

HELBIZ

# ESG Policy - Implementation Guidelines

## 1. Scope of the Guidelines

Helbiz has developed these ESG Guidelines as a framework for the implementation of its ESG Policy. The guidelines will be applied in the ordinary course of business operations and decision-making processes through the lifespan of the Company.

## 2. ESG Procedures/approaches

### *Planning new activities and investments*

In undertaking new activities or investments, Helbiz should consider ESG impact, varying from case to case as:

- ESG potential effects and improvement.
- ESG implications for the Company's capital expenditures in the case of new projects and investments.

### *Monitoring*

Once ESG plans and targets are established, Helbiz moves on to assessing the progress generated by its activities and operations through its internal evaluation system:

- Helbiz samples a set of KPIs based on GRI standards and periodically evaluates progress against them.
- Every year Helbiz assesses its overall ESG maturity level involving the Board of Directors and publishes the results in a specific report.

## 3. ESG aspects communication to third parties

A crucial part of implementing its ESG Policy is to communicate progress over time to the main stakeholders. As such, Helbiz undertakes to:

- Publish its ESG Policy on its website to make everyone aware of its goals and strategy.
- Update stakeholders and relevant investors on key initiatives and progress through periodic updates via its own website or social media and sharing an annual report.
- Actively involve its human capital in the management of ESG topics.
- Implement an educational program to ESG issues for all employees through constant updates via mail and training sessions.
- Engage both internal and external stakeholders in sustainability issues.
- Conduct an extensive review of the status of ESG initiatives and maturity at least annually and publish the results in a specific report.

## 4. Reporting

Helbiz commits to developing a yearly report on the status of its ESG initiatives and maturity level and to making it publicly available on its website. This report will be based on the GRI Standards and will report, among other things: organizational details, entities included in the sustainability reporting, reporting period, eventual restatements of information from previous reporting periods, information on corporate activities, total number of employees, governance structure and composition. The report will contain a summary of ESG strategy and policy commitments, all the updates related to the undertaken activities, an analysis of legal compliance and information about the organization's stakeholder engagement practices. Drafting the report is a responsibility that lies at the corporate level and, after the presentation to and approval by the Board, the report is included within the financial reporting package.