



Sustainability Report 2024



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Join us on our journey to a sustainable future

Röhlig Logistics' 2024 report includes data from 2022-2024, and will be published annually henceforth. Where applicable, it also incorporates the most current data, including partial information from 2025. This report has been prepared in accordance with the GRI 1: Foundation 2021. Future reports will aim to synchronise the sustainability and financial reporting periods, with a consolidated CSRD report planned for next year.

1. EXECUTIVE SUMMARY

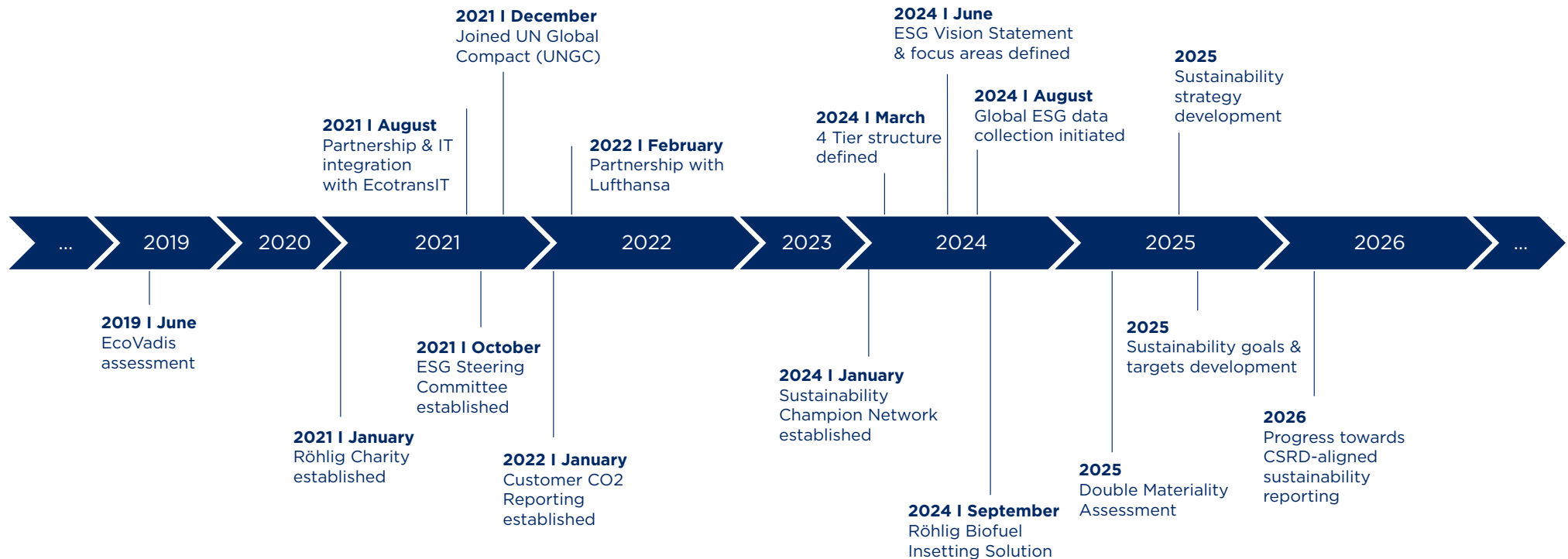
MESSAGE FROM THE GLOBAL EXECUTIVE BOARD

“Our commitment to sustainability is an integral part of our corporate responsibility and guides us in everything we do. As a long-standing family

business, we are especially motivated to build a sustainable future for generations to come.” Ulrike Baum, Chief Human Resource Officer & Member of the Global Executive Board.

KEY HIGHLIGHTS AND ESG ACHIEVEMENT

Röhlig is committed to sustainability and continuously works to enhance our performance and establish ourselves as a responsible business leader. Our journey demonstrates our dedication to sustainable practices and responsible growth.



The following ESG facts highlight Röhlig Logistics' performance in 2024, showcasing our achievements and commitment to sustainability. These metrics reflect our focus on environmental responsibility, social accountability, and robust governance practices. Together, they underline Röhlig's dedication to creating long-term value for stakeholders.

ESG FACTS

Environment

- Sustainability representatives in 100% of operating countries
- 85% warehouse waste recycling rate
- 79% warehouse LED usage

Social

- 49% female and 22% in management roles
- 100% employees receive ethics, compliance, security, and data protection training
- Health and safety program in all offices and warehouses

Governance

- Headquarter in Bremen, Germany
- ESG lead by Global Strategy team
- ESG Steering Committee established
- Compliance management system

2. ABOUT RÖHLIG LOGISTICS

COMPANY PROFILE

Röhlig is an owner-operated, independent logistics company with more than 2,700 employees worldwide. We develop tailor-made solutions in sea freight, air freight, and contract logistics, supported by our own offices in more than 35 countries across six continents. Our structure combines global reach with the long-term responsibility and values of a family-owned business.

KEY PERFORMANCE FIGURES		
In EUR million	2024	2023
Gross sales	1,349.5	1,193.2
Net sales	1,106.0	961.0
Gross profit	228.9	221.0
EBIT	18.5	19.6
Total assets	299.1	281.5

Our Service Portfolio Across the Value Chain (Upstream, Own Operations, Downstream)

Upstream Services:

- **Financing & Insurance:** Focuses on managing relationships with insurers, customers and financiers to secure cargo coverage and funding.
- **Digital Systems:** Involves sourcing IT services and integrating these with digital tracking, visibility, and security systems to enhance operational efficiency.

Own Operations:

- **Freight Forwarding Services:** Manages logistics solutions across air, sea, road, and rail.
- **Contract Logistics:** Includes warehousing, inventory management, packaging, and distribution across various geographies.
- **Customs Brokerage:** Handles documentation, compliance, and clearance for international shipments.
- **IT & Digital Solutions:** Operates platforms for real-time tracking, supply chain visibility, and customer reporting.
- **Sustainability Initiatives:** Develops and monitors environmental solutions, such as carbon offset programmes and sustainable logistics.

Downstream Services:

- **Last-Mile Delivery:** Manages the final delivery through subcontracted carriers, ensuring timely delivery to customer facilities.
- **Customer Support:** Manages real-time communication, issue resolution, and post-delivery service.
- **Reverse Logistics:** Handles return management, restocking, or recycling for customers.
- **Data & Performance Reporting:** Provides performance metrics on supply chain efficiency, sustainability, and delivery accuracy.
- **End-of-Life Product Management:** Coordinates product disposal, recycling, or refurbishment of goods through partnerships.

In 2024 and 2025, Röhlig focused on strengthening and consolidating its existing network in a challenging market environment. The company prioritised stabilising country organisations, optimising operational structures and aligning capacities with demand.

In contract logistics, warehouse capacities were selectively expanded in strategically relevant markets, including a significant extension of facilities in Thailand, reinforcing our footprint in South East Asia. The focus on strategic customer relationships, operational excellence and strengthening the company's own network structures contributed significantly to the stability and further development of the business.

BUSINESS STRATEGY AND SUSTAINABILITY

Röhlig's strategic framework, the global programme #Connected for Growth, remains the foundation of its long-term development. Built on the pillars of People, Network and Sales, the programme promotes international collaboration, talent development, and customer-focused growth. By strengthening internal connectivity and leveraging global synergies, Röhlig aims to ensure sustainable, responsible, and profitable growth in the years ahead.



Sustainability is a cornerstone of Röhlig's vision for the future. As a signatory to the UN Global Compact, the company aligns its operations with ten principles focused on human rights, labour, environment, and anti-corruption. Röhlig implemented CO2 calculation for freight emissions and actively promotes ESG initiatives through a global network of Sustainability Champions. These efforts reflect the company's continued recognition of its responsibility to operate sustainably and ethically.

Through innovative strategies, a robust network, and a forward-looking approach, Röhlig has positioned itself for continued growth in the global logistics sector.



Overview Of Röhlig's Commitment To Sustainability

VISION STATEMENT AND ESG FOCUS

ENVIRONMENT

Dedication to Climate Action

We are committed to minimizing our ecological impact by managing water and energy consumption, managing waste effectively, and reducing carbon emissions.

Focus:

- Managing energy consumption
- Reducing carbon emissions
- Effective waste management
- ISO 14001 environmental standards

SOCIAL

Progressive Workplace for all

Our people are at the heart of our company. We foster diversity, promote work-life balance, uphold fundamental rights, and ensure health, safety, privacy, and career growth.

Focus:

- Comprehensive range of training and development opportunities
- Promoting diversity & work-life balance
- Upholding fundamental rights & human rights compliance
- Prioritizing health & safety
- Safeguarding data privacy

GOVERNANCE

Responsible & Reliable Corporate

Our sustainability management emphasizes ethical conduct, accountability, and transparency. We commit to quality, continuous improvement, and integrating ESG considerations into our governance.

Focus:

- Sound financial strategy
- Compliance management
- Code of conduct & anti-corruption policy
- Supplier & quality management
ISO 9001

Ecovadis

In May 2025, Röhlig Logistics was awarded a silver medal in recognition of its sustainability performance. The result shows our commitments to sustainability across multiple topics, namely, environment, labour & human rights, ethics, and sustainable procurement.

Our key highlights include our robust policies, which set clear goals for the coming years, and the measures we are taking to embed sustainability in our departments and decisions. We received the highest ratings in the areas of labour and human rights and ethics, which include measures relating to working conditions, career and professional development, DEI (Diversity, Equity & Inclusion), anti-corruption measures and information security.

This recognition by EcoVadis is a testament to our efforts, and Röhlig celebrates this achievement while striving for continuous improvement in all areas of sustainability. We are continuously working on improving our data collection to understand the impact of our actions, strengthening our policies and increasing the deployment of measures across our entities.

UNGC

Röhlig Logistics participates in international sustainability initiatives through its membership in the United Nations Global Compact (UNGC). In December 2021, we decided to sign the UN Global Compact, thereby aligning our business activities with its ten principles. Annually since 2021, Röhlig Logistics has reaffirmed this commitment by submitting the Communication on Progress (CoP) questionnaire to report on our sustainability progress. We highlighted our continuous commitment as a dedicated member of the UNGC through our continued communication in July 2025, and we remain steadfast in our efforts to embed sustainability principles into our core business operations.

Focus on UN SDGs

Röhlig is committed to advancing sustainability through a focused alignment with seven of the United Nations Sustainable Development Goals (SDGs). These goals guide our efforts to promote well-being, inclusivity, environmental stewardship, and global partnerships for a better future.

- Good Health and Well-Being
Ensure healthy lives and promote well-being for all at all ages
- Quality Education
Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
- Gender Equality
Achieve gender equality and empower all women and girls
- Decent Work & Economic Growth
Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
- Responsible consumption & production
Ensure sustainable consumption and production patterns
- Climate Action
Take urgent action to combat climate change and its impacts
- Partnerships for the goals
Strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development

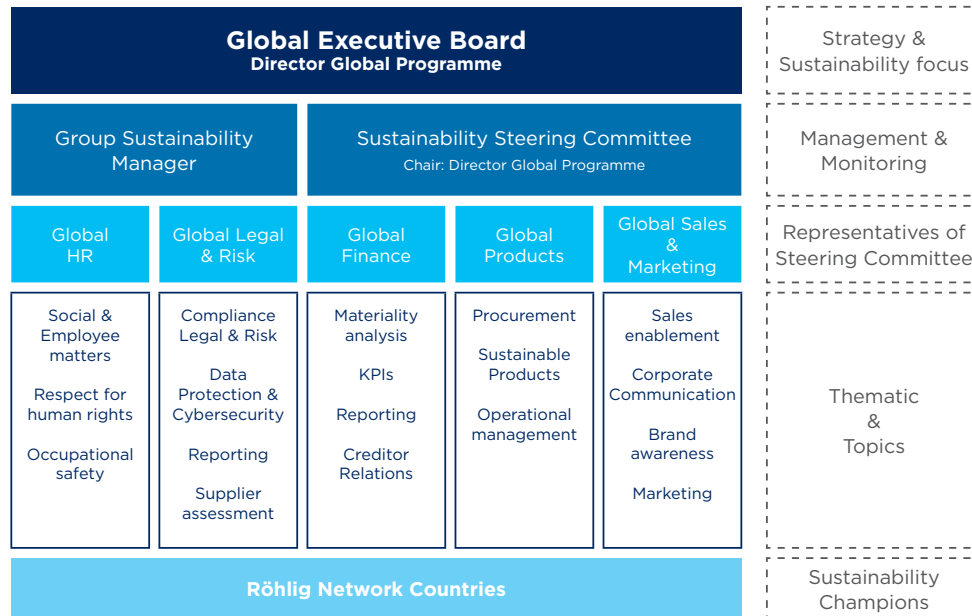
3. SUSTAINABILITY MANAGEMENT APPROACH

SUSTAINABILITY MANAGEMENT FRAMEWORK AND OBJECTIVES

At Röhlig, we are committed to making sustainability a fundamental part of our entire organisation. We believe that true sustainability requires collective effort and must be woven into the fabric of our company's structure. To achieve this, we have ESG embedded across the organisation ensuring that our sustainability goals are consistently reflected in every decision we make. By aligning our actions with our commitment to sustainability, we strive to create a positive impact on both our business and the environment.

STAKEHOLDER ENGAGEMENT

Röhlig Logistics recognises stakeholder engagement as a cornerstone of its sustainability initiatives, ensuring that diverse perspectives shape and enhance its ESG vision and focuses.



A key element of this engagement is the Sustainability Champion Network, which actively involves all countries in driving ESG integration across the business. At least one representative per country is selected and designated as Sustainability Champion. They have been appointed to promote sustainable practices and encourage collaboration. The network's 4 tiered system enables countries at similar stages of their sustainability journey to work closely together, creating opportunities for mutual learning and progress.

At a global level, Röhlig has established a robust ESG management framework that includes an ESG Steering Committee. This committee consists of representatives from all key departments, ensuring that important stakeholder perspectives are considered across the organisation. Together, the insights generated by the ESG Steering Committee and the Sustainability Champion Network contribute to Röhlig's Double Materiality Assessment (DMA) process, which identifies the most relevant material topics for our organisations according to our main impacts, risks and opportunities. This methodology is detailed in the following section.

Röhlig's DMA process begins with value chain mapping and stakeholder identification, ensuring that all affected stakeholders are accounted for. This is followed by a structured methodology that defines time horizons, scoring thresholds, and a phased stakeholder engagement strategy. This comprehensive approach ensures sustainability considerations are incorporated at every level.

By integrating stakeholder feedback and leveraging the strengths of its global network, Röhlig ensures its sustainability initiatives align with business goals while delivering meaningful, localised impacts.

REPORTING SCOPE AND CONSOLIDATION APPROACH

The entities included in our sustainability reporting are:

Argentina, Australia, Belgium, Bolivia, Brazil, Canada, Chile, China, Denmark, France, Germany, Hong Kong, India, Indonesia, Italy, Japan, Malaysia, Mexico, Netherlands, New Zealand, Singapore, South Africa, South Korea, Spain, Switzerland, Taiwan, Thailand, United Arab Emirates, United Kingdom, United States, Uruguay, Vietnam.

In our case, there are no substantial differences between the entities included in financial reporting and sustainability reporting, aside from the following:

Comparison of Entities in Sustainability vs. Financial Reporting

South Africa:

- Sustainability Reporting: Included
- Financial Reporting: Not consolidated, accounted for as at-equity participation

South Korea:

- Sustainability Reporting: Included
- Financial Reporting: 70% shareholding, fully consolidated

q.beyond logineer GmbH:

- Sustainability Reporting: Not Included
- Financial Reporting: 49% shareholding, accounted for as at-equity participation

Röhlig Penske Logistics GmbH:

- Sustainability Reporting: Not Included
- Financial Reporting: 80% shareholding, fully consolidated

Röhlig Logistics Ireland:

- Sustainability Reporting: To Be Included in the Next Report
- Financial Reporting: Fully consolidated



RÖHLIG HEADOFFICE BREMEN

DOUBLE MATERIALITY ASSESSMENT

Process to determine material topics (GRI 3-1)

Röhlig Logistics applies a structured and comprehensive process to determine its material sustainability topics in alignment with the GRI 2021 Standards. The process follows a five-step Double Materiality Assessment (DMA) methodology developed in collaboration with a third-party consulting firm, ensuring that the company systematically identifies, evaluates, and prioritises actual and potential impacts on the economy, environment, and people, including explicit consideration of human rights impacts, across its activities and business relationships. The results of this process inform Röhlig's strategic focus and reporting priorities.

1. Design Phase — Establishing the Framework for Impact Identification

The process begins with a design phase that sets the analytical foundation for the DMA. Key activities include:

- Value chain mapping: Identification of upstream, operational, and downstream activities across geographies.
- Stakeholder mapping: Identification of affected and interested stakeholders, including employees, suppliers, customers, regulators, communities, and business partners.
- Scoring methodology design: Agree on the rating scales, thresholds, weighting logic, and criteria (scale, scope, irremediability, likelihood).
- Stakeholder engagement planning: Designing engagement formats to ensure representation of internal experts and external stakeholders throughout the assessment.

This phase ensures that the assessment covers all activities and business relationships, as required by GRI.

2. Identify Phase — Identifying Actual and Potential Impacts, Risks, and Opportunities

During the identify phase, Röhlig and the external consultant analysed operations and business activities across the entire value chain to determine sustainability-related Impacts, Risks, and Opportunities (IROs). This includes:

- Identification of actual and potential impacts, covering both negative and positive effects.
- Consideration of impacts on people (including employees and external stakeholders), the environment, and the economy.
- Explicit inclusion of human rights-related impacts, such as worker safety, fair labour practices, and rights in the supply chain.
- Identification of impact drivers and sustainability risks relevant to logistics operations, freight management, and global supply chain interactions.
- Validation of completeness through pre-assessment checks aligned with regulatory requirements and stakeholder expectations. This phase ensures a comprehensive baseline of impacts that could be associated with Röhlig's operations or business relationships.

3. Assess Phase — Scoring and Evaluating Impacts, Risks, and Opportunities

In the assess phase, Röhlig hosted workshops and applied a structured scoring methodology to evaluate the significance of each identified impact, risk, and opportunity (IRO). The assessment considers short-, medium-, and long-term time horizons, enabling a comprehensive understanding of evolving sustainability topics across the value chain.

a. Impact scoring

All actual and potential impacts were evaluated using a four-part criteria set consistent with international due-diligence frameworks:

- Scale - the severity (for negative impacts) or benefit (for positive impacts) of the impact
- Scope - how widespread or far-reaching the impact is
- Irremediability - the extent to which a negative impact can be remedied or reversed (not applied for positive impacts)
- Likelihood - the probability that the impact occurs through Röhlig's activities or business relationships Actual impacts were assigned a probability of 100%, while potential impacts were evaluated using the 1-5 likelihood scale

Röhlig relied on a numerical rating approach (1–5 for each criterion), applied consistently across all impact categories. A composite impact score was calculated using the following high-level logic:

Negative impacts: $(\text{Scale} + \text{Scope} + \text{Irremediability}) \div 3) \times \text{Likelihood}$

Positive impacts: $((\text{Scale} + \text{Scope}) \div 2) \times \text{Likelihood}$

These formulas enabled a standardized comparison of diverse environmental, social, human rights, and economic impacts.

b. Risk and opportunity assessment

In addition to impacts, Röhlig evaluated sustainability-related risks and opportunities using parallel criteria:

- Time horizon: short-, medium-, and long-term
- Potential magnitude of financial effect
- Probability of occurrence

This ensured full coverage of financial materiality, as required by the CSRD/ESRS and aligned with GRI's definition of sustainability-related risks and opportunities.

c. Stakeholder-informed scoring

The external consultant facilitated workshops with internal experts from all relevant departments, such as operations, HR, procurement, compliance, ESG, and finance to assign scores. The process incorporated stakeholder insights, subject-matter expertise, and operational knowledge to ensure objective and consistent evaluations.

This comprehensive scoring approach satisfies GRI requirements to describe how Röhlig identifies and assesses actual and potential impacts, positive and negative impacts, human rights impacts, and sustainability-related risks and opportunities across activities and business relationships.

4. Prioritise Phase — Applying Materiality Thresholds

Impacts were prioritised using pre-defined materiality thresholds. Röhlig applied the following principles:

- Impacts with scores above the threshold of 3 were classified as material.

- For potential human rights impacts, severity took precedence over likelihood, in line with international due diligence guidance.
- Impact materiality was combined with financial materiality by evaluating potential effects on revenue, cost structure, reputational, legal and operational risks.
- Prioritised topics were validated with internal stakeholders, such as the ESG Steering Committee.

5. Report Phase — Transparency and Documentation

In the final report phase, Röhlig disclosed the following information in this Sustainability Report to ensure transparency, accountability, and compliance with the GRI Standard 3: Material Topics.

- the methodology used
- impact scoring results
- application of materiality thresholds
- stakeholder engagement insights
- final mapping of IROs to GRI material topics.

Stakeholders and Experts Involved

Throughout the DMA, Röhlig engaged the below stakeholders to inform the process:

- Internal experts from operations, HR, procurement, finance, compliance, and ESG provided input on relevant IROs. Although external stakeholders were not directly consulted for this cycle, internal teams with close operational links to those stakeholder groups served as credible proxies to reflect their views and expectations
- External consultants provided methodological guidance, facilitated assessment workshops, and advised on scoring consistency.
- The ESG Steering Committee provided oversight, validation, and final approval.

Stakeholder and expert input was essential in identifying impacts, validating their significance, and ensuring relevance across geographies and business functions.

List of Material Topics (GRI 3-2)

For the 2024 reporting period, Röhlig Logistics has identified the following material topics:

- E1 — Climate Change: Climate Change Mitigation
- S1 — Own Workforce: Investing in training and development programmes for employees
- G1 — Business Conduct: Corruption and Bribery in the Value Chain

These topics reflect the most significant environmental, social, and governance matters associated with Röhlig's operations and business relationships. Consequently, please note that while water management was previously reported, our latest DMA indicates it is no longer a material topic for us.

Management of Material Topic (GRI 3-3) — Climate Change Mitigation (E1) IRO: Emissions from Last Mile Transport

(a) Actual and Potential Impacts

Röhlig Logistics' coordination of last mile transport through third-party road and rail partners generates greenhouse gas emissions, which contribute to climate change. This is a negative, actual impact and occurs across all time horizons.

- Scale: lower than air and sea transport but still significant.
- Scope: climate change has a global reach and therefore scores the maximum scope level.
- Irremediability: emissions are not irreversible, but difficult to remediate once released.
- Likelihood: emissions are highly likely and unavoidable whenever last mile transport occurs.

(b) How Röhlig Is Involved in the Negative Impact

Röhlig is directly linked to these emissions through its logistics partners. Although Röhlig does not operate the transport assets, the company engages these services as part of its operations, meaning the impact arises through business relationships.

(c) Policies and Commitments

Röhlig has an Environmental Policy that includes a commitment to adopt, where possible, advanced and more climate-friendly technologies in its service offerings. The company also works with clients upon their request to identify and select more climate-friendly transport options for last mile delivery when such alternatives exist in the relevant country.

(d) Actions Taken

- Röhlig offers and supports lower-emission last mile options (e.g., choosing rail over road) when clients request them, provided such options are available.
- Adoption depends on the client's preference and the country-specific availability of lower-emission services.

(e) Tracking Effectiveness

Röhlig's ability to track effectiveness is limited because last mile transport is executed by third-party carriers and depends on client demand. Current monitoring focuses on identifying cases where clients choose more climate-friendly alternatives when available.

(f) Stakeholder Engagement

Input for managing this topic is informed mainly by internal experts, such as operations, procurement, ESG who work closely with customers and transport providers and therefore serve as proxies for external stakeholder perspectives.

Management of Material Topic (GRI 3-3) – Climate Change Mitigation (E1)

IRO: Emissions from Upstream Ocean and Air Transport

(a) Actual and Potential Impacts

Röhlig's upstream logistics partners transport freight through ocean and air carriers, which generate greenhouse gas emissions and therefore contribute to climate change. This represents a negative, actual impact across all time horizons (short-, medium-, and long-term).

- Scale: Emissions from the logistics sector, particularly from ocean and air transport, are significant; therefore the scale is high.
- Scope: Climate change has global consequences, resulting in a maximum scope score.
- Irremediability: While emissions can be reduced in the future, once released they are difficult to remediate, resulting in a high irremediability score.
- Likelihood: Whenever main carriage (ocean or air) is performed, emissions are guaranteed, giving this impact the highest likelihood rating.

This impact passed the company's materiality threshold and is considered a fully material impact.

(b) How Röhlig Is Involved in the Negative Impact

Röhlig is directly linked to these emissions through its upstream logistics partners. Although Röhlig does not operate the vessels or aircraft used in main carriage, the emissions occur as a result of services coordinated through Röhlig's business relationships.

(c) Policies and Commitments

Röhlig applies its Environmental Policy, which includes commitments to:

- support clients in choosing more climate-friendly logistics solutions whenever available;
- adopt or promote advanced technologies and lower-emission alternatives as feasible across its service offerings.

(d) Actions Taken

- Röhlig offers biofuel products to clients as an optional service to reduce main carriage emissions.
- The company invests resources in training internal employees on biofuel solutions and their environmental benefits in order to strengthen awareness and support customer decisions.

(e) Tracking Effectiveness

Effectiveness is primarily observed through:

- how often clients choose the biofuel product when offered;
- internal capability-building through employee training on climate-friendly logistics options.

Since Röhlig does not operate the transport assets, its influence remains limited to offering lower-emission alternatives and promoting awareness.

(f) Stakeholder Engagement

Management of this impact is informed by internal experts from operations, procurement, and ESG. These teams interact closely with customers and carriers and therefore serve as proxies for external stakeholder perspectives in assessing the relevance and management of this topic.

Management of Material Topic (GRI 3-3) — Own Workforce (S1)

IRO: Investing in training and development programmes for employees

(a) Actual and Potential Impacts

Röhlig Logistics' investment in internal trainings and development programmes for employees contributes positively to a high employee satisfaction and a stable workforce. It has an actual impact and occurs across all time horizons.

- Scale: high positive impact on the employees as their learnings out of the training and development measures support their career success and intrinsic motivation.
- Scope: there are numerous global, regional, local and individual training and development measures available which means that there is a global reach and therefore it scores the maximum scope level.
- Irremediability: there is a positive impact, so no information on irremediability required.
- Likelihood: Due to the high amount of available training and development offers, a large number of employees are able to make use of them, therefore an effect out of these measures is highly likely.

(b) How Röhlig Is Involved in the Positive Impact

Röhlig offers numerous global, regional, local and individual training and development measures. Many measures are defined in policies, and the importance of people development is mentioned in the current strategy.

(c) Policies and Commitments

Röhlig has a Career Development Policy that includes a commitment to fostering a culture of continuous learning, skill development, and career progression. In addition, the current company strategy #connectedfor-growth contains three measured targets which aim at developing the employees.

(d) Actions Taken

- Röhlig offers a variety of development measures for different target groups and constantly adds new measures, according to the requirements.
- The annual performance appraisal process contains a chapter where employees can insert their development needs, which will be discussed with the manager and later supported by the local HR manager.

(e) Tracking Effectiveness

Röhlig's ability to track effectiveness of training measures is limited because the effects will show only indirectly. Therefore Röhlig instead tracks the fluctuation rate and conducts every two years a global employee survey, which contains questions about the satisfaction regarding development measures and offers, and the overall employee satisfaction.

(f) Stakeholder Engagement

Input for managing this topic comes from the employees themselves (directly or indirectly), the local HR Managers and the local management teams.

Management of Material Topic (GRI 3-3) — Business Ethics (G1)

IRO: Corruption and Bribery in the Value Chain

(a) Actual and Potential Impacts

Corruption and bribery incidents within Röhlig's value chain can have significant negative impacts on the company's reputation, customer trust, and legal standing, potentially leading to regulatory fines and penalties. This represents a negative impact with both actual and potential dimensions across short-, medium-, and long-term time horizons.

- **Scale:** Corruption can have serious and cascading effects across the logistics sector, affecting environmental protection, labor conditions, and fair competition; therefore, the scale is high.
- **Scope:** The logistics sector operates across borders and regulatory environments; corruption-related impacts can affect multiple regions and stakeholders, resulting in a broad scope.
- **Irremediability:** Reputational damage, environmental harm, and loss of trust caused by corruption are difficult to reverse once they occur, resulting in high irremediability.
- **Likelihood:** Due to reliance on third-party carriers and interactions with ports and customs authorities, corruption risks are present whenever logistics activities intersect with regulated processes.

This impact passed the company's materiality threshold and is considered a material impact.

In addition, corruption can indirectly lead to environmental and social impacts in the logistics sector, including weakened environmental regulation enforcement, illegal transport of hazardous goods, increased emissions, worker safety risks, labor exploitation, community health impacts, distorted competition, and reduced investment in sustainable logistics practices.

(b) How Röhlig Is Involved in the Negative Impact

Röhlig can be involved if a supplier does not follow the Supplier Code of Conduct or does not follow German business practice. Röhlig relies on third-party carriers and their activities with port and customs.

(c) Policies and Commitments

Röhlig relies on two Anti-Corruption Policies and has zero tolerance to corruption activities, including facilitation payments.

(d) Actions Taken

- Röhlig conducts regular system audits.
- Regular gift and gratuity reports are audited.
- Insufficient training of employees regarding governance topics (especially corruption and bribery) is identified as a risk factor.

(e) Tracking Effectiveness

Röhlig's ability to track effectiveness is limited because Röhlig relies on third-party carriers and their activities with port and customs. Current monitoring focuses on addressing concerns during the operational activities. Regular gift and gratuity reports are audited.

(f) Stakeholder Engagement

Input for managing this topic is informed mainly by internal experts, such as operations, procurement, and ESG, who work closely with customers and transport providers and therefore serve as proxies for external stakeholder perspective.

Changes from the Previous Reporting Period

There were no changes to the list of material topics compared with the previous reporting period. Following recommendations from the external consultant, and considering recent updates under the EU Omnibus Act and the evolving technical guidance for the CSRD, Röhlig did not conduct a new Double Materiality Assessment in 2025. Until regulatory expectations are fully clarified, maintaining the previously validated list of material topics was deemed the most appropriate and methodologically sound approach.

4. ENVIRONMENTAL RESPONSIBILITY

ENVIRONMENTAL POLICIES & ENVIRONMENTAL MANAGEMENT SYSTEM

Röhlig's Environmental Policy reflects its strong commitment to improving environmental performance and promoting sustainability across all business activities. This policy is supported by comprehensive environmental programmes that emphasise company-wide consumption monitoring, innovative and sustainable service options, energy management through efficient solutions, carbon footprint reporting, and environmental training and awareness initiatives.

Aligned with the ISO 14001 Environmental Management System, Röhlig ensures global compliance and monitoring of environmental standards. Regular audits and reviews are conducted to ensure the achievement of targets and continuous improvement.

Röhlig holds a group ISO 14001 certificate, with now 20 countries in Belgium, France, Germany, Italy, Spain, Switzerland, United Kingdom and the USA, as well as for our head office in Bremen, Germany. In 2025, we expanded our certifications to Australia, Canada, Denmark, India, Indonesia, Malaysia, Singapore, Thailand, Vietnam, Mexico and the Netherlands. In 2025, a total of 67 sites across 20 countries are ISO 14001 certified, representing around 45% of our global sites. Currently we are preparing Bolivia, China, Chile, Hong Kong, New Zealand, Taiwan and the UAE for a certification in 2026, with the anticipation to have all remaining Countries certified by 2027. Our operations in South Africa holds a separate ISO 14001 certificate

ENERGY USAGE AND EFFICIENCY

Röhlig's energy consumption primarily occurs in offices and warehouses, with key usage areas including lighting, electronic devices, and office equipment. To enhance sustainability, the company prioritises energy efficiency and aims to transition as many offices as possible to green electricity, ensuring greater use of renewable energy and a significant reduction in carbon footprint. Continuous monitoring and ongoing improvements in energy efficiency are central to these efforts.

By installing multiple energy-efficient systems, we were able to drastically lower our electricity consumption. For example, we chose LED lights for our facilities and maximised natural light to reduce reliance on artificial lighting. We also installed photovoltaic panels in selected facilities and improved thermal efficiency to reduce the need for excessive heating or cooling.

In 2025:

- 79% of warehouses are equipped with LED lighting
- 56% of warehouses with roof skylights and glass facades
- 56% of facilities with thickened insulation layers

For energy efficiency in IT Infrastructure, our procurement strategy prioritises state-of-the-art IT equipment with high energy efficiency. We consistently select devices that meet the latest industry standards for low power consumption, extended lifespan, and optimised performance. This includes energy-efficient servers, cloud-based solutions to reduce on-premise infrastructure, and hardware designed for minimal environmental impact.

Additionally, we integrate power management features, such as automated shutdown, dynamic scaling, and virtualisation, to further reduce energy use. By continuously upgrading our IT infrastructure with cutting-edge, sustainable technology, we actively contribute to lowering overall energy consumption and minimising our environmental footprint.

These measures align with our sustainability goals, helping us track progress through KPIs such as energy consumption per facility, percentage of renewable energy used, and overall reduction in carbon footprint.

	2022	2023	2024
Total energy consumption in MWh	951.81	928.89	1034.81
Total renewable energy in MWh	150.92	154.46	241.42
% of total energy consumption from renewable sources	16%	17%	23%

GREENHOUSE GAS (GHG) EMISSIONS MEASURING AND REPORTING

The emission balance sheet below marks Röhlig's second year of GHG emissions reporting, covering all 32 countries for the years 2022, 2023 and 2024. While some countries faced data availability challenges, a 100% submission rate was achieved for data within our control, and we remain committed to improving data quality in future reporting cycles.

Scope 1&2 emissions data are collected through our Sustainability Champion network, with calculations following GHG Protocol guidance and recommended emission factors (see GRI Index for further details). The majority of our emissions originate from shipment-related activities, which are calculated using EcoTransIT, an industry-recognised logistics emissions calculation system. Beyond shipment emissions, Scope 3 also includes business travel and employee commuting, reported through employee surveys or country-level estimates.

While we have not yet conducted external verification, we manually review all data and benchmark against market standards to ensure accuracy. We acknowledge challenges in our reporting, and we are actively working to improve data completeness and accuracy.

Emissions in [TCO ₂ e]				
	Scope	2022	2023	2024
	Scope I	6,329.75	8,348.56	8,705.32
	Scope II	960.89	937.44	1,045.73
	Scope III	553,854.15	556,070.06	613,453.23
SUM		561,144.79	565,356.06	623,204.28

Emissions in [TCO ₂ e]				
	Components	2022	2023	2024
SCOPE 1	Gas	6.12	14.59	26.9
	Oil heating	0.00	0.00	0.00
	Company Car	6,323.62	8,333.97	8,678.42

Emissions in [TCO ₂ e]				
	Components	2022	2023	2024
SCOPE 2	Electricity	951.81	928.89	1,034.81
	District heating	9.08	8.55	10.92
SCOPE 3	Purchased goods and services	n/a	n/a	n/a
	Capital goods	n/a	n/a	n/a
	Fuel- and energy-related activities	n/a	n/a	n/a
	Total gross emissions from upstream transportation and distribution	491,431.37	492,900.11	550,608.45
	Total gross emissions from downstream transportation and distribution	Included in upstream figures above		
	Waste generated in operations	25.13	25.42	54.69
	Business travel	9,348.39	12,700.43	12,506.35
	Employee commuting	53,049.26	50,444.10	50,283.74
	Upstream leased assets	n/a	n/a	n/a
	Processing of sold products	n/a	n/a	n/a
	Use of sold products	n/a	n/a	n/a
	End-of-life treatment of sold products	n/a	n/a	n/a
	Downstream leased assets	n/a	n/a	n/a
	Franchises	n/a	n/a	n/a
	Investments	n/a	n/a	n/a

WASTE MANAGEMENT (GRI 306)

At Röhlig, responsible waste management is an important focus. We work toward minimising waste generation through digitalisation and recycling. Our offices prioritise paperless operations, encouraging electronic documentation to reduce paper waste. We also ensure proper disposal and recycling of electronic waste and promote the use of eco-friendly office supplies. In 2025, 85% of our warehouse facilities actively participate in waste recycling programmes.

Our waste impacts arise from office and warehouse activities, as well as upstream supplier packaging and downstream customer waste. We implement waste separation systems, partner with certified recyclers to manage waste in compliance with regulations and track key KPIs such as total waste generated and recycling rates to improve our waste management efforts.

We aim to reduce overall waste while improving waste management in our operations. Measures include waste separation systems, partnering with certified recycling companies, and employee training on waste reduction best practices. KPIs for tracking progress include total waste generated, recycling percentage reinforcing our commitment to a more circular and sustainable economy.

However, as a service-based freight forwarding company, Röhlig's operational model excludes manufacturing or industrial processing, and therefore does not generate industrial or operational waste streams. Waste arising from the company's activities is limited to office-related waste, such as paper, packaging from office supplies, and small quantities of general waste typical for administrative environments. These waste streams are minimal in scale, managed through standard local waste systems, and do not result in significant environmental impacts.

	2022	2023	2024
Total weight of non-hazardous waste (tonnes)	14.25	10.86	54.69
Total weight of hazardous waste (tonnes)	0	0	0
Total weight of waste recovered (tonnes)	6.61	7.79	51.51
% of total waste from company operations diverted from landfills	46.39	71.77	94.18

HAZARDOUS MATERIAL HANDLING

Our forwarding staff receive regular training in the handling of dangerous goods to ensure full compliance with applicable international and national regulations, including IATA, IMDG, and ADR requirements where relevant. The training covers classification, documentation, labelling, packaging standards, and safe handling procedures. Through continuous qualification and refresher courses, we ensure that hazardous shipments are managed safely, efficiently, and in accordance with the highest safety and compliance standards. All our employees, especially those in warehouses, are further trained to select qualified partners for hazardous material management. Our contractor selection follows strict quality criteria aligned with our sustainable procurement process, ensuring compliance with environmental regulations and best practices.

SUSTAINABLE LOGISTICS SOLUTIONS

At Röhlig Logistics, we are committed to reducing the environmental impact of our logistics services. Through a combination of innovative approaches, we aim to help our clients achieve their sustainability goals while contributing to a greener future. Our sustainable logistics solutions focus on three key areas: Insetting Solution, Offsetting Solution, and Operational Optimisation.

Insetting Solution

Röhlig's insetting solution is designed to directly reduce carbon emissions within our logistics operations, focusing on the use of biofuel-powered transport options. This solution ensures emission reductions at the source, contributing to greener and more sustainable supply chains.

A key component of our insetting approach is the use of B100 biodiesel, a high-quality second-generation biofuel derived from waste materials such as used cooking oil. Compliant with the EU Renewable Energy Directive (RED II), this biofuel achieves up to an 80% reduction in emissions. Röhlig has reduced 4,238.44 tons of CO₂e between Q3 2024 and Q2 2025.

Our solution follows the Book and Claim methodology, recognised by the Smart Freight Centre, ensuring flexibility, transparency, and traceability in emissions reductions. Customers receive detailed emission reports and Röhlig-issued certifications, documenting their contribution to reducing carbon footprints.

The biofuel emission avoidance calculations adhere to industry standards, specifically the Clean Cargo Initiative Emission Accounting Methodology, a globally recognised standard in the container shipping industry. This methodology, widely used by carriers, freight forwarders, and shippers, ensures accurate and reliable emission reduction calculations through the application of the latest Clean Cargo emission factors.

By integrating this green logistics solution, Röhlig not only reduces emissions within its operations but also supports clients in meeting increasingly stringent environmental regulations and sustainability goals.

Offsetting Solution

In addition to our insetting efforts, Röhlig also offsets carbon emissions through certified carbon credits. We partner with Lufthansa Cargo to offset emissions through climate protection providers that work on environmental projects such as reforestation initiatives, renewable energy development, and high-quality climate protection programmes. Through investments in impactful projects, these efforts ensure that emissions generated by logistics operations are balanced by environmental benefits.

Operational Optimisation

Röhlig aims to improve efficiency and minimise environmental impact across the supply chain. By leveraging advanced technologies and strategic partnerships, our key initiatives include:

- Mode shifting: Transitioning from road to rail or barge and adopting intermodal solutions.
- Dynamic scheduling: Using real-time data to adjust shipment schedules, reducing congestion and idle time.
- Packaging optimisation: Designing lighter and more space-efficient packaging to reduce waste and costs.
- Load optimisation: Maximising cargo space to minimise trips and fuel consumption.
- Route optimisation: Planning efficient routes to reduce distance travelled and emissions.

Our ESG team, Sustainability Champions and Quality Managers work closely with local teams to implement these measures. For example, Röhlig prioritises carriers like Lufthansa, which operate freighters like the B777-F, offering significantly lower CO₂ emissions compared to traditional belly aircrafts.

5. SOCIAL ACCOUNTABILITY

As of January 2026, Röhlig Logistics reports a total of 2,787 employees. The breakdown by gender and region is as follows:

- Germany/Switzerland: 125 male / 117 female
 - Headoffice: 70 male / 70 female
 - India: 152 male / 44 female
 - Latam: 92 male / 109 female
 - Middle East: 16 male / 12 female
 - North America: 93 male / 125 female
 - North Asia: 141 male / 254 female
 - North Europe: 103 male / 73 female
 - Oceania: 155 male / 166 female / 1 diverse
 - South Africa: 235 male / 269 female
 - South East Asia: 60 male / 108 female
 - South Europe: 83 male / 115 female
- Grand total: 1,325 male / 1,462 female

Regarding the breakdown of employees by employment type (permanent, temporary, non-guaranteed hours, full-time, and part-time), Röhlig Logistics does not include this disclosure at present due to unavailable or incomplete information.

Methodology and assumptions: The figures are reported in headcount and are based on current figures from our user management database. As there is no global employee database, the report relies on data available at the time it was prepared.

With respect to fluctuations, a fluctuation report is available for all 34 countries; however, it is not considered reasonable to single out individual fluctuations for this disclosure.

HUMAN RIGHTS POLICY AND DUE DILIGENCE

Röhlig Logistics upholds human rights and combats modern slavery and human trafficking throughout its operations and supply chains. Röhlig's Social Responsibility Framework reflects its dedication to building a safe,

inclusive, and fair workplace while positively impacting communities. This approach is supported by robust policies addressing key social matters, including health and safety, employee well-being and DEI (Diversity, Equity & Inclusion) practices. The company regularly conducts health and safety audits, risk assessments, and employee surveys to inform improvements and initiatives.

Röhlig's social responsibility efforts are reinforced by a wide array of employee benefits tailored to different countries. We are also committed to fostering a diverse, inclusive, and respectful workplace. During the reporting period, there were no reported incidents of discrimination across our operations. We have established clear policies and procedures to prevent discrimination and ensure a fair working environment. Any potential incidents are thoroughly reviewed, and if necessary, remediation plans are implemented and monitored through internal management reviews. We continuously promote awareness and training to uphold our commitment to equal opportunity and non-discrimination. This is complemented by a secure whistleblowing procedure that helps employees report concerns confidentially and supports a transparent, accountable corporate culture. This multifaceted approach to social responsibility enhances our operational integrity and contributes to sustainable growth of our workforce.

HUMAN RESOURCE MANAGEMENT

Employment

At Röhlig, we recognise the need to develop skills and derive value from work. We are committed to fostering a culture where employees feel supported in their professional growth and career aspirations. The design of job profiles, including access to further training and career development opportunities, is a great focus of our approach.

The benefits we offer vary from country to country to accommodate local laws and needs. Programmes like the Blue Step initiative, available in our headquarters in Germany, are examples of our dedication to employee development, offering specialised training for Röhlig leaders to sharpen their skills, expand their networks, and accelerate their success within the company. It was established in 2005 and has been running annually ever since. For our executive staff, the Blue Arena management development programme integrates comprehensive training modules with real-world project work to cultivate managerial and leadership excellence. And the third global programme, Blue Step Sales is tailored to Röhlig Logistics.

Sales staff and offers a mix of in-depth sales knowledge and Röhlig internal insights. In addition, there are further development initiatives at regional and country levels. One is the Blue Foundation programme, which bridges the gap for employees who have the potential to grow but do not yet meet the criteria for the aforementioned global programmes. It offers a valuable blend of external training and internal sessions, helping participants develop their soft skills and gain insights into key topics such as our products, processes, and latest developments.

We also prioritise open communication and representation for our workforce. In 2023, 9.97% of employees across all locations were covered by formal collective agreements concerning working conditions, and in 2024 18% of employees were represented by formally elected employee representatives.

Reflecting our unwavering commitment to fostering a culture of continuous improvement and feedback, around 89% of our employees across all

locations received regular performance and career development reviews over the past three years.

As further type of feedback, we monitor closely the staff turnover rate and are thus able to interfere short-term with measures to prevent more staff from leaving. And if they do leave the company nevertheless, we conduct exit interviews to understand the reasons behind and take actions on the basis of these insights.

Besides the focus on improvement and feedback, we are committed to offer our employees attractive, state of the art benefits. This ranges from financial support for child-care and health care programmes, mental health support, offers for job bikes and company fitness, to a company pension scheme. Furthermore, in 2022, 2023, and 2024, 100% of our employees were covered by healthcare.



Training And Education

Röhlig also provides a number of employee training programmes to ensure that all employees fully comprehend the ethical principles applicable to their work. While some training programmes are mandatory for all employees to meet legal requirements, others are strongly encouraged yet conducted on a voluntary basis. In addition to general training programmes with common content for all employees worldwide, other programmes are customised to the specific business function. In this way, we ensure that our employees receive targeted information that they will need to apply in their daily work.

Recognising the importance of continuous learning, Röhlig offers targeted programmes to uphold its reputation as a reliable company and business partner. For example, all of our sales staff are required to complete a series of mandatory training courses on applicable air and ocean freight regulations and on the principles of business integrity when dealing with customers. In addition, ad hoc trainings are proactively conducted should we identify respective risks in our business operations that could lead to a breach of our Code of Conduct or principles of ethics.

Röhlig encourages employees to continuously enhance their skills. The trainings can be formal, such as through platforms, or by conducting company-wide meetings to discuss certain matters. For example, we offer global Sustainability Information Sessions where employees receive updates on our ESG efforts. These sessions attracted approximately 300 participants, representing a 10% global participation rate. We also encourage them to get informed about Röhlig's ESG practices by communicating our corporate ESG presentation. In 2025, we introduced two environmental training modules on our e-learning platform, which received around 600 ratings and almost 1200 employees completed the course.

100% of our employees, including top management, receive annual training on ethics, compliance, security, and data protection. The four mandatory e-learning cover Anti-Bribery, Anti-Money Laundering, Conflict of Interest, and Data Protection (introduced in 2023). In 2024, 42% of employees received training on discrimination and harassment. Training hours also increased in 2024 to 16 hours per person in average, reflecting an

enhanced strategic focus on leadership development, targeted training budgets and certifications.

In addition to these mandatory trainings, employees attend various individual trainings (e.g., language, IT, soft skills, presentations, project management, leadership, conflict, communication, self-management, resilience...) and regional or global trainings (Blue Foundation, Blue Step, Blue Step Sales, Blue Arena).

	2022	2023	2024
Average training hours	6.8	8.48	16.16
Employees covered by skills-related training	56.47%	64.25%	65.72%
% of employees trained on specific environmental training	0%	10%	42%

Occupational Health And Safety

The well-being of our employees, subcontractors, and visitors is a top priority across all our offices and warehouses worldwide. As a reliable partner, we uphold our duty of care by proactively managing health and safety risks. This is achieved through comprehensive preparedness, clear communication, swift escalation of issues, regular inspections, and dedicated training programmes.

Our occupational health and safety standards are defined by the “Global Health and Safety Policy for all offices and ware-houses worldwide”. While the system has been partially implemented to meet legal requirements, our internal policy frequently establishes standards that are significantly higher than the local legal requirements in many of the countries where we operate. Currently, 12.8% of our global sites – including offices in Australia, New Zealand, and South Africa – are certified to ISO 45001 for Occupational Health and Safety management, demonstrating our commitment to workplace safety standards.

Work-related ill health cases affected 7 employees in 2022, 33 in 2023, and 11 in 2024, representing 0.25%, 1.18%, and 0.39% of total employees, respectively. In addition, Röhlig conducts regular health and safety risk assessments to identify potential hazards. We increased the site coverage annually:

2022	2023	2024
68%	94%	94%

In order to prevent and mitigate health and safety related risks, regular health and safety awareness trainings are conducted on each work site. Further, more in-depth measures are implemented in the warehouses, e.g., additional safety signs/notes, special warehouse safety training (handling of dangerous goods, spilling, fork lifts ...) and Personal Protective Equipment.

All incidents and inspections regarding health and safety matters are reported shortly after the occurrence, using one of the local or the global reporting tools (AdvoWhistle), and will be managed and followed up by the responsible HR manager.

To foster collaboration and shared responsibility, Röhlig has established formal joint management and worker health and safety committees. These committees play a critical role in addressing workplace safety concerns and ensuring compliance with relevant standards. On a similar note, representation of our workforce in these committees had a significant increase -- from 68.41% in 2021 to 85.21% in 2024, demonstrating our focus on collective engagement in health and safety matters.

Through these efforts, Röhlig aims to provide a safe and secure work environment, reinforcing our reputation as a trusted and responsible partner.

Equal Opportunities And Pay

Röhlig commits to a work environment free from discrimination, harassment and retaliation, providing equal employment opportunities to all applicants and employees regardless of race, gender, age, religion, nationality, ethnicity, marital status, sexual orientation, disability or social and political beliefs. To prevent biases, Röhlig has implemented standardised processes (for recruiting, performance reviews, talent assessments, and personal development) which are structured, transparent and always involve local HR representatives.

To ensure appropriate salary levels, decisions on the compensation are made on the basis of external benchmarks and considering our global remuneration process. Regular statistics on global level help to foster transparency.

As part of our commitment to fair pay, we conducted a living wage analysis from UNGC and found that 34% of employees (excluding contractors) are covered by living wage benchmarking analyses. While contract workers fall outside the scope of our operations, Röhlig emphasises hiring skilled, full-time employees to build a stable and equitable workforce. None of our internal employees or contract workers are paid below a living wage, which means that there is 0% average wage gap for employees against the living wage benchmark.

Through these practices, Röhlig demonstrates its dedication to fostering a workplace that values diversity, ensures equity, and promotes fairness in both opportunities and compensation.

Diversity And Inclusion

At Röhlig Logistics, diversity, equity, and inclusion are core values that reinforce our commitment to human rights and are embedded in our Code of Conduct. We believe that fostering a diverse and inclusive work environment not only enhances collaboration and innovation but also strengthens our organisational culture.

Our dedication to diversity and inclusion is expressed through regular activities, initiatives, and publications, both internally and externally. These efforts include establishing a women's network, celebrating events like International Women's Day and Pride Month, and offering resources such as e-learning modules on LGBTQ+ Allyship. These initiatives highlight our ongoing focus on creating a workplace that values every individual's unique contribution.

As of 2025, Röhlig Logistics' governance bodies (Global Executive Board and Advisory Board) comprise nine members; one member is a woman, representing 11% female representation. At present, no consolidated information is available on the age distribution of governance body members or on additional diversity indicators (e.g., minority or vulnerable groups). For our workforce, the gender distribution is 48% male, 52% female, and 0.04% diverse.

	2022	2023	2024
% of women in the company	50.2%	49.2%	52%
% of women in leadership positions	21%	20%	22%
% of women in the board	25%	25%	25%

Through these commitments and actions, Röhlig Logistics continues to champion diversity and inclusion as an integral part of our mission to create a respectful, equitable, and welcoming workplace for all.

HUMAN RIGHTS IN THE SUPPLY CHAIN AND SUPPLIER ENGAGEMENT

Adhering to laws such as the UK Modern Slavery Act 2015, Röhlig's suppliers are subjected to a vetting and onboarding system to ensure compliance with its Supplier Code of Conduct, which covers human rights and fair labour practices. Through internal risk mapping, Röhlig identifies and mitigates risks of modern slavery within its supply chain, particularly among haulage and transport service providers, ensuring all contractors and suppliers align with the company's zero tolerance stance on slavery and exploitation.

Röhlig has zero tolerance to slavery and human trafficking and is committed to act ethically and with integrity in all its business dealings and relationships. Our responsibility for human health and welfare does not end at the boundaries of Röhlig's employment. Business partners are to comply with our Supplier Code of Conduct and agree to uphold human rights internationally. If business partners do not uphold the basic principles of our Code of Conduct, we reserve the right to terminate the cooperation.

Despite our strong stance on human rights, none of our operational sites has been subject to formal human rights reviews or impact assessments to date. This highlights an area for improvement as we continue to refine our approach to safeguarding human rights throughout our operations and supply chain.

Through these measures, Röhlig reiterates its commitment to fostering a responsible and ethical business environment that respects and promotes human rights across all levels of operation.

LOCAL COMMUNITY ENGAGEMENT AND SOCIAL CONTRIBUTIONS

In 2024, Röhlig Logistics conducted its global „Röhlig Charity“ initiative for the fourth time. Employees from more than 30 countries supported over 30 charitable projects worldwide, focusing on aiding people, the environment, and animal welfare. Through employee nominations and online voting, the initiative aimed to create positive change in local communities. With strong employee commitment, Röhlig plans to continue this charitable effort in the future.



6. GOVERNANCE PRACTICES

GOVERNANCE STRUCTURE

Governance Bodies and Committees

Röhlig Logistics' highest governance body is the Global Executive Board, which consists of four executive members. In addition, the company has a Board of Directors and Committee that reports to the Global Executive Board and supports decision-making and oversight of the organisation's overall impact on the economy, environment, and people.

For ESG-related matters, Röhlig has established an ESG Steering Committee to ensure a structured strategic and operational approach to sustainability. The committee is composed of representatives from key functional areas, including Human Resources, Legal & Risk, Global Sea Freight, Global Air Freight, Global Sales, Corporate Communication & Marketing, and Treasury. The committee plays a central role in driving ESG initiatives, monitoring progress, and integrating sustainability considerations into business operations. We currently do not have a process to evaluate the performance of the ESG steering committee.

Since October 2025, sustainability governance has been embedded within Global Programme Management, which is responsible for implementing the Group Strategy Programme. This integration reinforces sustainability as a strategic priority within the organisation. The Director of Global Programme, Claudia Drewes, directly oversees the ESG Steering Committee and maintains a direct reporting line to the Global Executive Board. In this role, the Director of Global Programme supports the Global Executive Board in overseeing strategic direction and drives strategy implementation. The Chair of the Global Executive Board is also a senior executive of Röhlig Logistics and is held by the Managing Partner, Philip W. Herwig. Conflicts of interest are prevented and mitigated through clear governance policies and structured decision-making processes that ensure transparency and accountability.

With regards to the collective knowledge of the highest governance body, the members of the Global Executive Board remain informed about sustain-

ability trends, regulatory developments, and best practices to support effective decision-making. Active engagement in the DMA process further strengthens the collective understanding of sustainability impacts and strategic responses.

Composition of the Highest Governance Body

The Global Executive Board consists of executive members who are actively involved in the management of the company:

- Philip W. Herwig (Managing Partner)
- Ulrike Baum (Chief Human Resource Officer)
- Hylton Gray (Chief Executive Officer)
- Dr. Robert Gutsche (Chief Financial Officer)

The Global Executive Board is expected to refrain from any actions, views, or interests that are contrary to the interests of Röhlig. The same conflict-of-interest rules apply to the Röhlig Advisory Board: members of the Advisory Board are not permitted to hold any mandates in, or provide services to, competing companies or companies that could create a conflict of interest with Röhlig. All members of the Röhlig Advisory Board are expected to refrain from any actions, views, or interests that are contrary to the interests of Röhlig. Non-executive oversight is provided through the Board of Directors and supporting ESG governance structures.

Executive members are actively employed within the organisation, and some hold ownership stakes. Non-executive members are expected to provide independent oversight; however, detailed independence classifications are not formally defined.

Regarding tenure, Dr. Robert Gutsche (CFO) has been in service for five years. In addition to his role at Röhlig Logistics, he holds an advisory board position at Röhlig SUUS.

The competencies represented within the governance structure include finance, human resources, business strategy, and corporate governance, ensuring effective oversight of the company's economic, environmental, and social impacts. No members of the highest governance body are identified as belonging to underrepresented social groups.

Nomination, Selection Processes and Remuneration Policies

Röhlig has established a structured and transparent process for the nomination and selection of members of the highest governance body and its committees. The process considers a range of criteria to ensure balanced and effective leadership, including professional experience, competencies relevant to the organisation's impacts, and stakeholder perspectives, including those of shareholders.

Röhlig Logistics does not maintain a single global remuneration policy for members of the highest governance body and senior executives; remuneration arrangements differ between countries and are often individually discussed and agreed. Remuneration is structured as a combination of fixed pay and variable pay. Other remuneration elements listed under this disclosure (including sign-on or recruitment incentive payments, termination payments, clawbacks, and retirement benefits) do not apply. Variable pay is linked to the overall performance of the company, as well as two individual goals with related payments and a third component related to business growth. These goals are driven by the company's strategy and are used to link performance assessment with strategic priorities.

Roles and Responsibilities in Sustainability Governance

The highest governance body and senior executives are actively involved in developing, approving, and updating the organisation's ESG values, sustainability goals, and strategic direction. Stakeholders from various functions are engaged through Double Materiality Assessment (DMA) workshops and discussions.

The Global Executive Board reviews, approves, and signs off on the outcomes of these processes, ensuring alignment with corporate strategy. To maintain oversight and effectiveness, the DMA is planned to be conducted on an annual basis once CSRD data points are finalized following the EU Omnibus adjustments.

Responsibility for managing sustainability-related impacts is delegated to the Director of Global Programme, who oversees due diligence and the DMA process. This responsibility is further delegated to relevant emp-

loyees who actively contribute to impact management. Key employees report back through structured reporting processes, and DMA outcomes are reviewed and approved annually to ensure continuous improvement and accountability.

The Global Executive Board is responsible for reviewing and approving reported sustainability information, including material topics. The Chief Human Resource Officer, as member of the Global Executive Board, is directly involved in the initial DMA process. Outcomes are reviewed, approved, and formally signed off by the Global Executive Board, with annual reviews conducted by the Director of Global Programme.



ETHICAL AND RESPONSIBLE BUSINESS

Corporate Policies and Code Of Conduct

Röhlig Logistics has implemented a comprehensive set of corporate policies designed to promote sustainable behaviour, ethical practices, and operational excellence across all levels of the organisation. These policies reflect our long-term commitment to environmental stewardship, social responsibility, and the well-being of our stakeholders. Key components include:

- **Code of Conduct:** A framework guiding ethical behaviour and decision-making within our organisation.
- **Supplier Code of Conduct:** Ensuring that our partners align with Röhlig's values in areas such as labour rights, sustainability, and ethical business practices.
- **Global Health & Safety Policy:** Protecting the health and safety of employees while fostering a safe and productive work environment.
- **ISO 9001 and ISO 14001 Certifications:** Demonstrating our adherence to global standards in quality management and environmental sustainability.
- **Procurement Process:** Integrating sustainable and ethical criteria into supplier selection and management.
- **Waste Management:** Reducing waste and encouraging recycling practices to minimise environmental impact.
- **Green Objectives:** Setting clear environmental goals to drive progress toward a more sustainable future.
- **Sustainable Procurement Policy:** Commitment to ensuring that our business activities, along with those of our partners, contribute to a responsible and sustainable supply chain

These policies form the backbone of Röhlig's governance framework, ensuring that environmental, social, and ethical considerations are fully embedded in our operations and decision-making processes.

Röhlig's commitment to integrity is anchored in the Röhlig Code of Conduct and the Röhlig Anti-Corruption Policy, the latter of which is based on the US Foreign Corrupt Practices Act. To ensure adherence to these principles, the

organisation conducts an annual assessment with all senior managers worldwide to identify any potential fines or proceedings resulting from non-compliance.

Regarding the current reporting period, Röhlig confirms that there were no significant instances of non-compliance with laws and regulations. Consequently, the organisation reports the following:

- **Total number of significant instances of non-compliance:** 0.
- **Fines and Sanctions:** No fines were incurred, and no non-monetary sanctions were imposed.
- **Historical Accuracy:** No fines were paid for non-compliance in either the current or previous reporting periods.
- **Determination Process:** As no significant instances occurred, no formal determination process was required for this reporting period.

Röhlig Logistics' policy commitments for responsible business conduct reference internationally recognized frameworks, including the United Nations Global Compact, the UN Universal Declaration of Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work, as well as relevant ILO Conventions. In line with these commitments, Röhlig does not tolerate child labour or forced labour in its own operations or in those of its suppliers. Policies and codes that are publicly available can be accessed at www.rohlig.com. These policy commitments are approved at the most senior level by the Röhlig Logistics Global Executive Board and are shared internally. To support implementation across the organisation, different functions in each country help ensure that the policies are well understood locally and aligned with applicable local rules and regulations.

Confidential Reporting and Allegation Management

Röhlig has established several mechanisms for individuals to seek advice on implementing policies for responsible business conduct and to raise concerns regarding the organisation's conduct. Every other year, Röhlig conducts a global employee survey and annually holds performance appraisal dialogues to facilitate open communication.

Occasionally, incidents might occur in our operations that do not meet our integrity standards. Our whistleblowing hotline is therefore designed to strongly encourage our employees to raise their voices about suspected legal and ethical violations related to our operations. Whether it involves violations of our Code of Conduct or any misconduct, whistleblowers can raise their concerns safely and confidentially via multiple internal channels, including the respective Branch Manager, Group Compliance Manager, or the online AdvoWhistle Reporting Channel.

A clear policy is in place to ensure confidential reporting of suspected wrongdoing, with specific channels for raising issues. For non-urgent matters, individuals are encouraged to use the designated reporting form, while a direct phone line is available 24/7 for immediate assistance in time-critical situations. Our independent team reviews all reports received and initiates investigations in accordance with our whistleblowing policy to uncover root causes and take remedial action. We uphold complete confidentiality throughout the investigation process and safeguard all whistleblowers from reprisals.

Critical concerns are communicated to the highest governance levels as required. In 2024 and 2025, Röhlig Logistics recorded zero corruption-related incidents. Total whistleblowing reports received across all categories are summarised below:

Year	Total reports	Note on Nature of Incidents
2025	1	Non-corruption related
2024	1	Non-corruption related
2023	4	Non-corruption related
2022	1	Non-corruption related
2021	4	Non-corruption related

Data Protection

At Röhlig, we process personal data on behalf of our stakeholders ranging from customers up to employees and job applicants. Throughout our activities we guarantee the existence of appropriate data privacy measures that lead to a secure flow of data entrusted to us. With this respect we have issued a Data Protection Directive in compliance with the EU General Data Protection Regulation (GDPR) and mandate all our sites globally to adhere to these requirements and where applicable also to local laws and regulations. The aim of our Data Protection Directive is the smooth operation of our company network and the prevention of data misuse. The Data Protection Directive regulates the use of data processing, information and communication systems in Röhlig. This is to ensure that all company actions relevant to data protection are in compliance with the applicable data protection regulations.

We provide mandatory trainings to our employees to sensitise them on data protection and data privacy, educate them about applicable regulations as well as teach them how to take appropriate security measures to protect personal data and avoid data breaches. In addition, we constantly monitor the data protection measures executed at our sites to ensure that throughout our operations we comply with local and global data protection rules. From 2022 to 2024, zero data protection breaches were reported at any Röhlig site.

Information Security

In its approach to information security, Röhlig Logistics strives to support the corporate strategy and values while ensuring that appropriate safeguards are in place to preserve the confidentiality, integrity, and availability of information. This enables Röhlig Logistics to maintain its information securely, reduce risks and potential impacts of disruptive events, support

business continuity, comply with laws and regulations, and ensure that customers' information is treated with the utmost care and confidentiality. From 2021 to 2023, no information security incidents were reported. In 2024, 1 security concern was confirmed and further investigated. In addition, 100% of Röhlig's operational sites are certified through Logineer's ISO 27001 certification.

RISK MANAGEMENT AND COMPLIANCE

The Chairman of the Board of Directors has mandated the Legal and Risk department of Röhlig to assist the Board of Directors and the Global Executive Board in implementing the principles of good corporate governance. The design of the legal and risk programme has been assigned to the Director of Legal and Risk, who has been granted the independence to execute the programme in all business units and subsidiaries in cooperation with and with the support of Röhlig's management and other relevant functions. The impartiality of the Director of Legal and Risk is guaranteed by the fact that she reports directly to the Chief Financial Officer of Röhlig. The Director of Legal and Risk draws on other internal functions such as human resources, controlling, as well as external support as required.

Compliance with all internal requirements, standards and ethical principles, as well as applicable laws and regulations, is critical to Röhlig and is a minimum requirement for Röhlig and its employees. However, no comprehensive ethics and compliance programme can be successful without ethical leadership. Therefore, Röhlig's managers have an exemplary role to play by firmly anchoring our values and principles in their daily work. In this respect, ethical leadership allows us to establish the right priorities and moves our corporate culture forward.

A risk assessment on anti-corruption and anti-bribery was performed at both the beginning and the end of 2023. These assessments were conducted twice to review progress and ensure that correct actions are being taken.

In total, 30 operations were assessed for risks related to corruption. Through this assessment, significant corruption exposure is identified in several countries: Bolivia and Vietnam reported the highest number of concerns (three each), followed by Argentina, India, Indonesia, Malaysia, Mexico, Mozambique, Thailand, and the UAE, each reporting two concerns. Other countries, including Austria, Belgium, Italy, South Korea, Namibia, South Africa, Spain, the USA, and Uruguay, reported one corruption concern each.

In contrast, no corruption concerns were reported in Chile, Denmark, France, Germany, Hong Kong, the Netherlands, New Zealand, Singapore, and Taiwan. This risk assessment is performed every three years, with the next assessment scheduled for 2026.

RESPONSIBLE PROCUREMENT MANAGEMENT

As a freight forwarder without ownership of freight-carrying equipment, Röhlig's ability to deliver services relies heavily on partnerships with freight carriers. Collaboration with our suppliers to implement socially and environmentally responsible solutions is therefore pivotal to making our supply chains more sustainable. We firmly believe that long-term relationships with suppliers can only thrive if we share common values and ethical principles. To reflect this, sustainability criteria are integrated into the selection process for all new suppliers. All new suppliers receive our Supplier Code of Conduct, which we ask them to sign, and our contracts also include a clause stipulating our requirements regarding social issues.

Recognising the importance of robust supply chain governance, Röhlig aligns with the requirements of The German Supply Chain Due Diligence Law by investing significant effort into developing and implementing effective due diligence measures throughout our supply chains. While our company does not meet the employee threshold to be legally obligated by the LkSG, we have voluntarily adopted its standards for corporate responsibility.

In 2024, key achievements in our sustainable supply chain efforts include:

- 51% of targeted suppliers have signed the Sustainable Procurement Charter or Supplier Code of Conduct, reflecting a shared commitment to ethical and sustainable practices.
- 45% of targeted suppliers have undergone a CSR (Corporate Social Responsibility) assessment, ensuring alignment with our sustainability goals.

- 148 suppliers have been engaged in corrective actions or capacity-building initiatives following audits or assessments, strengthening their ability to meet our sustainability standards.
- 146 buyers (about 80%) received sustainable procurement training in 2023. In 2024, an additional 27 buyers from Röhlig's procurement teams across all locations were trained, bringing coverage to around 94% and equipping participants with the knowledge to make informed, responsible decisions when managing supplier relationships.
- None of our suppliers were identified as having a negative social impact in 2023, 2024 or in 2025.

These efforts underline Röhlig's commitment to fostering a supply chain that adheres to high standards of social and environmental responsibility while maintaining long-term partnerships built on shared values and trust.

As a very light asset-based business, Röhlig relies on external providers across all locations worldwide. Because our operational structure does not designate any specific significant locations, the percentage of the procurement budget allocated to such locations is considered not applicable. Within our procurement framework, „local“ refers to decisions made within each individual country, whereas „central“ procurement is managed by Head Office directors, such as the Director of Seafreight and Director of Airfreight. As stated, there are no locations defined as significant within our procurement structure.

In 2025 we expanded our sustainable procurement and supplier management system by implementing IntegrityNext which enables companies to monitor their entire supply base regarding sustainability and compliance in order to meet regulatory requirements and to reduce risk. IntegrityNext is completely free for our suppliers and the registration and assessment process is simple and straightforward.

ROADMAP INTEGRITYNEXT | ROADMAP ISO 9001

Supply Chain Due Diligence Monitoring



QUALITY MANAGEMENT SYSTEM

As a global logistics service provider, we combine standardised offerings with specialised local services. Our structure as a family-owned company allows us a high degree of agility and flexibility in order to always offer our customers top solutions, even at short notice. For us, quality management means subjecting all business areas to a continuous improvement process. At Röhlig, quality is our commitment to excellence that extends throughout all areas of our business, ensuring our staff and partners are involved in the continuous enhancement of quality and prioritise excellence in four spheres:

- Service excellence: based on a strong customer focus to deliver a positive customer experience, whilst combining high quality through process efficiency and measurable data quality.
- Product excellence: integrates customer requirements with strategic planning and solid governance, ensuring that we deliver the best possible solutions. Our holistic approach drives process management to ensure the integrity of our performance while handling market demands for innovative and sustainable products.

- Organisational excellence: relies on highly experienced and qualified global teams, strong partners with local market knowledge and expertise, enabling best practices and a working environment that drives the spirit of entrepreneurship, talent development and open communication.
- Digital excellence: strategic focus on developing technological innovations and advancements in digital services, with high-level process efficiency through automation and controls.

As such, the Röhlig Management System fulfils the requirements of the ISO 9001 and ISO 14001 standards, which provides a framework for ensuring a holistic approach to quality with the close alignment of business activities to ensure strong customer focus and compliance with legal and other requirements. Our group multi-site ISO certificate ensures our management system regularly undergoes external audits within the scope of our certificate which is to “provide worldwide intercontinental freight forwarding, logistics and associated services”.

GLOBAL ISO CERTIFICATION ROLLOUT



7. GRI INDEX

GRI INDEX: DISCLOSURES AND REASONS FOR OMISSION

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
Governance Disclosures			
GRI 2: General Disclosures 2021	2-1 Organisational details	The organisation shall: a. report its legal name; b. report its nature of ownership and legal form; c. report the location of its headquarters; d. report its countries of operation.	Information in chapter 2 : About Röhlig Logistics
GRI 2: General Disclosures 2021	2-2 Entities included in the organisation's sustainability reporting	The organisation shall: a. list all its entities included in its sustainability reporting; b. if the organisation has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; c. if the organisation consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics.	Information in chapter 3 : Sustainability Management and Reporting Approach - Reporting Scope and Consolidation Approach
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	The organisation shall: a. specify the reporting period for, and the frequency of, its sustainability reporting; b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. report the publication date of the report or reported information; d. specify the contact point for questions about the report or reported information.	Röhlig Logistics' 2024 report includes data from 2022-2024, and will be published annually henceforth. It is in accordance with the GRI standard. Where applicable, it also incorporates the most current data, including partial information from 2025. The financial reporting period does not align with the sustainability report as it includes retrospective data to provide a full overview in the initial report. The sustainability report is set to be published in March 2026. For inquiries, contact Joy Chen at joy.chen@rohlig.com. Future reports will aim to synchronise the sustainability and financial reporting periods, with a consolidated CSRD report planned for next year.
GRI 2: General Disclosures 2021	2-4 Restatements of information	The organisation shall: a. report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	Since the previous reporting period, responsibility for sustainability reporting and integration has transitioned from Ulrike Baum to Claudia Drewes as part of Röhlig Logistics' Global Programme Management. Ulrike Baum continues to support the sustainability function in an advisory capacity. In addition, in our 2023 report, we committed to reducing 3,494 tons of CO ₂ through our biofuel products. Ultimately, the verified reduction achieved through Hapag Lloyd certification amounted to 4,238.44 tons of CO ₂ equivalent.
GRI 2: General Disclosures 2021	2-5 External assurance	The organisation shall: a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. if the organisation's sustainability reporting has been externally assured: i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organisation and the assurance provider.	Röhlig Logistics has developed its sustainability reporting and practices with guidance from Nexio Projects, although this version of the report has not undergone external assurance. Our sustainability management, led by our Group Sustainability Manager and the ESG Steering Committee, oversees these efforts. As an important strategic topic, sustainability has become part of the Global Programme Management, led by Claudia Drewes, and now reports directly to Philip Herwig, managing partner of Röhlig Logistics. Ulrike Baum continues to act as sparring partner. The current report was prepared internally to align with industry best practices as advised by Nexio Consulting. Future reports may explore external assurance options to further validate our sustainability practices and disclosures.
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	The organisation shall: a. report the sector(s) in which it is active; b. describe its value chain, including: i. the organisation's activities, products, services, and markets served; ii. the organisation's supply chain; iii. the entities downstream from the organisation and their activities; c. report other relevant business relationships; d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	Information in chapter 2 : About Röhlig Logistics

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 2: General Disclosures 2021	2-7 Employees	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. report the total number of employees, and a breakdown of this total by gender and by region; b. report the total number of: <ul style="list-style-type: none"> i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region; c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: <ul style="list-style-type: none"> i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b; e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods. 	Information in chapter 5 : Social Accountability
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. report the total number of workers who are not employees and whose work is controlled by the organisation and describe: <ul style="list-style-type: none"> i. the most common types of worker and their contractual relationship with the organisation; ii. the type of work they perform; b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: <ul style="list-style-type: none"> i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods. 	Röhlig Logistics hires non-employees only in specific cases, such as when temporary workers or consultants are needed. We decided not to include this disclosure due to unavailable or incomplete information.
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe its governance structure, including committees of the highest governance body; b. list the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organisation's impacts on the economy, environment, and people; c. describe the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organisation; viii. stakeholder representation. 	Information in chapter 6 : Governance Practice - Governance Bodies and Committees/ Composition of the Highest Governance Body
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: <ul style="list-style-type: none"> i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organisation. 	Information in chapter 6 : Governance Practice - Nomination, Selection Processes and Remuneration Policies
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. report whether the chair of the highest governance body is also a senior executive in the organisation; b. if the chair is also a senior executive, explain their function within the organisation's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated. 	Information in chapter 6 : Governance Practice - Governance Bodies and Committees

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organisation's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. describe the role of the highest governance body in overseeing the organisation's due diligence and other processes to identify and manage the organisation's impacts on the economy, environment, and people, including: <ul style="list-style-type: none"> i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; c. describe the role of the highest governance body in reviewing the effectiveness of the organisation's processes as described in 2-12-b, and report the frequency of this review. 	Information in chapter 6 : Governance Practice
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe how the highest governance body delegates responsibility for managing the organisation's impacts on the economy, environment, and people, including: <ul style="list-style-type: none"> i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organisation's impacts on the economy, environment, and people. 	Information in chapter 6 : Governance Practice - Roles and Responsibilities in Sustainability Governance
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organisation's material topics, and if so, describe the process for reviewing and approving the information; b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organisation's material topics, explain the reason for this. 	Information in chapter 6 : Governance Practice - Roles and Responsibilities in Sustainability Governance
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: <ul style="list-style-type: none"> i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances. 	Information in chapter 6 : Governance Practice - Governance Bodies and Committees
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe whether and how critical concerns are communicated to the highest governance body; b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period. 	Information in chapter 6 : Governance Practice - Confidential Reporting and Allegation Management
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development. 	Information in chapter 6 : Governance Practice - Governance Bodies and Committees
GRI 2: General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organisation's impacts on the economy, environment, and people; b. report whether the evaluations are independent or not, and the frequency of the evaluations; c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organisational practices. 	Information in chapter 6 : Governance Practice - Governance Bodies and Committees

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 2: General Disclosures 2021	2-19 Remuneration policies	<p>The organisation shall:</p> <p>a. describe the remuneration policies for members of the highest governance body and senior executives, including:</p> <ol style="list-style-type: none"> i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. retirement benefits; <p>b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organisation's impacts on the economy, environment, and people.</p>	Information in chapter 6 : Governance Practice - Nomination, Selection Processes and Remuneration Policies
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	<p>The organisation shall:</p> <p>a. describe the process for designing its remuneration policies and for determining remuneration, including:</p> <ol style="list-style-type: none"> i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organisation, its highest governance body and senior executives; <p>b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.</p>	We decided not to include this disclosure due to unavailable or incomplete information
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. report the ratio of the annual total compensation for the organisation's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual); b. report the ratio of the percentage increase in annual total compensation for the organisation's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual); c. report contextual information necessary to understand the data and how the data has been compiled. 	We decided not to include this disclosure due to unavailable or incomplete information
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. report a statement from the highest governance body or most senior executive of the organisation about the relevance of sustainable development to the organisation and its strategy for contributing to sustainable development 	Information in the executive summary on page 3
GRI 2: General Disclosures 2021	2-23 Policy commitments	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. describe its policy commitments for responsible business conduct, including: <ol style="list-style-type: none"> i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv. whether the commitments stipulate respecting human rights; b. describe its specific policy commitment to respect human rights, including: <ol style="list-style-type: none"> i. the internationally recognized human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organisation gives particular attention to in the commitment; c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; d. report the level at which each of the policy commitments was approved within the organisation, including whether this is the most senior level; e. report the extent to which the policy commitments apply to the organisation's activities and to its business relationships; f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties. 	Information in chapter 6 : Governance Practice - Corporate Policies and Code Of Conduct

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: <ul style="list-style-type: none"> i. how it allocates responsibility to implement the commitments across different levels within the organisation; ii. how it integrates the commitments into organisational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organisation provides on implementing the commitments. 	Information in Chapter 6 - Governance Practices chapter - Ethical and Responsible Business
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organisation identifies it has caused or contributed to; b. describe its approach to identify and address grievances, including the grievance mechanisms that the organisation has established or participates in; c. describe other processes by which the organisation provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to; d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; e. describe how the organisation tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback. 	We decided to omit this information due to confidentiality.
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe the mechanisms for individuals to: <ul style="list-style-type: none"> i. seek advice on implementing the organisation's policies and practices for responsible business conduct; ii. raise concerns about the organisation's business conduct. 	Information in chapter 6 : Governance Practice - Confidential Reporting and Allegation Management
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: <ul style="list-style-type: none"> i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred; b. report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: <ul style="list-style-type: none"> i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; c. describe the significant instances of non-compliance; d. describe how it has determined significant instances of non-compliance. 	Information in chapter 6 : Governance Practice - Corporate Policies and Code Of Conduct
GRI 2: General Disclosures 2021	2-28 Membership associations	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. report industry associations, other membership associations, and national or international advocacy organisations in which it participates in a significant role. 	Information in chapter 2 :About Röhlig Logistics - Business Strategy and Sustainability
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe its approach to engaging with stakeholders, including: <ul style="list-style-type: none"> i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organisation seeks to ensure meaningful engagement with stakeholders. 	Information in Chapter 6 - Governance Practices - Responsible Procurement Management
GRI 2: General Disclosures 2021	2-30 Collective bargaining agreements	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. report the percentage of total employees covered by collective bargaining agreements; b. for employees not covered by collective bargaining agreements, report whether the organisation determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organisations. 	Information in Chapter 5 - Social Accountability - Employment

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. describe the process it has followed to determine its material topics, including: <ol style="list-style-type: none"> i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritized the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics. 	Information in Chapter 3 - Sustainability Management and Reporting Approach - Double Materiality Assessment
GRI 3: Material Topics 2021	3-2 List of material topics	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period. 	Information in Chapter 3 - Sustainability Management and Reporting Approach - Double Materiality Assessment
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>The organisation shall:</p> <ol style="list-style-type: none"> a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	Information in Chapter 3 - Sustainability Management and Reporting Approach - Double Materiality Assessment
Procurement Practices			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	<p>Reputational challenges of selecting suppliers eg. sanctions breach. A logistics company can be involved in negative impacts during procurement in two ways: Through its own procurement activities (direct involvement):</p> <ul style="list-style-type: none"> • Buying insecure technology • Poor supplier evaluation • Environmentally unsustainable hardware purchasing <p>2. Through business relationships created by procurement (indirect involvement):</p> <ul style="list-style-type: none"> • Reliance on IT vendors with weak security • Suppliers with poor labour or environmental practices • Subcontractors that mishandle data or violate human rights • Cloud and software providers with inadequate security or governance <p>In both cases, the company becomes involved when procurement decisions create or enable risks that affect people, the environment, or the economy.</p>
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally). b. The organisation's geographical definition of 'local'. c. The definition used for 'significant locations of operation' 	Information in chapter 6 : Governance Practice - Responsible Procurement Management
Anti-corruption			

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	Information in chapter 3 : Sustainability Management and Reporting Approach - Double Materiality Assessment
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Total number and percentage of operations assessed for risks related to corruption. Significant risks related to corruption identified through the risk assessment. 	Information in chapter 6 : Governance Practice - Risk Management and Compliance
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Total number and percentage of governance body members that the organisation's anti- corruption policies and procedures have been communicated to, broken down by region. Total number and percentage of employees that the organisation's anti-corruption policies and procedures have been communicated to, broken down by employee category and region. Total number and percentage of business partners that the organisation's anti- corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organisation's anti-corruption policies and procedures have been communicated to any other persons or organisations. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region. Total number and percentage of employees that have received training on anti- corruption, broken down by employee category and region. 	<p>Mandatory anti-bribery, anti-corruption and conflict of interest training is required to be followed online. Additionally local management discussed the anti-bribery and anti-corruption policies and procedures during sessions held locally.</p> <p>Partial information can be found on Chapter 6 - Governance Practices. We chose to omit the remaining information due to incomplete or unavailable information.</p>
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Total number and nature of confirmed incidents of corruption. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. Public legal cases regarding corruption brought against the organisation or its employees during the reporting period and the outcomes of such cases. 	No corruption incidents were uncovered or reported in 2023, 2024 or 2025.
Anti-competitive behavior			

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	Röhlig is committed to fair competition and ethical conduct. Röhlig may be involved in negative impacts when its operations or business relationships cause, contribute to, or are linked to adverse economic, social, or environmental outcomes. Anti-competitive behaviour includes direct actions such as price-fixing, bid rigging, market allocation, or abuse of market dominance, as well as indirect involvement through partners, subcontractors, trade associations, or joint ventures that restrict market access or influence pricing. We have implemented policies and due diligence processes to prevent and address such conduct across our operations and value chain.
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organisation has been identified as a participant. Main outcomes of completed legal actions, including any decisions or judgements. 	In 2023, 2024 or 2025 we had no legal actions regarding anticompetitive behavior, anti-trust or monopoly practices. We actively work towards mitigating the risk of these incidents.
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	Energy consumption was assessed as part of Röhlig Logistics' Double Materiality Assessment. As a freight forwarding company, Röhlig does not operate transport assets such as aircraft, vessels, or trucks. The company's energy use is therefore limited primarily to office-related activities, including electricity, heating, cooling, and IT infrastructure. These activities represent a very small share of the overall environmental footprint of global logistics and do not create significant impacts compared with the emissions associated with transport activities performed by third-party carriers.

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	<p>The reporting organisation shall report the following information:</p> <p>a. Total fuel consumption within the organisation from non-renewable sources, in joules or multiples, and including fuel types used.</p> <p>b. Total fuel consumption within the organisation from renewable sources, in joules or multiples, and including fuel types used.</p> <p>c. In joules, watt-hours or multiples, the total:</p> <p>i. electricity consumption</p> <p>ii. heating consumption</p> <p>iii. cooling consumption</p> <p>iv. steam consumption</p> <p>d. In joules, watt-hours or multiples, the total:</p> <p>i. electricity sold</p> <p>ii. heating sold</p> <p>iii. cooling sold</p> <p>iv. steam sold</p> <p>e. Total energy consumption within the organisation, in joules or multiples.</p> <p>f. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>g. Source of the conversion factors used.</p> <p>2.1 When compiling the information specified in Disclosure 302-1, the reporting organisation shall:</p> <p>2.1.1 avoid the double-counting of fuel consumption, when reporting self-generated energy consumption. If the organisation generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted once under fuel consumption;</p> <p>2.1.2 report fuel consumption separately for non-renewable and renewable fuel sources;</p> <p>2.1.3 only report energy consumed by entities owned or controlled by the organisation;</p> <p>2.1.4 calculate the total energy consumption within the organisation in joules or multiples using the following formula: Non renewable fuel consumed + renewable fuel consumed + electricity, heating, cooling and steam purchased for consumption + self-generated electricity, heating, cooling and steam not consumed - xxx sold</p>	<p>Total Scope 3 GHG emissions (indirect energy consumption outside the organisation):</p> <p>- 2022: 553,854.15 tCO₂e</p> <p>- 2023: 556,070.06 tCO₂e</p> <p>- 2024: 613,453.23 tCO₂e</p> <p>Methodology: GHG Protocol Source: Assumption of the data has been recorded separately and national or international reports for these specific parameters were used as a reference for the average assumptions, later multiplied by the respective activity data (e.g., employee headcount). All data used for averaging has been maintained separately along with detailed reporting and referencing to the reports from the mentioned organisations. Scope 1 (Direct Energy Consumption) & Scope 2 (Location-Based Indirect Energy Consumption) are excluded.</p> <p>Partial information can be found in Chapter 5: Energy Usage and Efficiency. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>Energy consumption from company-owned operations (Scope 1 & 2) is separately accounted for in their respective categories.</p>
GRI 302: Energy 2016	302-2 Energy consumption outside of the organisation	<p>The reporting organisation shall report the following information:</p> <p>a. Energy consumption outside of the organisation, in joules or multiples.</p> <p>b. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>c. Source of the conversion factors used.</p> <p>2.3 When compiling the information specified in Disclosure 302-2, the reporting organisation shall exclude energy consumption reported in Disclosure 302-1.</p>	We chose to omit the information due to incomplete or unavailable information.
GRI 302: Energy 2016	302-3 Energy intensity	<p>The reporting organisation shall report the following information:</p> <p>a. Energy intensity ratio for the organisation.</p> <p>b. Organisation-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Whether the ratio uses energy consumption within the organisation, outside of it, or both.</p> <p>Compilation requirements</p> <p>2.5 When compiling the information specified in Disclosure 302-3, the reporting organisation shall:</p> <p>2.5.1 calculate the ratio by dividing the absolute energy consumption (the numerator) by the organisation-specific metric (the denominator);</p> <p>2.5.2 if reporting an intensity ratio both for the energy consumed within the organisation and outside of it, report these intensity ratios separately.</p>	<p>(a) Energy Intensity Ratio: Partial information can be found in Chapter 5: Energy Usage and Efficiency. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(b) Organisation-Specific Metric (Denominator): Partial information can be found in Chapter 5: Energy Usage and Efficiency. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(c) Types of Energy Included: Partial information can be found in Chapter 5: Energy Usage and Efficiency. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(d) Energy Consumption Scope: Within the organisation. No separate external energy consumption reported under intensity ratios.</p> <p>Total Energy Consumption (Numerator) for reference):</p> <p>2022: 951.81 MWh</p> <p>2023: 928.89 MWh</p> <p>2024: 1,034.81 MWh</p>

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 302: Energy 2016	302-4 Reduction of energy consumption	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used. <p>Compilation requirements</p> <ul style="list-style-type: none"> 2.7 When compiling the information specified in Disclosure 302-4, the reporting organisation shall: <ul style="list-style-type: none"> 2.7.1 exclude reductions resulting from reduced production capacity or outsourcing; 2.7.2 describe whether energy reduction is estimated, modeled, or sourced from direct measurements. If estimation or modeling is used, the organisation shall disclose the methods used. 	<p>(a) Amount of Reductions Achieved: Partial information can be found in Chapter 5: Energy Usage and Efficiency. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(b) Types of Energy Included in Reductions: Electricity and district heating are tracked, but no specific reduction figures are reported. Partial information can be found in Chapter 5: Energy Usage and Efficiency. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(c) Basis for Calculation (Baseline/Year): Partial information can be found in Chapter 5: Energy Usage and Efficiency. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(d) Standards, Methodologies, and Tools Used: Partial information can be found in Chapter 5: Energy Usage and Efficiency. We chose to omit the remaining information due to incomplete or unavailable information. 2021: 147.45 MWh 2022: 150.92 MWh 2024: 241.41 MWh</p>
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. c. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>(a) Reductions Achieved: Partial information can be found on Chapter 5: Energy Usage and Efficiency. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(b) Basis for Calculation (Baseline/Year): 2021</p> <p>(c) Standards, Methodologies, Assumptions, and Tools Used: Partial information can be found on Chapter 5: Energy Usage and Efficiency. We chose to omit the remaining information due to incomplete or unavailable information.</p>
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ul style="list-style-type: none"> a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	Information in chapter 3 : Sustainability Management and Reporting Approach - Double Materiality Assessment

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2 , CH4 , N2 O, HFCs, PFCs, SF6 , NF3 , or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. <p>Compilation requirements</p> <ul style="list-style-type: none"> 2.1 When compiling the information specified in Disclosure 305-1, the reporting organisation shall: <ul style="list-style-type: none"> 2.1.1 exclude any GHG trades from the calculation of gross direct (Scope 1) GHG emissions; 2.1.2 report biogenic emissions of CO2 from the combustion or biodegradation of biomass separately from the gross direct (Scope 1) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH4 and N2O), and biogenic emissions of CO2 that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass). 	<p>(a) Gross Direct (Scope 1) GHG Emissions (2024): 2022: 6,329.75 tCO₂e 2023: 8,348.55 tCO₂e 2024: 8,705.32 tCO₂e</p> <p>(b) Gases Included in the Calculation: CO₂</p> <p>(c) Biogenic CO₂ Emissions: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(d) Base Year: To be determined i. Rationale for choosing it: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information. ii. Base Year: To be determined iii. Context for Changes in Emissions (2024): An increase is observed in 2024 compared to 2023, but no detailed justification is provided in the dataset.</p> <p>(e) Source of Emission Factors and GWP Rates Used: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(f) Consolidation Approach for Emissions: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(g) Standards, Methodologies, Assumptions, and Calculation Tools Used: GHG Protocol methodology assumed. Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p>
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2 , CH4 , N2 O, HFCs, PFCs, SF6 , NF3 , or all. d. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. <p>Compilation requirements</p> <ul style="list-style-type: none"> 2.3 When compiling the information specified in Disclosure 305-2, the reporting organisation shall: <ul style="list-style-type: none"> 2.3.1 exclude any GHG trades from the calculation of gross energy indirect (Scope 2) GHG emissions; 2.3.2 exclude other indirect (Scope 3) GHG emissions that are disclosed as specified in Disclosure 305-3; 2.3.3 account and report energy indirect (Scope 2) GHG emissions based on the location-based method, if it has operations in markets without product or supplier-specific data; 2.3.4 account and report energy indirect (Scope 2) GHG emissions based on both the location-based and market-based methods, if it has any operations in markets providing product or supplier-specific data in the form of contractual instruments. 	<p>(a) Gross Location-Based Scope 2 GHG Emissions (tCO₂e): 2022: 960.89 tCO₂e 2023: 937.44 tCO₂e 2024: 1,045.73 tCO₂e</p> <p>(b) Gross Market-Based Scope 2 GHG Emissions: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(c) Gases Included in the Calculation: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(d) Base Year is to be determined i. Rationale for Choosing It: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information. ii. Base Year is to be determined iii. Context for Changes in Emissions: A small increase is observed in 2024 compared to 2023, but no detailed justification is provided in the dataset.</p> <p>(e) Source of Emission Factors and GWP Rates Used: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(f) Consolidation Approach for Emissions: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(g) Standards, Methodologies, and Calculation Tools Used: Assumed GHG Protocol (not confirmed in the dataset). Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p>

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. Biogenic CO2 emissions in metric tons of CO2 equivalent. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. Base year for the calculation, if applicable, including: <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. Standards, methodologies, assumptions, and/or calculation tools used. <p>Compilation requirements</p> <ol style="list-style-type: none"> When compiling the information specified in Disclosure 305-3, the reporting organisation shall: <ol style="list-style-type: none"> exclude any GHG trades from the calculation of gross other indirect (Scope 3) GHG emissions; exclude energy indirect (Scope 2) GHG emissions from this Energy indirect (Scope 2) GHG emissions are disclosed as specified in Disclosure 305-2; report biogenic emissions of CO2 from the combustion or biodegradation of biomass that occur in its value chain separately from the gross other indirect (Scope 3) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH4 and N2O), and biogenic emissions of CO2 that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass). 	<p>(a) Gross Scope 3 GHG Emissions (tCO2e): 2022: 553,854.15 tCO2e 2023: 556,070.06 tCO2e 2024: 613,453.22 tCO2e</p> <p>(b) Gases Included in the Calculation: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(c) Biogenic CO2 Emissions: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(d) Categories of Scope 3 Emissions Included in the Calculation: Upstream + Downstream transportation and distribution; Waste generated in operations; Business travel; Employee commuting.</p> <p>(e) Base Year is to be determined i. Rationale for Choosing It: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information. ii. Base Year is to be determined iii. Context for Changes in Emissions: Increase observed in 2024 compared to 2023, largely driven by higher upstream + downstream transportation and distribution emissions, but no detailed justification is provided in the dataset.</p> <p>(f) Source of Emission Factors and GWP Rates Used: Geolocation and international/national reports used for the EF dataset and included as a tab in the emission calculation process. Only authorised GHG organisations and national government sources used as part of EF data record.</p> <p>(g) Standards, Methodologies, and Calculation Tools Used: Assumed GHG Protocol.</p>
GRI 305: Emissions 2016	305-4 GHG emissions intensity	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> GHG emissions intensity ratio for the organisation. Organisation-specific metric (the denominator) chosen to calculate the ratio. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. <p>Compilation requirements</p> <ol style="list-style-type: none"> When compiling the information specified in Disclosure 305-4, the reporting organisation shall: <ol style="list-style-type: none"> calculate the ratio by dividing the absolute GHG emissions (the numerator) by the organisation-specific metric (the denominator); if reporting an intensity ratio for other indirect (Scope 3) GHG emissions, report this intensity ratio separately from the intensity ratios for direct (Scope 1) and energy indirect (Scope 2) emissions. 	<p>(a) GHG Emissions Intensity Ratio: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(b) Organisation-Specific Metric (Denominator) Used for Calculation: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(c) Types of GHG Emissions Included: Scope 1, Scope 2, and Scope 3 emissions are reported separately, but no intensity ratio is calculated.</p> <p>(d) Gases Included in the Calculation: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>Supporting Data (Total GHG Emissions):</p> <p>Scope 1 GHG Emissions (Direct): 2022: 6,329.75 tCO2e 2023: 8,348.55 tCO2e 2024: 8,705.32 tCO2e</p> <p>Scope 2 GHG Emissions (Indirect - Location-Based): 2022: 960.89 tCO2e 2023: 937.44 tCO2e 2024: 1,045.73 tCO2e</p> <p>Scope 3 GHG Emissions (Other Indirect): 2022: 553,854.15 tCO2e 2023: 556,070.06 tCO2e 2024: 613,453.22 tCO2e</p>

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	<p>The reporting organisation shall report the following information:</p> <p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.</p> <p>b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>c. Base year or baseline, including the rationale for choosing it.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>Compilation requirements</p> <p>2.9 When compiling the information specified in Disclosure 305-5, the reporting organisation shall:</p> <p>2.9.1 exclude reductions resulting from reduced production capacity or outsourcing;</p> <p>2.9.2 use the inventory or project method to account for reductions;</p> <p>2.9.3 calculate an initiative's total reductions of GHG emissions as the sum of its associated primary effects and any significant secondary effects;</p> <p>2.9.4 if reporting two or more Scope types, report the reductions for each separately;</p> <p>2.9.5 report reductions from offsets separately.</p>	<p>(a) GHG Emissions Reduced Due to Initiatives: Partial information can be found in Chapter 5: Greenhouse Gas (GHG) Emissions Measuring and Reporting. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>(b) Gases Included in the Calculation: CO₂</p> <p>(c) Base Year or Baseline: 2021</p> <p>(d) Scopes in Which Reductions Took Place: NA for Scope 1, 2, or 3 emissions.</p> <p>(e) Standards, Methodologies, Assumptions, and Calculation Tools Used: NA</p> <p>Supporting Data (Total Emissions Trends):</p> <p>Scope 1 GHG Emissions: Increased from 6,135.53 tCO₂e (2021) to 8,705.32 tCO₂e (2024)</p> <p>Scope 2 GHG Emissions: Increased from 949.25 tCO₂e (2021) to 1,045.73 tCO₂e (2024)</p> <p>Scope 3 GHG Emissions: Increased from 443,519.15 tCO₂e (2021) to 613,453.22 tCO₂e (2024)</p>
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS) Requirements	<p>The reporting organisation shall report the following information:</p> <p>a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.</p> <p>b. Substances included in the calculation.</p> <p>c. Source of the emission factors used.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>Compilation requirements</p> <p>2.11 When compiling the information specified in Disclosure 305-6, the reporting organisation shall:</p> <p>2.11.1 calculate the production of ODS as the amount of ODS produced, minus the amount destroyed by approved technologies, and minus the amount entirely used as feedstock in the manufacture of other chemicals;</p> <p>2.11.2 exclude ODS recycled and reused.</p>	<p>(c) Source of the Emission Factors Used: Geolocation and international/National reports used for the EF dataset and included as a tab in the emission calculation process. Only authorised GHG org and national govt sources used as part of EF data record.</p> <p>(d) Standards, Methodologies, Assumptions, and Calculation Tools Used: NA</p> <p>As a freight forwarding company, our influence on ozone depletion comes from the transportation services we facilitate. We follow EcoTransIT and use their methodology and emission factors to calculate our emissions. This ensures a standardized and reliable approach to measuring our environmental impact.</p> <p>We chose to omit the remaining information due to incomplete or unavailable information.</p>
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<p>The reporting organisation shall report the following information:</p> <p>a. Significant air emissions, in kilograms or multiples, for each of the following:</p> <p>i. NO_x</p> <p>ii. SO_x</p> <p>iii. Persistent organic pollutants (POP)</p> <p>iv. Volatile organic compounds (VOC)</p> <p>v. Hazardous air pollutants (HAP)</p> <p>vi. Particulate matter (PM)</p> <p>vii. Other standard categories of air emissions identified in relevant regulations</p> <p>b. Source of the emission factors used.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>Compilation requirements</p> <p>2.13 When compiling the information specified in Disclosure 305-7, the reporting organisation shall select one of the following approaches for calculating significant air emissions:</p> <p>2.13.1 Direct measurement of emissions (such as online analyzers);</p> <p>2.13.2 Calculation based on site-specific data;</p> <p>2.13.3 Calculation based on published emission factors;</p> <p>2.13.4 Estimation. If estimations are used due to a lack of default figures, the organisation shall indicate the basis on which figures were estimated.</p>	<p>Source of Emission Factors Used: Geolocation and international/National reports used for the EF dataset and included as a tab in the emission calculation process. Only authorised GHG org and national govt sources used as part of EF data record.</p> <p>We chose to omit the remaining information due to incomplete or unavailable information.</p>

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ul style="list-style-type: none"> a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	<p>Waste generation was evaluated during Röhlig Logistics' Double Materiality Assessment. As a freight forwarding company, Röhlig does not operate manufacturing or processing activities and therefore does not generate industrial or operational waste streams. Waste arising from the company's activities is limited to office-related waste, such as paper, packaging from office supplies, and small quantities of general waste typical for administrative environments. These waste streams are minimal in scale, managed through standard local waste systems, and do not result in significant environmental impacts.</p> <p>Based on the assessment criteria (scale, scope, irremediability, and likelihood), waste-related impacts did not meet the threshold for materiality. While Röhlig continues to promote responsible office waste practices where relevant, waste management does not constitute a material topic for sustainability reporting under GRI. The company's material environmental focus instead lies in the climate impacts of transport activities performed through logistics partners, which represent the most significant environmental aspect of its business model.</p>
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. For the organisation's significant actual and potential waste-related impacts, a description of: <ul style="list-style-type: none"> i. ii. the inputs, activities, and outputs that lead or could lead to these impacts; whether these impacts relate to waste generated in the organisation's own activities or to waste generated upstream or downstream in its value chain. 	Information in chapter 4 : Environmental Responsibility - Waste Management
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. Actions, including circularity measures, taken to prevent waste generation in the organisation's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated. b. If the waste generated by the organisation in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations. c. The processes used to collect and monitor waste-related data. 	Information in chapter 4 : Environmental Responsibility - Waste Management
GRI 306: Waste 2020	306-3 Waste generated	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste. b. Contextual information necessary to understand the data and how the data has been compiled. <p>Compilation requirements</p> <ul style="list-style-type: none"> 2.1 When compiling the information specified in Disclosure 306-3-a, the reporting organisation shall: <ul style="list-style-type: none"> 2.1.1 exclude effluent, unless required by national legislation to be reported under total waste; 2.1.2 use 1000 kilograms as the measure for a metric ton. 	<p>(a) Total Weight of Waste Generated (metric tons):</p> <p>Total hazardous waste: Partial information can be found in Chapter 5: Waste Management. We chose to omit the remaining information due to incomplete or unavailable information.</p> <p>Total non-hazardous waste: 2022: 14.25 metric tons 2023: 10.86 metric tons 2024: 54.69 metric tons</p> <p>(b) Contextual Information: Partial information can be found in Chapter 5: Waste Management. We chose to omit the remaining information due to incomplete or unavailable information.</p>

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 306: Waste 2020	306-4 Waste diverted from disposal	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: <ul style="list-style-type: none"> i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled. <p>Compilation requirements</p> <p>2.2 When compiling the information specified in Disclosure 306-4, the reporting organisation shall:</p> <p>2.2.1 exclude effluent, unless required by national legislation to be reported under total waste;</p> <p>2.2.2 use 1000 kilograms as the measure for a metric ton.</p>	<p>(a) Total Waste Diverted from Disposal (metric tons): Partial information can be found in Chapter 5: Waste Management. We chose to omit the remaining information due to incomplete or unavailable information. 2022: 6.61 2023: 7.79 2024: 51,51</p> <p>(b) Total Hazardous Waste Diverted: Not reported in the dataset provided.</p> <p>(c) Total Non-Hazardous Waste Diverted by Recovery Type: Not reported in the dataset provided.</p> <p>Recycling (assumed since other breakdowns are not available): Not reported in the dataset provided.</p> <p>(d) Onsite vs. Offsite Breakdown: Not reported in the dataset provided.</p> <p>(e) Contextual Information: Partial information can be found in Chapter 5: Waste Management. We chose to omit the remaining information due to incomplete or unavailable information.</p>
GRI 306: Waste 2020	306-5 Waste directed to disposal	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: <ul style="list-style-type: none"> i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled. <p>Compilation requirements</p> <p>2.4 When compiling the information specified in Disclosure 306-5, the reporting organisation shall:</p> <p>2.4.1 exclude effluent, unless required by national legislation to be reported under total waste;</p> <p>2.4.2 use 1000 kilograms as the measure for a metric ton.</p>	<p>(a) Total Waste Directed to Disposal (metric tons): Partial information can be found in Chapter 5: Waste Management. We chose to omit the remaining information due to incomplete or unavailable information. 2022: Not reported 2023: Not reported 2024: Not reported in the dataset provided.</p> <p>(b) Total Hazardous Waste Directed to Disposal (Breakdown unavailable in dataset):</p> <p>Incineration (with energy recovery): Not available Incineration (without energy recovery): Not available Landfilling: Not available Other disposal operations: Not available</p> <p>(c) Total Non-Hazardous Waste Directed to Disposal (metric tons): 2022: 14.25 2023: 10.86 2024: 54,69</p> <p>(d) Breakdown of Onsite vs. Offsite Disposal: NA</p> <p>(e) Contextual Information:</p> <p>Trend: Total non-hazardous waste directed to disposal increased in 2024 compared to 2023, but no further breakdown or explanation is provided in the dataset.</p>
Supplier Environmental Assessment			

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	Shift of upstream logistics partners to less carbon-intensive freight carriers results in lower emissions from fossil fuels combustion, mitigating climate change. Röhlig's downstream logistic partners transport freight through last mile transportation, emitting greenhouse gases and therefore contributing to climate change.
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Percentage of new suppliers that were screened using environmental criteria. 	End of 2024 we initiated the implementation of a new screening method against Environmental criteria and by November of 2025 we recorded 62% of new suppliers having undergone a screening using environmental criteria. Röhlig is committed to sustainable procurement and responsible supply chain management.
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Number of suppliers assessed for environmental impacts. Number of suppliers identified as having significant actual and potential negative environmental impacts. Significant actual and potential negative environmental impacts identified in the supply chain. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why. 	Partial information can be found on Chapter 6 - Governance Practices, section Responsible Procurement Management. We decided not to provide more details due to unavailable or incomplete information.
Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	This topic was assessed through our Double Materiality Assessment and was not identified as a material topic for the reporting period. Therefore, no further disclosures are provided.

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<p>The reporting organisation shall report the following information:</p> <p>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p> <p>Compilation requirements</p> <p>2.1 When compiling the information specified in Disclosure 401-1, the reporting organisation shall use the total employee numbers at the end of the reporting period to calculate the rates of new employee hires and employee turnover. See Standard Interpretations.</p>	We decided not to include this disclosure due to unavailable or incomplete information.
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>The reporting organisation shall report the following information:</p> <p>a. Benefits which are standard for full-time employees of the organisation but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:</p> <p>i. life insurance;</p> <p>ii. health care;</p> <p>iii. disability and invalidity coverage;</p> <p>iv. parental leave;</p> <p>v. retirement provision;</p> <p>vi. stock ownership;</p> <p>vii. others.</p> <p>b. The definition used for 'significant locations of operation'.</p> <p>2.3 When compiling the information specified in Disclosure 401-2, the reporting organisation shall exclude in-kind benefits such as provision of sports or child day care facilities, free meals during working time, and similar general employee welfare programmes.</p>	Partial information can be found on Chapter 5 - Social Accountability, section Employment. We decided not to provide more details due to unavailable or incomplete information.
GRI 401: Employment 2016	401-3 Parental leave	<p>The reporting organisation shall report the following information:</p> <p>a. Total number of employees that were entitled to parental leave, by gender.</p> <p>b. Total number of employees that took parental leave, by gender.</p> <p>c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.</p> <p>d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.</p> <p>e. Return to work and retention rates of employees that took parental leave, by gender.</p>	We decided not to include this disclosure due to unavailable or incomplete information.
Labor/management relations			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. actions to manage actual and potential positive impacts;</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets, and indicators used to evaluate progress;</p> <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</p> <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	This topic was assessed through our Double Materiality Assessment and was not identified as a material topic for the reporting period. Therefore, no further disclosures are provided.

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them. b. For organisations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements. 	We decided not to include this disclosure due to unavailable or incomplete information.
Occupational health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ul style="list-style-type: none"> a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	This topic was assessed through our Double Materiality Assessment and was not identified as a material topic for the reporting period. Therefore, no further disclosures are provided.
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <ul style="list-style-type: none"> a. A statement of whether an occupational health and safety management system has been implemented, including whether: <ul style="list-style-type: none"> i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines. b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered. 	Information in chapter 5 : Social Accountability - Occupational Health and Safety
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <ul style="list-style-type: none"> a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: <ul style="list-style-type: none"> i. how the organisation ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system. 	Information in Chapter 5 - Social Accountability - Occupational Health and Safety

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <p>a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organisation ensures the quality of these services and facilitates workers' access to them.</p>	Information in Chapter 5 - Social Accountability - Occupational Health and Safety
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <p>a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.</p> <p>b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.</p>	We decided not to include this disclosure due to unavailable or incomplete information.
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <p>a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.</p>	We decided not to include this disclosure due to unavailable or incomplete information.
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	<p>The reporting organisation shall report the following information:</p> <p>- for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <p>a. An explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.</p> <p>b. A description of any voluntary health promotion services and programmes offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organisation facilitates workers' access to these services and programmes.</p>	We decided not to include this disclosure due to unavailable or incomplete information.
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>The reporting organisation shall report the following information:</p> <p>a. A description of the organisation's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.</p>	Chapter 5 - Social Accountability Section Occupational Health and Safety
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	<p>The reporting organisation shall report the following information:</p> <p>a. If the organisation has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:</p> <ol style="list-style-type: none"> the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system; the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been internally audited; the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been audited or certified by an external party. <p>b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	Partial information can be found on Chapter 5 - Social Accountability, section Occupational Health and Safety. We decided not to provide more details due to unavailable or incomplete information.

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	<p>The reporting organisation shall report the following information:</p> <p>a. For all employees:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <ul style="list-style-type: none"> i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. <p>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p> <p>Compilation requirements</p> <p>2.1 When compiling the information specified in Disclosure 403-9, the reporting organisation shall:</p> <ul style="list-style-type: none"> 2.1.1 exclude fatalities in the calculation of the number and rate of high-consequence work-related injuries; 2.1.2 include fatalities as a result of work-related injury in the calculation of the number and rate of recordable work-related injuries; 2.1.3 include injuries as a result of commuting incidents only where the transport has been organized by the organisation; 2.1.4 calculate the rates based on either 200,000 or 1,000,000 hours worked, using the following formulas: (see GRI 403 page 21) 	Partial information can be found on Chapter 5 - Social Accountability, section Occupational Health and Safety. We decided not to provide more details due to unavailable or incomplete information.
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	<p>The reporting organisation shall report the following information:</p> <p>a. For all employees:</p> <ul style="list-style-type: none"> i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <ul style="list-style-type: none"> i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. <p>c. The work-related hazards that pose a risk of ill health, including:</p> <ul style="list-style-type: none"> i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. <p>d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	Partial information can be found on Chapter 5 - Social Accountability, section Occupational Health and Safety. We decided not to provide more details due to unavailable or incomplete information.

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
Training and education			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	Information in chapter 3 : Sustainability Management and Reporting Approach - Double Materiality Assessment
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Average hours of training that the organisation's employees have undertaken during the reporting period, by: <ol style="list-style-type: none"> gender; employee category. 	Partial information can be found on Chapter 5 - Social Accountability, section Training and Education. We decided not to provide more details due to unavailable or incomplete information.
GRI 404: Training and Education 2016	404-2 Programmes for upgrading employee skills and transition assistance programmes	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Type and scope of programmes implemented and assistance provided to upgrade employee skills. Transition assistance programmes provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. 	Information in Chapter 5 - Social Accountability - Training and Education
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period. 	Partial information can be found on Chapter 5 - Social Accountability, section Employment. We decided not to provide more details due to unavailable or incomplete information.
Diversity and equal opportunity			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	This topic was assessed through our Double Materiality Assessment and was not identified as a material topic for the reporting period. Therefore, no further disclosures are provided.

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<p>The reporting organisation shall report the following information:</p> <p>a. Percentage of individuals within the organisation's governance bodies in each of the following diversity categories:</p> <ol style="list-style-type: none"> Gender; Age group: under 30 years old, 30-50 years old, over 50 years old; Other indicators of diversity where relevant (such as minority or vulnerable groups). <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <ol style="list-style-type: none"> Gender; Age group: under 30 years old, 30-50 years old, over 50 years old; Other indicators of diversity where relevant (such as minority or vulnerable groups). 	Information in chapter 5 : Social Accountability - Diversity and Inclusion
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	<p>The reporting organisation shall report the following information:</p> <p>a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.</p> <p>b. The definition used for 'significant locations of operation'.</p>	We decided not to include this disclosure due to unavailable or incomplete information.
Non-discrimination			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	This topic was assessed through our Double Materiality Assessment and was not identified as a material topic for the reporting period. Therefore, no further disclosures are provided.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Total number of incidents of discrimination during the reporting period. Status of the incidents and actions taken with reference to the following: <ol style="list-style-type: none"> Incident reviewed by the organisation; Remediation plans being implemented; Remediation plans that have been implemented, with results reviewed through routine internal management review processes; Incident no longer subject to action. <p>2.1 When compiling the information specified in Disclosure 406-1, the reporting organisation shall include incidents of discrimination on grounds of race, color, sex, religion, political opinion, national extraction, or social origin as defined by the ILO, or other relevant forms of discrimination involving internal and/or external stakeholders across operations in the reporting period.</p>	Information in chapter 5 : Social Accountability - Human Rights Policy and Due Diligence

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
Freedom of Association and Collective Bargaining			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	This topic was assessed through our Double Materiality Assessment and was not identified as a material topic for the reporting period. Therefore, no further disclosures are provided.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: <ol style="list-style-type: none"> type of operation (such as manufacturing plant) and supplier; countries or geographic areas with operations and suppliers considered at risk. Measures taken by the organisation in the reporting period intended to support rights to exercise freedom of association and collective bargaining. 	We decided not to include this disclosure due to unavailable or incomplete information.
Security Practices			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	Information security serves a protective role across the economy, the environment, and society, safeguarding both digital and physical systems. Its benefits—trust, safety, operational stability, and human rights protection—are significant. However, poor implementation or misuse can lead to economic burden, environmental cost, social inequity, and erosion of human rights. Effective governance, ethical design, and proportional security controls are key to maximizing positive impacts while minimizing harm. A logistics company can be involved with negative impacts both directly through its own operations and indirectly through its business relationships. These impacts can relate to the economy (disruptions, financial losses), environment (energy use, e-waste), people (privacy risks, safety), and human rights (data protection, freedom from surveillance). Strong due diligence, secure technologies, and responsible data management are essential to minimize these risks. Röhlig have implemented a Information Security Policy, Due Diligence Programmes on Supplier and Security Guidelines.
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedure	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> Percentage of security personnel who have received formal training in the organisation's human rights policies or specific procedures and their application to security. Whether training requirements also apply to third-party organisations providing security personnel. 	We decided not to include this disclosure due to unavailable or incomplete information.

Source	Disclosure	Disclosure Specific Metric Requirement	Disclosures and Reasons For Omission
Supplier social assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	This topic was assessed through our Double Materiality Assessment and was not identified as a material topic for the reporting period. Therefore, no further disclosures are provided.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> a. Percentage of new suppliers that were screened using social criteria. 	Information in chapter 6 : Governance Practice - Responsible Procurement Management
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why. 	Information in chapter 6 : Governance Practice - Responsible Procurement Management

