



Autodoc SE, Berlin

Q1 2025 consolidated financial statements

2. Interim condensed consolidated financial statements as of and for the three months period ended 31 March 2025

2.1. Interim consolidated statement of comprehensive income

KEUR	Refer to	Q1 2025	Q1 2024
Sales revenue	(1.)	427,332	352,542
Cost of sales	(2.)	(248,171)	(204,641)
Gross profit		179,161	147,901
Distribution expenses	(2.)	(116,812)	(97,638)
Administrative expenses	(2.)	(43,965)	(39,078)
Other operating income	(4.)	4,327	1,064
Other operating expenses	(4.)	(3,462)	(2,214)
Operating results		19,249	10,035
Finance costs		(1,369)	(1,476)
Finance income		314	285
Financial result	(5.)	(1,055)	(1,191)
Income before tax		18,194	8,844
Income tax	(6.)	(7,285)	(4,125)
Consolidated profit (loss) for the period		10,909	4,719
attributable to shareholders of the parent		10,909	4,719
Other result which may be recognised in the statement of profit and loss in subsequent			
Currency translation from foreign operations		92	70
Other comprehensive result		92	70
Overall result for the period		11,001	4,789
attributable to shareholders of the parent		11,001	4,789

2.2. Interim consolidated statement of financial position

KEUR	Refer to	31.03.2025	31.12.2024
Assets			
Non-current assets		108,915	104,483
Intangible assets	(7.)	7,561	7,248
Property, plant and equipment	(8.)	22,700	15,769
Right-of-use assets	(9.)	66,710	69,605
Financial assets	(10.)	2,812	2,912
Non-financial assets		51	92
Deferred tax assets		9,081	8,857
Current assets		346,890	314,827
Inventories and advance payments	(11.)	107,575	106,386
Trade receivables	(10.) (12.)	387	588
Other financial assets	(10.)	56,193	104,842
Non-financial assets	(13.)	18,178	13,081
Income tax receivables		—	1,665
Cash and cash equivalents	(10.) (14.)	164,557	88,265
Total assets		455,805	419,310
Equity and liabilities			
Equity	(15.)	113,234	95,554
Subscribed capital		2,625	2,625
Revenue reserves		(143,350)	(154,259)
Other equity components		253,959	247,188
Equity attributable to shareholders of the parent company		113,234	95,554
Non-current liabilities		98,431	99,564
Lease liabilities	(16.)	82,089	84,644
Other financial liabilities	(16.)	106	126
Other non-financial liabilities	(18.)	12,820	11,440
Provisions	(17.)	1,448	1,435
Deferred tax liabilities	(6.)	1,968	1,919
Current liabilities		244,140	224,192
Trade payables	(16.)	129,343	114,201
Lease liabilities	(16.)	16,637	17,455
Other financial liabilities	(16.)	27,567	22,541
Provisions	(17.)	14,069	13,389
Non-financial liabilities	(18.)	56,508	55,111
Income tax liabilities		16	1,495
Total equity and liabilities		455,805	419,310

2.3. Interim consolidated statement of changes in equity

KEUR	Equity attributable to shareholders of the parent company					Equity
	Ref to	Subscribed capital	Revenue reserves	Other equity components	Total	
Balance on 1 January 2024		2,625	(137,764)	208,893	73,754	73,754
Consolidated profit (loss) for the period		—	4,719	—	4,719	4,719
Other comprehensive result		—	—	70	70	70
Overall result for the period		—	4,719	70	4,789	4,789
Share-based payments		—	—	9,788	9,788	9,788
Dividend payments		—	(10,000)	—	(10,000)	(10,000)
Balance on 31 March 2024	(15.)	2,625	(143,045)	218,751	78,331	78,331
Balance on 1 January 2025		2,625	(154,259)	247,188	95,554	95,554
Consolidated profit (loss) for the period		—	10,909	—	10,909	10,909
Other comprehensive result		—	—	92	92	92
Overall result for the period		—	10,909	92	11,001	11,001
Share-based payments		—	—	6,679	6,679	6,679
Dividend payments		—	—	—	—	—
Balance on 31 March 2025	(15.)	2,625	(143,350)	253,959	113,234	113,234

2.4. Interim consolidated statement of cash flow

KEUR	Q1 2025	Q1 2024
Income before tax	18,194	8,844
Depreciation and impairment of property, plant and equipment	930	855
Amortisation and impairment of intangible assets	393	136
Depreciation and impairment of right-of-use assets	4,379	4,191
Non-cash expenses for share-based payments	6,679	9,788
Loss on disposal of property, plant and equipment	45	20
Finance income	(297)	(285)
Finance costs	1,299	1,452
Change in provisions	2,063	(977)
Gross cash flow	33,685	24,024
Change in trade receivables and other assets	43,499	29,940
Change in inventories and advance payments	(1,187)	8,420
Change in trade payables and other liabilities	21,747	57,986
Income tax paid	(7,277)	(6,977)
Cash flow from operating activities	90,467	113,393
Proceeds from sale of property, plant and equipment	—	7
Acquisition of property, plant and equipment	(7,682)	(1,328)
Cash paid for investments in intangible assets	(707)	(1,204)
Payments received from loans granted	291	310
Interest received from bank deposits and bank balances	289	267
Cash flow used in investing activities	(7,809)	(1,948)
Repayment of lease liabilities	(5,666)	(2,435)
Repayment of loans	(313)	(293)
Dividends paid to shareholders of the parent company	—	(10,000)
Cash flow used in financing activities	(5,979)	(12,728)
Net change in cash and cash equivalents	76,679	98,717
Effect of foreign exchange differences	(387)	259
Cash and cash equivalents as of 1 January	88,265	33,181
Cash and cash equivalents as of 31 March	164,557	132,157

2.5. Condensed notes to the interim consolidated financial statements

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2.5.1. Basis for preparation of the condensed interim consolidated financial statements

(A.) Information on the Group

The interim condensed consolidated financial statements of Autodoc SE and its subsidiaries (afterwards also referred to collectively as 'AUTODOC' or 'Group') for the period from 1 January to 31 March 2025 are presented herein.

The Group's parent company, Autodoc SE, has its registered office at Josef-Orlopp-Straße 55 in 10365 Berlin. It has been entered in the Commercial Register at Charlottenburg Local Court (Berlin) since 16 November 2022 under HRB 247677 (until 15 November 2022 HRB 233377).

The financial year of Autodoc SE and all subsidiaries is the calendar year.

AUTODOC specializes in the automotive aftermarket in online trading in spare parts for vehicles. In 2025, AUTODOC continued to offer an extensive range of spare parts for vehicles, consumables and accessories in its online shops in 27 European countries. Since it was founded in 2008, AUTODOC has developed into an international group of companies with subsidiaries in several countries. The main operational activities are directed by Autodoc SE in Berlin.

(B.) Basis of preparation of the consolidated financial statements

These interim condensed consolidated financial statements for the three-month reporting period ended 31 March 2025 have been prepared in accordance with IAS 34 Interim Financial Reporting.

The interim report does not include all of the notes normally included in an annual consolidated financial statements. Accordingly, this report should be read in conjunction with the annual consolidated financial statements for the year ended 31 December 2024. The accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period, except for the adoption of new and amended IFRS Accounting Standards as set out below in (C.) Applied accounting policies.

The interim condensed consolidated financial statements are prepared in euros, the functional currency of the parent company. Unless otherwise stated, all values in the text are presented in millions of euros (€ m) to one decimal place, and in the tables in full thousands of euros (KEUR), rounded in accordance with commercial practice. Due to rounding, it is possible that individual figures do not add up exactly to the totals shown and that percentages shown do not exactly reflect the absolute values. If figures are

rounded to zero, '0.0' is shown, and if there are no values available, '-' is reported.

(C.) Applied accounting policies

The accounting policies applied to the interim condensed consolidated financial statements are generally based upon the same accounting policies and same methods of computation used in the consolidated financial statements for the financial year 2024 and the preceding periods. The first-time application of amendments to IFRS accounting standards as issued by the IASB and applicable in the EU in fiscal year 2025 did not have any material impact on the interim condensed consolidated financial statements.

(D.) Significant accounting judgements, estimates, and assumptions

When preparing the Interim Financial Statements, management undertakes a number of judgements, estimates and assumptions about recognition and measurement of assets, liabilities, income and expenses. The actual results may differ from the judgements, estimates and assumptions made by management.

The judgements, estimates and assumptions applied in the interim condensed consolidated financial statements, including the key sources of estimation uncertainty, were the same as those applied in the Group's last consolidated financial statements for the year ended 31 December 2024. The only exceptions are the estimate of income tax liabilities which is determined in these interim condensed consolidated financial statements using the estimated average annual effective income tax rate applied to the pre-tax income of the interim period.

(E.) Basis of consolidation

The number of subsidiaries included in the basis of consolidation as of 31 March 2025 is 18 (31 December 2024: 17).

Formation of new companies

Autodoc SE founded one new subsidiary in The United Kingdom of Great Britain and Northern Ireland in Q1 2025.

Autodoc Operations UK Limited, registered in London, UK, was founded by Autodoc SE on 24 March 2025 with share capital of GBP 100. Share capital was not paid until 31 March 2025. The entity's main areas of activities are IT services, supply chain services, marketing and other support services for the Group.

2.5.2. Notes to consolidated statement of comprehensive income

(1.) Sales revenue

(a) Regional distribution of sales revenue

KEUR	Q1 2025	Q1 2024
France	134,157	99,759
Germany	101,434	89,878
Rest of Europe	91,195	78,205
Scandinavia	39,313	35,486
Spain/Portugal	35,618	27,453
Italy	25,615	21,761
	427,332	352,542

The table shows the Group's sales revenue according to the five most important sales markets in descending order as well as sales in the rest of Europe. The increase in sales of 21.2% year-on-year is mainly due to higher order volumes and to a smaller growth. Growth was also fostered with the aid of selected marketing activities by AUTODOC.

Sales revenue includes AUTODOC PLUS Membership fees in amount of € 0.6m (Q1 2024: € 0.6m).

(b) Breakdown of sales revenue by customer group

The breakdown of sales revenue by customer group is as follows:

KEUR	Q1 2025	Q1 2024
B2C	396,876	341,377
B2B	30,456	11,165
	427,332	352,542

(c) Trade receivables and liabilities from contracts with customers

KEUR	Refer to	31.03.2025	31.12.2024
Trade receivables	(12.)	387	588
Liabilities from contracts with customers		24,163	24,424
thereof payments received (presentation under non-financial liabilities)	(18.)	20,654	20,840
thereof debtors with credit balances (presentation under other financial liabilities)	(16.)	3,509	3,584

Liabilities from contracts with customers mainly include prepayments for the delivery of products that were ordered by customers. Payments received and customers with credit balances are presented separately for the sake of

clarity. Customers with credit balances are primarily customer credits that are offset against future orders or that can be paid out on request.

(d) Right-of-return assets and refund liabilities

KEUR	Refer to	31.03.2025	31.12.2024
Right-of-return assets (presentation under non-financial liabilities)	(13.)	6,537	4,055
Refund liabilities (presentation under other financial liabilities)	(16.)	14,733	12,936

Right-of-return assets and refund liabilities arise solely from customers' rights to return goods. Refund liabilities reflect the amount of consideration expected to be refunded from sales of goods where the right of return has not yet expired.

(2.) Cost of sales, distribution, administrative expenses, and share-based payments

(a) Cost of sales

KEUR	Q1 2025	Q1 2024
Costs of inventories recognized	243,565	201,827
Freight costs and customs for deliveries received	4,606	2,814
	248,171	204,641

Increase of cost of sales in Q1 2025 is in line with increase of sales revenue in the corresponding period. The freight cost and customs for deliveries received has risen above average.

(b) Distribution expenses

KEUR	Q1 2025	Q1 2024
Fulfilment expenses	50,574	41,715
Personnel expenses	32,237	26,154
Marketing expenses	29,691	25,935
Depreciation, amortization and impairment	2,728	2,419
Other distribution expenses	1,582	1,415
	116,812	97,638

The costs for fulfilling orders mainly include shipping costs, packing costs, costs for contractors and external fees for payment processing. Fulfilment expenses increased by 21.2% due to increase of sales.

Marketing expenses include costs for digital advertising, which is provided by external service providers. These costs are mainly determined by 'traffic' costs, which were € 28.8m in Q1 2025 and € 24.5m in Q1 2024.

(c) Administrative expenses

KEUR	Q1 2025	Q1 2024
Personnel expenses	26,956	24,673
Wages, salaries and social security contributions	18,897	13,505
Long-term compensation	8,059	11,168
Licenses	4,431	4,095
Advisory and audit fees	4,126	3,633
Depreciation, amortisation and impairment	2,974	2,762
Occupancy costs	1,085	1,071
Other personnel related costs	1,606	1,051
Other external services	1,216	640
Insurance and contribution expenses	584	407
Other administrative expenses	987	746
	43,965	39,078

The main sources of increase in administrative expenses are personnel expenses, which are explained in the following section (3.) Personnel expenses, depreciation and amortisation.

(3.) Personnel expenses, depreciation and amortisation

KEUR	Q1 2025	Q1 2024
Wages and salaries	44,217	34,791
Social security contributions and post-employment costs	7,540	5,752
Long-term compensation	8,059	11,168
	59,816	51,711

The increase in wage and salary expenses is partially attributed to a 17% increase in the average number of employees, totalling 5,502 (Q1 2024: 4,722), partially - attributed to indexation of wages and salaries.

Long-term compensation includes share-based payments totalling € 6.7m (Q1 2024: € 9.8m).

In Q1 2025 € 0.6m of personnel expenses were capitalised as internally developed intangible assets (Q1 2024: € 0.9m).

The expenses on planned and unplanned depreciation incurred in the Q1 2025 amounted to € 5.7m (Q1 2024: € 5.2m).

(4.) Other operating income and expenses

(a) Other operating income

KEUR	Q1 2025	Q1 2024
Income from currency translation	2,199	733
Income from pass-through items	1,184	—
Marketing bonuses	521	—
Refunds from insurance companies	249	121
Income from sales of waste	52	36
Income relating to other periods	40	25
Income from the reversal of provisions	9	6
Compensations received	0	64
Other income	73	79
	4,327	1,064

The increase in income from currency translation can be attributed to favourable changes in exchange rates. Consequently, there has been a slight decrease in expenses associated with currency translation.

Income from pass-through items mainly presents costs in amount of € 1.2m that will be re-invoiced to shareholders .

(b) Other operating expenses

KEUR	Q1 2025	Q1 2024
Expenses due to currency translation	1,125	1,160
Expenses related to other periods	910	41
Operating tax expenses	796	745
Expenses supervisory board	192	155
Loss on disposal of property, plant and equipment	46	20
Donations	17	4
Other operating expenses	376	89
	3,462	2,214

The main driver of the increase of the other operating expenses in the first quarter 2025 is the increase of the expenses related to other periods. This is due to the due to the scrapping of inventories with economic cause in the previous period.

(5.) Financial result

(a) Finance costs

KEUR	Q1 2025	Q1 2024
Interest from lease liabilities	1,290	1,418
Interest expenses for financial liabilities from investments	9	34
Other financial expenses	70	24
	1,369	1,476

(b) Finance income

KEUR	Q1 2025	Q1 2024
Interest income from bank deposits and bank balances	289	267
Interest income from loans	8	18
Other financial income	17	—
	314	285

(6.) Income taxes

(a) Overview of current and deferred expenses and income from income taxes

Income tax expense is recognised at the amount determined by multiplying the profit before tax for the interim reporting period by management's best estimate of the current effective income tax rate expected for the full financial year. As such, the effective tax rate in the interim financial statements may differ from management's estimate of the effective tax rate for the annual financial statements. The tax rate for the interim period Q1 2025 is 40.0% (Q1 2024: 46.64%). Non-taxable expenses like the share based payments influence this tax rate.

Income tax expenses for the Q1 2025 and Q1 2024 comprise the following:

KEUR	Q1 2025	Q1 2024
Current income taxes	7,457	4,237
relating to the current year	7,457	4,237
relating to the previous year	—	—
Deferred income taxes	-172	-112
from temporary differences	-172	-112
from tax loss carryforwards	—	—
Income tax expenses	7,285	4,125

2.5.3. Notes to consolidated statement of financial position

(7.) Intangible assets

The intangible assets held by the Group increased by € 0.3m from € 7.2m as of 31 December 2024 to € 7.6m as of 31 March 2025. In 2024, the Group has started to capitalized internally developed software. In Q1 2025, internally developed software was recognized in the amount of € 0.7m, of this € 0,5m relates to assets under development and is reported under prepayments. The effects of the additions were partially compensated by amortization.

(8.) Property, plant and equipment

The property, plant and equipment increased by € 6.9m from € 15.8m as at 31 December 2024 to € 22.7m as at 31 March 2025. The main driver is the advance payment of € 7.0m for construction of an automated shuttle system at the warehouse C27 in Cheb, Czech. Total expected cost of construction is € 27.9m.

(9.) Right-of-use assets

Carrying amount of right-of-use assets decreased from € 69.6m as at 31 December 2024 to € 66.7m as at 31 March 2025. Changes are driven by planned depreciation in amount of € 4.4m and additions and remeasurements in amount of € 1.0m. In Q1 2025 Group commenced leases of vehicles and technical equipment. Remeasurements in Q1 2025 are mainly presented by changes in lease payments for warehouses in Poland.

(10.) Financial assets

Financial assets and liabilities are measured by the Group at amortized cost after recognition.

The following overview shows the financial assets:

KEUR	31.03.2025	31.12.2024
Non-current financial assets	2,812	2,912
Loans to shareholders and other related parties	395	682
Security deposits	2,417	2,230
Trade Receivables	387	588
Cash and cash equivalents	164,557	88,265
Other current financial assets	56,193	104,842
Loans to shareholders and other related parties	567	594
Receivables from supplier bonuses	44,282	89,135
Receivables from payment services	6,633	10,163
Security deposits	68	53
Transfer of funds	3,517	2,587
Other financial assets	1,126	2,310
Total financial assets	223,949	196,607

Receivables from supplier bonuses decreased from € 89.1m as of 31 December 2024 to € 44.3m as at 31 March 2025 as the Group received annual bonuses for 2024 from its suppliers in the first quarter of 2025. This is reflected in the increase in cash and cash equivalents. An additional effect is due to the development of working capital.

(11.) Inventories and advance payments

The inventories and prepayments are shown below:

KEUR	31.03.2025	31.12.2024
Goods	106,398	104,602
Prepayments	1,177	1,784
	107,575	106,386

(12.) Trade receivables

KEUR	31.03.2025	31.12.2024
Receivables from customers	627	828
Allowance for expected credit losses	(240)	(240)
	387	588

Trade receivables are non-interest-bearing assets and due for payment as soon as the delivery is done.

(13.) Non-financial assets

KEUR	31.03.2025	31.12.2024
Prepaid expenses	6,648	6,148
Right-of-return assets	6,537	4,055
Receivables from VAT refunds	4,191	2,282
Miscellaneous	802	596
	18,178	13,081

Miscellaneous non-financial assets include other accruals and deferred items.
All the non-financial assets are current.

(14.) Cash and cash equivalents

Cash and cash equivalents are comprised of the categories in the following table.

KEUR	31.03.2025	31.12.2024
Cash	2	2
Bank balances	87,717	64,457
Short-term deposits	76,838	23,806
	164,557	88,265

As of 31 March 2025 AUTODOC received the annual supplier bonuses for 2024 from its suppliers in the first quarter of 2025. This is reflected in the increase in cash and cash equivalents. An additional effect is due to the development of working capital.

In Q1 2025 Group earned interest income from bank deposits and bank balances in amount of € 0.3m (Q1 2024: € 0.3m).

(15.) Equity

On 31 March 2025 equity balance was € 113.2m that is € 17.7m higher than the previous year's figure. This increase is comprised by the overall result of the period in amount of € 11.0m and share-based compensation effects in amount of € 6.7m.

(16.) Financial liabilities

Financial liabilities are composed of lease and other interest-bearing as well as non-interest-bearing financial liabilities.

KEUR	31.03.2025	31.12.2024
Non-current financial liabilities	82,195	84,770
Lease liabilities	82,089	84,644
Other financial liabilities (interest-bearing)	106	126
Trade payables	129,343	114,201
Other current financial liabilities	44,204	39,996
Lease liabilities	16,637	17,455
Other financial liabilities (interest-bearing)	845	1,106
Other financial liabilities (non-interest-bearing)	26,722	21,435
From customers with credit balances	3,509	3,584
From refund liabilities	14,733	12,936
From payroll liabilities	8,353	4,915
Other	127	—
Total financial liabilities	255,742	238,967

Financial liabilities are evaluated at amortized cost.

Lease liabilities are initially measured at the present value of the lease payments to be made during the term of the contracts. They are discounted using the lessee's incremental borrowing rate.

Other interest-bearing financial liabilities mainly include a loan that was taken out to finance the acquisition of non-current assets.

(17.) Provisions

As of 31 March 2025, amount of provisions increased by € 0.7m to € 15.5m (31 December 2024: € 14.8m). This is mainly due to increase of provisions for revenue deductions by € 0.5m, increase of provision for disposal of waste by € 0.4m and reduction of personnel related provision by € 0.3m.

(18.) Non-financial liabilities

KEUR	31.03.2025	31.12.2024
Non-current non-financial liabilities	12,820	11,440
Other non-financial liabilities	12,820	11,440
Current non-financial liabilities	56,508	55,111
Prepayments received	20,654	20,840
Personnel-related liabilities	20,512	17,908
VAT liabilities	11,544	13,171
Accrual for outstanding supplier invoices	3,563	3,013
Other current liabilities	235	179
Total non-financial liabilities	69,328	66,551

The other non-financial liabilities consist of personnel-related long-term liabilities for the Long Term Incentive (LTI) program. Payments are due after three years.

Personnel-related liabilities essentially refer to outstanding leave, overtime and short-term employee bonuses.

2.5.4. Other notes

(19.) Financial instruments

Financial assets and liabilities are valued at amortised costs after recognition. Lease liabilities are, however, excluded from this approach. Subsequent measurement of debt instruments is also carried out at amortised cost and mainly includes trade receivables, loans, deposits and supplier bonuses. Supplier bonuses are measured based on purchase volumes in the respective periods. Financial liabilities are also subsequently measured at amortised costs and consist of trade payables, employees' unpaid wages and salaries that are expected to be settled within 12 months after the end of the period, and loans taken to finance the acquisition of non-current assets.

Below there is a comparison of the carrying amounts and fair values of the Group's financial instruments by class, excluding trade receivables, trade payables, receivables from supplier bonuses, and cash and cash equivalents with carrying amounts that are a reasonable approximation of the fair value due to their maturity:

	31 March 2025		31 December 2024	
	Carrying amount	Fair value	Carrying amount	Fair value
KEUR				
Loans to related parties	962	962	1,277	1,277
Security deposits	2,486	2,486	2,283	2,283
Other financial assets	11,276	11,276	15,060	15,060
Financial assets	14,724	14,724	18,620	18,620
Other financial liabilities	(951)	(951)	(1,231)	(1,231)
Financial liabilities	(951)	(951)	(1,231)	(1,231)

(20.) Consolidated statement of cash flow

The statement of financial position item "cash and cash equivalents" includes cash-in-hand, bank balances and short-term deposits. As far as the consolidated statement of cash flow is concerned, cash and cash equivalents comprise cash as defined above. Group calculates the cash flow from operating activities indirectly by converting income before taxes into a cash flow figure.

In Q1 2025, the Group generated a positive cash flow of € 90.5m from operating activities (Q1 2024: € 113.4m) . Net cash flow from investing activities mainly relates to capital expenditure and loans granted to or repayments received from related parties. The distributions to shareholders

and lease payments adversely affected the cash flow from financing activities.

(21.) Related party disclosures

Related party disclosures relate to shareholders and other related parties. All three former direct shareholders are considered related parties since they continue to control Autodoc SE through AutoTech GmbH & Co. KG (the ultimate controlling party) (also see (E.) Basis of consolidation). They are referred to as indirect shareholders or shareholders below.

(a) Transactions with parent company and indirect shareholders of Autodoc SE

In Q1 2025, AUTODOC re-invoiced to shareholders transaction preparation costs associated with IPO in amount of € 1.2m (Q1 2024: € —m). Amount was not paid as of 31 March 2025.

In Q1 2025, AUTODOC re-invoiced to AutoTech expenses associated with staffing, IT services and licences in the amount of € 5.9k (Q1 2024: € —m). The invoice was not paid as of 31 March 2025.

In Q1 2025 AUTODOC invoiced former shareholders € 7.4k for the use of vehicles (Q1 2024: € —m). Outstanding other receivable balance as of 31 March 2025 amounted to € 0.14m.

(b) Transactions with other related parties

In Q1 2025, no new material contracts have been executed with related parties. All existing contracts that remain valid were comprehensively detailed in the financial statements for the year 2024.

All transactions with related parties are summarized in the tables below:

	Operating Expenses	Financial income / (expense)	Other income	Other assets	Loans granted / (loans received)	Receivables and other financial assets and advances paid
Transaction (KEUR)	Q1 2025			31 March 2025		
Loans to other related parties	—	8	—	—	960	—
Trade and other receivables	—	—	1,184	—	—	1,317
Consulting agreement with supervisory board member	(106)	—	—	—	—	—
Rent of advertisement banner and servicing costs	(151)	—	—	—	—	—
	(257)	8	1,184	—	960	1,317
Transaction (KEUR)	Q1 2024			31 December 2024		
Loans to other related parties	—	18	—	—	1,274	—
Trade receivables	—	—	2	—	—	158
Consulting agreement with supervisory board member	(125)	—	—	—	—	—
Rent of advertisement banner and servicing costs	(98)	—	—	—	—	—
Purchase of other assets	—	—	—	286	—	—
	(223)	18	2	286	1,274	158

In relation to the tenancy agreements with other related parties, the consolidated statement of comprehensive income reports the following interest expenses and depreciation, and the consolidated statement of financial position reports the right-of-use assets, lease liabilities and prepayments/deposits:

Related company	Interest expenses	Depreciation	Right-of-use assets	Lease liabilities	Security deposits
KEUR	Q1 2025		31 March 2025		
Vartland	(6)	(93)	442	(489)	95
Clearwater	(5)	(75)	357	(383)	68
Corp Estate	(31)	(336)	1,008	(1,236)	—
AWK Real Estate	(11)	(240)	735	(759)	—
	(53)	(744)	2,542	(2,867)	163
KEUR	Q1 2024		31 December 2024		
Vartland	(11)	(94)	536	(591)	95
Clearwater	(8)	(76)	433	(462)	68
Max House	—	(58)	3	(4)	—
Corp Estate	(64)	(360)	1,377	(1,631)	—
AWK Real Estate	(23)	(233)	994	(1,005)	—
	(106)	(821)	3,343	(3,693)	163

(22.) Contingent liabilities and other financial obligations

AUTODOC signed several purchase orders for its own-brand business and other brands, commitments for investments in non-cash contributions and a service agreement with a logistics center.

KEUR	31.03.2025
Investments in property, plant and equipment	20,925
Procurement of inventories	34,850
Logistics center	10,615
	66,390

In Q1 2025, AUTODOC provided € 3.8m (Q1 2024: € 3.8m) as rental guarantees secured by banks. Additionally, Autodoc SE issued guarantees related to the obligations of its subsidiaries to their lessors, amounting to € 30.2m in the non-current lease liabilities, € 4.7m in the current lease liabilities and € 0.8m in current other financial liabilities.

(23.) Segment reporting

An operating segment is an area of an entity that engages in business activities from which it earns income and can incur expenses, and for which separate financial information is available. The operating profit or loss of an operating segment is periodically reviewed by the company's chief decision-maker in order to make decisions about allocating resources to this segment and assessing its earning capacity.

AUTODOC offers its products on the online market in Europe and manages the Group on the basis of key performance indicators as a whole. The business is not divided into segments. The Group therefore does not prepare segment reports. The breakdown of sales revenue by country is explained under (1.)(a) Regional distribution of sales revenue and (1.)(b) Breakdown of sales revenue by customer group.

(24.) Subsequent events

The Management Board proposed to pay the distributable portion of net income of Autodoc SE for the 2024 financial year in the amount of € 59.5m to the shareholders in the form of a dividend. The distribution was made in full in April 2025.

On April 29, 2025 AUTODOC received approval for a loan of € 27.9m under the KfW Energy Efficiency Program to support the automation of the logistics center in Cheb, Czech Republic. The financing is being provided by DZ BANK in cooperation with the German Kreditanstalt für Wiederaufbau (KfW) and has a term of five years. Construction is scheduled to begin in Q2 2025, with the total investment amounting to approximately € 40m.

No other events have occurred that have a significant impact on the Group's financial position or results of operations.

Berlin, 27 May 2025



Dmitri Zadorojnii
CEO



Lennart Schmidt
CFO