

Presentation International St. Moritz Automobile Week **ESG Approach**

Description of the event series “International St. Moritz Automobile Week”

The event series "International St. Moritz Automobile Week" (ISAW) is a new edition of the historic event series of 1929 and 1930. The main components of this event series are the "Kilomètre Lancé" with acceleration races at the St. Moritz airport, the automobile party "Motorsport Rendezvous" and the "Bernina Gran Turismo" mountain race, which was held for the seventh time in 2021. Participants from all over the world, as well as locals, took advantage of the unique opportunity to take part in these events with their historic vehicles, which have received worldwide attention. In the last two years, too, this event was successfully held despite the adversities of the Covid 19 pandemic, while adhering to a strict protection concept.

From the very beginning, it was our vision to revive the historic International St. Moritz Automobile Week on a world level as a modern festival of mobility, combining the past with modern times. As a festival, several partial events will be held during several days, so that the benefit for the scene, spectators, partners and participants is as great as possible. The events of the Monterey Car Week in California, USA (e.g. www.pebblebeachconcours.net) serve as a model for our series of events, which, however, in contrast to us, are carried out by different organizers and are therefore not in one hand. In Europe there is no comparable event!

The combination of history and modernity of mobility, social encounter, joie de vivre, passion and lifestyle, taking place in the spectacular landscape and mountain world of the Engadine, makes the event unique and an unforgettable experience for visitors, guests and participants from all over the world.

ISAW uses a wide variety of channels to generate interest and excitement from international and national audiences as well as the media. Already you can find our event in almost every magazine or format about classic cars, style and luxury worldwide. We also successfully use social media such as Instagram, Facebook or YouTube. This is met with great response and interest. Within a very short time, we were able to gain more than 200,000 "followers" on Instagram combined for the various events, which puts us in a top position in our market segment. This is a clear indication that the ISAW meets the spirit of the times and that there is both great interest and curiosity, especially among a younger target group.

The event is also in line with the legal objectives of the cantonal economic development law as well as the thrusts of the region's economic mission statement, which ensures its continued success and implementation. Graubünden is more dynamic, innovative, open and future-oriented, it focuses on its own strengths and on global trends and can thus offer a "safe haven" to historical mobility. The dynamic parts of the event, or the ISAW as a whole, undoubtedly represent an unprecedented innovation in Swiss tourism and perfectly embody the values of innovation, dynamism and openness.

The topic of mobility is known to be more topical than ever, which the event with its comprehensive focus on its history and future (inclusion of electromobility) ideally reflects. The destination Engadin /St. Moritz is an extravagant, urban lifestyle location in the mountains, the program of the ISAW, its

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thematic orientation and the corresponding appearance embody this lifestyle approach perfectly. Classic vehicles that were icons of the past continue to captivate the large public, arousing fascination, emotion and passion. In addition, a utilization option is created for the owners, investors and enthusiasts of this historic cultural asset, which also guarantees the value of the collector vehicles in the future.

ESG concept & structure

In order to be fit for the future, we need to understand and find solutions to the challenges of our time. We are clearly committed to the sustainability of our event series and have set ourselves modern and strict ESG criteria, especially in the area of environmental protection. We try to keep our impact on the environment as small as possible, and where unavoidable, ensure it through full compensation with CO2 certificates. This position distinguishes us significantly from other automotive events in Germany and abroad; we have been pioneers in this area and continue to strengthen this position anew.

Social aspects are also important to us and we see our series of events as an accessible experience for everyone in the form of an attractive festival for the general public. This is a very decisive factor for future success!

The highest priority is also given to safety concepts. For the races, this complies with the strict requirements and standards of the FIA (Fédération Internationale de l'Automobile) and naturally includes any Covid19 concepts at cantonal level.

Regulations and internal directive on the handling of sustainability risks ("ESG policy")

This directive is issued by the Board of Directors ISAW AG for all different events within the Automobile Week.

General

Dealing with sustainability risks is becoming increasingly important not only on a political level, but also in the individual working and corporate environment. Already in 2018, the European Commission published the "Action Plan on Financing Sustainable Growth" (EU Sustainable Finance Action Plan) to achieve the goals of the Paris Agreement as well as the United Nations 2030 Agenda (Sustainable Development Goals). The mobility sector, which also includes the small sub-sector of historic mobility, plays a central role on the way to a sustainable and, in particular, environmentally and climate-friendly society.

Since the issue of sustainability and the associated risks must be viewed holistically, the ESG Policy is issued for the entire Group.

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1. The concept of sustainability

In accordance with the European Union's understanding of sustainability, sustainability is not limited to ecological aspects, but should take into account the entire ESG spectrum (Environment, Social and Governance).

- Environment: Climate protection, adaptation to climate change, sustainable use of resources, avoidance of environmental damage, reduction of transport and logistics consumption.
- Social: Occupational safety, adequate wage levels, labor standards, gender equality
- Governance: Appropriate risk culture, prevention of corruption, respect for data protection

2. Sustainability Commitment of ISAW AG

Sustainability and a sense of responsibility have always been important cornerstones of the corporate philosophy of our events. On this basis, we also pay attention to the consideration of ESG criteria in our entrepreneurial activities. They are part of our self-image and principle of action and thus also part of our medium- and long-term corporate planning.

As a successful company, we are aware of our responsibility in society and see ourselves as pioneers in our sector, historic mobility. We want to promote the economic area to which we owe our success. We strive for other financial services companies to follow our example.

E (Environment)

In terms of environmental protection, it is our concern and goal to keep our own resource consumption and thus CO₂-footprint as small as possible. In order to achieve this in a targeted manner, we decided in mid-2021 to develop a more advanced climate protection strategy to approximate our corporate carbon footprint ("CCF"). In doing so, we took into account all major emission sources such as business travel and construction measures.

In parallel, we set out our sustainability rules as follows: In order to minimize our ecological footprint as much as possible and offset the remaining footprint through environmentally friendly projects, we have defined the following measures:

We only undertake absolutely necessary air travel and book CO₂-neutral flights whenever possible. Our environmental policy stipulates that we purchase CO₂ compensation whenever we book a flight. If this is not offered by the airline, we ensure the compensation through our own purchase of CO₂ certificates.

- We reduce our CO₂ footprint for the emission source "employee travel" within the scope of the legal possibilities. Our environmental policy provides for our employees to be allowed to work in their home offices on selected working days, thus avoiding considerable travel distances by car. In addition, we create incentives for our employees to use low- CO₂ or CO₂-neutral means of transport.

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- We reduce resource consumption with the help of a digitization strategy that includes all our direct consulting and system partners who work decentrally in their home countries for our events. With our digitization program, we aim to reduce the consumption of paper and printer materials. This includes, for example, electronic invoice management.
- We ultimately achieve climate neutrality through recognized climate protection projects. We have offset our calculated CO2 emissions for fiscal years 2020 and 2021 by supporting a program to protect the Brazilian rainforest.
- During ISAW events, special emphasis is placed on avoiding transport emissions, for example by pooling transports of participants.
- The emission of synthetic fuels and lubricants used during the event will be minimized as far as possible. In addition, care is taken to ensure proper storage, disposal and use by participants and partners.
- For the catering of participants, guests and employees local products and if possible from ecological cultivation are used, in particular system partners are pointed out to the provision of vegetarian dishes.
- In 2022, we will be one of the first historic mobility events to provide e-fuels and biofuels for use by participants and encourage further use of climate-friendly and climate-neutral fuels, including in our expert presentations.
- We refrain from using disposable and/or single-use goods as far as possible. This e.g. in the area of catering but also with signets such as flags etc. which are always recyclable. We deal in detail with re- and up-cycling, e.g. safety barriers at the events are maintained so cleanly that they can be used again afterwards as high-quality animal feed.

S (Social)

In the area of our social responsibility, we are committed regionally, e.g. as follows: Promotion of local suppliers.

On average, 70% of our total expenditure is provided by local, mostly medium-sized companies. They are all informed about our ESG criteria.

- We maintain a very active dialog with all stakeholders in the region where our events take place. We also listen to voices critical of historic mobility and try to incorporate them into our concepts.
- We avoid noise and other emissions by short and logical routes.
- In case of necessary closures of general infrastructure (e.g. Bernina pass road) we take care in consultation with the authorities to minimize restrictions for the local population, e.g. by bus trips or similar.
- Concepts are in place to avoid traffic congestion for the local population by using public transport for participants and spectators to the event venues.

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- We introduced training for the BGT race on simulators in 2021 to avoid traffic pollution; a world first in historic motorsports, which also saved significant amounts of CO₂.

G (Governance)

Our understanding of quality in governance has always been based on the following principles:

Independence: We are independent and act exclusively in the interests of our customers and to further promote the future viability of historic mobility.

- **Transparency:** We guarantee comprehensive transparency in our consulting, decision-making and strategic orientation. Conflicts of interest are avoided as a matter of principle and unavoidable ones are disclosed.
- **Fairness:** We work under fair conditions and are aware of our responsibility for our employees, guests and participants. We ensure safe and productive working and event conditions and attach great importance to safety. Disziplin: Bei unserer Tätigkeit halten wir uns diszipliniert an die von uns definierten Prozesse. Als zukunftsorientiertes Unternehmen planen wir unsere Aktivitäten strategisch mit einer langfristigen Perspektive.
- **Sustainability:** We develop sustainable solutions for our customers with their best interests in mind. We interact responsibly with all our stakeholders and we reduce absolute CO₂ emissions as much as possible.
- **Gender-sensitive:** Our hiring and salary policies are gender-neutral and based on transparent neutral principles that consider only the competencies and education of our consultants and employees.