figures do not include the operations of TIER, as waste measurement is still being harmonized.
306-4	Waste diverted from disposal		86 tons of waste diverted from disposal. Breakdown by material: Aluminium: 2.9 / Electronics: 7.6 / Ferrous metals: 28 / Mixed: 13.8 / Motors: 0.2 / Office 0.3 / Paper: 7 / Plastic: 16 / Rubber: 9.4 / Batteries (hazardous): 0.4 We do not track the quantity of waste diverted from disposal in preparation for reuse. 0.4 tons hazardous & 85.5 tons non-hazardous waste diverted from disposal through recycling. 100% sent to recycling through specialized partners. Waste data is sourced by direct monthly measurements at warehouse level. All waste disposal is managed by selected specialized external partners. Note: these figures do not include the operations of TIER, as waste measurement is still being harmonized.
306-5	Waste directed to disposal		1.5 tons waste directed to disposal. Breakdown by material: Office waste: 0.3 tons / Rubber: 0.4 tons / Mixed: 1 tons 0 tons of hazardous waste directed to disposal. We did not track disposal methods for non-hazardous waste in 2024. Note: these figures do not include the operations of TIER, as waste measurement is still being harmonized.
GRI 308: Supplier E	Environmental Criteria		
308-1	New suppliers that were screened using environmental criteria	30	We currently do not have a process for screening or assessing suppliers, but are working to implement one.

GRI Disclosure Number	Disclosure Title	Report Location	Comment
308-2	Negative environmental impacts in the supply chain and actions taken	30	We currently do not have a process for screening or assessing suppliers, but are working to implement one.
GRI 401: Employm	ent		
401-1	New employee hires and employee turnover		New hires: 976 Employee turnover: 1942
401-2	Benefits provided to full-time employees that are not provided to temporary or part- time employees		A list of the benefits for both office and ground team employees can be found on <u>Dott's recruitment page</u> . Most benefits apply to all employees. Those that do not apply to temporary or part-time employees are Parental leave (all locations) & Sabbatical Policy (all locations).
401-3	Parental leave		All employees are entitled to parental leave. 9 women & 29 men took parental leave in 2024, all returned to work after parental leave ended, 6 women (67%) and 18 men (62%) stayed after 12 months.
GRI 402: Labor/Ma	nagement Relations		
402-1	Minimum notice periods regarding operational changes		Where applicable, we conduct at least a 2 week consultation period with works councils. Depending on the impact of the changes, we notify employees at least 1 month prior to implementation. Where applicable, notice for consultation is included in collective bargaining agreements.
GRI 403: Occupati	onal Health and Safety	^	
403-1	Occupational H&S management system	39	The general risk management philosophy which is followed across our operations is that of directive 89/391/EEC which is the legal backbone of health and safety in the EU. We try to eliminate all risks at the source and if we cannot, we try to put in place collective engineering controls or new organisational setups.

GRI Disclosure Number	Disclosure Title	Report Location	Comment
403-2	Hazard identification, risk assessment, and incident investigation		General workplace risk assessments are carried out by local city managers and the local health and safety (H&S) champion, under the guidance of the Global H&S Manager. The risk assessment is validated by external consultants, where required, and reviewed at least on a yearly basis, or more often in the case of: significant changes in the business environment, implementation of new processes or systems, incidents or near-misses, feedback or suggestions from stakeholders, or compliance and regulatory changes. According to our Health and Safety policy, all staff should report any H&S concerns immediately to their line manager or local H&S champion. In accordance with our whistleblowing policy, employees will not suffer any detrimental treatment as a result of raising a genuine concern in good faith. Our Health and Safety policy also allows all staff to remove themselves from situations where they feel unsafe without reprisal. All accidents and injuries at work, however minor, are reported to the central H&S Team through a dedicated reporting tool. The local H&S champion is responsible for investigating any injuries or work-related illness, preparing and keeping accident records, and for submitting reports to the relevant authorities, if required under the applicable law. The reporting tool enables the central team to investigate globally the incident trend and adapt the operating procedures accordingly.
403-3	Occupational health services		The company has a global occupational health and safety policy with operating procedures. Each country has some variations from the global policy, to ensure compliance with local regulation. For example in France, periodic medical visits are carried out for all employees based on a risk assessment carried out by the occupational health and safety function.
403-4	Worker participation, consultation, and communication on occupational H&S		When a new Health & Safety process is being developed, a pilot phase is carried out for workers to test it, raise concerns, and suggest improvements. In relevant countries, Work Councils are consulted on occupational health and safety matters.
403-5	Worker training on occupational H&S	39	
403-6	Promotion of worker health		We provide comprehensive health insurance for employees and their families in Poland and France and monetary contributions for health insurance on top of salary in the Netherlands. Free counselling sessions are available to all employees through our partner OpenUp. Employees can speak to a counselor 24/7, without notifying Dott.
403-7	Prevention and mitigation of occupational H&S impacts directly linked by business relationships		Our Supplier Code of Conduct requires suppliers to identify & mitigate potential health and safety hazards for their workers. Their trainings are required, at a minimum, to cover mechanical, electrical, chemical, fire, and physical hazards. When engaging with third-party logistic companies, we embed strict health and safety requirements into our contracts.

GRI Disclosure Number	Disclosure Title	Report Location	Comment
GRI 403: Occupati	onal Health and Safety		
403-8	Workers covered by an occupational H&S management system	39	Our health and safety policy covers 100% of employees, officers, consultants, contractors, volunteers, interns, casual workers and agency workers.
403-9	Work-related injuries	38	146 recordable work-related injuries; 3.3 million hours worked. The main types of work-related injuries are back injuries while lifting heavy loads & minor injuries due to road accidents. The three main risks are thermal runaways by batteries which can lead to major fires in our warehouses, road accidents during our street operations, and musculoskeletal disorders. These hazards have been identified after a thorough assessment of our operations with local H&S champions and shared with the CEO and VP of Operations. We've developed fire safety, fire detection, battery handling, road safety, and ergonomic standards to mitigate these risks. We don't differentiate between employees and workers who are not employees in our injury tracking. Some workers might have been excluded from this disclosure, due to their non-registration in the software. This concerns only workers that worked less than 1 week over the course of 2024. Workplace injuries are reported by local operations teams to the central Health and Safety team & tracked in a central database, in accordance with the ILO code of practice.
403-10	Work-related ill health		Zero cases of work-related ill health, nor hazards that pose a risk of ill-health, have been reported company-wide during the reporting period.
GRI 404: Training	and Education	1	
404-1	Average hours of training per year per employee		1.05 hours per employee
404-2	Programs for upgrading employee skills and transition assistance programs	36	We do not have formal transition assistance programs in place for one off cases, but often connect personnel impacted by restructuring with relevant partner organizations with open positions. When major restructuring happens, CV and reemployability assistance is provided by our recruitment team or via an agency.
404-3	Percentage of employees receiving regular performance and career development reviews	36	All of our office staff (64% male/36% female) which represents 27% of the global staff receives regular performance reviews.



GRI Disclosure Number	Disclosure Title	Report Location	Comment
GRI 405: Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	6, 33	Age of Administrative Board Members: <30: 0% / 30-50: 57% / >50: 43% Age of employees: <30: 42% / 30-50: 52% / >50: 6%
405-2	Ratio of basic salary and remuneration of women to men	33	
GRI 414: Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	30	We currently do not have a process for screening or assessing suppliers, but are working to implement one.
414-2	Negative social impacts in the supply chain and actions taken		
GRI 416: Customer Health and Safety			
416-1	Assessment of the H&S impacts of product and service categories		100% of our service was assessed for health and safety improvements.
416-2	Incidents of non-compliance concerning H&S impacts of products and services		No incidents of non-compliance were recorded.