



Non-financial statement

GENERAL INFORMATION

Basis for the preparation of the Sustainability Statement (BP-1)

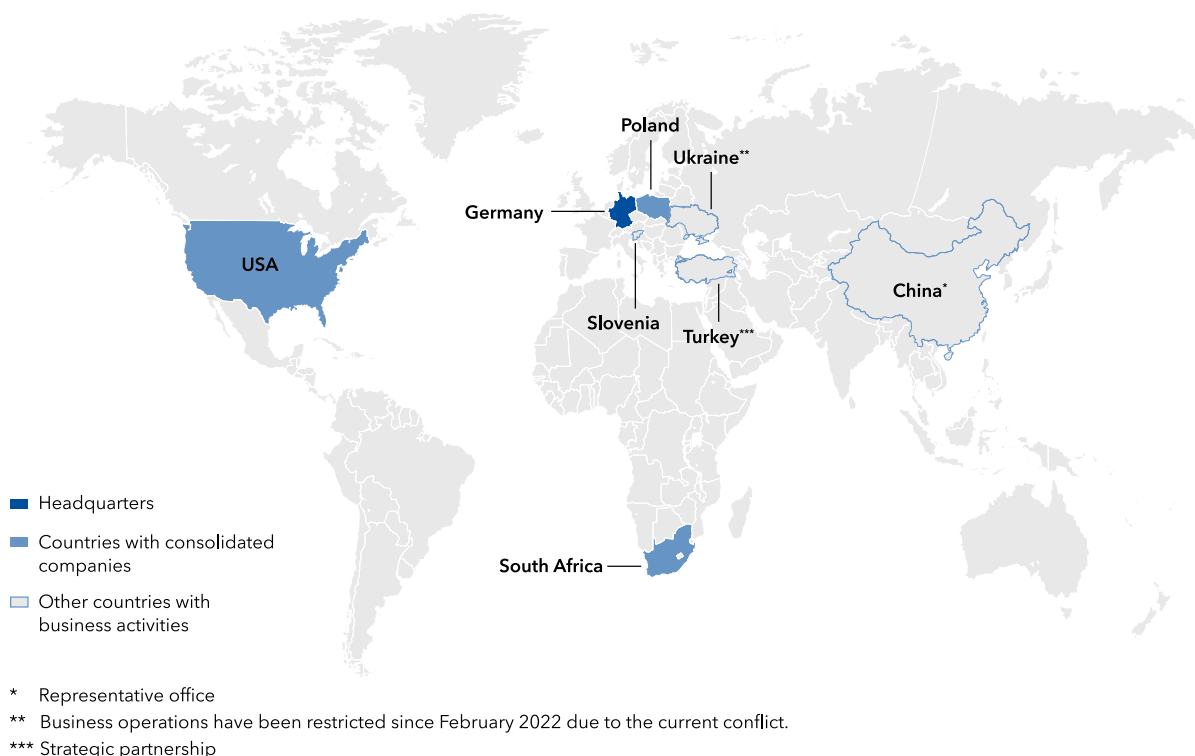
The sustainability report, which was previously published separately, is, for the first time as of the 2025 reporting year, included as an integrated component of the management report and therefore follows the requirements of the Corporate Sustainability Reporting Directive (CSRD), which will become binding for BLG LOGISTICS in the future. This non-financial statement (hereinafter also referred to synonymously as the sustainability report) has been prepared for the first time with reference to the European Sustainability Reporting Standards (ESRS) in accordance with the technical advice of the European Financial Reporting Advisory Group (EFRAG) as of November 2025. The ESRS are applied on a voluntary basis in the reporting year, as BLG LOGISTICS, as a "Wave 2" undertaking, is not yet subject to a statutory reporting obligation. An overview of the disclosure requirements is provided in the ESRS index in the chapter [Other content](#). CSRD reporting replaces the previous sustainability reporting in accordance with GRI standards.

The basis for this report is the double materiality assessment (DMA), which was conducted for the first time in 2024 as part of a comprehensive process in accordance with ESRS Set 1 (2023) and was updated in the reporting year. A central part of the DMA is the identification of potential and actual positive and negative impacts of our business on the environment and society (impact materiality). At the same time, opportunities and risks arising from external sustainability factors for us and the long-term success of the company are considered (financial materiality). As part of the DMA, we took both our own operations and our upstream and downstream value chain into account. The results are used to derive the data points to be reported in accordance with the ESRS, which form the substantive framework for the 2025 sustainability report. The results are presented for the first time in this report and show a high degree of alignment with the sustainability topics that have been the focus to date. Further information on the double materiality assessment can be found in the subchapters [Process to identify and assess material impacts, risks and opportunities](#), as well as information to be reported (IRO-1) and [Material impacts, risks and opportunities and disclosure requirements included in the Sustainability Statement \(IRO-2\)](#).

Subject matter and reporting scope

The consolidation scope of the sustainability report generally corresponds to that of the consolidated financial statements and therefore includes the fully consolidated entities of the BLG LOGISTICS GROUP in the AUTOMOBILE and CONTRACT Divisions. In line with this approach, key information from the three fully consolidated international locations in Poland, South Africa and the USA has increasingly been incorporated. However, the current Sustainability Report continues to focus primarily on the domestic BLG companies, which account for 89.9 percent of employees and 95.4 percent of revenue of the fully consolidated locations and therefore represent the majority of our business activities. With a view to ensuring transparent and comprehensive reporting, we are continuously expanding data collection and availability for our international companies. For example, for several years now, we have included the consumption of the relevant international locations in our energy and greenhouse gas inventory. In addition, we have recorded and presented compliance training rates for overseas companies since 2024.

Automobile and contract logistics



The third division, the CONTAINER Division, is represented by the EUROGATE Group, in which BLG LOGISTICS holds a 50 percent stake. EUROGATE is Europe’s leading shipping line-independent container terminal operator and independently manages the areas relevant to the sustainability report, including Energy, Environment, Personnel and Compliance. For this reason, the topics relevant to the CONTAINER Division are presented separately in the chapter ▶EUROGATE.

Specific information on the use of phasing-in options (BP-2)

This non-financial statement has been prepared with reference to the ESRS in accordance with the technical advice of EFRAG as of November 2025. This version of the ESRS includes phase-in options/transitional provisions exclusively for so-called “Wave 1” undertakings. A decision on the application of phase-in options for other reporting entities, including “Wave 2” undertakings, had not yet been made at the time of publication. Accordingly, these are not presented separately.

Sustainability governance

Role of the administrative, management and supervisory bodies (GOV-1)

BREMER LAGERHAUS-GESELLSCHAFT -Aktiengesellschaft von 1877- (BLG AG) is a company governed by German law and as general partner of BLG LOGISTICS GROUP AG & Co. KG (BLG KG), is responsible for the management of the latter. The Board of Management and the Supervisory Board are separate in terms of personnel and work closely together within the dual governance system.

A competency profile ensures that all relevant knowledge and experience in relation to our business are represented in the Supervisory Board. This profile explicitly includes sustainability/ESG topics, in particular in the areas of climate change mitigation, energy management, diversity and equal opportunities, training and education, fair working conditions and human rights, as well as compliance. In the case of new appointments, a systematic assessment is made of which competencies should be further strengthened.



Detailed information on the composition of the governing bodies, their committees and further governance-related disclosures is provided in the declaration on company management, which is publicly available at www.blg-logistics.com/en/investors/ir-download-area.

Anchoring sustainability within the company and its processes

Our Chief Financial Officer, Christine Hein, is responsible for sustainability at the Board of Management level. The entire Board of Management and the Supervisory Board monitor the sustainability-related impacts of our business operations and review the effectiveness of the measures taken. Depending on their area of responsibility, individual members of the Board of Management are actively involved in the development of sustainability-oriented strategies, directives and targets; approval is granted by the entire Board of Management. During the last materiality assessment, the entire Board of Management was involved in selecting the topics depicted in the sustainability report; it approves the report each year before it is published. At the invitation of the City of Bremen – our largest shareholder – the Board of Management regularly took part in information events and workshops on sustainability-related topics such as diversity and climate protection, and incorporates the lessons learned into the corporate governance. All operational and strategic sustainability activities are pooled in the Group's Sustainability Department, which reports directly to the Board of Management. Since 2023, human rights due diligence has also been anchored within this department through the role of the Human Rights Officer. Responsibility for social sustainability and, in particular, the interests of our employees lies with the Human Resources Corporate Department. At board level, the Human Resources Corporate Department is represented by our Labor Relations Director.

Sustainability management

The Corporate Sustainability Department is responsible for the control, development and implementation of our sustainability management, and is also responsible for preparing the non-financial statement. In addition to the overall sustainability strategy, the department manages the system under the German Supply Chain Act, calculates energy and carbon footprints, and supports cross-functional energy management. The team anchors sustainability topics and initiatives in the company and acts as a central interface. Its focus is on defining, implementing and measuring sustainability targets, including regular review and updating. Since 2024, progress toward target achievement has been reported on a quarterly basis. In the context of financial reporting, the Board of Management and senior executives are informed of progress on quantitative sustainability KPIs, which enables targeted management. The Sustainability Board (SSB) is also involved in helping to achieve the goals. It brings together representatives from the Sustainability, Legal, Insurance and GRC, Purchasing, Financial Services/Investor Relations, Human Resources, Safety and Environmental Protection and Integrated Management Systems corporate departments. In the reporting year, the reporting system, which was initially established within the German companies, was further extended to the three consolidated foreign companies. An overview of our sustainability targets and progress achieved up to 2025 is provided in the respective topic-specific chapters.

Integration of sustainability-related performance in incentive schemes (GOV-2)

The remuneration of the members of the Board of Management consists of fixed and variable components. The long-term variable remuneration also includes sustainability-related targets. The ESG component accounts for 30 percent of this remuneration component. Both environmental and social targets are taken into account: reduction of carbon emissions, achievement of a defined proportion of apprentices in the total workforce, and reduction of the LTIF rate (Lost Time Injury Frequency Rate).

Members of the Supervisory Board receive exclusively fixed remuneration that is not linked to performance. Further details on the structure of the remuneration systems are publicly available in the annual remuneration report at www.blg-logistics.com/en/investors/ir-download-area.



Statement on due diligence (GOV-3)

Core elements of due diligence	Section
Integration of due diligence in governance, strategy and business model	GOV-1, GOV-2, SBM-3
Engagement with affected stakeholders	SBM-2
Identification and assessment of negative impacts on people and the environment	IRO-1, IRO-2
Actions to address negative impacts on people and the environment	E1-5, E5-2, S1-3, S2-3, G1-2
Tracking the effectiveness of these actions	E1-6, E5-3, S1-4, S2-4, G1-3

Risk management and internal controls over sustainability reporting (GOV-4)

Information on our risk management and our internal controls relating to sustainability reporting can be found in the chapter ▶ Opportunity and risk report.

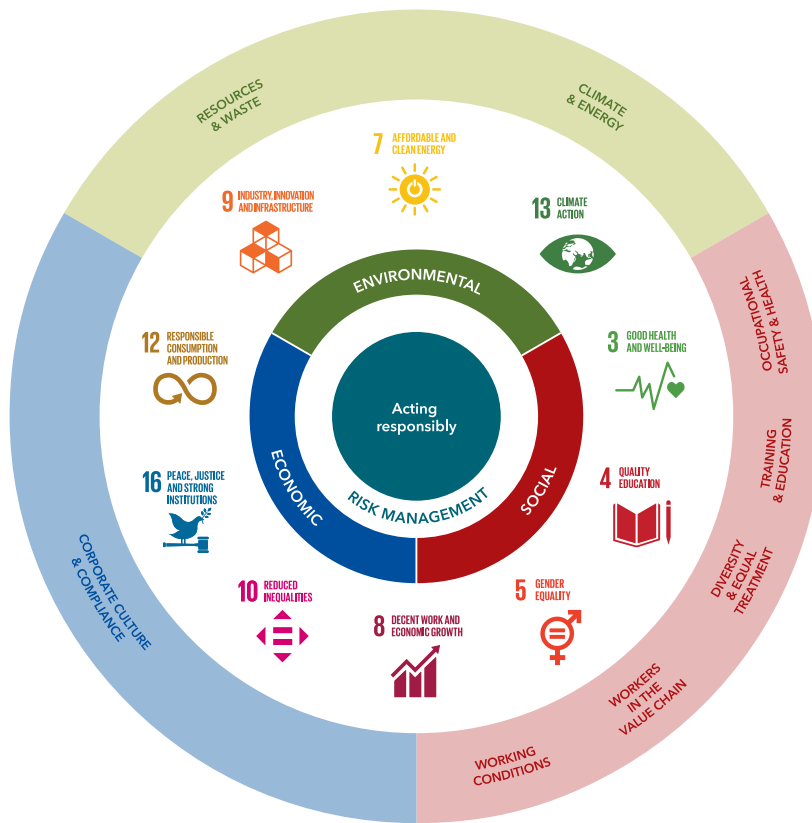
Sustainability strategy

For us, acting sustainably means striking a balance between economic performance, social commitment and responsibility for the environment. By considering the three dimensions ENVIRONMENT, SOCIAL and GOVERNANCE in an integrated manner, we develop a holistic understanding of opportunities, risks and interdependencies and have defined eight fields of action within these pillars. Each field of action is underpinned by clearly defined targets; we drive necessary transformation and actively contribute to progress.

The United Nations' Sustainable Development Goals (SDGs) provide an additional framework for global sustainable development. We contribute to their achievement and focus our activities on ten selected SDGs that are particularly relevant to our business. In addition, we align ourselves with recognized external initiatives and frameworks: in 2022, we signed the UN Global Compact and committed to integrating its ten principles into our strategy, corporate culture and day-to-day business operations.

Sustainability is an integral component of our corporate strategy and permeates all processes, functions and responsibilities. We follow a principle of continuous improvement and regularly measure progress against our targets. We systematically evaluate the insights gained while remaining open to external input and sector-specific developments. The experience gained over recent years confirms the effectiveness of our strategy. This success, together with increasing expectations from customers, employees and regulators, encourages us to continue pursuing our chosen path.

Our fields of action



Values, guidelines and management systems

Our corporate values of “integrity, determination, dynamism, passion and collaboration” form the foundation of our corporate culture and serve as guiding principles for our sustainability management. Our set of guidelines unites the legal and ethical standards that we are committed to upholding. It provides employees with guidance in their day-to-day work, and makes it clear to partners and suppliers what our expectations are regarding collaboration and business relationships. In addition, our compliance system ensures adherence to all relevant laws and fundamental principles; further details can be found in the chapter ►G1-Governance.

Our sustainability strategy is supported by established and largely certified management systems in the areas of quality management, environmental management, energy management and occupational health and safety management. We have also implemented a compliance management system. Detailed information on the individual systems is provided in the relevant sections of this report.

Rankings and awards

BLG Handelslogistik GmbH & Co. KG is a member of the Advisory Board of the Lean & Green not-for-profit initiative, and we won the Lean & Green Award back in 2015, with the 1st Star following in 2021. Thanks to our consistent CO₂ reductions, we were awarded the Lean & Green 2nd Star in 2025. To ensure an objective assessment of our sustainability performance, we undergo regular external evaluations. In the reporting year, this again included responding to the EcoVadis questionnaire. Compared with the previous year, we improved both our overall score and our percentile ranking, and were once again awarded a bronze medal (link: [recognition.ecovadis.com/rRMjCAnpIESRQ9u1a1DVSQ](https://www.recognition.ecovadis.com/rRMjCAnpIESRQ9u1a1DVSQ)). In the reporting year, we also submitted our emissions data to the Carbon Disclosure Project (CDP) for the fifth time, achieving a “C” rating for our efforts in the climate area.



Strategy, business model and value chain (SBM-1)

Information on our corporate strategy, business model and value chain can be found in the chapter ▶ Fundamentals.

Interests and views of stakeholders (SBM-2)

When formulating the direction and the goals of our sustainability management, we take the perspectives and interests of our stakeholders into account. This includes all persons or groups that are directly or indirectly affected by our business, both now and in the future. We regularly exchange information with many stakeholders, giving special priority to our customers' interests. We communicate with them closely and fairly - all the more so if we support them directly at our branches or operate on their premises. During the development of new logistics locations or joint large-scale projects, this cooperation intensifies even more, giving us focused, valuable feedback.

Our employees' expectations are of equal importance to us, which is why we incorporate them into our decisions. The dialog formats described in the table, as well as personal exchanges among colleagues and with managers, play a central role here. In the area of sustainability, we survey the people at BLG LOGISTICS annually about employee mobility - reducing the associated emissions is part of our climate protection strategy. We are in constant communication with the City of Bremen, our largest shareholder. We provide information, participate in exchanges and support the Bremen climate protection goals through our own commitment and our ambitious climate objectives.

Stakeholder dialog at BLG LOGISTICS

Stakeholder group	Form of dialog	Frequency
Employees (including prospective employees)	Employee app Employee magazine Employee suggestion scheme Employee/feedback meetings Management evaluation Social media and website Training fairs and school events Works meeting	Regularly Regularly Regularly Regularly Annually Continuously Regularly 4x annually
Social partners (employers' association, trade unions, works council)	Meetings and working committees Works meeting	Regularly 4x annually
Supervisory Board	Supervisory Board meetings	4-5x annually
Owners/Shareholders	Annual General Meeting Publication of the annual report and Sustainability Report Supervisory Board meetings	Annually Annually 4-5x annually
Customers	Regular meetings with existing customers Direct contact via Sales Trade fair participation and conference contributions Memberships, discussions in working groups and networks of associations, initiatives and organizations Sustainability surveys and ratings (CDP, EcoVadis, SAQ)	Weekly to at least annually As required Regularly Regularly Annually, additionally as required
Lenders/Banks	Supervisory Board meetings Meetings with each bank Banking day	4-5x annually 1-2x annually Annually
Associations	Information events Working groups and steering committees Meetings General meetings	As required Regularly Regularly Regularly
Representatives from academia/research and teaching	Cooperation/participation in research projects Internships Conferences	As required As required As required



Memberships

Our participation in the Überseehafen Round Table, which is organized by bremenports and led by the Senator for Economic Affairs, Ports and Transformation, also underlines our commitment. As a member of the steering group, we are working with the participating companies to achieve the goal of ensuring a permanently resilient energy supply at Bremerhaven international port, while also making the site CO₂-neutral. We reach additional stakeholders through tailored formats (see table above). In addition, we benefit from the fact that virtually all significant stakeholders have a seat on the Supervisory Board, with representatives from business, banking, the workforce, trade unions and the public sector.

We believe that the transformation to a sustainable economy can only be achieved by working together. Accordingly, we collaborate within associations and expert bodies with partners, institutions and even competitors to address current challenges systematically. During the reporting year, our Chief Executive Officer, Matthias Magnor, was a member of the Executive Committee of the Central Association of German Seaport Operators (ZDS), which constitutes a central link between the port industry and policymakers. Since 2025, he has also served as Treasurer of the German Transport Forum (DVF) and as a member of the Board of the German Logistics Association (BVL). We are also involved in the BVL "Nachhaltig gestalten" ["Acting sustainably"] group and are a member of the steering group for the "Sustainable Heavy Goods Transport" taskforce at the German Energy Agency (dena). This platform aims to reduce emissions in heavy goods transport, support the energy transition, and promote long-term planning and investment security. In the reporting year, several publications were issued on the decarbonization of heavy goods transport in Germany, including a dossier on challenges and solutions for the expansion of charging infrastructure for e-trucks, in addition to a fact sheet on the opportunities and risks of HVO100 in heavy goods transport. As a long-standing member of the Association of European Vehicle Logistics (ECG), we represent the interests of the finished vehicle logistics industry in Europe. The ECG, and in particular its ECG Academy training program, serves as an important platform for professional exchange within the sector.

Important memberships in associations, organizations and initiatives

AKJ Just-in-Time Working Group	Partnership of Environmental Enterprises (PUU)
Association of European Vehicle Logistics (ECG)	Stifterverband für die deutsche Wissenschaft, Essen
BHV-Bremen Port Association	"Sustainable Heavy Goods Transport" taskforce of the German Energy Agency (dena)
German Logistics Association (BVL)	Sponsor of the Bremer Diversity Award
Diversity Charter	UN Global Compact Network Germany
German Transport Forum, Berlin	United Nations Global Compact (UNGC)
DSLVL German Freight Forwarding and Logistics Association, Berlin	Bremische Häfen business association
FEPORF Federation of European Private Port Companies and Terminals, Brussels	Association of German Transport Companies (VDV), Berlin
Institute of Shipping Economics and Logistics (ISL)	Wirtschaftsverband Weser business association, Bremen
Lean & Green	Central Association of German Seaport Operators (ZDS), Hamburg
Mobility2Grid	

Interaction of material impacts, risks and opportunities with strategy and business model, and financial effects (SBM-3)

The material impacts, risks and opportunities (IROs) identified in the materiality assessment arise directly from our business model as a logistics service provider. In particular, climate-related risks, regulatory developments and customer requirements for low-emission transport and logistics solutions influence the strategic development of our service portfolio and are assessed as relevant to the business over the long term.

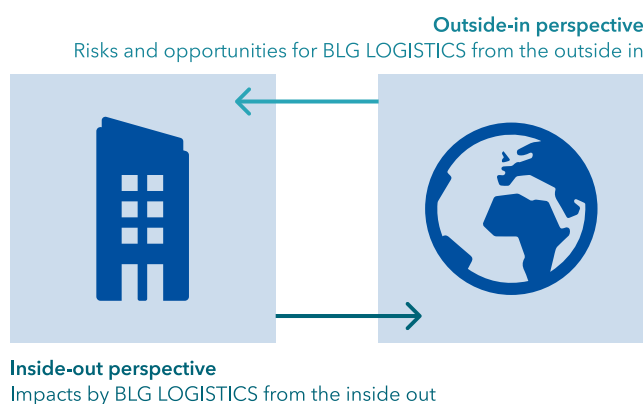
The identified material topics are considered in strategic planning and incorporated into investment decisions. Sustainability-related risks are integrated into existing corporate management and risk management processes and are reviewed on a regular basis. A systematic linkage to strategic planning is established in particular through quarterly reporting on sustainability metrics, and through the Board of Management’s involvement in management of the defined targets.

Detailed information on our risk management can be found in the chapter ▶Opportunity and risk report.

Process to identify and assess material impacts, risks and opportunities, as well as information to be reported (IRO-1)

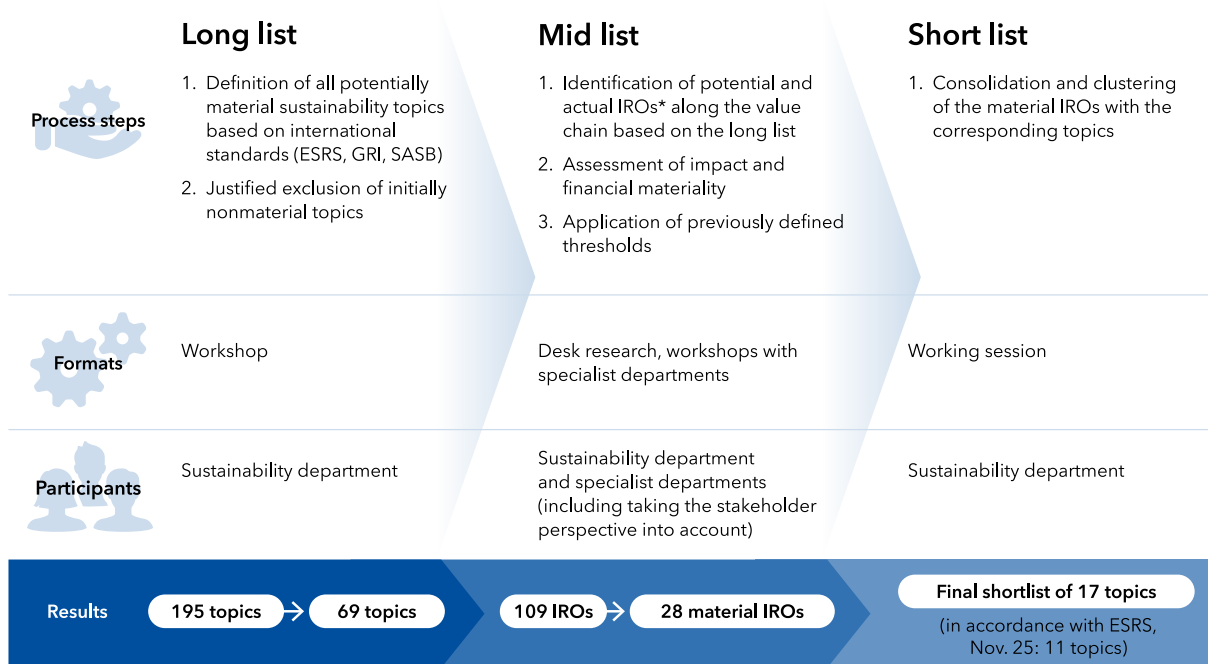
BLG LOGISTICS’ materiality assessment is based on the principle of double materiality and considers both the impact materiality (inside-out) and financial materiality (outside-in) perspectives. Impact materiality assesses the positive and negative impacts of our business activities on people and the environment. Financial materiality examines the sustainability-related risks and opportunities that arise for BLG LOGISTICS as a company. A topic is considered material if it is assessed as such under at least one of these two perspectives.

Perspectives of the double materiality assessment



The materiality assessment process is structured into three sequential steps: long list, mid list and short list. In the first step, a comprehensive long list of potentially material sustainability topics was compiled, taking into account relevant standards. Following an initial, reasoned exclusion of certain topics by the sustainability team, the long list was condensed into a mid list. In the subsequent step, potential and actual impacts, risks and opportunities (IROs) were identified and assessed along the upstream and downstream value chain. The identification process took place in individual workshops involving the sustainability team and the responsible specialist departments, and was supported by additional desk research. The close involvement of specialist departments ensured that, in addition to technical expertise, the perspectives of relevant stakeholders, including employees, suppliers, customers, shareholders, financial market participants and public authorities, were adequately considered.

Process flow of our double materiality assessment



* IRO = impacts, risks and opportunities

The IROs were assessed using a scale based on the assessment criteria of risk management. Impacts were assessed based on scale, scope, irremediability (for negative impacts) and, in the case of potential impacts, likelihood of occurrence. Scale, scope and irremediability jointly determine the overall severity of an impact. For potential negative impacts on human rights, the severity takes precedence over the likelihood. Risks and opportunities were assessed based on scale and likelihood of occurrence. The evaluation of impacts, risks and opportunities was conducted by the sustainability team and, where required, with the involvement of additional specialist departments and the risk management team.

Based on defined thresholds, it was then determined which IROs are to be classified as material. This was used to draw up the short list of material IROs and the corresponding material sustainability topics. The results of the double materiality assessment were validated by the Sustainability Board and presented to the entire Board of Management. Identified sustainability-related risks and opportunities were subsequently transferred to Group Risk Management for further processing.













Our material ESRS topics

	ESRS topic	Sub-topic
ENVIRONMENT	E1-Climate Change	Climate change adaptation Climate change mitigation Energy
	E5-Resource Use and Circular Economy	Waste
SOCIAL	S1-Own Workforce	Working conditions (secure employment, adequate wages, work-life balance) Social dialogue, freedom of association, works councils, participation rights of workers and collective bargaining Health and safety Training and skills development Diversity and equal treatment
	S2-Workers in the Value Chain	Working conditions
GOVERNANCE	G1-Business Conduct	Corporate culture, including anti-corruption and anti-bribery, protection of whistleblowers

Material impacts, risks and opportunities and disclosure requirements included in the Sustainability Statement (IRO-2)

The following table provides an overview of BLG LOGISTICS' material impacts, risks and opportunities, including their location in our own business activities or along the upstream and downstream value chain.

Material impacts, risks and opportunities of BLG LOGISTICS

Topic	IRO	Description	Value chain
E1 - Climate Change			
Climate change adaptation		The impacts of climate change (e.g., extreme weather events) may lead to business disruptions and pose an acute risk to assets and business processes.	
		Structural and process-related adaptation measures to climate change can enhance operational resilience, generate additional revenue and support customer acquisition.	
Climate change mitigation		A proactive climate protection strategy contributes to decarbonization and to achieving the 1.5-degree target of the Paris Agreement through concrete reduction measures.	
		Operation of buildings and transport processes result in greenhouse gas (GHG) emissions.	
		Regulatory requirements relating to GHG emissions in road freight transport lead to rising costs for the use of fossil energy sources.	
		By consistently pursuing a climate strategy focused on the absolute reduction of GHG emissions, we position ourselves as a reliable partner for our customers and safeguard our long-term competitiveness.	

Topic	IRO	Description	Value chain
Energy		Improving energy efficiency, transitioning to renewable electricity and heat supply, switching to alternative fuels and drive systems, and raising employee awareness all contribute to the energy transition.	
		Fossil fuels are still used, particularly for fuel requirements in heavy goods transport and for heating at our sites.	
E5 - Resource Use and Circular Economy			
Waste		Targeted waste separation and the reuse of load carriers enable us to increase recycling rates and conserve resources.	
		Our operations, particularly order-picking, relocation and technical processing, generate non-hazardous waste and, to a lesser extent, hazardous waste.	
S1 - Own Workforce			
Working conditions (Secure employment)		Long-term employment relationships and a reliable role as an employer provide employees with job security.	
		Demographic change increases the risk of a shortage of qualified workers. Vacancies may not be filled in a timely or appropriate manner, potentially leading to productivity losses and disruptions to business operations.	
Working conditions (Adequate wages)		Remuneration based on collective agreements ensures reliable, transparent and appropriate pay above statutory minimum standards.	
Working conditions (Work-life balance)		Flexible working models expand the applicant pool, facilitate the recruitment of qualified specialists, including from remote regions, and support the filling of critical roles.	
Social dialogue, freedom of association, works councils, participation rights of workers and collective bargaining		The existence and promotion of works councils supports structured representation of employee interests.	
		Collective bargaining may lead to work stoppages if no agreement is reached, resulting in operational disruptions.	
Health and safety		Logistics activities can be physically demanding and involve increased occupational safety risk, particularly due to the use of machinery, mechanical and human error, or external factors.	
		Organizational overload may result in productivity losses, errors, increased accident risk, absenteeism due to illness, and associated costs.	

Topic	IRO	Description	Value chain	
Training and skills development		Training programs strengthen employees' professional and personal skills.		
		A broad range of apprenticeship programs provides junior employees with a qualified entry into working life.		
		Mandatory contributions to the State of Bremen's training support fund result in additional financial burdens.		
		Training programs and post-completion employment opportunities support the recruitment and long-term retention of qualified professionals and junior staff.		
Diversity and equal treatment		If the share of employees with disabilities (or equivalent status) falls below 5 percent, statutory compensation payments are required.		
		Diverse teams bring different perspectives into decision-making processes, improve decision quality and expand the pool of qualified talent.		
S2 - Workers in the Value Chain				
Working conditions		Some activities along the logistics supply chain can be physically demanding and may be associated with increased occupational health and safety risks, in addition to strain related to working hours and work organization. This is particularly true for contract workers and truck drivers.		
G1 - Business Conduct				
Corporate culture including anti-corruption and anti-bribery, protection of whistle-blowers		A robust compliance management system contributes to a safe working environment with regard to anti-discrimination, health protection, environmental and climate protection, as well as fair competition.		
		Violations of applicable law can cause significant long-term damage to the company.		
		An effective whistle-blower system enables the identification and remediation of internal misconduct.		
Legend	Positive impact	Negative impact	Risk	Opportunity
	Upstream value chain	Own operations	Downstream value chain	

Since we are publishing a double materiality assessment in accordance with ESRS for the first time this year, there are no changes in the material impacts, risks and opportunities compared to the previous year. Going forward, we will review and update our double materiality assessment on a regular basis.

An overview of the disclosure requirements included in the non-financial statement, as well as a list of data points derived from other EU legislation, can be found in the chapter [Other content](#).

ENVIRONMENT

E1-Climate Change

By 2030, we will significantly reduce our own CO₂e emissions as well as those along the supply chain. Our more stringent climate target, which applies as of 2025, highlights our ambition. We are constantly working to use energy even more efficiently, and we generate and obtain our electricity from renewable sources.

Strategic integration of climate change mitigation (E1-1)

The need for consistent climate protection remains high, even if it has recently sometimes been overshadowed by acute economic and geopolitical challenges in public debate. Although these developments also affect BLG LOGISTICS, we remain committed to making our contribution to decarbonizing the logistics industry and global supply chains.

A key focus of our sustainability strategy is therefore the effective reduction and management of our own emissions as well as those across the supply chain. The basis of this is our climate protection target, which has been validated by the independent Science Based Targets initiative (SBTi). In 2025, this target was tightened further in order to actively contribute to limiting global warming to 1.5°C. At the time of publication of this report, validation of the updated target had not yet been completed by the SBTi. To achieve our climate target, we are pursuing a clearly structured decarbonization plan with five strategic fields of action.

Our climate target at a glance

BLG LOGISTICS has defined a climate target that is aligned with the 1.5°C goal of the Paris Agreement (baseline year: 2018).





Both the target and the decarbonization plan were developed in close coordination with the Board of Management and senior management, and are an integral part of the Group-wide corporate strategy. Our decarbonization roadmap is one of the strategic initiatives that will significantly shape the direction of our company in the coming years. It not only contributes to the achievement of Group-wide climate targets but also strengthens our competitiveness and positioning as a responsible company with its sights firmly on the future. Through regular evaluations and reporting, we ensure ongoing monitoring of progress and adjustments to the decarbonization strategy when needed, in response to new developments and regulatory requirements.

We call all of these objectives and projects our “Climate Mission”. Our absolute emission reduction also has a positive impact on the GHG inventories of our customers, who account for our emissions as Scope 3 emissions. On request, we do customer-specific calculations for these and are open to joint decarbonization projects.

Climate vulnerability analysis (E1-2, E1-3)

In the reporting year, we initiated the company-wide implementation of a standardized climate vulnerability analysis. In this process, we assess the probability of occurrence and the potential impacts of various climate hazards on our business activities. The analysis follows recognized standards and considers both acute and chronic risks. The assessment is conducted across different time horizons (short-, medium- and long-term) and applies both a 1.5°C-compatible low-emission scenario and a high-emission scenario (RCP 8.5).

The rollout of the analysis at individual sites will be further intensified in the coming months. In addition, we analyze the vulnerability of our business activities, including associated supply chains, to climate change, and assess the transitory transition risks.

The results are integrated into Group-wide opportunity and risk management and feed into the further development of our climate strategy and the derivation of concrete actions. Responsibility for implementation and assessment lies with the Sustainability Department, in close collaboration with relevant internal stakeholders, particularly Business Continuity Management (BCM). The findings also inform the evaluation of our IROs and are disclosed transparently as part of the annual Sustainability Report.

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

An overview of the material impacts, risks and opportunities can be found in the chapter ▶General information under ▶Material impacts, risks and opportunities and disclosure requirements included in the Sustainability Statement (IRO-2).

Policies related to climate change mitigation and adaptation (E1-4)

The environmental and energy policy of the BLG LOGISTICS GROUP provides the formal framework for managing climate-related impacts, physical and transition risks, as well as climate-related opportunities, and applies to all fully consolidated entities of the company. It defines the principles, responsibilities and governance mechanisms relating to climate change mitigation and energy efficiency.

The policy includes commitments to environmental protection and the prevention of environmental impacts, the systematic measurement and continuous reduction of energy consumption and greenhouse gas emissions, and the improvement of energy efficiency. Environmental and energy aspects are taken into account in procurement processes. Compliance with legal, regulatory and customer-specific requirements is ensured. The necessary resources are provided for implementation, and transparent, KPI-based reporting is ensured. Suppliers are integrated via the Supplier Code of Conduct. Responsibility lies with the Board of Management and all senior executives; the document is drawn up and updated by the Sustainability Department. Information is available via the BLG website, the central document platform and the employee app.

In addition to the above-mentioned guideline, the BLG LOGISTICS GROUP operates certified environmental and energy management systems in accordance with ISO 14001 and ISO 50001. This ensures compliance with legal and customer requirements. Currently, 27 sites in the CONTRACT Division and 19 sites in the AUTOMOBILE Division are certified in accordance with ISO 50001. Since 2014, our environmental management system



has also been certified in accordance with ISO 14001 at all German car terminals and AUTOMOBILE Division transport bases, as well as at 13 CONTRACT sites.

Actions and resources related to climate change mitigation (E1-5)

Concrete measures and the targeted allocation of resources are critical to achieving our climate objectives. Each action implemented, from the efficient use of renewable energy and innovative technologies to employee awareness initiatives, contributes to reducing greenhouse gas emissions.

Through the continuous development and monitoring of measures, we create the foundation for resilient, responsible and future-oriented business development. Here we provide insight into activities within our five decarbonization levers.

Lever: Regenerative electricity supply

At our sites, we systematically source electricity from renewable energy – both through company-owned installations and external procurement models. A total of four installations at three sites currently supply us with locally generated renewable electricity, the largest with an installed capacity of approximately 9 MWp. Expansion is ongoing. For example, a photovoltaic system with a capacity of 20 MWp is being developed in Kelheim on carport structures, which also provide weather protection for vehicles.

Since complete self-sufficiency through local solar panel installations is unlikely to be feasible in the future, we are relying on a combination of procurement methods. In addition to generating green electricity at our sites, which we use directly on-site, we also conclude direct power contracts with producers of renewable energies external to our sites, known as off-site power purchase agreements (PPAs). Remaining demand is covered through high-quality, unbundled guarantees of origin, preferably from facilities less than six years old. In the reporting year, we received the guarantees mainly from a newly built onshore wind farm near Fehmarn in Germany. Further details on the composition of green electricity in the reporting year are provided in the chapter ▶Metrics and targets.

Lever: Regenerative heat supply

In addition to fuels and electricity, heat demand is a key lever for reducing emissions. Currently, the required space heating and process heat are mainly provided by natural gas. Two of our sites sourced local and district heating in the reporting year. Since 2024, our logistics site C3 in Bremen has been supplied with heat via our first air-to-air heat pump. This is a bivalent system in which peak load coverage is achieved via gas-fired tube heaters. Compared with a monovalent system, significantly higher annual performance factors are achieved, so the system runs particularly efficiently. In the 2025 reporting year, the heat pump generated around 1,000 MWh of heat, which reduced natural gas consumption at the site by around 43 percent. In particular, the combination of heat pump and PV system represents a future-proof, low-emission option for heating the property. Through the simultaneous procurement of renewable electricity, site-related emissions were reduced by 215 tCO_{2e}.

Lever: Alternative drive systems and fuels

Alternative drive systems and fuels are key to our decarbonization strategy, with a particular focus on the electrification of heavy goods transport. As a logistics service provider with extensive operational experience, our goal is to systematically integrate innovative drive technologies into our fleet. Initial insights have already been gained from pilot projects involving electric trucks.

At selected sites, we are currently planning charging infrastructure for electric trucks. This will be linked to local electricity generation from a photovoltaic installation. Our objective is to establish an ecologically sound and economically viable operating model in which part of the electricity required for operating electric trucks is generated locally from renewable sources. The operational deployment of electric trucks is planned to start in summer 2027.

Until emission-free drive systems are widely available, we consider the renewable fuel HVO as a bridging technology that can be used without modifying our fleet. During the reporting year, we used approximately



60,000 liters of HVO for our transport services, saving around 174 tCO_{2e} compared to conventional diesel. HVO can make a significant transitional contribution to achieving our climate targets while simultaneously reducing emissions for our customers. A challenge when using HVO is the credibility of emission reductions to shippers. In cooperation with a service provider, we offer a book-and-claim approach. This enables emission savings achieved through HVO to be tracked and reported at the shipment and customer level.

Lever: Increasing energy efficiency

Effective energy management can bring both environmental and economic benefits and is therefore critical for us to achieve our targets when it comes to climate protection. We primarily use it to use energy intelligently and, above all, to increase our efficiency. In line with this, our environmental and energy policy commits us, among other things, to continuously reducing our energy consumption and our GHG emissions. For more information, please visit www.blg-logistics.com/en/sustainability.

We regularly collect and analyze our consumption data, identify savings potential, and invest specifically in energy-efficient technologies. Our Group-wide energy management system, certified in accordance with ISO 50001, supports continuous optimization. Our energy officers collect the required information by recording, validating and evaluating energy data relating to the individual sites in a decentralized process. The only exceptions are sites whose energy needs we cannot control ourselves. The Corporate Sustainability Department combines the consumption of all consolidated companies and uses this to prepare the annual energy and CO₂ inventory. As part of our ESG reporting, we also record and report our key performance indicators relating to energy and greenhouse gases on a quarterly basis. To further improve transparency and data quality, we use the EnEffCo energy management software, which provides support by more detailed and largely automated recording and evaluating our energy consumption so we can better identify specific savings potentials.

In addition, a procedure was developed for energy efficiency measures that applies company-wide, standardized energy price scenarios as part of net present value calculations. This provides a more robust basis for investment decisions and planning in the context of our decarbonization plan. Energy measures are systematically assigned to the defined decarbonization levers and reported accordingly, both internally and externally.

In 2025, we successfully continued and completed numerous projects to improve energy efficiency, including measures to retrofit our buildings and operational areas with energy-efficient LED lighting and to optimize lighting control through motion and daylight sensors. Our C3 Bremen logistics center demonstrates how effective this combination is: compared to conventional LED hall lighting, we were able to reduce the energy required for lighting the property by 81 percent in the reporting year. Overall, the lighting measures implemented during the reporting year result in annual energy savings of approximately 136 MWh.

Efficiency measures also make an important contribution in the transport sector. Our BLG AutoTransport company offers car transport for new and used vehicles and, in the reporting year, maintained its own fleet of 200 trucks in Germany, all of which meet the EURO 6 standard. In 2025, 32 efficient new vehicles were added to the fleet. The continuous renewal of the fleet, combined with intelligent route planning, contributes to a steady reduction in absolute fuel consumption. As a result, we were able to further reduce average fuel consumption to 28.6 l/100 km, compared with 29.3 liters in the previous year.

Lever: Employee awareness

Keeping our employees informed and engaged on energy efficiency topics is also a building block of our energy management strategy. For this purpose, we use different formats from training sessions to posts on our digital channels. For example, we share news on the progress of our measures in our employee app, such as the expansion of charging infrastructure for employee cars. An e-learning module on environmental and energy management raises the awareness of our employees. Around 1,600 of them have already successfully completed the online training. In this way, we ensure that our employees are aware of our environmental and energy policy and the associated corporate objectives.

Energy management and efficiency are regularly discussed with the energy officers at our sites. In this context, specific information is provided on legal developments and savings potentials. Conversely, energy officers can raise relevant topics and questions. In the reporting year, energy officers from across Germany once again met



for a two-day technical workshop at one of our sites, focusing in particular on the identification, evaluation and documentation of energy-saving measures.

In the area of employee mobility, the mobility survey conducted regularly in the third quarter serves as a key basis both for Scope 3 accounting and for capturing employee needs and expectations. A central aspect is the provision of charging infrastructure at our German sites. In the reporting year, nine additional charging points were commissioned at five locations. At all sites, infrastructure is designed to allow for the installation of additional charging points. As of the end of the reporting year, a total of 59 charging points at 12 locations were in operation for private employee mobility.

Driver behavior assessment, combined with training in fuel-efficient driving, also contributes to reducing fuel consumption across our AutoTransport truck fleet.

METRICS AND TARGETS

Targets related to climate change (E1-6)

Field of action	Target horizon and objective	Status 2025 (Status 2024)	
Climate change mitigation We will reduce our CO ₂ emissions within the company and externally. This goal is closely aligned with the Paris Climate Agreement.	2030 (base year: 2018) 50.4% absolute reduction in Scope 1 & 2 30% absolute reduction in Scope 3	-45.3% (-17.3%) -19.5% (-24.0%)	
Energy management We are continuously working to increase our energy efficiency as well as the share of renewables. To achieve the latter, we rely on the purchase of green electricity as well as increasing our own production via photovoltaics.	Annually 100% green electricity	100% (3.6%)	

The targets are based on an absolute reduction in greenhouse gas emissions compared with the base year and apply independently of company growth. 2018 was selected as the base year as it represents the first year with a complete data set, particularly for Scope 3 emissions. Progress toward achieving these targets is regularly reviewed as part of our company-wide CO₂ monitoring and reported annually.

Energy consumption and mix (E1-7)

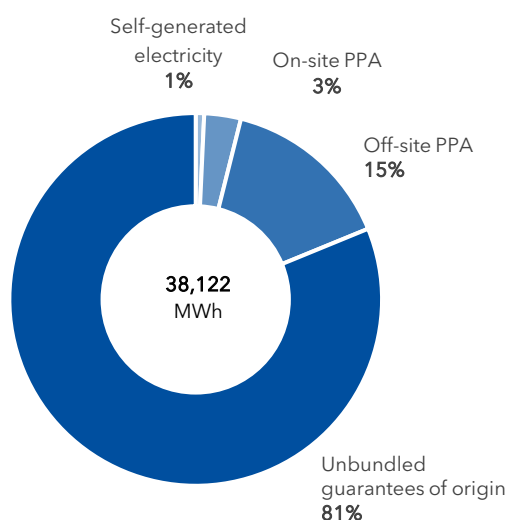
Compared to the previous year, we have once again reduced our total energy consumption by a significant 3.4 percent, to 182 GWh. This decline is reflected in particular in reduced fuel consumption. In addition to efficiency measures, business-related and weather-related factors beyond our direct control also had an impact.

Total energy consumption by energy source

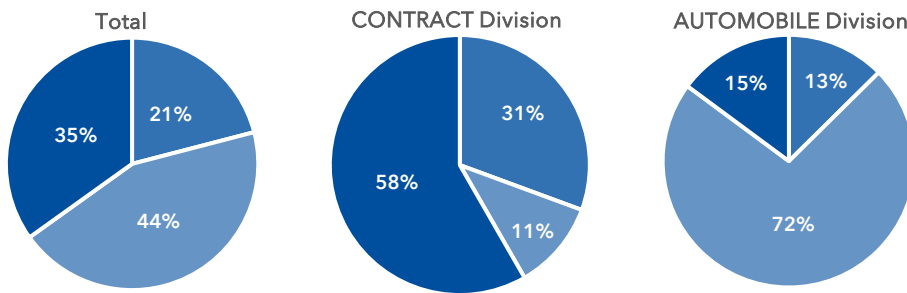
	Unit	2025	2024	2023
Energy from coal and coal products	MWh	-	-	-
Energy from crude oil and petroleum products	MWh	85,545	91,970	99,742
Energy from natural gas	MWh	55,302	53,052	60,018
Energy from other fossil sources	MWh	1,698	2,578	1,594
Energy from purchased or acquired electricity, heat, steam and cooling from fossil sources	MWh	665	39,283	42,564
Total fossil energy consumption	MWh	143,210	186,883	203,918
Proportion of fossil energy sources in total energy consumption	%	78.72	99.19	99.81
Energy from nuclear sources	MWh	-	-	-
Proportion of nuclear energy sources in total energy consumption	%	-	-	-
Fuel consumption from renewable sources	MWh	599	77	-
Energy from purchased or acquired electricity, heat, steam and cooling from renewable sources	MWh	36,631	-	-
Consumption of self-generated renewable energy, excluding fuels	MWh	1,491	1,452	392
Total renewable energy consumption	MWh	38,721	1,529	392
Proportion of renewable sources in total energy consumption	%	21.28	0.81	0.19
Total energy consumption	MWh	181,931	188,412	204,310

The significant increase in the share of renewable energy sources is primarily attributable to the fact that, for the first time in the reporting year, 100 percent of our electricity demand was sourced from renewable energy. This means that the objective of a full transition to green electricity has been achieved. In 2025, approximately 1,500 MWh of electricity was generated from photovoltaic systems and used directly at our sites.

Electricity procurement mix 2025, broken down by generation method



Percentage share of energy consumption 2025 broken down by energy source



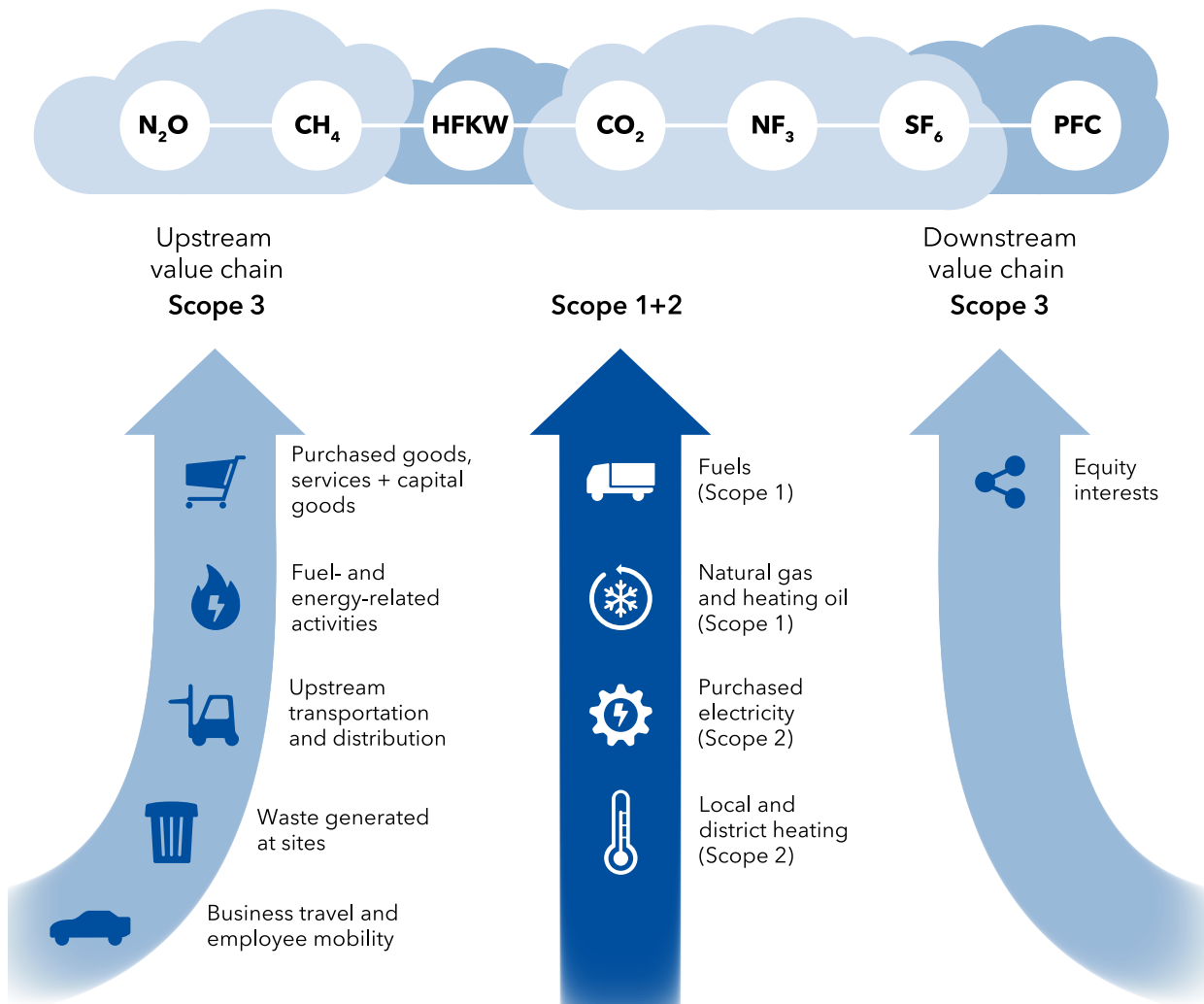
- Electricity: third-party supply and own production
- Fuels: diesel, HVO, gasoline, CNG, LPG
- Heat: natural gas, heating oil, district and local heating

Gross scope 1, 2, 3 and total GHG emissions (E1-8)

Our greenhouse gas inventory is prepared in accordance with the Greenhouse Gas Protocol (GHG Protocol). We distinguish between Scope 1 (direct emissions from the combustion of natural gas, heating oil and fuels), Scope 2 (indirect emissions from the production of electricity and district heating) and Scope 3 (other indirect emissions). Emissions are calculated in CO₂ equivalents (CO₂e), which include, in addition to carbon dioxide, other climate-relevant gases (see Glossary for details). For the calculation of emissions from fuels, we use well-to-wheel emission factors from the Global Logistics Emissions Council (GLEC), which take into account emissions from energy supply through to end use, including the proportion of biodiesel and ethanol. Further emissions are calculated using the emission factors from the Global Emissions Model of Integrated Systems (GEMIS) of the International Institute for Sustainability Analysis and Strategy (IINAS), from the German Federal Environment Agency and from the UK Department for the Environment, Food and Rural Affairs (DEFRA). Updates to the underlying emission factors are applied on a regular basis, including retrospectively. The emission factors used for electricity are market-based and site-specific, depending on the respective energy supply company. For individual sites, particularly our international subsidiaries, information on the electricity supplier's energy mix is not always available; in such cases, the corresponding country mix from GEMIS is applied. Since 2025, we have covered our entire purchased electricity volume with renewable energy certificates sourced from the respective regional systems and registries: the German Environment Agency's Guarantees of Origin Register (HKNR) for Germany, Guarantees of Origin (GoOs) for Poland, International Renewable Energy Certificates (I-RECs) for South Africa, and Renewable Energy Certificates (RECs) for the USA. Upstream emissions are accounted for using a technology-based approach.

Scope of our carbon accounting

BLG LOGISTICS reports its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol and covers emission categories under Scopes 1, 2 and 3.



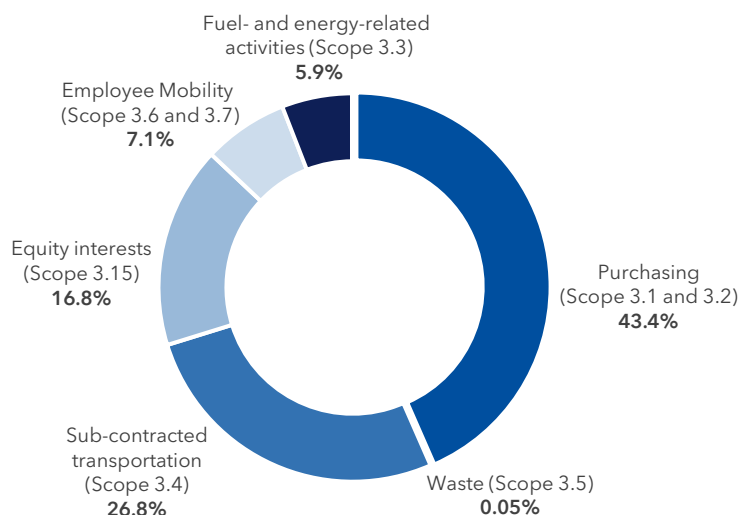
In identifying relevant Scope 3 emission sources, we follow the 15 GHG Protocol categories and take into account those that are significant for us:

- Purchased goods and services (3.1) and capital goods (3.2): Emissions arising from these categories are calculated using the spend-based method. In this approach, total procurement volume is allocated to defined product groups and multiplied by the corresponding emission factors from Exiobase.
- Fuel- and energy-related activities (3.3): With regard to the upstream chains of primary energy sources, we record the emissions from the production and transport of the energy we use, and we take into account the share of emissions from grid losses. The basis for this is energy consumption data from our energy management system, which is combined with corresponding emission factors.
- Upstream transportation and distribution (3.4): This includes third-party transport services by truck, rail and ship. In order to calculate emissions from truck transport, in some cases we use software that is accredited in accordance with international standards for greenhouse gas accounting. Where feasible, it combines transport order data with telematics data not only from our own trucks, but also from selected subcontractors' trucks, so that the calculation of emissions is based on primary data as much as possible. Emissions from rail and maritime transport services are calculated using activity-based methods.
- Waste generated in operations (3.5): Emissions are calculated based on annual waste volumes collected as part of waste management and broken down by waste stream, using emission factors from DEFRA.

- Business travel (3.6) and employee commuting (3.7): We record emissions from daily employee commuting, business travel using private and company vehicles, rental cars and air travel. The basis for commuting data is our annual employee mobility survey, which was also conducted in 2025. Emission factors for fuels are derived from the GLEC Framework, while emission factors for transport distances by different modes are sourced from DEFRA and the German Federal Environment Agency.
- Investments (3.15): In this category, we account for a proportional share of emissions from our joint venture EUROGATE as well as other investments. EUROGATE represents the vast majority, at approximately 91 percent. Associate companies report either their calculated CO₂ emissions or their energy consumption to us for the reporting year. In the latter case, CO₂ accounting is carried out in the same way as for our Scope 1 and Scope 2 emissions.

Within Scope 3, approximately two-thirds of emissions relate to the procurement of goods, services and capital goods, as well as the activities of our sub-transport companies.

Percentage share of Scope 3 emissions in 2025, broken down by category



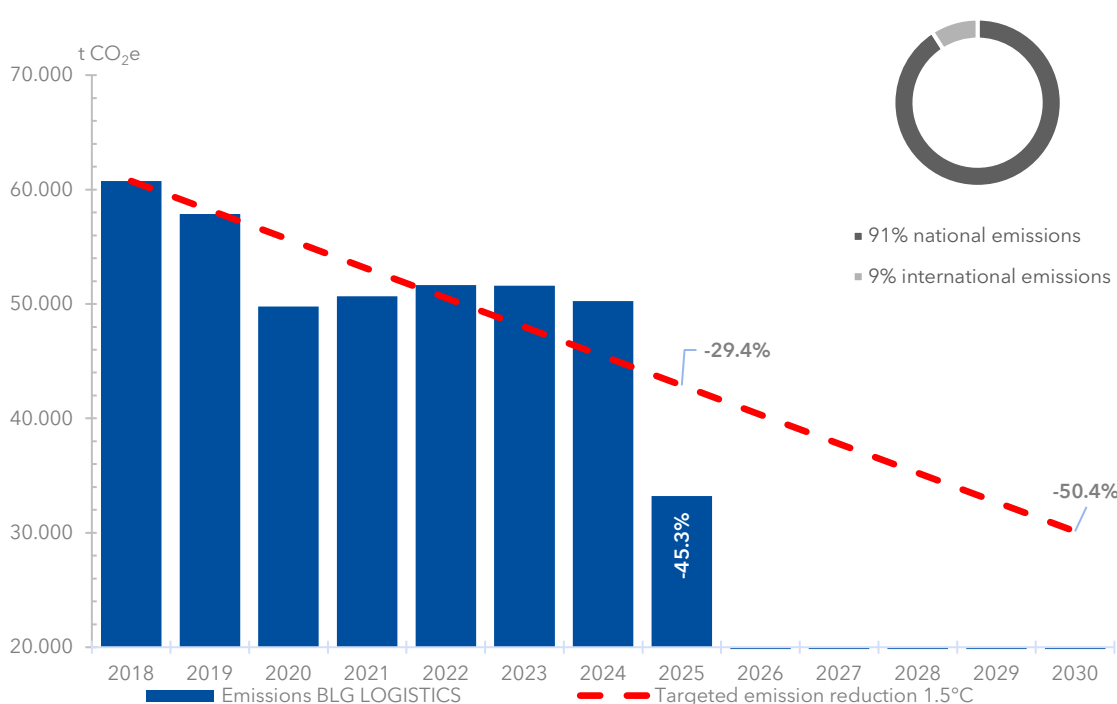
The following table presents the current CO₂ inventory alongside base year 2018, broken down by reported scopes. Metrics that serve as target indicators are highlighted in bold and supplemented with the corresponding target values. Biogenic emissions from the use of biofuels are not included in the inventory and amounted to approximately 1,454 tCO₂ in 2025. Fleeting greenhouse gas emissions, primarily from the operation of air conditioning systems, are also excluded due to their limited scope. These amounted to approximately 80 tCO_{2e} in 2025. However, these emissions will continue to be recorded and disclosed annually.

Absolute greenhouse gas emissions, broken down by GHG Protocol categories

	2018 (base year)	2025 (reporting year)	Reduction - AC- TUAL [%]	Reduction - TARGET [%]	2030 (target year)
	Emissions [tCO ₂ e]	Emissions [tCO ₂ e]			Reduction tar- get [%]
Scope 1	45,196	33,130	-26.70		
Scope 2 (market-based)	15,548	81	-99.48		
Scope 2 (location-based)	23,042	16,020	-30.48		
Scope 1 - 2 (location-based)	68,238	49,150	-27.97		
Scope 1 - 2 (market-based)	60,744	33,211	-45.33	-29.40	-50.40
Scope 3 - Total	214,893	172,932	-19.53	-17.50	-30.00
Scope 3.1: Purchased goods and services	32,210	51,635	60.31		
Scope 3.2: Capital goods	25,127	23,464	-6.62		
Scope 3.3: Fuel- and energy-related activities	15,551	10,129	-34.87		
Scope 3.4: Upstream transportation and distribution	92,021	46,326	-49.66		
Scope 3.5: Waste generated in operations	367	82	-77.61		
Scope 3.6: Business travel	2,253	1,444	-35.94		
Scope 3.7: Employee commuting	14,922	10,786	-27.72		
Scope 3.15: Investments	32,442	29,066	-10.41		
Scope 1 - 3 (market-based)	275,637	206,143	-25.21		
Scope 1 - 3 (location-based)	283,131	222,082	-22.27		

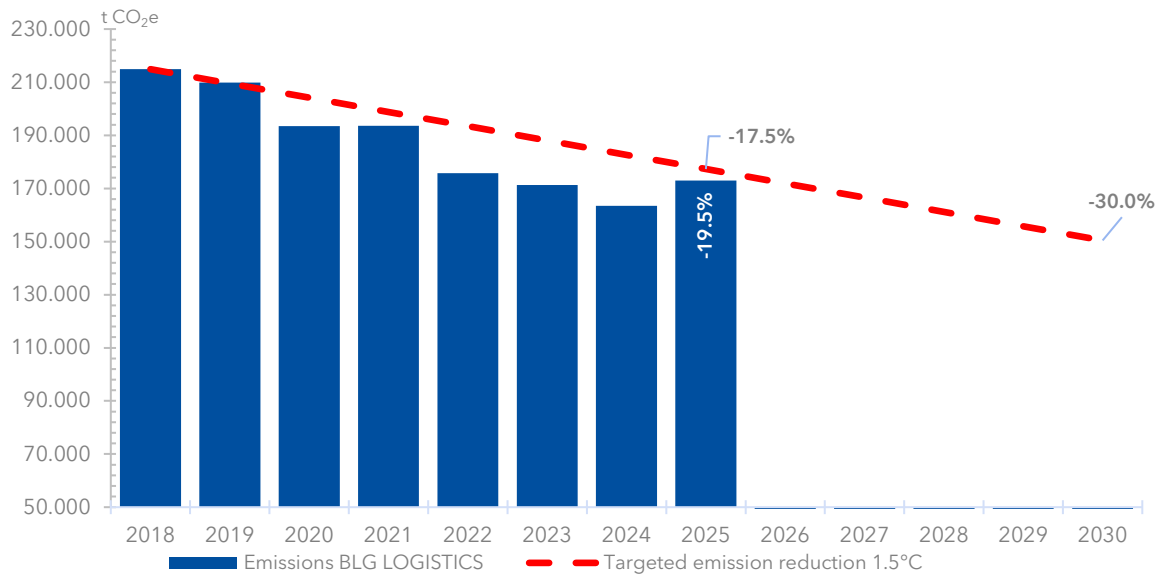
In order to achieve the Scope 1 and Scope 2 target, it is necessary to reduce our CO₂ emissions by 4.2 percent annually compared to 2018. Overall, we reduced our greenhouse gas emissions in 2025 by 45.3 percent compared with 2018, significantly exceeding the interim target of a 29.4 percent reduction set for the reporting year. This resulted in a significant reduction in emissions in 2025, especially with the complete transition of our energy supply to renewable sources.

Absolute greenhouse gas emissions (Scope 1 + 2) from 2018 to 2025 and objective for 2030 (tCO₂e)



For Scope 3 emissions, we are targeting an absolute reduction of 30 percent by 2030 compared with the base year 2018. In 2025, we achieved a reduction in Scope 3 emissions of 19.5 percent compared with the base year, thereby exceeding the interim target of a 17.5 percent reduction. The increase in Scope 3 emissions observed in 2025 is primarily attributable to the implementation of projects involving higher procurement and investment volumes.

Absolute greenhouse gas emissions (Scope 3) from 2018 to 2025 and objective for 2030 (tCO₂e)



Across all three Scopes, we produced 206,143 t CO₂e in 2025, which corresponds to a total decrease of 3.5 percent compared to the previous year. In the reporting year, we once again significantly exceeded our annual target for both Scope 1 and Scope 2 emissions, and those within Scope 3.

Certificates and financed climate protection projects (E1-9)

We are pursuing our climate objectives according to the clear principle of avoiding before reducing before offsetting. Accordingly, greenhouse gas reductions are the primary focus of our target achievement. We also support selected climate protection projects through the purchase and retirement of carbon credits. Since 2020, we have calculated emissions from our company car fleet and business air travel, and have supported climate protection projects certified under the Gold Standard, which contribute to reducing greenhouse gas emissions by an equivalent amount. In 2025, we retired 1,212 tons of carbon credits. These credits were from a project to provide solar cookers in the Chinese province of Henan, and from a small-scale hydropower project on the Sanjoin Nala, a tributary in India. The certificates acquired are not counted toward our emission reduction targets but serve to complement our decarbonization actions.

E5-Resource Use and Circular Economy

Our environmental responsibility also includes the responsible use of resources and waste management. With systematic waste management, we reduce negative impacts on the environment.

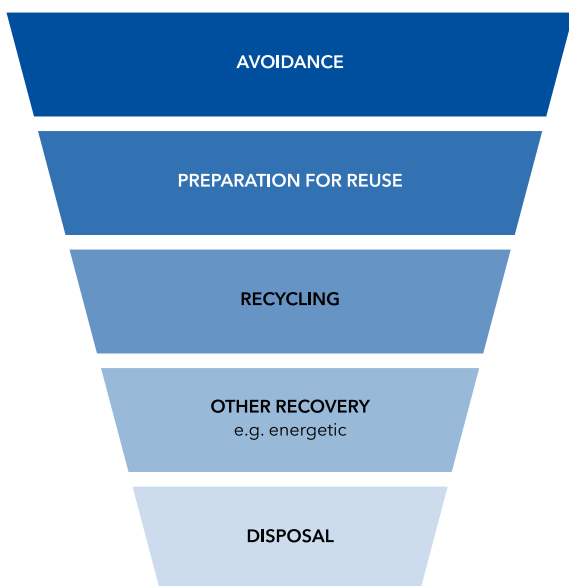
MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

An overview of the material impacts, risks and opportunities can be found in the chapter ▶General information under ▶Material impacts, risks and opportunities and disclosure requirements included in the Sustainability Statement (IRO-2).

Policies related to resource use and circular economy (E5-1)

As a logistics service provider, BLG LOGISTICS generates different types of waste through the transport and storage of goods. In doing so, we follow the first avoid, then reduce, and then offset approach. To minimize our environmental impacts, we continuously improve our waste management and disposal processes, with a particular focus on the recording and management of waste volumes and valuable materials. Our approach, which is based on the waste hierarchy laid down in the German Circular Economy Act (Kreislaufwirtschaftsgesetz, KrWG), is part of our environmental and energy policy. This policy commits us to taking responsibility for using resources sustainably and sets clear, realistic targets, especially for the avoidance, reuse and recycling of recyclables and waste.

Five levels of waste hierarchy according to the Closed Substance Cycle Waste Management Act (KrWG)



Our environmental and energy policy is publicly available on our website www.blg-logistics.com/en/sustainability. Employees can also find it as a notice at the sites, in the employee app and in the central document library. Various work instructions refer to it. Further details on our environmental and energy policy can be found in chapter ▶E1-Climate Change.

BLG LOGISTICS operates an environmental management system that has been certified in accordance with DIN EN ISO 14001 for over ten years and is currently implemented at a total of 36 automotive terminals and logistics sites in Germany. The management system provides the framework for our processes, responsibilities and the implementation of requirements related to environmental protection, especially in the area of waste management.

Actions and resources related to resource use and circular economy (E5-2)

Our sites ensure the separation, collection and disposal of recyclables and waste in accordance with the law. We primarily work with certified waste management service providers specializing in recycling, energy recovery and waste disposal.

All waste volumes and types are centrally and consistently recorded and documented. Responsibility for waste management lies with the Quality Regulatory Management department, supported by the Safety and Environmental Protection department. Processes are coordinated in close collaboration with the sites and the Quality Management units of the AUTOMOBILE and CONTRACT Divisions. At the site level, trained environmental management coordinators or waste officers are responsible for data collection and serve as points of contact for employees. In addition to compliance with the German Commercial Waste Ordinance (Gewerbeabfallverordnung, GewAbfV), we use a special management system module that is accessible to our employees at all times and provides clear information on processes and responsibilities.

At many sites, actions are already being implemented to reduce waste and improve reuse and recovery. Where possible, we use reusable packaging as a general principle. One example of effective waste management at certain sites is the recycling of styrofoam packaging, which we receive as a protective material for products and components. After unpacking, this material is compacted on site and resold rather than disposed of. We also compress wood waste at various locations to reduce the number of trips to the disposal site and the resulting emissions.

METRICS AND TARGETS

Targets related to resource use and circular economy (E5-3)

Field of action	Target horizon and objective	Status 2025 (Status 2024)
Waste management We take responsibility for the environmentally compatible use of resources and aim to reduce our waste volume by avoiding, reducing, recycling and reusing waste.	Annually ≥ 90% share of the segregated waste collection rate	88.6% (85.3%)

Germany's target of an annual separate waste collection rate of at least 90 percent continued to apply in the reporting year. Detailed data on waste types and volumes for Germany is available for the reporting period. This level of data analysis will be further expanded at our fully consolidated international sites in the future. Data from South Africa for 2025 is already available in a format similar to that used in Germany.

At 88.6 percent, the target separate waste collection rate was again not achieved in 2025. However, the result improved by 3.3 percentage points compared with the previous year (85.3 percent). To identify root causes and potential barriers to achieving the target, hotspot analyses were conducted at the German sites. Initial actions have already been implemented or initiated, including the installation of additional recycling containers and renewed employee awareness efforts at site level.

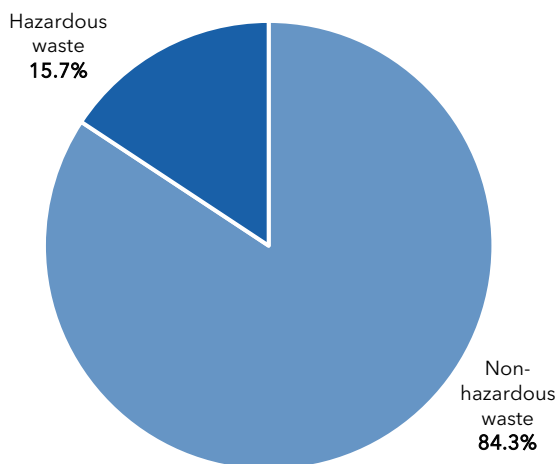
Ongoing monitoring throughout the year will continue, as the target metric and associated results remain part of quarterly reporting to the Board of Management and senior executives. From 2026 onward, data from fully consolidated international sites will also be fully included. In addition, we will increase the level of detail in our data collection from 2026 in order to meet future mandatory reporting requirements.

Resource outflows/waste (E5-5)

A portion of waste arises when customers deliver goods to us in packaging, for which disposal is often our responsibility. At 10 of a total of 67 sites, however, full responsibility for waste disposal remains with the customer, meaning that we have no detailed information on volumes or disposal methods. These volumes are not included in our waste inventory. Relevant waste streams at BLG LOGISTICS include, for one thing, disposal of packaging waste (from incoming goods and returns), and for another, disposal of used vehicle parts from mechanical processing (tires, plastics, sheet metal, vehicle glass).

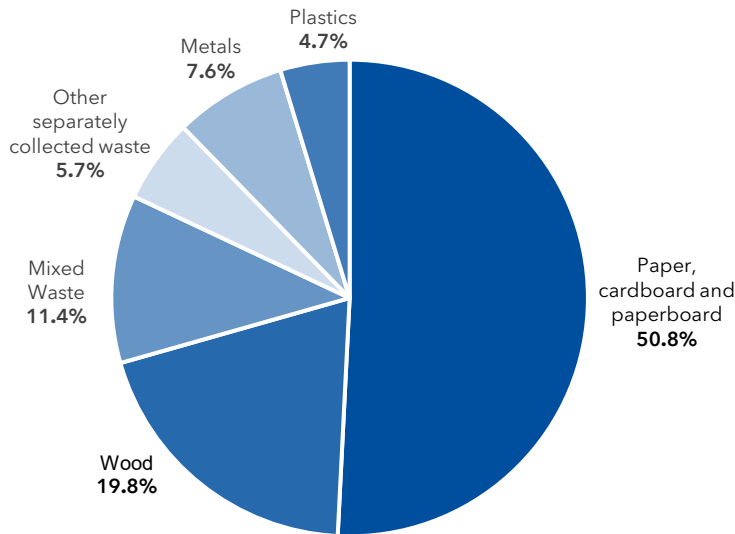
Overall, we were once again able to slightly reduce our waste volume compared to the previous year, to 16,271.26 tons. The largest categories (paper, paperboard and wood) remained at the previous year's level and together account for just over 70 percent of all waste.

Percentage breakdown of total waste volume in 2025



Hazardous waste accounted for approximately 15.7 percent of the total volume in 2025. BLG LOGISTICS does not generate radioactive waste. Generally, our hazardous waste consists of machine, gear and lubricating oils, absorbent and filter materials, and batteries. The absolute volume increased by 12.1 percentage points compared with the previous year. This increase is attributable to a one-off effect at AutoTerminal Bremerhaven, where extensive refurbishment work was carried out in the reporting year; 80.95 percent of hazardous waste can be attributed to this. In principle, the protection of people and the environment is the top priority when handling hazardous waste, as well as all other waste streams.

Percentage breakdown of non-hazardous waste in 2025



Starting in 2026, we will expand our waste data collection to include the information on waste treatment required under ESRS. In addition to volumes, we will report waste treatment by waste code in the following categories:

- Recovery - Reuse
- Recovery - Recycling, Reuse
- Recovery - Other (including incineration with energy recovery)
- Disposal - Incineration without energy recovery
- Disposal - Landfill
- Disposal - Other
- Unknown

In doing so, we are not only aligning with future reporting requirements but also see this as an opportunity to identify further areas in our waste management system where we can operate in a more environmentally responsible manner.



SOCIAL

S1-Own Workforce

Our workforce is a central pillar of our success. We offer stable employment with fair remuneration, provide a wide range of training and education opportunities, ensure a safe working environment, and promote respectful collaboration and equal opportunity in all areas.

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

An overview of the material impacts, risks and opportunities can be found in the chapter ▶General information under ▶Material impacts, risks and opportunities and disclosure requirements included in the Sustainability Statement (IRO-2).

Policies related to own workforce (S1-1)

BLG LOGISTICS has established various policies related to its own workforce. These include our Code of Conduct, our Human Rights Policy Statement, our Occupational Health and Safety Policy, including the associated guidelines, and our Code for Labor Relations. All policies are available to employees via our central document platform.

Policy	Topics covered	Scope	Key content	Responsibility	Availability
Code of Conduct	Working conditions, diversity and equal treatment, health and safety, integrity	All governing bodies and employees of BLG Group companies; application in compliance with national regulations in foreign subsidiaries	Binding standards of conduct in accordance with legal requirements and internal expectations for the national and international business environment. Regulations relating to the working environment (diversity, health and safety, sustainability), conduct toward business partners, competitors and authorities (including anti-corruption and fair competition), the avoidance of conflicts of interest, and the protection of company assets.	Board of Management; implementation by Compliance and management	Central document platform, employee app
Human Rights Policy Statement	Working conditions, equal treatment, occupational health and safety, adequate wages	Governing bodies and employees of BLG Group companies	Commitment to respecting internationally recognized human rights and environmental standards (including the German Supply Chain Due Diligence Act (LkSG), UN Guiding Principles, and ILO core labor standards). Implementation of a group-wide LkSG risk management process, including regular risk analyses in own operations and among direct suppliers, preventive and remedial actions, a complaints mechanism, as well as effectiveness monitoring and reporting.	Board of Management (overall responsibility); operational management by the Sustainability Corporate Department	BLG website, central document platform, employee app
Occupational Health and Safety Policy, including guidelines	Health and safety, prevention of work-related risks	Fully consolidated sites in Germany and abroad	Commitment to complying with national and local minimum legal requirements and to the continuous improvement of occupational health and safety. Occupational safety as a management responsibility, implementation of risk assessments, preventive actions and regular audits; supplemented by guidelines with binding principles for action.	Board of Management; operational implementation by the Safety and Environmental Protection Corporate Department and senior executives	Central document platform, employee app



Code for Labor Relations	Social dialogue, participation rights of workers, collective bargaining	This Code for Labor Relations serves as a guideline for the BLG LOGISTICS GROUP.	Recognition of freedom of association and promotion of participation rights of workers. Adherence to applicable regional and company collective agreements, cooperation with staffing agencies bound by collective bargaining agreements, and the development of social partnership within existing collective bargaining structures.	Board of Management; operational implementation by the Human Resources Department in coordination with employee representatives	Central document platform
Temporary Employment Policy	Working conditions, adequate wages, collective bargaining coverage	Companies on behalf of which BLG LOGISTICS GROUP AG & Co. KG acts with authority, and in which it holds at least 50% of the shares.	Provisions governing cooperation with temporary staffing agencies.	Board of Management; operational implementation by the Human Resources Department	Central document platform

Engagement with own workforce and workers’ representatives, reporting channels and approaches to remedy (S1-2)

Feedback from our own workforce is highly valuable, as employees directly experience processes and activities in their day-to-day work. We therefore explicitly encourage them to contribute suggestions and feedback. In Germany, BLG LOGISTICS has workers’ representatives and works councils in accordance with the Works Constitution Act. The perspectives of our own workforce are incorporated into company processes through regular employee discussions as well as employee representation bodies. The interests of employees with disabilities are additionally represented by the Disabled Persons’ Representation Council as well as equal opportunity and inclusion officers.

Our workforce has access to various communication channels and points of contact, including senior executives, the Human Resources Department, Works Councils, employee representatives, occupational health promotion services and social counseling. Since December 2024, the BLG Integrity Line has also provided a whistle-blower system through which concerns can be reported anonymously. Further information can be found in chapter ▶G1-Business Conduct.

As part of the double materiality assessment, a material negative impact was identified in the area of health and safety. Remedies include the implementation of occupational health management (OHM) systems. Further actions are presented under ▶Health and safety (S1-3).

Actions and resources related to own workforce (S1-3)

Adequate wages

Our employees are crucial to the success of our company. Their experience and enthusiasm for logistics help BLG LOGISTICS keep moving at all times. Transparent and competitive remuneration based on collective bargaining constitute an important aspect of fair working conditions for us. Accordingly, remuneration is based on the collective agreements applicable to the industry and locations, or aligned with them in individual cases. In our international companies, we also aim to establish collective agreements to ensure transparent and fair working conditions.

Key actions include the regular adjustment of collective agreements to ensure adequate wages and good working conditions. In addition, the Group is continuing to develop standardized remuneration structures for all employees not covered by collective wage agreements. To this end, a grading project was launched in the reporting year with the aim of ensuring transparency, comparability and non-discrimination in the remuneration structure of our employees who are not covered by collective wage agreements. This means we are also complying with the relevant European requirements, for example regarding equal pay.



Work-life balance

It is important to us to take into account the needs of our workforce at every stage of life. BLG LOGISTICS offers part-time work and flexible working time models and, where operationally feasible, mobile working to improve work-life balance.

Social dialogue, freedom of association, works councils, participation rights of workers and collective bargaining

Employee participation is actively practiced in our company. We maintain an open dialog with our employees and attach great importance to respectful interactions at all levels. The basis of our social partnership is strong employee representation through works councils and employee representation on the Supervisory Board. All employees have the right to freedom of association and to participate in collective representative bodies. Key actions include supporting the establishment of works councils, maintaining a high level of collective bargaining coverage and regular dialog with employee representatives.

In the reporting year, nearly all expiring collective agreements were renegotiated and concluded. The long-standing collective agreement for commercial employees at BLG and EUROGATE was terminated in order to adapt it to current legal requirements. In this context, a decision was made to develop the company collective agreements of BLG and EUROGATE separately in the future. To this end, negotiations with ver.di were initiated in the reporting year. These include renegotiation of the framework agreement and the classification collective agreement, and for the first time, the option to structure working hours according to life stages within the context of a full-time employment relationship.

Health and safety

Our employees are at the center of everything we do, and safeguarding their health and safety is our top priority. Occupational health and safety covers actions to prevent work-related accidents and to maintain the long-term health of our employees.

At Board of Management level, responsibility for occupational health and safety lies with the Chief Human Resources Officer. Occupational health services are available at all sites through external, legally qualified providers.

The Corporate Safety and Environmental Protection Department (PSU) manages occupational health and safety at our domestic sites. It conducts regular inspections, reviews workplaces, and organizes preventive actions and training. The employees in the department hold all legally required qualifications. Binding standards, processes and tools for occupational health and safety management are provided via our Safety and Environmental Protection portal, and relevant legal changes are communicated. Information is also shared in operational meetings. Managers receive training on their occupational health and safety responsibilities based on the occupational health and safety policy and the associated guidelines. In the reporting year, this was one of the topics covered in the "Welcome@Leadership" training series. We also offer a dedicated occupational safety training course for office workers via our training platform.

In addition to the BLG LOGISTICS GROUP with the PSU Corporate Department, BLG Cargo Logistics, AutoTerminal Kelheim, BLG AutoTerminal Bremerhaven and BLG AutoTec are certified under ISO 45001 for their occupational health and safety management systems. In the reporting year, the new site in Ahlhorn also successfully completed the certification process. Thanks to established occupational safety standards, it will be possible to prepare additional sites for certification in the future.

Logistics workplaces are often physically demanding, particularly in ports and warehouses, where interaction between people and machinery requires special safety measures. Risk assessments and regular effectiveness reviews form the basis of our occupational safety system. Operating instructions and mandatory training are derived from this. Each site has a health and safety committee that introduces additional actions as required. Emergency and hazard response plans are also in place, and include clearly defined procedures for emergencies and first aid measures.

In 2023, a software tool for creating and updating risk assessments was introduced. It was further developed in 2024 and gradually rolled out starting at the end of the year, with most sites trained and equipped with the



system in the reporting year. The aim of the initiative is to increase transparency and to facilitate the sharing of insights across sites.

The PSU Corporate Department follows a preventive approach. To this end, a standardized methodology for analyzing the causes of accidents is being introduced at domestic sites, and a digital system for tracking actions will be implemented using the software tool described above. Using the system introduced in 2024 for classifying accidents into hazard factors, focal points continue to be identified and targeted preventive actions are derived. Occupational safety also remained part of management objectives in the reporting year. In addition, occupational safety is an integral part of our sustainability targets.

All employees receive the same onboarding, training and personal protective equipment. Safety equipment complies with applicable standards and takes into account individual requirements, such as custom-fitted hearing protection. External personnel are also informed about applicable safety regulations. In addition, we offer training on topics such as fire protection and hazardous materials handling. This is typically delivered by external specialists in coordination with the PSU Corporate Department.

Our occupational health management (OHM)

BLG LOGISTICS has an occupational health management system (OHM). In the reporting year, a baseline assessment was conducted, including internal analyses and external benchmarking, to identify effective actions and define appropriate KPIs for management. Based on this, an OHM strategy was developed that defines prevention and leadership as key areas of action, and is implemented in coordination with Human Resources and Organizational Development.

Employees who are out sick for more than six weeks in a year may participate in a company reintegration program. Their return to work is supported individually, for example through a phased reintegration process or supportive programs for medical and occupational rehabilitation. Discussions about absence from work are also conducted to identify work-related factors and derive appropriate actions. An analysis of case numbers, processing procedures and existing company agreements was completed in the reporting year. Based on this, structural adjustments were recommended and negotiations on a Group-wide agreement were initiated.

Addiction prevention was further developed as part of OHM in the reporting year. Negotiations were initiated in the "Addiction" working group to revise the existing company agreement. The focus is on prevention, early intervention, and consideration of substance-related as well as non-substance-related addictions. The aim is to conclude a comprehensive Group-wide agreement on addiction management.

In-house social counseling is offered to employees and their families at the Bremen and Bremerhaven sites. It provides support with professional, personal and health-related stress situations. Mental health coaching will be rolled out in 2026 with a new provider and a significantly expanded range of services, allowing low-threshold access to professional support. This offering will be extended to all sites in Germany from 2027 at the latest.

An additional important step was the launch of a pilot project for instructors, "Mental Health First Aid." Training to become a Mental Health First Aider (MHFA) qualifies participants to deal with mental stress and crisis situations, and to refer individuals to professional support services. In addition, new legal requirements relating to preventive medical examinations for computer workstations and DGUV Regulation 2 were reviewed, and their implementation was initiated.

Moreover, the employer-funded support association BLG LOGISTICS GROUP e.V. provides financial assistance for things such as dental prosthetics, hearing aids and health retreats.

The Occupational Health and Safety Committee (ASGA) was restructured in the reporting year. It organized health days that addressed topics such as diabetes prevention and preventive measures to avoid influenza, including vaccination programs.

The "Fit & Fun" prevention program was continued in the reporting year and expanded to additional sites. A cooperation partner provides fitness and health offerings across locations.



Training and skills development

The individual support of our employees is important to us since qualified skilled workers and young talent contribute significantly to our success. Development of their cross-disciplinary and regulatory qualification requirements is managed by the Human Resources Corporate Department. This department works closely with human resource business partners, training and site managers, in addition to the internal functions responsible for technical qualification.

In the reporting year, a comprehensive training program was offered in collaboration with the internal departments listed above, covering social and methodological skills as well as subject-specific content. In addition to in-person formats, webinars, e-learning and blended learning formats were used. The offering was significantly revised in terms of both quantity and quality. The training program draws on three main sources: a training catalog, on-site training programs (e.g., process training, mandatory training such as safety briefings), and the Tutorize learning management system. Tutorize offers seminar organization and also delivers mandatory regulatory training, technical qualifications, and programs to develop social and methodological skills.

In addition, as part of our qualification programs for operational managers, we continued to refine the “Career Paths in Operations/From Employee to DOP (Director of Operations)” program.

As part of the further development of our diversity, equity and inclusion initiatives, we are designing measures to specifically support women in technical and leadership career paths. In the reporting year, conceptual foundations were established for a corresponding development format. Further refinement will take place gradually in close coordination with the relevant committees.

The existing junior executive leadership program (FKN) was further developed into a management talent program (MKN) and aligned with a broader understanding of management that includes not only traditional leadership but also responsibility for projects, processes and specialist future topics. The program is aimed at internal as well as external talent. The first cohort (2025-2027) started in the reporting year. The program is designed as a 24-month development track and combines project assignments in different areas of the company with a qualification portfolio of seminars and workshops. In addition, development meetings are held and cross-departmental exchange programs are offered.

To promote language skills, we offer a “German for Logistics” program at selected sites in cooperation with Paritätisches Bildungswerk Bremen. This is aimed at commercial employees who need to develop their German language skills and is tailored to practical logistics work contexts. In addition, further language courses are available through an external provider, including digital options that can be used flexibly. In view of differing site conditions, shift systems and technical requirements, a new, holistic language learning concept is currently being developed. The goal is to establish a central provider for German and foreign language courses, with learning formats available nationwide for every learning style and need. To this end, a multi-site needs assessment is being conducted, which will serve as the basis for selecting providers.

In the reporting year, the joint project “PortSkill 4.0” was successfully completed. This was part of the Federal Ministry for Digital and Transport’s IHATEC II (Innovative Port Technologies) funding program, and aimed to qualify employees for digitalized and automated work processes in the port industry. The focus was on developing future-oriented skills and qualification profiles as well as testing innovative learning formats. Based on this, future job and competency profiles were developed and compared with existing profiles. Practical experience was incorporated into the optimization of learning concepts. A key component of this is the Digital Test and Training Center (DTC), where developed learning formats were consolidated and piloted. The center serves as an innovative learning environment in which digital technologies, simulations and practice-oriented training concepts are brought together.

Promoting young talent: a key to success

BLG supports young talent from the beginning of their training and imparts technical and company-specific skills. We offer various training programs in which they can qualify as warehouse logistics specialists, warehouse operators, industrial or office clerks, business administration specialists for forwarding and logistics, and IT specialists for system integration. Beginning in 2025, we will expand the offering to include IT specialists for



data and process analysis and IT specialists for digital networking. In addition, we offer a dual bachelor's degree program in business administration with a focus on logistics.

Our support program for existing employees seeking to obtain qualifications as warehouse logistics specialists was continued. The Federal Employment Agency supported the program by covering course fees and a large part of the leave of absence costs.

To attract young talent, we use recruiting campaigns on social media and participate in trade fairs, as well as offering student internships. At one event, colleagues from the Young Talents department informed young people from all over the world about dual vocational training and dual study programs at BLG. The event took place in cooperation with external educational institutions.

Talent acquisition

We rely on structured and efficient processes in our recruiting efforts. In addition to targeted social media campaigns, BLG LOGISTICS has established an active community management strategy on kununu. Vacant positions are first advertised internally in order to provide development opportunities and strengthen employee retention. The employee referral program supports targeted recommendations and provides bonuses for successful hires. Recruiting activities also include participation in specialized trade fairs and career events at regional and national levels. Targeted formats are also used to address talented women. In addition, an employer branding campaign is planned for 2026.

The partnership that BLG AutoTransport started in 2024 with a German language school in Casablanca to attract automotive mechatronic technicians and drivers continued in the reporting year. As part of the cooperation, suitable candidates are placed and get further qualified in our company.

Diversity and equal treatment

Because the BLG LOGISTICS workforce is international, we place great emphasis on respectful interaction. All employees have the same opportunities for personal development, regardless of age, gender, origin, sexual orientation or qualifications. It is the responsibility of the Human Resources Department to continuously focus on diversity issues and to advise both the Board of Management and the workforce on these matters. BLG LOGISTICS has been a signatory to the Diversity Charter since 2016 and a member of the supporting organization of the Bremen Diversity Award since 2018.

In all selection procedures, ensuring adequate diversity among candidates is mandatory. The internal development program "Women in Leadership" is currently being revised and realigned with the aim of increasing effectiveness.

Two of the five members of the Board of Management are women. This makes BLG AG one of the leaders among listed companies in Germany in terms of the proportion of women in management board positions. We implement integration measures tailored to different life situations. These include part-time training programs for young parents and caregivers. Internships, entry-level qualification programs and apprenticeships support entry into professional life.

Inclusion of persons with disabilities

The one-year "Inklupreneur" project that launched in March 2024 was successfully completed. As part of the project, BLG LOGISTICS committed itself as a "pledger" to strengthening inclusion in the company. Objectives included developing the inclusion concept, reducing barriers and making job postings more inclusive.

BLG LOGISTICS has four inclusion officers who act as an interface between management, the works council, the Disabled Persons' Representation Council and other stakeholders. They participate in quarterly exchanges with the recruiting team and also engage in dialog with external experts. A Group-wide inclusion agreement is planned for the long term. In addition, a standardized reporting system is being established for management, the works council and the Disabled Persons' Representation Council. A guideline on inclusion and additional communication formats are currently being developed. The inclusion officers meet three times a year to evaluate the progress of actions and define next steps. At the same time, a Diversity, Equity and Inclusion strategy is

being developed, and starting from January 2026, ten employees from across Germany are being trained as inclusion ambassadors. In the Bremen area, our collaboration with AdeA (“Auf den ersten Arbeitsmarkt”), helps young people with intellectual disabilities transition to the open labor market.

METRICS AND TARGETS

Targets related to own workforce (S1-4)

Field of action	Target horizon and objective	Status 2025 (Status 2024)	
Fair Working conditions and human rights Our employees are crucial to our success. We offer them safe and attractive jobs with fair wages, and are also mindful of the working conditions of the people in our supply chain.	Annually		
	100 percent of our own employees, temporary agency workers and contractors are covered by collective agreements or receive at least a comparable level of remuneration, and all applicable employee protection regulations are observed	98.1% (97.3%)	
Trainings & Education In addition to qualifications, our training programs also take into account individual backgrounds and circumstances. We offer our employees opportunities for further development throughout their entire careers.	Annually		
	From 2025: ≥ 2.0% training quota	2.8% (2.3%)	
	Annually		
≥ 5.5 training hours per employee	8.5 h (9.9 h)		
New in 2026: ≥ 2 training days			
Occupational Health and Safety Management We take responsibility for providing a safe working environment with a focus on accident prevention. We also support our employees in staying healthy through a number of preventive measures.	Annually		
	0 fatal accidents	0 (0)	
	Annually		
Reduction of the accident rate (LTIF) by 10%	-1.1% First time in 2025		
2030			
New: > 94% health quota	First time in 2026 n.a.		
Diversity and Equal Opportunities We employ people from more than 60 nations and respect their diversity. We also grant our employees equal career opportunities and in particular promote women in management.	2030		
	≥ 30% share of women in management levels 0-3 in average	25.8% (26.3%)	



As our employees at domestic sites account for 89.9 percent of our workforce, we currently consider only our fully consolidated domestic entities when assessing progress toward our social sustainability targets. The collection of non-financial metrics abroad was significantly expanded in the reporting year, and integration into target tracking will be reviewed in 2026.

The target metric “0 fatal accidents” relates exclusively to our own workforce.

The target relating to the health rate was newly developed in the reporting year and will come into effect from 2026. The relevant key performance indicator will be disclosed starting from the first reporting year in which the target is effective. At present, only collective agreement coverage is recorded under the target “Fair Working Conditions and Human Rights.” Beyond the reporting year, we will work on improving the measurability of further qualitative targets, which will include not only own employees but also non-employees and contractors.



Characteristics of the undertaking's employees (S1-5)

As of December 31, 2025, a total of 8,917 employees were employed worldwide in the fully consolidated companies of BLG LOGISTICS. The majority of our employees (92.3 percent) have permanent employment contracts. As of the reporting date, no employees identified as non-binary. For this reason, the category "non-binary" is not shown separately in the following tables.

Employees BLG LOGISTICS - Germany

Headcount 2025	Female	Male	Total
Number of permanent employees (DE)	1,882	5,468	7,350
Number of temporary employees (DE)	164	501	665
Total employees (DE)	2,046	5,969	8,015

Employees BLG LOGISTICS - Poland

Headcount 2025	Female	Male	Total
Number of permanent employees (PL)	23	36	59
Number of temporary employees (PL)	13	7	20
Total employees (PL)	36	43	79

Employees BLG LOGISTICS - USA

Headcount 2025	Female	Male	Total
Number of permanent employees (US)	70	123	193
Number of temporary employees (US)	0	0	0
Total employees (US)	70	123	193

Employees BLG LOGISTICS - South Africa

Headcount 2025	Female	Male	Total
Number of permanent employees (ZA)	176	454	630
Number of temporary employees (ZA)	0	0	0
Total employees (ZA)	176	454	630

Staff turnover as an indicator

Staff turnover is considered an important indicator of employee satisfaction. The well-being of our employees is also economically relevant, as recruiting and onboarding new employees involves time and costs. In 2025, 1,570 employees in Germany left the company voluntarily or due to dismissal, retirement or death. This results in a turnover rate of 18.9 percent at our domestic sites. The turnover rate in 2025 was significantly influenced by workforce reductions under social plans at two German sites. Since the data collection method was aligned with ESRS in the reporting year, no comparable previous-year figure is available.



Characteristics of non-employees in the undertaking's own workforce (S1-6)

Due to fluctuating order volumes, BLG LOGISTICS uses non-employees to manage peak workloads or in cases where contracts are very short-term. We work exclusively with service providers who meet collective bargaining agreement minimum standards. As a matter of course, we ensure that the principle of "equal pay for equal work" is always observed in accordance with the Act on Temporary Agency Work (Arbeitnehmerüberlassungsgesetz, AÜG).

As of December 31, 2025, our domestic companies employed 862 non-employees, of whom 245 were engaged via Gesamthafenbetrieb (GHB) and 617 in connection with other temporary staffing arrangements. In the previous year, the number stood at 1,347, representing a decrease of approximately 36 percent. No self-employed people were hired.

Number of non-employees at BLG LOGISTICS - Germany

Headcount	2025	2024
Gesamthafenbetrieb (=temporary agency workers)	245	362
Temporary workers (=temporary agency workers)	617	985
Self-employed people	0	0
Number of non-employees	862	1,347

Collective bargaining coverage and social dialogue (S1-7)

In 2025, 98.1 percent of our employees in Germany were covered by a collective bargaining agreement (previous year: 97.3%). The remaining 1.9% relate to employees of our fully consolidated subsidiaries AutoRail and RailTec, whose remuneration is based on industry benchmarks. In addition, student assistants and interns are currently not recorded as covered by collective agreements due to system limitations. There are currently no collective agreements in place at our site in Poland. There are also no agreements regarding representation by a European Works Council (EWC), a European Company (SE) Works Council or a European Cooperative Society (SCE) works council.

Diversity metrics (S1-8)

The proportion of women in management levels 0-3 within the German companies decreased slightly in the reporting year from 26.3 percent to 25.8 percent. The target of at least 30 percent was therefore not achieved.

Gender distribution at top management level (Levels 0-3) - Germany

2025	Headcount	Percent
Male	181	74.2
Female	63	25.8
Total	244	100.0

Gender distribution at top management level (Levels 0-3) - Poland

2025	Headcount	Percent
Male	4	80.0
Female	1	20.0
Total	5	100.0



Gender distribution at top management level (Levels 0-3) - USA

2025	Headcount	Percent
Male	6	60.0
Female	4	40.0
Total	10	100.0

Gender distribution at top management level (Levels 0-3) - South Africa

2025	Headcount	Percent
Male	6	50.0
Female	6	50.0
Total	12	100.0

Adequate wages (S1-9)

Our employees are paid on the basis of the collective agreements applicable in our industry and at the respective locations, or in individual cases at comparable rates. In our international companies, too, we promote regulations in line with collective labor agreements that guarantee transparent and fair working conditions. Both our own employees and temporary workers receive at least the legal minimum wage as a matter of course.

Training and skills development metrics (S1-12)

Training hours

In the reporting year, more than 67,000 training hours were organized at our domestic sites. This corresponds to an average of 8.5 training hours per employee. The target of at least 5.5 centrally documented training hours per employee was thus exceeded once again. A total of 8,573 e-learning modules were completed via the learning management system in the reporting year. In total, 2,432 employees used the digital learning offer.

Since 2024, training programs organized and conducted at the local level have also been recorded centrally, which limits comparability with previous years. In the reporting year, we further tightened our sustainability target for training hours. From 2026 onward, we aim to achieve at least two training days per employee per year.

Trainee ratio (company-specific)

In the reporting period, 222 trainees were employed at our sites in Germany (previous year: 207). This corresponds to a trainee ratio of 2.8 percent (previous year: 2.3 percent) As a result, the target of at least 2 percent was again exceeded.

Trainee ratio BLG LOGISTICS - Germany

	2025	2024
Number of trainees	222	207
Number of employees	8,015	8,888
Trainee ratio	2.8%	2.3%



Health and safety metrics (S1-13)

The following information relates to employees at our sites in Germany. Inclusion of fully consolidated international sites will follow in the coming years.

In the reporting year, 100 percent of the workforce in Germany was covered by an occupational health and safety management system based on legal requirements and/or recognized standards.

The number of fatalities resulting from reportable work-related accidents and reportable work-related illnesses was 0 in the reporting year, as in the previous year.

In 2025, 315 work-related accidents with at least one day of lost time were recorded (previous year: 345). Two new sites that were added in the reporting year will be included in the statistics from 2026 onward.

The lost time injury frequency rate (LTIFR) was 28.8 in 2025 (previous year: 29.1), representing a reduction of 1.1%. The objective remains to reduce the LTIFR by 10% annually.

LTIFR

	<u>2025</u>	2024
Number of work-related accidents with lost time \geq 1 day	<u>315</u>	345
Work-related accident rate (LTIFR)	<u>28.8</u>	29.1

Incidents of discrimination and other human rights incidents (S1-16)

In the reporting year, no confirmed cases of discrimination or other work-related human rights violations involving the company's own workforce were recorded. No fines, penalties or compensation payments were imposed in connection with such incidents.



S2-Workers in the Value Chain

We take our responsibility seriously and ensure compliance with human rights and environmental due diligence obligations throughout our supply chains. We place a special emphasis on our direct suppliers.

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

An overview of the material impacts, risks and opportunities can be found in the chapter ▶General information under ▶Material impacts, risks and opportunities and disclosure requirements included in the Sustainability Statement (IRO-2).

Policies related to workers in the value chain (S2-1)

Human Rights Policy Statement

Our commitment to respecting human rights and related environmental standards along our global supply and value chains is set out in our Human Rights Policy Statement. Among other things, it describes how we fulfill our human rights due diligence obligations through a management system. The policy statement and the frameworks referenced therein are binding for all our senior executives, employees and business partners. It defines expectations regarding human rights and environmental standards in accordance with the German Supply Chain Due Diligence Act (LkSG) for the company's workforce and our suppliers. Suppliers are required to implement these requirements in their own supply chains. The Human Rights Policy Statement is available to our employees via the employee app and our central document database. It is also publicly accessible on our website: www.blg-logistics.com/en/sustainability.

Supplier Code of Conduct

Our expectations for environmental and social responsibility as well as ethical business conduct are set out in the Supplier Code of Conduct. This applies to all business relationships between BLG LOGISTICS and our suppliers, insofar as it is relevant to the respective business activity. We require our suppliers and service providers along the supply chain to comply with the applicable legal framework and our Supplier Code of Conduct, as laid down in our General Terms and Conditions of Contract and Purchase: www.blg-logistics.com/en/general-terms-and-conditions.

The requirements set out in the Supplier Code of Conduct include, in particular, the prohibition of forced labor and child labor. Of course, all legal requirements regarding employees, occupational health and safety and environmental protection must be complied with at all times. In addition, we expect that potential or actual negative impacts on people and the environment will be prevented or mitigated through appropriate measures. Our suppliers are also obligated to inform any subcontractors about our requirements and to ensure that they comply with them. The Supplier Code of Conduct is regularly updated; most recently, in 2025, information on the newly established BLG Integrity Line whistle-blower system was added.

Policy on work for hire contracts

In 2025, we introduced a new policy on work for hire contracts. This policy ensures a standardized and legally compliant approach to the conclusion and execution of such contracts by BLG LOGISTICS. Among other things, it sets the objective of entering into work for hire contracts only with contractors who apply collective agreements with DGB unions. When such contractors are not available, companies offering at least a comparable level of remuneration may be used instead. Contractors must also confirm compliance with the German Minimum Wage Act (MiLoG). The policy applies to all governing bodies and employees of companies within the BLG Group, including BREMER LAGERHAUS-GESELLSCHAFT -Aktiengesellschaft von 1877-, BLG LOGISTICS GROUP AG & Co. KG and all companies in which the latter directly or indirectly holds at least 50 percent of the shares and exercises management control.



Engagement with workers in the value chain, reporting channels and approaches to remedy (S2-2)

BLG LOGISTICS has established various processes to gain insight into the perspectives of workers in the upstream supply chain, both through direct and indirect engagement. This ensures that workers have the opportunity to raise concerns, complaints or objections regarding material risks and impacts in the upstream value chain, particularly those relating to human rights and labor standards.

We obtain such insights in particular from workers operating at our sites or interacting directly with BLG LOGISTICS employees. This allows for direct communication with drivers from subcontractors via our dispatch tool. This also applies to contractors, depending on the nature and scope of the contract. Employees of contractors are not managed by BLG LOGISTICS; instead, collaboration with the company's own workforce takes place via defined interfaces, through which we gain relevant insights. Our policy on work for hire contracts stipulates that we work exclusively with contractors who apply collective agreements with DGB unions or provide at least a comparable level of remuneration, thereby strengthening recognized labor standards through union representation.

We are convinced that the challenges in logistics can only be addressed through industry-wide dialog that takes different perspectives into account. For this reason, we participate in BVL's "Sustainable Design" working group, took part in Bremen's "Round Table on Sustainable Supply Chains," and continuously evaluate further opportunities for collaboration.

BLG explicitly encourages not only its own employees but also workers in the value chain to report any grievances or potential risks. Reports can be submitted to our compliance or human rights officers, via compliance@blg.de, through the BLG Integrity Line digital whistle-blower system at <https://blg-logistics.integrityline.app/>, or by scanning the QR code. Reports can also be submitted anonymously.



Reports may be submitted whenever violations of protected legal positions under the human rights and environmental risks defined in the German Supply Chain Due Diligence Act are observed, either at BLG LOGISTICS itself or at a direct or indirect supplier. A detailed description of the framework, the complaints process and the associated reporting is publicly available in the rules of procedure pursuant to Section 8 (2) LkSG.

We aim to continuously improve our grievance mechanism to ensure that it meets the highest standards and complies at all times with legal requirements. To this end, the process is subject to annual and ad hoc effectiveness reviews, assessing its performance against internal governance requirements and legal provisions.

In addition to the BLG Integrity Line and the associated processes, since 2025 we have also implemented an AI-supported tool for proactive monitoring that aggregates potentially relevant violations worldwide from media reports and other information sources.

If potential grievances at direct or indirect suppliers become known to us, we review them without delay and assess the adequacy and effectiveness of the existing action program. Where necessary, we adjust the program or define specific remediation actions in coordination with those affected or their representatives. Actions are selected on a case-by-case basis depending on the nature of the violation, with the objective of ending it immediately. Where this is not possible, we develop and implement a concept to end or minimize the violation.

Depending on the severity of the violation, legal consequences may include termination of the business relationship without notice, including all associated supply contracts.



Actions and resources related to workers in the value chain (S2-3)

BLG LOGISTICS has a Human Rights Officer appointed by the Board of Management, who is also Head of the Sustainability Corporate Department. They act as a point of contact for staff and suppliers regarding human rights risks and violations and liaise with the Board of Management. Their duties include continually optimizing preventative measures and remedies to minimize risks and prevent violations, and regular and ad-hoc reporting to the Board of Management. To fulfill due diligence obligations, the Human Rights Officer works closely with all relevant departments.

We identify and assess potential risks relating to human rights or the environment along the supply and activity chains using systematic risk analyses. These analyses serve as a basis for defining and prioritizing preventative measures and remedial measures. The Sustainability Corporate Department is responsible for carrying out risk analyses with regard to our direct suppliers. Risk classification is carried out in a two-stage process: an initial abstract assessment identifies sector- and country-specific risks based on supplier data. This is supported for the first time in the reporting year by data-driven software. Subsequently, suppliers identified as potentially high-risk are prioritized in a detailed assessment and examined in greater depth, for example based on the intensity of the business relationship, external certifications, self-assessments or audits.

After focusing on suppliers with potentially high risk in 2024, this approach was continued in 2025: suppliers with potentially medium risk were analyzed in detail and reclassified. Initially, two higher-risk sectors were identified, from which the suppliers with the highest revenue volumes were selected. These suppliers received a comprehensive questionnaire covering LkSG-relevant topics. This approach to improved risk assessment will be expanded in 2026.

We have been assessing suppliers and service providers in Central Purchasing in cooperation with the responsible sites according to a defined scheme since 2016. A comprehensive questionnaire covers classic purchasing criteria such as quality, price and delivery time, as well as environmental aspects. A particular focus is on energy efficiency, which plays a central role in the procurement of lighting or forklifts, for example. Face-to-face discussions and on-site visits are an integral part of our dialog with existing and new suppliers.






Employees in Central Purchasing are trained as a key interface between BLG LOGISTICS and value chain workers on topics such as the Supplier Code of Conduct, the associated requirements and the content of the LkSG. In order to raise staff awareness, a basic online training course on the LkSG and its implementation at BLG LOGISTICS was also set up. This has been mandatory since 2025, and was completed 1,749 times during the reporting year. Starting in 2026, training for all buyers will be supplemented by external sustainability training.

To mitigate material negative impacts and risks for workers in the value chain, compliance with our Supplier Code of Conduct is of fundamental importance. For this reason, a central survey was conducted in 2025 among all active staffing service providers. The aim was to ensure that the Code of Conduct is included as a binding annex in every contract. Particular attention was paid to ensuring that the current version is also applied to existing contracts through appropriate confirmation. The survey achieved a response rate of 100 percent.

At the beginning of 2025, truck drivers from Zimbabwe went on strike, alleging unpaid wages and poor working conditions. According to union reports, the drivers were employed by subsidiaries of a freight forwarding company based in Baden-Württemberg. BLG reviewed its business relationships with these subsidiaries and determined that some of these companies were registered with us. In addition, several transport orders had been awarded to these companies, and subcontracting could not be ruled out. As a result of this report and the subsequent investigation, the identified subsidiaries were placed on a blacklist in Q1 2025 and will no longer be commissioned.

In the reporting year, no human rights violations were reported in connection with workers in the upstream or downstream value chains.

Targets related to workers in the value chain (S2-4)

Field of action	Target horizon and objective	Status 2025 (Status 2024)
Fair Working Conditions and Human Rights Our employees are crucial to our success. We offer them safe and attractive jobs with fair wages, and are also mindful of the working conditions of the people in our supply chain.	Annually 100 percent of our own employees, temporary agency workers and contractors are covered by collective agreements or receive at least a comparable level of remuneration, and all applicable employee protection regulations are observed	98.1% (97.3%) 
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> Pending</div> <div> In progress</div> <div> On track</div> <div> Target achieved</div> </div>		

With regard to our own employees and temporary agency workers, we have defined the target that 100 percent are to be covered by collective agreements or at least benefit from a comparable level of remuneration (see chapter ▶S1-Own Workforce). We apply the same standard to our work for hire contracts. In addition, our requirement is that applicable employee protection regulations are complied with for all workers. Accordingly, in the risk analyses conducted in 2024 and 2025, particular attention was paid to the working conditions of employees of contractors.



GOVERNANCE

G1-Business Conduct

Governance and compliance form the foundation of our business activities and shape our day-to-day conduct. Our ethical standards serve as the basis for both internal collaboration and our relationships with our business partners.

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

Our actions and all business decisions are based on both applicable law and our own principles of conduct. This makes us a trustworthy, reliable partner for employees, customers, business partners and shareholders. We use our compliance management system in a targeted manner to counter risks such as bribery, corruption, undue advantage, breach of trust and anti-competitive practices. In order for this preventive approach to be effective throughout the company, we attach particular importance to raising awareness among our employees and providing regular and comprehensive information.

An overview of the material impacts, risks and opportunities can be found in the chapter ▶General information under ▶Material impacts, risks and opportunities and disclosure requirements included in the Sustainability Statement (IRO-2).

Policies related to business conduct (G1-1)

Our Code of Conduct and compliance policy are key components of our compliance management system. Like all internal company guidelines and policies, both documents apply to all companies of the BLG Group in which we directly or indirectly hold more than a 50 percent of the shares or for which we are in charge of corporate management. In companies governed by foreign law, the guidelines must be implemented accordingly.

Both our Code of Conduct and our Compliance Policy are aligned with the requirements applicable to companies under the United Nations Convention against Corruption as implemented in German law. Both documents also include information on the protection of whistle-blowers. They are available for our international sites in English, Polish, Slovenian and Chinese.

Code of Conduct

In addition to our requirements with regard to working conditions, the environment and climate protection, the Code of Conduct contains requirements for dealing with business partners, competitors and authorities in a way that is legally and ethically beyond reproach. It also defines our principles on anti-corruption, donations and sponsorship, as well as procedures for handling potential conflicts of interest. New employees receive the Code as part of their onboarding materials, while temporary agency workers are informed about it during initial instruction. The Code of Conduct is also available on our central document platform and in the employee app.

Compliance Policy

The Compliance Policy sets out key rules of conduct designed to prevent compliance risks that typically arise in internationally operating companies such as ours. It also explains related processes and actions, for example, for implementation of the "know your customer" principle.

The Compliance Policy is also available to all employees via the employee app. Additional information on the compliance system, the Code of Conduct, our Compliance Officer and the BLG Integrity Line whistle-blower system is also publicly available online.

At BLG LOGISTICS, in addition to the Board of Management and executive management, managers at levels 1 to 3 as well as employees in purchasing and sales are considered particularly exposed to corruption and bribery risks due to their roles.

Our principle:

When exercising their duties, no BLG employee may offer, promise or accept incentives, preferential treatment or other benefits that are intended to influence fair, objective and proper decisions, or even give the appearance of doing so.

Actions related to business conduct (G1-2)

Roles, responsibilities and reporting channels

The compliance officer supports the full Board of Management in fulfilling BLG LOGISTICS' responsibility for legality by providing expert oversight of the compliance management system, including the implementation and further development of the Group-wide compliance strategy. A key element of this role is the regular review of the effectiveness of the existing systems. The results of these audits are reported to the Chief Compliance Officer on a regular basis. In addition, the Supervisory Board receives a comprehensive report once a year covering all compliance-related topics, processes and incidents.

The Compliance Officer regularly informs the Labor Relations Director in the Compliance Committee and the Head of Internal Auditing on current developments. Necessary actions are drawn up in the Compliance Committee and then implemented within the company.

Contact persons, reporting channels and whistle-blower system

In day-to-day business, our Compliance Officer is the point of contact for our employees. The officer receives information, answers questions and offers advice - including preventive guidance - on possible violations of the law. In addition to direct reports to the Compliance Officer, findings or complaints can also be submitted via the BLG Integrity Line digital whistle-blower system. This system allows reports to be submitted at any time, securely and anonymously, regarding suspected or actual misconduct, risks and violations in a professional context, as well as breaches of human rights and environmental obligations under the German Supply Chain Due Diligence Act (LkSG). All incoming reports are encrypted and handled confidentially to ensure the protection of whistle-blowers. The BLG Integrity Line promotes transparency and integrity within the company and supports compliance with legal requirements. The whistle-blower system is also available at our fully consolidated international sites in Poland and the United States. Our sites in South Africa use a separate system.

Awareness, training and monitoring of the compliance strategy

When implementing our compliance strategy, our Board of Management and our senior executives are role models. Within their areas of responsibility, they are responsible for communicating the relevant rules and ensuring compliance. Every individual at BLG LOGISTICS is also obligated, regardless of their position, to point out any wrongdoings or suspected violations of the law. For this reason, we raise targeted awareness among employees of risks related to corruption. In addition, the dual-control principle embedded in all relevant business processes provides an additional safeguard, both for employees and for the company.

An effective compliance system can only function if it is actively supported by the entire workforce. Accordingly, we boost awareness among our decision-makers and managers, provide them with relevant knowledge and keep them continuously informed about current developments. To this end, we offer three compliance training formats tailored to different internal target groups: a one-time basic compliance training course that is mandatory for all employees, a one-time advanced compliance training course, and annual compliance refresher courses, which must be completed by the Board of Management and senior executives (management levels 0-3) of our German companies as well as employees at our fully consolidated international sites. The refresher course builds on the comprehensive basic compliance training and again focuses specifically on anti-corruption, conflicts of interest, and competition and antitrust law. All modules can be completed flexibly and independent of time and location via our central learning platform Tutorize. Each completed course is auto-

matically recorded within the system. In addition to e-learning via Tutorize, individual training sessions are conducted where required or when there are changes in personnel between the Compliance Officer and employees in key roles (e.g., executive management, purchasing, etc.). Through various communication channels, we also provide all employees with regular and event-driven information on relevant compliance topics.

Our compliance strategy is continuously reviewed for effectiveness. In our German companies, this is carried out through compliance audits, which we plan to conduct digitally in the future using a new tool. This will ensure consistent annual execution and enable systematic tracking of actions. The equivalent process for our international companies is the "Governance routine." This consists of quarterly discussions with the respective local contacts and includes ensuring compliance with policies as well as obtaining official confirmation of relevant points.

METRICS AND TARGETS

Targets related to business conduct (G1-3)

Field of action	Target horizon and objective	Status 2025 (Status 2024)
Compliance We conduct our business in accordance with the law. We involve the entire organization by providing information and sharing knowledge.	Annually 90 percent of managers (management levels 0-3) have valid proof of compliance training	94.3% (100%)

As part of the revision of our sustainability targets, a binding target was defined for compliance in 2023: each year, 90 percent of managers at levels 0-3 in Germany and abroad must have current proof of training. After 100 percent of managers in Germany and abroad had valid compliance training certification in the previous year, the target was again exceeded in the reporting year, with 94.3 percent of managers in Germany and 100 percent abroad.

Metrics related to corruption or bribery (G1-4)

During the reporting year, there were no convictions or sanctions for violations of laws relating to corruption or bribery.



OTHER CONTENT

ESRS Index

The table below provides an overview of the disclosure requirements included in the non-financial statement, prepared in line with the ESRS based on the technical advice provided by EFRAG as of November 2025.

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	BP-2 Specific information if the undertaking uses phasing-in options	102
ESRS 2	GOV-1 The role of the administrative, management and supervisory bodies in relation to sustainability	102 (reference)
	GOV-2 Integration of sustainability-related performance in incentive schemes	103 (reference)
	GOV-3 Statement on due diligence	104
	GOV-4 Risk management and internal controls over sustainability reporting	104 (reference)
	SBM-1 Strategy, business model and value chain	106 (reference)
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	SBM-3 Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	108 (reference)
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	S2-1 Policies related to workers in the value chain	139
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List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Datapoints in the main body of the Standard

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS 2 GOV-1 Percentage of board members who are independent			Delegated Regulation (EU) 2020/1816, Annex II		102 (reference)
ESRS 2 GOV-4 Statement on due diligence	Indicator number 10 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288, Annex I		104
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities	Indicator number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013 read in conjunction with Article 435 of that Regulation; Commission Implementing Regulation (EU) 2024/3172 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk; Template 1: Banking book- Indicators of potential climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1816, Annex II		Not reported
ESRS 2 SBM-1 Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not reported
ESRS 2 SBM-1 Involvement in activities related to controversial weapons	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not reported
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not reported
ESRS E1-1 Transition plan for climate change mitigation				Regulation (EU) 2021/1119, Article 2(1)	113



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Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS E1-6 GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 3: Banking book - Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		117
ESRS E1-7 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				118
ESRS E1-7 Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				118
ESRS E1-8 Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 1: Banking book - Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		119
ESRS E1-9 GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	123
ESRS E1-11 Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not reported
ESRS E1-11 Location of significant assets at material physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Not reported
ESRS E1-11 Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172; Template 2: Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Not reported



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Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS E1-11 Degree of exposure of the portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818, Annex II		Not reported
ESRS E2-4 Amount of material pollutants emitted to air, water and soil	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not material
ESRS E3-1 Water-related policies	Indicator number 7 Table #2 of Annex 1				Not material
ESRS E3-1 Policy covering areas with water stress	Indicator number 8 Table 2 of Annex 1				Not material
ESRS E3-4 Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1				Not material
ESRS E4-5 Activities negatively affecting biodiversity-sensitive areas	Indicator number 7 Table #1 of Annex 1				Not material
ESRS E4-2 Policy covering sites in or near biodiversity-sensitive areas	Indicator number 14.2 Table #2 of Annex 1				Not material
ESRS E5-5 Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1				126
ESRS 2 IRO-2 Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex I				110
ESRS 2 IRO-2 Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I				110
ESRS 2 GDR-P Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		128; 139
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				128
ESRS S1-1 Occupational risk prevention policy or management system	Indicator number 1 Table #3 of Annex I				128
ESRS S1-2 Grievance mechanism, including employee-related matters	Indicator number 5 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				129
ESRS S1-13 Rate of work-related accidents	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		138



Non-financial statement

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS S1-13 Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex I				Not reported
ESRS S1-15 Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS S1-15 Annual total remuneration ratio	Indicator number 8 Table #3 of Annex I				Not material
ESRS S1-16 Incidents of discrimination	Indicator number 7 Table #3 of Annex I				138
ESRS S1-16 Human rights incidents	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		138
ESRS S2-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				139
ESRS S2-1 Code of conduct	Indicator number 4 Table #3 of Annex 1				139
ESRS S3-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				Not material
ESRS S2-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		141
ESRS S3-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS S4-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				Not material
ESRS S4-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS G1-1 Policies consistent with United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1				143
ESRS G1-1 Protection of whistle-blowers	Indicator number 6 Table #3 of Annex 1				143
ESRS G1-4 Convictions and Fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex 1				145
ESRS G1-4 Actions to address breaches of Standards of anti-corruption and anti-bribery	Indicator number 16 Table #3 of Annex 1				145



Methodological specifications in AR corresponding to EU legislation

Application Requirement in [Draft] Amended ESRS (Nov. 2025)	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS 2 GOV-1 Board's gender diversity	Indicator number 13 of Table #1 of Annex 1				102 (reference)
ESRS E4-5 Land degradation, desertification, soil sealing	Indicator number 10 Table #2 of Annex 1				Not material
ESRS E4-5 Natural species and protected areas	Indicator number 14.1 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable land / agriculture practices or policies	Indicator number 11 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable oceans / seas practices or policies	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E4-2 Policies to address deforestation	Indicator number 15 Table #2 of Annex 1				Not material



EUROGATE

Reporting on non-financial performance indicators for EUROGATE

For EUROGATE, sustainability means, above all, ensuring the future viability of the corporate group. Within the scope of business activities and on the basis of internal processes, EUROGATE considers economic efficiency, environmental protection and social responsibility in equal measure. Compliance with the law and internal guidelines is a natural prerequisite for day-to-day work.

Through efficient port operations, EUROGATE allows its customers to transport goods reliably, as the container terminals are hubs of international trade. At the same time, EUROGATE strengthens the local economy and provides jobs. The business causes impacts on people and the environment, e.g., due to the Group's resource consumption.

The material non-financial key performance indicators for EUROGATE are defined using the following areas: environmental matters (energy and greenhouse gas emissions/CO₂), the employee dimension (occupational health and safety), anti-corruption and anti-bribery, IT security and Business Continuity Management.

Environmental matters – energy consumption and greenhouse gas emissions (CO₂)

Energy consumption is an important factor in resource management and has a direct impact on the costs incurred and thus on the business result.

Most relevant non-financial key performance indicator (KPI):

- Energy consumption in megawatt hours*

Energy consumption is regularly reviewed. The following table shows the current target achievement status:

Target	Reduce energy consumption
Status 2024	351,796 MWh (of which 12,248 MWh renewables)**
Status 2025	394,066 MWh (of which 11,896 MWh renewables)
Note	Due to the increasing importance of the carbon footprint, the aim is to further expand renewable energies and further reduce energy consumption. The increase in energy consumption is primarily attributable to higher container throughput (approx. 30 million kWh) and the acquisition of the Deisser Group (approx. 10 million kWh***). Energy-reducing actions such as investments in hybrid straddle carriers continue to have an effect when energy consumption is assessed relative to container throughput.

* When calculating the MWh key performance indicator, the consumption of the main companies (the German EUROGATE terminal operations in Bremerhaven, Hamburg and Wilhelmshaven and the service companies located at the respective sites, as well as the EUROGATE Holding and the newly acquired Deisser Group) is taken into account.

** The data published in the 2024 financial statements have been reviewed and adjusted in the meantime, resulting in a slight decrease in the final energy consumption.

*** The energy consumption of Deisser was included for 12-months.

The output of greenhouse gas emissions (CO₂) is controlled at EUROGATE via energy input. The most significant emission indicator for EUROGATE is CO₂ emissions in metric tons (t CO₂)¹.

Most relevant non-financial key performance indicator (KPI):

- Development of CO₂ emissions in metric tons*



CO₂ emissions are regularly reviewed. The following table shows the current target achievement status:

Targets	EUROGATE has set a target of being net carbon zero (in Scope 1 and Scope 2 emissions) by 2040. By 2030, CO ₂ emissions should be reduced by 50% compared to 2022 (based on Scope 1 and Scope 2 emissions).
Status 2024	118,060 t CO ₂ e (Scope 1 and Scope 2)**)
Status 2025	130,659 t CO ₂ e (Scope 1 and Scope 2); of this amount, 3,441 metric tons of CO ₂ e are attributable to the Deisser Group
Note	The development of CO ₂ emissions compared to the previous year mirrors the trend in energy consumption (see above). On a relative basis, measured as kg CO ₂ e per container on the seaward side and excluding the impact of the acquisition of the Deisser Group***), CO ₂ emissions decreased compared to the previous year.

* When calculating the t CO₂ key performance indicator, the consumption of the main companies (the German EUROGATE terminal operations in Bremerhaven, Hamburg and Wilhelmshaven and the service companies located at the respective sites, as well as the EUROGATE Holding) is taken into account.

** The determination of CO₂ emissions was also verified by verifying energy data. As a result, the verification led to slightly lower CO₂e emissions compared to last year's reporting. CO₂ emission factors, including upstream chain emissions, are still used in the calculation. Renewable electricity from wind and PV was assessed as CO₂ neutral.

*** Deisser's CO₂ emissions were included for 12-months.

Employee dimension - occupational health and safety

The protection of all our own and external employees from work-related injuries or illnesses as well as the preservation of their health is of great importance. Most of our services involve using heavy equipment at the terminals (mainly straddle carriers and container bridges) and are subject to being impacted by weather conditions. Due to the physical work and the fact that a large proportion of employees work in a three-shift system, it is particularly important to promote and protect their health.

The management of occupational health and safety is, together with health protection, the responsibility of the individual companies and their respective managing directors.

Relevant non-financial key performance indicators (KPIs):

- Number of reportable work-related and commuting accidents*
- Number of fatal work-related and commuting accidents

The number of accidents as an indicator of occupational safety is regularly reviewed. The following table shows the current target achievement status:

Target	Minimize the number of occupational accidents and prevent accidental deaths.
Status 2024	Work-related accidents: 306 Accidental deaths: 0
Status 2025	Work-related accidents: 303 Accidental deaths: 1
Note	The target relating to work-related accidents was achieved. Despite a significant increase in throughput, the number of work-related accidents declined. However, one fatal work-related accident was recorded in the reporting year.

* In Germany, accidents must be reported if a person is killed or injured such that they are incapable of working for more than three days. In addition to the accidents involving our own employees, the EUROGATE key performance indicator also takes into account those involving temporary agency workers. Accidents involving external contractors are not recorded.

Anti-corruption and anti-bribery

The long-term success of a company requires compliant, fair and reliable behavior. In the EUROGATE Group, the umbrella term "compliance" is understood to mean compliance with legal standards and internal company guidelines, and the adherence to compliance by the EUROGATE Group companies. This includes the relevant guidelines and principles to prevent bribery and corrupt conduct.

The Legal department of EUROGATE Holding, or the Compliance Officer, is responsible for the compliance management system. Responsibility for compliance with the anti-corruption policy lies with the Group Management or the management teams of the respective EUROGATE Group company.



Relevant non-financial key performance indicator (KPI):

- Number of confirmed corruption cases

The number of corruption cases is used as an indicator in combating corruption and bribery and is regularly reviewed. The following table shows the target achievement status.

Target	No cases of corruption
Status 2024	None
Status 2025	None
Note	The target was achieved. There were no confirmed cases of corruption in the reporting year.

IT security and business continuity management

Secure and reliable IT-supported processes are essential for a container terminal to operate efficiently. This is not only necessary from a business point of view, but it is also of economic importance. As hubs of national and international transport chains, container ports play their part in ensuring that business and trade can run smoothly. Efficient IT security protects the processes in the container terminal and consequently the entire port system. Business Continuity Management (BCM) ensures the continuity and timely restoration of critical business activities in the event of major disruptions, including scenarios relevant to the operation of critical infrastructure.

The increasing integration of IT-based solutions into business processes over the years, and the growing integration of EUROGATE systems with those of others involved in the logistics chain, require a secure IT infrastructure. Cyberthreats are constantly increasing and changing. IT security is therefore essential for enabling and securing the business processes of the companies in the EUROGATE Group.

The ISMS (Information Security Management System) comprises all EUROGATE sites in Germany, with the exception of the North Sea Terminal Bremerhaven GmbH & Co. (NTB), a separately managed joint venture operated by EUROGATE together with APMT. The ISMS follows the legal requirements of current European and German legislation (BSIG, ITSiG, NIS2 Implementation Act). To meet these requirements, the ISMS is structured in accordance with ISO 27001 and is also based on the IEC 62443 standard in the area of machinery and equipment.

BCM is closely aligned with enterprise risk management, IT emergency and disaster recovery planning, and facility management, but differs significantly from preventive management systems such as the Information Security Management System (ISMS). The focus of BCM is on maintaining essential services, restoring critical business activities in a timely manner, and limiting impacts in the event of major disruptions, including scenarios relevant to the operation of critical infrastructure. From 2026 onward, the BCMS will be managed as a dedicated function within EUROGATE IT at the Group level. The hiring process for an appropriate position was successfully completed in 2025.

Relevant non-financial key performance indicators (KPI):

- System disruptions/unavailability due to security incidents
- Data loss/manipulation

For the 2025 financial year, there were no cases of data loss or significant system disruptions attributable to security incidents.