



# SB-261 Compliant Report: TCFD Evaluation of Climate Risks & Opportunities

Last Updated: January 7th, 2026





# Report Outline

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## Introduction

Basis of Preparation, Exclusions, Uncertainties & assumptions

TCFD: Governance

TCFD: Strategy

TCFD: Risk Management

TCFD: Metrics

TCFD Index

# Report Introduction

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## Executive Summary

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This report summarizing the climate-related risks for Numotion was prepared in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and informed by emerging requirements from the California Air Resources Board (CARB), as outlined in Senate Bill 261.

The contents of this report describe the governance, strategy, risk management approach, and metrics that Numotion uses to manage the most significant climate-related risks to its business. It provides details on specific areas of both downside risks and upside opportunities related to climate change within both physical and transitional aspects.

This report complies with CARB guidance, and Numotion intends to enhance these disclosures over time toward alignment with IFRS S2. Numotion welcomes feedback from stakeholders, which can be submitted at this email address: Timothy.casey@Numotion.com.

## Boundaries & Desc. of Business Units

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Numotion is North America’s largest provider of mobility products and services, helping individuals with disabilities maximize health, independence, and participation in everyday life. Headquartered in Brentwood, TN, the company has over 150 locations and serves more than 500,000 people annually through its family of brands. Numotion ([www.numotion.com](http://www.numotion.com)) partners with clinicians and health plans to provide Complex Rehab Technology (CRT), urological supplies, and other assistive technologies. CorLife ([www.corlifedfe.com](http://www.corlifedfe.com)) supports workers compensation carriers with coordinated care, mobility equipment, medical supplies, and home health services. SpinLife ([www.spinlife.com](http://www.spinlife.com)) offers online retail access to mobility and lifestyle products, with SpinKids ([www.spinlife.com/spinkids/](http://www.spinlife.com/spinkids/)) focused on pediatric needs. Motion ([www.motioncares.ca](http://www.motioncares.ca)) is Canada’s leading provider of customized mobility and home accessibility solutions for people of all ages.

This report presents an evaluation of climate-related risks and opportunities across all business units globally that are under Numotion’ direct operational control. In addition to direct operations, the assessment considers potential risks and opportunities associated with key upstream suppliers and downstream customers, to the extent they relate to Numotion’ direct activities.

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**Source(s):** Taskforce for Climate-Related Disclosures

# Defined Terminology

## Terminology

TERM	DEFINITION
<b>Climate Scenarios</b>	A climate scenario is a modeled projection of future climate and socio-economic conditions that describes possible pathways for greenhouse gas (GHG) emissions, global temperature rise, physical climate impacts, and policy/market responses.
<b>Physical Risks</b>	Risks arising from the physical impacts of climate change. These can be acute (e.g., extreme weather events such as hurricanes, floods, wildfires) or chronic (e.g., long-term shifts such as sea-level rise, higher average temperatures).
<b>Transition Risks</b>	Risks related to the transition to a low-carbon economy, including policy and regulatory changes, carbon pricing, technological disruption, market shifts, reputational impacts, and litigation exposure.
<b>Opportunities</b>	Potential benefits from climate action, such as increased resource efficiency, adoption of low-emission energy sources, new products/services, and access to new markets or financing.
<b>TCFD</b>	Established by the Financial Stability Board in 2015, the Taskforce on Climate-Related Disclosure (TCFD) developed a framework for disclosing climate-related risks and opportunities across four pillars: Governance, Strategy, Risk Management, and Metrics & Targets.
<b>IFRS Foundation</b>	An international organization that oversees the development of financial reporting standards. It established the ISSB (International Sustainability Standards Board) in 2021 to create global sustainability disclosure standards, including IFRS S1 (general sustainability) and IFRS S2 (climate).
<b>IFRS S2</b>	A climate disclosure standard issued in 2023 by the International Sustainability Standards Board (ISSB) under the IFRS Foundation. IFRS S2 builds on TCFD, requiring more detailed and mandatory disclosures on governance, strategy, risks, and metrics, including Scope 1–3 GHG emissions.
<b>ISSB</b>	A standard-setting body under the IFRS Foundation responsible for developing comprehensive global sustainability disclosure standards. Its work now consolidates frameworks such as TCFD, SASB, and CDSB.
<b>CARB</b>	The California Air & Resources Board is California’s state agency responsible for air quality and climate regulation. CARB is the implementing body for Senate Bill 261, which requires companies meeting certain thresholds to disclose climate-related financial risks.
<b>SB 261</b>	A state law requiring large companies doing business in California to disclose climate-related financial risks, recommends alignment with TCFD which has since been absorbed by IFRS.
<b>IPCC</b>	The United Nations Intergovernmental Panel on Climate Change body that provides scientific assessments of climate change, including emissions scenarios (RCPs, SSPs) that underpin global climate modeling.
<b>IEA</b>	The International Energy Agency is an international organization providing energy policy analysis and climate scenarios (e.g., Net Zero by 2050, Stated Policies Scenario) used to assess transition risks.
<b>Probability</b>	The likelihood that a specific climate-related risk will occur within a defined timeframe. Probability can be expressed qualitatively (e.g., low, medium, high) or quantitatively (e.g., % chance per year) and is typically informed by historical data, climate models, and scenario analysis.
<b>Magnitude (Impact/Severity)</b>	The potential consequence or extent of damage if a climate-related risk materializes. Magnitude can relate to financial losses, operational disruption, reputational damage, or environmental impact, and is usually assessed relative to the organization’s exposure and vulnerability.



# Report Outline

---

Guidance on Report Introduction

**Basis of Preparation, Exclusions, Uncertainties & assumptions**

Governance

Strategy

Risk Management

Metrics

ISSB Index

# Basis of Preparation, Scope of Assessment, and Time Horizons

## Basis of Preparation

This climate risk assessment was prepared in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and informed by emerging requirements from the California Air Resources Board (CARB), as outlined in Senate Bill 261.

This report addresses the TCFD disclosure items and reflects Numotion’s efforts to begin aligning with IFRS S2 where possible.

## Scope & Time Horizons

This assessment covers physical and transition risks as well as climate-related opportunities. Physical risks are typically evaluated over longer time horizons, but for comparability and integration into risk management, they are evaluated here on an exposure curve through 2035, with internal assessments extending to 2050 and 2100. This aligns physical risks with the time frames used for transition risks and opportunities.

	Scope of assessment	Time Horizons
<b>Physical Risks</b>	<p><b>Acute:</b></p> <ul style="list-style-type: none"> <li>• River/Surface Flooding</li> <li>• Landslide</li> <li>• Wildfire</li> <li>• Storm</li> <li>• Tropical Cyclones</li> </ul> <p><b>Chronic:</b></p> <ul style="list-style-type: none"> <li>• Drought</li> <li>• Storm Surge</li> <li>• Subsidence</li> <li>• Sea Level Rise</li> <li>• Extreme Heat</li> </ul>	<p><b>Short:</b> 0-3 Years</p> <ul style="list-style-type: none"> <li>• 2026 - 2029</li> </ul> <p><b>Med:</b> 3-10 Years</p> <ul style="list-style-type: none"> <li>• 2030-2036</li> </ul> <p><b>Long:</b> 10+ Years</p> <ul style="list-style-type: none"> <li>• 2036+</li> </ul>
<b>Transition Risks</b>	<ul style="list-style-type: none"> <li>• Policy &amp; Legal</li> <li>• Technology</li> <li>• Market</li> <li>• Reputation</li> </ul>	
<b>Opportunities</b>	<ul style="list-style-type: none"> <li>• Resource Efficiency</li> <li>• Energy Source</li> <li>• Resilience</li> <li>• Markets</li> <li>• Products &amp; Services</li> <li>• Reputational Capital</li> <li>• Capital Flow &amp; Financing</li> </ul>	

# Information on Climate Scenarios

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## Climate Scenarios used for assessment

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This assessment uses two representative climate scenarios from the IPCC Shared Socioeconomic Pathways (SSPs):

**SSP1-2.6** – A low-emissions scenario consistent with strong mitigation efforts and global warming limited to around 1.5–2°C by 2100. It represents a pathway with rapid decarbonization and significant transition activity.

- Rapid demand and adoption of low-carbon technologies.
- Characterized by **declining fossil fuel use and rapid growth** in renewable energy and electrification.
- Requires **significant policy intervention, including carbon pricing and regulation**, to stay on track.
- Associated with **major transition risks**, such as shifts in market demand, technology disruption, and evolving regulation.
- Results in **lower long-term physical climate impacts**, such as fewer extreme heat events and more manageable sea level rise.
- Aligns with the Paris Agreement goals of limiting warming to **below 2°C**.

**SSP5-8.5** – A high-emissions “business-as-usual” scenario with continued reliance on fossil fuels, limited mitigation, and global warming exceeding 4°C by 2100. It represents a pathway with significant physical climate impacts

- Assumes **continued reliance on fossil fuels** (coal, oil, gas)
- Characterized by **high energy demand driven by rapid economic growth** and urbanization, with slower deployment of renewables.
- Reflects a world with **minimal policy action** on climate change
- Associated with slower and less disruptive transition risks, but **significantly higher physical risks** over time.
- Substantial **warming exceeding 4°C** by 2100, with higher frequency and intensity of storms, flooding, and major sea level rise.
- Presents significant challenges to global food systems, supply chains, and infrastructure resilience.

These scenarios provide a range of plausible futures, enabling the assessment to evaluate both the resilience of strategy under a low-carbon transition and potential impacts from more extreme physical climate change. They are illustrative and not forecasts, and results should be interpreted as a tool for strategic planning rather than predictive outcomes.

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**Source(s):** IPCC

# Limitations, Assumptions & Data Sources

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## Limitations & Assumptions

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This assessment is based on currently available information and is subject to inherent uncertainties. It is intended to inform decision-making, not to serve as a predictive forecast.

- **Data limitations:** Availability, quality, and level of detail vary by risk category and time horizon, which may affect the precision of estimates
- **Assumptions:** The analysis relies on assumptions about future policy, market, and climate conditions, particularly regarding transition risks and the impacts of global warming on physical hazards. For consistency, the assessment assumes that current business operations and geographic footprint remain broadly stable, unless otherwise noted.
- **Purpose of assumptions:** These are used to provide a structured basis for analysis but should not be interpreted as forecasts.

### Materiality and Financial impacts

- Risks and opportunities included here were deemed material through internal metrics and risk management processes.
- Potential financial implications (revenues, costs, financing) of risks and opportunities were evaluated for their potential impact on annual EBITDA as well as long-term business resilience.

## Data sources

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The assessment is based on a combination of:

- **Internal company information**
- **Public disclosures**
- **Third-party climate and market data**

Both qualitative and quantitative inputs were used, including operational data, industry insights, and scenario-based climate analytics. These sources were selected to provide a comprehensive view of potential physical and transition risks, supporting the **materiality assessment** and integration into **risk management processes**.

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# Report Outline

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Guidance on Report Introduction

Basis of Preparation, Exclusions, Uncertainties & assumptions

**Governance**

Strategy

Risk Management

Metrics

ISSB Index

# Governance Disclosure Topics

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## **A. Describe Board Oversight of Climate Related Risks & Opportunities**

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As part of our on-going commitment to strengthen our governance practices of ESG topics, Numotion will provide updates in future reporting cycles on how material, climate-related risks and opportunities are incorporated into Board oversight processes.

## **B. Describe management's role in assessing and managing climate-related risks and opportunities**

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The identified material climate-related risks and opportunities in this report are currently being assessed for integration into the existing processes for governance of other business risks and opportunities. Updates will be provided in future cycles on developments regarding assessment and management responsibilities and monitoring of these identified risks



# Report Outline

---

Guidance on Report Introduction

Basis of Preparation, Exclusions, Uncertainties & assumptions

Governance

**Strategy**

Risk Management

Metrics

ISSB Index

# Strategy: Summary of Material Risks & Opportunities

## TRANSITION RISKS

Disclosed Risk	SSP 1-2.6		SSP 5-8.5		Timescale	Fin. Impact Type
	Probability	Severity	Probability	Severity		
<b>Technology</b> Cost to Transition to Lower Emissions Technology	HIGH	MOD	LOW	MINOR	Medium	Cost Impact
<b>Market</b> Increased Cost of Raw Materials	MED	MAJOR	LOW	MINOR	Short-Medium	Cost Impact

## PHYSICAL RISKS

Disclosed Risk	SSP 1-2.6		SSP 5-8.5		Timescale	Fin. Impact Type
	Probability	Severity	Probability	Severity		
<b>Acute</b> Surface Flood	MED	MODERATE	HIGH	MODERATE	Medium	Revenue & Cost Impact
<b>Acute</b> Landslide	MED	MODERATE	MED	MODERATE	Medium	Revenue & Cost Impact
<b>Acute</b> Cyclones	MED	MINOR	HIGH	MINOR	Medium	Revenue & Cost Impact

# Strategy: Details of Material Transition Risks

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## Understanding Climate Related Opportunities and Risks

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### 1. Technology: Cost to Transition to Lower Emissions Technology

#### CONTEXT

Numotion faces a transition risk as policies and market expectations continue to push delivery fleets toward lower-emissions technology. Because of Numotion's robust distribution system, any expansion of clean-fleet requirements could increase near- to mid-term capital needs for vehicle upgrades, charging infrastructure, and related operational changes such as new routing and energy-management practices.

Current U.S. rules with direct implications are limited and mostly concentrated in California, where existing regulations focus on larger fleets and heavier vehicles and remain under legal review. Numotion is not required to transition at this time. However, if more states adopt similar requirements or if eligibility thresholds are reduced, fleets like Numotion's could fall within scope, driving additional vehicle-replacement and infrastructure costs.

#### IMPACT

In a rapid-transition scenario (**SSP1-2.6**), expanding clean-fleet requirements could increasingly apply to fleets of Numotion's size. This would drive earlier replacement of gasoline vehicles and investment in charging infrastructure over the next 3-5 years. Financial implications would arise from vehicle upgrades, upfront charging infrastructure, and operational adjustments (e.g., route planning, charger access), collectively raising near-term capital needs.

In a higher warming scenario (**SSP5-8.5**), policies would primarily target larger commercial fleets, with extended timelines reducing immediate pressure on smaller fleet owners. Fleet upgrades would remain optional and phased over a longer horizon, limiting financial impacts to selective EV investments and ongoing pilot programs, with minimal near-term capital requirements.

#### RESILIENCE: ALIGNMENT OF ADAPTATION AND MITIGATION WITH STRATEGIC PRIORITIES

Numotion is proactively evaluating this transition risk within the context of its long-term fleet strategy. We are currently conducting an EV pilot to assess vehicle performance and operational feasibility across different branch environments, and we are closely monitoring emerging state-level EV transition mandates to anticipate potential applicability to fleets of our size.

If regulatory or market pressure continues to grow, we will expand these efforts by:

- **Assessing operational readiness** for broader fleet electrification, including depot suitability, charging access, and utility constraints.
- **Planning optimized routes and charging logistics** to ensure service reliability under partial or full EV deployment.
- **Integrating EV transition needs** into long-term capital budgeting and fleet replacement planning to phase in investments over time and manage cost exposure.

Through these actions, Numotion aims to maintain operational continuity, manage future cost impacts, and ensure readiness should clean-fleet requirements expand.

# Strategy: Details of Material Transition Risks

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## Understanding Climate Related Opportunities and Risks

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### 2. Market: Increased Cost of Materials & Components

#### CONTEXT

Numotion faces a market risk related to rising costs for the parts and materials it purchases during equipment servicing and repairs. Climate-related policy shifts, supply chain constraints, and changing market demand can all increase the price of commonly used components. This can occur for several reasons—for example, policies that restrict high-emission production methods, requirements for alternative materials, or increased global demand for certain commodities. Any of these dynamics can raise supplier input costs, which ultimately flow through to Numotion via higher procurement prices.

Numotion frequently purchases batteries for power wheelchairs. As electrification expands across transportation and industry to support the transition to a lower carbon economy, demand for battery materials (e.g., lithium, cobalt, nickel) is expected to grow rapidly. If demand increases faster than supply or processing capacity, battery prices may rise, elevating Numotion's operating costs.

#### IMPACT

In a rapid-transition scenario (**SSP1-2.6**), faster electrification and stronger climate policies could tighten supply for key materials, increase production costs, or necessitate shifts to more expensive alternatives. Given Numotion's regular component purchases, this could lead to financial impacts over the next 1-5 years in this scenario.

In a slower-transition scenario (**SSP5-8.5**), climate policies are limited and technological shifts progress gradually, keeping most material markets relatively stable. This supports steadier component costs in the near term, though longer-term pressures could emerge from finite resources and slower investment in new production capacity.

#### RESILIENCE: ALIGNMENT OF ADAPTATION AND MITIGATION WITH STRATEGIC PRIORITIES

Numotion can manage this risk primarily by monitoring material and component price trends to anticipate when costs may begin to rise. If pressures increase, Numotion could explore straightforward adaptations such as:

- Engaging suppliers to understand upcoming cost changes
- Seeking pricing predictability for high-use components, or
- Evaluating alternative component options where appropriate.

These actions would help Numotion stay ahead of potential cost increases without requiring major operational changes.

# Strategy: Details of Material Physical Risks

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## Understanding Climate Related Opportunities and Risks

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### 3. Physical Risks: Acute, Surface Flooding

#### CONTEXT

Numotion operates warehouse and distribution facilities that can be affected by acute surface flooding during periods of heavy rainfall or rapid snowmelt. Flooding risk in these areas is driven by a combination of urban runoff, insufficient or aging stormwater infrastructure, and increasing precipitation intensity under climate change. Even when facilities avoid direct structural damage, localized flooding can impede access to loading bays, disrupt deliveries, delay outbound shipments, and temporarily halt onsite operations. These operational disruptions represent the primary financial impact for Numotion, as downtime directly affects service schedules and revenue generation.

#### IMPACT

**Under SSP1–2.6**, efforts toward climate stabilization and investments in public infrastructure help limit the escalation of surface flooding risks. Ongoing mitigation measures are expected to reduce potential impacts on access and distribution.

**Under SSP5–8.5**, persistent heavy precipitation and limited infrastructure investment can disrupt access and slow distribution schedules. Flooding impacts are more pronounced due to fewer mitigation measures and slower adaptation of infrastructure.

### 4. Physical Risks: Acute, Landslides

#### CONTEXT

Numotion assessed landslide risk across its facilities and identified one site with higher susceptibility. While landslides are highly localized and generally less frequent than other hazards, a landslide at the identified high-risk site could cause material damage. Overall, the comparative risk across other hazards is lower, due to the highly localized nature of these risks as compared to cyclones or surface flooding which tend to have larger geographic areas of impact.

#### IMPACT

**Under SSP1–2.6**, freeze–thaw cycles can trigger landslides that may impact access roads and, in some cases, cause material damage to facilities.

**Under SSP5–8.5**, continued warming and heavier rainfall contribute to similar hazards, with landslides potentially affecting both access routes and the facilities themselves. Despite broader climatic changes, projections do not indicate a material increase in site-specific landslide exposure between scenarios.

# Strategy: Details of Material Physical Risks

## Understanding Climate Related Opportunities and Risks

### 5. Physical Risks: Acute, Cyclones

#### CONTEXT

Numotion's Houston operations face exposure to tropical cyclones that bring heavy rainfall, strong winds, and localized flooding. Although facilities are not modeled to face severe long-term financial damage, cyclones still create operational challenges. Past storms have caused employee displacement, temporary facility disruptions, and equipment downtime, underscoring how day-to-day operations remain sensitive to storm-related interruptions even when long-term financial exposure is limited.

#### IMPACT

**Under SSP1–2.6**, cyclones remain likely due to geography but severity is low. Climate stabilization and improving infrastructure help limit major facility damage. Impacts are mainly short operational disruptions such as slowed deliveries, temporary closures, or employees unable to report to work, leading to brief service delays or minor productivity loss.

**Under SSP5–8.5**, continued warming keeps cyclone probability high but severity low, as the affected facilities are not operationally critical. Although regional storm intensity may rise, projections show no material increase in financial risk. Operational impacts are similar across scenarios, including temporary equipment downtime, staff displacement, and delivery delays.

#### RESILIENCE: ADAPTATION AND MITIGATION ACTIVITIES FOR PHYSICAL RISKS

Numotion can strengthen resilience to surface flooding, landslides, and cyclones by improving preparedness, facility readiness, and flexible operations.

##### Operational Preparedness and Delivery Continuity

- Establish protocols for temporary closures, rerouting, and short-term fulfillment through nearby branches.
- Provide updated routing guidance during heavy rainfall, blocked roads, or storm disruptions.

##### Facility Access and Infrastructure Coordination

- Work with landlords to assess drainage, grading, and runoff to reduce flood-related access issues.
- Coordinate with local authorities on slope-stability risks near facility entry points.
- Review building and exterior maintenance needs in storm-prone regions.

##### Inventory, Equipment, and Recovery Readiness

- Adjust storage and pallet heights to protect essential equipment.
- Conduct pre-storm equipment checks and set rapid recovery procedures.

##### Cross-Cutting Measures

- **Scenario planning:** Incorporate flood, landslide, and cyclone scenarios into operational and financial planning to anticipate down-day impacts.
- **Stakeholder engagement:** Maintain communication with landlords, insurers, and local agencies on mitigation measures and evolving best practices.

# Strategy – Details of Opportunities

## Understanding Climate Related Opportunities

Disclosed Opportunity	SSP 1-2.6		SSP 5-8.5		Timescale	Fin. Benefit
	Probability	Magnitude	Probability	Magnitude		
Opportunity						
Resource Efficiency	HIGH	MODERATE	LOW	MINOR	Medium	Cost Decrease

### 1. Opportunity: Resource Efficiency

**CONTEXT**

Numotion is pursuing resource-efficiency initiatives, including an EV fleet pilot and an expanded battery-recycling program. The EV pilot requires upfront investment but can lower fuel and maintenance costs over time while aligning fleet operations with emerging low-emissions expectations. Expanding battery recycling reduces Scope 3 waste-related emissions and positions Numotion ahead of evolving circularity and e-waste regulations.

**SCALE**

**Under SSP1–2.6,** fleet electrification and battery recycling are supported by stronger incentives, expanding charging infrastructure, and declining EV costs, making a gradual transition increasingly feasible and valuable over the long term. Clearer guidance on emissions and waste further emphasizes the role of battery recycling in supporting Scope 3 reductions and compliance readiness.

**Under SSP5–8.5,** slower infrastructure growth, weaker policy signals, and continued reliance on conventional vehicles limit near-term opportunities for EV adoption. Emissions and e-waste expectations evolve more gradually, reducing the immediate operational relevance of battery recycling programs.

**STRATEGIC PRIORITIES CONCERNING RESOURCE EFFICIENCY**

Numotion’s potential EV fleet pilot and battery recycling program support broader strategic goals by reducing emissions, managing risk, and preparing for evolving expectations:

- **Fuel & Maintenance Considerations:** EVs involve upfront investment, but they can help lower long-term maintenance needs and reduce exposure to gasoline price volatility, even though electricity prices may vary by region.
- **Emissions Reductions:** Together, fleet electrification and battery recycling support progress toward broader emissions goals by reducing Scope 1 emissions from gasoline use and Scope 3 emissions associated with waste handling.

These ongoing efforts enhance long-term resilience and position Numotion to adapt smoothly as expectations around emissions, fleet performance, and waste management continue to evolve.



# Report Outline

---

Guidance on Report Introduction

Basis of Preparation, Exclusions, Uncertainties & assumptions

TCFD: Governance

TCFD: Strategy

**TCFD: Risk Management**

TCFD: Metrics

TCFD: Index

# Risk Management disclosure topics

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## **A. Identifying and assessing climate opportunities and risks**

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Numotion conducted a structured climate assessment in 2025 to identify and evaluate climate-related risks and opportunities. This assessment included a screening for potential risks, evaluating probability and magnitude of identified risks, and review with senior leadership to finalize the results.

Members of cross-functional governance bodies responsible for oversight of enterprise risk and sustainability reviewed and provided input to ensure alignment and consistency with practices across the organization. In parallel, business unit representatives contributed tangible examples and operational context to help evaluate how climate-related risks could manifest across different parts of the organization.

Details on the methodology for risk identification including the definitions of time horizon, scope of assessment, and scenarios used for evaluation can be found on pages 8-10 under the respective sections

## **B. Processes for managing climate-related risks**

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Numotion is currently reviewing the material risks identified and discussed in this assessment and will provide updates in the future disclosure cycles on how these risks are managed and monitored internally and any steps or commitments taken towards mitigating these risks.

## **C. Integration into overall risk management**

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Numotion will provide updates in future disclosure cycles on how these risks are weighed and compared in accordance with other potential business risks including incorporation of the material climate risks into any risk management review processes.



# Report Outline

---

Guidance on Report Introduction

Basis of Preparation, Exclusions, Uncertainties & assumptions

TCFD: Governance

TCFD: Strategy

TCFD: Risk Management

**TCFD: Metrics**

TCFD Index

# Metrics and Targets Disclosure Topics

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## A. Metrics used to assess risks & opportunities

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The most significant metrics used in assessing risks and opportunities are the financial impacts posed by risks and opportunities, looking at revenues, costs, and EBITDA.

Numotion also tracks climate-related risks and opportunities using a combination of regulatory, operational, and stakeholder metrics. This includes monitoring climate-related regulations that are in progress, passed, or under review; evaluating customer and supplier requests related to climate expectations; tracking impacts of weather events and supply chain disruptions; and assessing evolving sector standards and disclosure guidance. Numotion incorporates feedback from customers, investors, suppliers, and other stakeholders is incorporated to ensure identified risks and opportunities remain relevant and aligned with business priorities.

Numotion applies metrics that capture both external and internal drivers. These include monitoring regulatory developments, customer and supplier requests, sector guidance and disclosure standards, and stakeholder input. Operational metrics, such as weather-related disruptions and supply chain impacts, are also tracked to evaluate exposure and inform business resilience planning.

## B. Disclose Scope 1, 2 & 3 Emissions

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Numotion has not disclosed greenhouse gas (GHG) emissions data in this report or any other public publication. While emissions disclosure is an important element of climate reporting, the company has prioritized the identification and assessment of material climate-related risks and opportunities at this stage. Numotion is in scope for California’s SB 253 and will comply with the regulatory guidance that requires emissions disclosure for Scope 1 and 2 later in 2026.

## C. Disclose targets & performance against targets

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Numotion has not yet set formal climate-related targets or goals. Current efforts are focused on assessing risks, opportunities, and baseline performance. As data availability improves and the company’s climate strategy matures, targets will be considered in alignment with stakeholder expectations and emerging disclosure requirements. Updates on any efforts regarding target setting

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# Report Outline

---

Guidance on Report Introduction

Basis of Preparation, Exclusions, Uncertainties & assumptions

TCFD: Governance

TCFD: Strategy

TCFD: Risk Management

TCFD: Metrics

**TCFD Index**

## TCFD-Alignment (Typically inserted in appendix, but added here for summary)

<b>Governance</b>	<b>Page</b>
A. Describe the board’s oversight of climate-related risks and opportunities	10
B. Describe the management’s role in assessing and managing climate-related risks and opportunities	10
<b>Strategy</b>	
A. Describe the climate related risks and opportunities the organization has identified over the short, medium and long-term	12-17
B. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	12-17
C. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios	12-17
<b>Risk Management</b>	
A. Describe the organizations processes for identifying and assessing climate-related risks	19
B. Describe the organizations processes for managing climate-related risks	19
C. Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organizations overall risk management	19
<b>Metrics &amp; Targets</b>	
A. Describe the metrics used by the organizations to assess climate-related risks and opportunities in line with its strategy and risk management process	21
B. Disclose Scope 1, 2 and if appropriate, Scope 3 greenhouse gas (GHG) emissions and related risks	21
C. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	21