BERTLING – WE DELIVER OUR PROMISE

Bertling



SUSTAINABILITY AND CSR REPORT FOR BERTLING LOGISTICS

Last Update: November 2026

BERTLING'S ROAD TO ZERO

MESSAGE FROM COLIN MACISAAC

CEO OF BERTLING LOGISTICS

As a global freight forwarder, we operate in a world that is rapidly evolving. With geopolitical shifts, regulatory developments, and technological innovation reshaping international trade, global supply chains are being redefined, and we at Bertling Logistics are working proactively to adapt, to mitigate risks and to meet new evolving demands.

In the face of uncertainty, our commitment to sustainability remains. We stick to our goals, guided by a long-term perspective that balances environmental responsibility with operational excellence. Climate change and the associated risks and opportunities are not external concerns, they are integral to our business and strategy.



We are proactive in monitoring how these changes impact on our operations and our customers. Whether it's adapting to new regulations, optimizing logistics for reduced emissions, or embracing innovation to support low-carbon transport, we remain focused on building a more resilient, future-ready business.

We see the fight against climate change and the achievement of zero emissions targets as a two-way street where each of us and each of our businesses can contribute by:

1. committing to the reduction and/or compensation of corporate emissions and
2. supporting customers to reduce and/or compensate for their emissions to meet their sustainability goals.

Corporate Action

Client Action

BERTLING'S ROAD TO ZERO

since 1865 Bertling

Bertling Logistics Group

This report outlines our approach, our progress, and the road ahead as we navigate a shifting global landscape, responsibly and sustainably.

Bertling Logistics as a business has committed to CO_2e neutral operations by 2030 and follows a 3-step approach which is:



We apply this approach to all our global offices and engage with our worldwide customers and subcontractors to follow the same or similar approach. In doing so, we work with industry leaders to support high-impact, positive change projects and have developed an IT system – our Bertling Ecological Footprint Tracker – to clearly inform our clients about the environmental impacts of transport operations.

Bertling logistics with its global presence in over 30 countries always strives to implement western HSE standards, employee rights and equal rights for men and women when dealing with its employees.

We take it for granted that the local laws of the countries in which we operate are complied with in everything we do, and we apply more extensive rules and controls to meet western standards.
It is our goal to support the UN in achieving its Sustainable Development Goals by acting responsibly.

This is what we stand for and strive for at Bertling Logistics every day and in everything we do in all our offices worldwide. With our dedicated staff and our end-to-end sustainability solution, we aim to support our customers on their sustainability journey, regardless of region or industry.







Bertling's modern warehouse in Batam, Indonesia

We will continue to develop sustainable logistics solutions for our customers and business partners and are committed to drive positive change and the decarbonization of our industry among our global network now and in the future. At Bertling Logistics, we offer an end-to-end sustainability solution to support our clients' as well as our corporate sustainability goals as climate change cannot and does not wait.

Colin MacIsaac

WHO WE ARE

Bertling Group was founded in Germany more 160 years ago and has since then developed from a local chartering and ship-owning business to a globally recognized logistics and shipping company offering complex project freight forwarding, GFF and resupply transport solutions as well as worldwide leading ship-owning, chartering and brokerage services to its global clients. Bertling's value add in-house IT services encompass state-of-the-art transport management tools, real-time tracking/tracing, reporting and overall digitalization solutions to build sustainable, highly visible and efficiently-run supply-chains for transports and projects of any scale.

Working with an international network of 50 offices in 30 countries and dedicated partners, 700 employees in the Bertling Group, whereof 556 in logistics. Bertling is ideally positioned to provide end-to-end turnkey logistics and shipping services to power generation, oil & gas, mining & construction, infrastructure, renewables & petrochemical industry. To Bertling's highly specialized logistics services also belong Bertling Enviro, Bertling Class 1 and Bertling Trucking solutions.



More information is available on www.bertling.com/about-us

OUR SUSTAINABILITY VALUES

Innovation: We are climate compensation pioneers in logistics and offer emission measuring and compensating solutions to our clients while reducing our corporate emissions.

Trust: Our clients come first, and we do all we can to offer high-quality services and solutions at any time. We jointly take on responsibility, support each other and communicate openly.

Passion: We love what we do and would like to grow together. We are proud of success and will jointly work in a sustainable future.

Inclusion: We promote an open and diverse work environment based on transparency, diversity, feedback, and mutual support.

Impact: We work hard to find sustainable solutions for clients, which inspire our clients and support their goals.



since 1865

Bertling Logistics Group

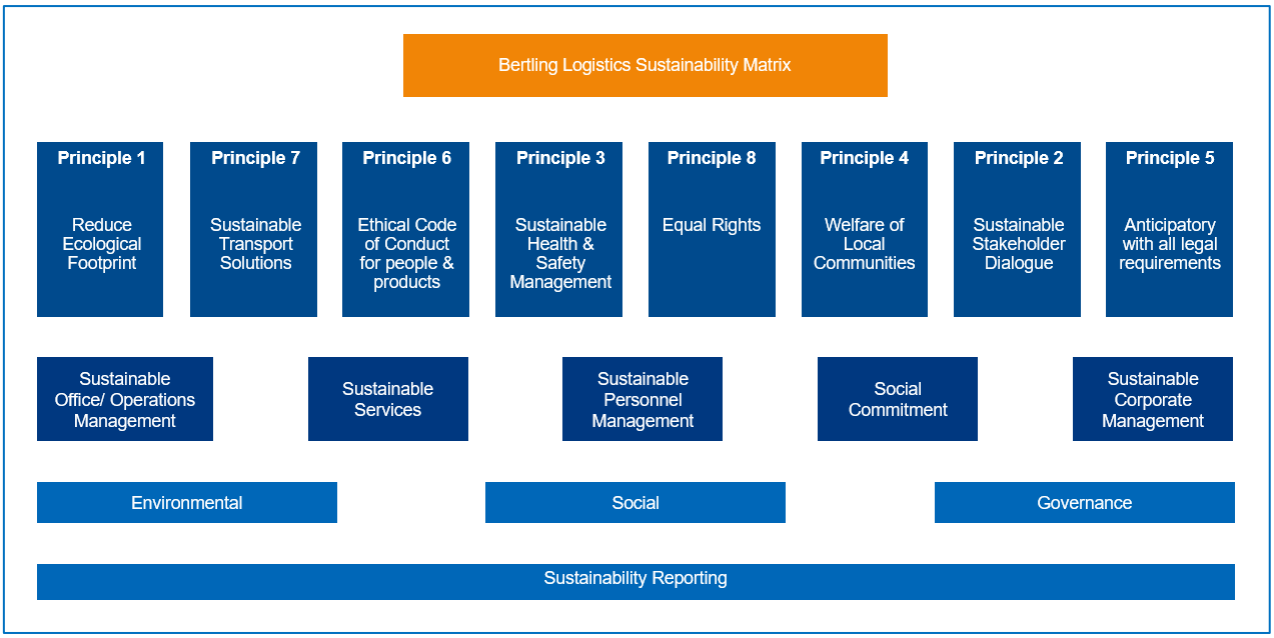
OUR SUSTAINABILITY APPROACH AND PRINCIPLES

In all business we undertake we follow a comprehensive local content strategy and try to support local companies and resources in line with our customers' in-country values and local regulations. Taking this into account, we have defined three fields of action:



We have based our sustainable principles and actions on these three areas.

They are reflected in the 8 principles according to which we conduct our business from an environmental, social and governance perspective.





This voluntary report is based on the requirements of the GRI reporting standards 2016 for material topics and contains the key sustainability factors that were relevant to Bertling Logistics' business in 2025. The reference to the respective GRI topics (GRI 201.to 418) can be found in an index at the end of the document.

GRI Topics Considered Not Material

Bertling Logistics provides logistical services to clients who are engaged in projects often involving a country's national resource and/or infrastructure. The global customers of Bertling Logistics have a relationship with the national government and are responsible for the management of the project, including its location, the development of the worksite and the impact its operations have on the local environment, infrastructure, and community.

Bertling Logistics has a policy of no political contributions and has no influence over local governments to direct policy. Bertling Logistics typically owns no assets in the country the project is located and therefore it has no indirect influence or impact on the country's infrastructure investment, the local eco system or the indigenous population in the country or at the project site.

As a result of the low impact and influence of Bertling Logistics in these areas, the following GRI Standard topics were considered not to be material and are not reported:

- 203 Indirect economic impact
- 304 Biodiversity
- 410 Security practices
- 415 Public policy
- 417 Marketing and labelling.

Under the overall supervision of the CEO, a team of internal and external experts has assembled to regularly examine the impact of Bertling Logistics' business activities on its environment and stakeholders and vice versa. The team consists of:

- Global Director of Risk Management
- Global Director of Tendering & Marketing
- Global Director of Health and Safety
- Head of Digitalization & TMS
- Member of the Sustainability Team (based in Sweden).
- External Advisors.

Bertling Logistics is a pure service provider and does not have its own production facilities or vehicles such as vessels or trucks. All services are purchased from third parties. Therefore, the careful selection of these third-party providers is of the highest relevance for the services provided to the customers and the independent selection is therefore given high relevance. Nevertheless, Bertling Logistics has decided to report GHG emissions generated by external subcontractors selected by its customers.

We would like to note that the influence on the level of these emissions is only indirect through the selection of our suppliers. The final decision will be taken by the client.

Bertling maintains warehouses in various countries that serve as interim or delivery warehouses.

Blue collar workers' share is < 10%. The predominant part of our workforce is working in an office environment.

The main reporting topics resulting from our 8 principles are:

Environmentally related topics (Scope 1 to 3 GHG emissions)



- Business travel
- Commuting
- Water, energy and material consumption
- Waste management

Employment related topics such as:



- Gender policy
- Diversity
- Non-discrimination
- Whistleblower policy
- Payment equality
- Training
- Benefit and retirement plans
- Occupational HSE
- Local labor
- Local communities

Corporate and corporate governance related topics such as:



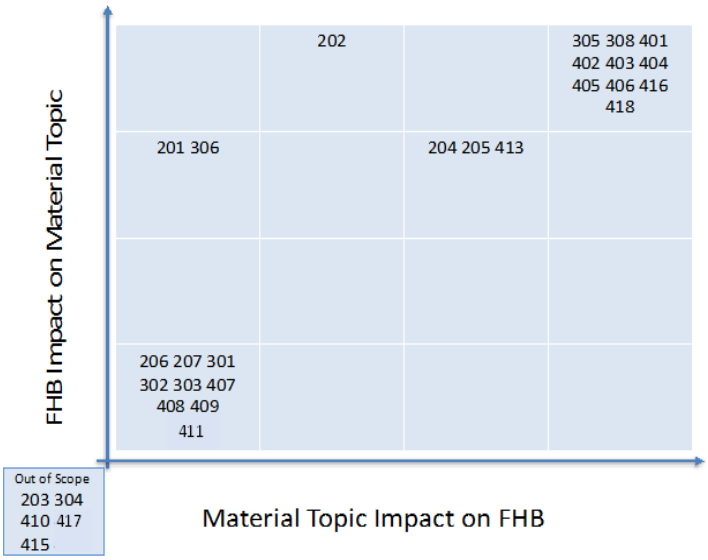
- Double materiality of climate change
- Anti-corruption, anti-bribery policy
- Anti-competitive behavior
- Child/ Compulsory Labor
- Tax policy

All of the above-mentioned topics and the related policies will also be applied to our subcontractors and suppliers and are part of our selection and monitoring process.

Bertling has no particular contact with the following topics and is therefore not reporting on:

- Direct Scope 1 GHG emissions in significant volumes
- Any other hazardous direct emissions
- Direct impact on nature and biodiversity
- Status of production processes and labor
- Political contributions

GRI Index	Material Topic GRI	Material Topic Impact on FHB	FHB Impact on Material Topic
201	Economic Performance	1	3
202	Market Presence	2	4
203	Indirect Economic Impact	0	0
204	Procurement Practices	3	3
205	Anti-Corruption	3	3
206	Anti-Competitive Behaviour	1	1
207	Tax	1	1
301	Materials	1	2
302	Energy	1	1
303	Water and Effluents	1	1
304	Biodiversity	0	0
305	Emissions	4	4
306	Waste	1	3
308	Supplier Environmental Assessment	4	4
401	Employment	4	4
402	Labour Management Relations	4	4
403	Occupational Health and Safety	4	4
404	Training and Education	4	4
405	Diversity and Equal Opportunity	4	4
406	Non-discrimination	4	4
407	Freedom of Association and Collective Bargaining	1	1
408	Child Labour	1	1
409	Forced or Compulsory Labour	1	1
410	Security Practices	0	0
411	Rights of Indigenous People	1	1
413	Local Communities	3	3
414	Supplier Social Assessment	3	3
415	Public Policy	0	0
416	Customer Health and Safety	4	4
417	Marketing and Labelling	0	0
418	Customer Privacy	4	4



Since we began our sustainability reporting in 2022, we have based our findings on the GRI reporting standards. In order to continuously improve our sustainability reporting, Bertling Logistics is working on transitioning to the Voluntary Sustainability Reporting Standard (VS), which was developed by EFRAG at the request of the European Commission. In VS reporting, we will also include company-specific topics that we consider essential to our industry and that are of interest to our stakeholders. We plan to publish our first VS report in 2027.

We are working closely with our Sustainability Team and Finance Experts to define our concept for VS reporting. We may also update our materiality assessment in this regard.

About the VS

The Voluntary Sustainability Reporting Standard (VS) is the European Commission's voluntary framework for sustainability reporting. It is based on the standard developed by EFRAG, previously known as the VSME Recommendation.

The VS responds to the growing number of sustainability information requests that smaller businesses receive from banks, investors and larger companies, including customers and business partners. It is designed to help businesses provide this information in a more efficient and proportionate way, while supporting their participation in the transition to a sustainable economy.

By providing a common reporting framework, the VS aims to reduce fragmented and duplicative ESG data requests and the effort required to respond to them. This may also help businesses communicate their sustainability information to lenders, investors and clients.
reducing the number of uncoordinated requests they receive. This is expected to support them in having better access to lenders, investors and clients.[1]

INTEGRATED QHSE MANAGEMENT SYSTEM

The Bertling integrated management system has been revised over recent years with a focus on risk-based business relevant processes and building in Plan; Do; Check; Act (PDCA) frameworks that enable continuous improvement and simplification. We are continually working on formalizing processes that reflect real life operations in each office. The management system is certified to:

- ISO 9001 2015 Quality management system
- ISO 14001 Environmental management system
- ISO 37001 Anti-bribery-management system
- ISO 45001 Occupational Health and Safety management system
- ISO 50001 Energy management system.

The global offices have their local quality systems in place, which all relate and comply with the corporate standards and certifications. Some certifications, like ISO 50001, are country specific, but still our global offices work towards these QM standards.

OUR SUSTAINABILITY APPROACH AND THE 17 UN SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Our sustainability concept focuses on the 17 UN SDGs but would like to be very transparent on where we stand on each of them. We understand our sustainability report and concept as a “living process/document”, which we will update in line with new accomplishments made. At this stage, we are on a good track and have put some adequate measures and processes in place, but it would be presumptuous to say that we fulfil all the 17 SDGs.

Therefore, we have set a focus and have defined those SDGs which are on track, the ones on which we still must improve and the ones that need stronger support or are out of our business scope. Please see below graph.



[1] Source: https://www.efrag.org/en/news-and-calendar/news/european-commission-adopts-revised-esrs-and-voluntary-sustainability-reporting-standard-efrag

SDGs on track:



These goals are our primary focus and we constantly maintain and develop them.

SDGs in progress (see action taken below):



These goals are of high importance to us and require further support in the years to come.

SDGs to do:



These goals will either need much stronger support in the future (SDG 14) or are not directly effected by our business and will therefore be supported via donations to selected projects.

Road to Zero



Overview of Key ESG Figures

Key Financial Figures	Mio EUR	2025	2024	2019
Gross Revenues	Mio	391.136	389.212	446.558
Gross Profit	Mio	65.268	63.421	71.234
Personnel Expenses	Mio	-33.579	-32.657	-36.624
Other Expenses	Mio	-15.247	-15.329	-19.229
EBIT	Mio	19.524	9.446	9.749

Sustainable Personnel Management	Units	2025	2024	2019
Number of Employees	No.	524	508	666
Proportion of female workers	%	49,2%	47,60%	39.7%

Sustainable Office Management[2]	Units	2025	2024	2019
Power consumption	MWh	651,36	811.06	825.95
GHG emissions total (% base year 2019)	t CO_2e	1226 (-43)	1421(-33%)	2133

Social Commitment	k EUR	2025	2024	2019
Donations for social and ecological projects	k	32,252	41,232	6.000

UN Sustainable Development Goals		2025	2024	2019
SDG on track		6	5	Base Year
SDG in progress		8	9	Base Year
SDG to do		3	3	Base Year

ENVIRONMENT

PRINCIPLE 1

WE WORK HARD TO REDUCE OUR ECOLOGICAL FOOTPRINT



OUR GOALS

- Bertling operates climate neutral by 2026 (Scope 1 and 2) (SDG 9,11,12,13)
- Climate neutral business operations by 2030 (Scope 3) (SDG 9,11,12,13).
- Reduction of CO_2e emissions by 5 percent every year (SDG 13)
- Reduction of energy, water, waste, and raw materials usage by 5 percent every year (SDG 6,7,11,14,15)
- Increased recycling quote by 5 percent every year (SDG 11,15)
- Run all Bertling offices with green electricity by 2030 (SDG 7,13), where possible. This is an ongoing task.
- Long-term strategy for electrical company vehicles by 2035 (SDG 13)



We are defining **2019*** as the base year for our comparison to avoid unwanted effects generated by pandemic-related effects. 2019 was also the first year in which Bertling Logistics conducted a full assessment of its emissions-related activities worldwide. We are also still in the process of defining regular ways of reporting numbers our staff are not used to in their day-to-day business. Although these processes are slowly stabilizing, there can still be sudden discrepancies due to missing figures from previous years.

Sustainable Office Management	UoM	2025	2024	2023	**2019**
Power consumption	MWh	651,36	811.06	1,089.04	825.95
Energy consumption	MWh	748.92	822.81	1,167.38	924.11
Paper consumption	Euro/kg	1,35	1,549	11,25	32,20
Water consumption	Euro/m3	70,58	2,540	11,025	12,21
Waste generation	t	140	86	66	196
GHG emissions direct (Scope 1) (caby[2])	t CO_2e	57 (-59%)	95 (-31%)	75 (-46%)	138
GHG emissions indirect (Scope 2) (caby)	t CO_2e	196 (-51)	259 (-35%)	438 (+9%)	400
GHG emissions indirect other (Scope 3) (caby)	t CO_2e	973 (-39%)	1 067 (-33%)	802 (-50%)	1,595
GHG emissions total(caby)	t CO_2e	1,226 (-43%)	1,421 (-33%)	1,314 (-38%)	2,133
Per capita (FTE[3]) (caby)	t CO_2e	2,34 (-27%)	2,84 (-11%)	2,32 (-28%)	3,2

(* - % development compared to 2019 base year)

Water consumption comes exclusively from office use as well as wastewater. KPIs for economical water consumption are communicated.

Waste is generated exclusively in the offices, with one exception (material), and is sorted and disposed of in accordance with local waste regulations. KPIs have been placed for reducing waste.

[2] Change against base year (2019) caby
[3] Full time equivalent FTE

Our Goals

Goal	SDG	Achievements & Status 2019 →
Become carbon-neutral by 2030	13	A yearly 5% reduction in our total CO_2e emissions is equivalent to -30% as of 2025, the current figure is -42%, which means we are on track of this goal.
Bertling operates climate neutral by 2026 (Scope 1 & 2)	9,11,12,13	With an absolute level of 252t CO_2e representing 21 country we are moving closer to an unavoidable base level in Scope 1 and 2 emissions (2025). We are in the process of actively examining reduction projects inside the organization to reduce and compensate for the remaining emissions.
Climate neutral business operations by 2030 (Scope 3) Third party emissions not included	9,11,12,13	In 2025 we decreased our Scope 3 emissions compared to 2024. Looking at our base year, we are at a total reduction of -39%. Scope 3 still offers room for reductions and in 2025 it accounted for 79% of our total emissions. Two important items to review here are Employee Commuting and Business Travels.
Reduction of energy, water, waste, and raw materials usage by 5 percent every year	6,7,11,14,15	Compared with the previous year, our reported energy, water, waste and raw material usage increased overall in 2025. This increase is partly due to improved data collection and calculation methods, particularly for water consumption, providing us with more accurate and complete data. Therefore, the reported increase does not necessarily reflect an equivalent increase in actual consumption.
Increased recycling quote by 5 percent every year	11,15	Recycling in our global offices continued to be an important focus in 2025. For offices that need further support, we will provide recycling standards and guidance on waste separation and appropriate waste bins. In 2025, our reported recycling rate increased from 16% to 63%. We will continue to improve waste separation and the quality and consistency of our waste data..
Run all Bertling offices with green electricity by 2030	7,13	As of November 2025, 6 offices out of 32 offices are using 100% green electricity. Some offices reported that they cannot switch to green electricity due to local constraints. It is evident that this goal needs further attention going forward to reach our 2030 target. We are reviewing the status quo annually and for all offices that move to new locations, we are looking for green electricity when selecting the new premises.
Long-term strategy for electrical company vehicles by 2035	13	The option to select an electronic company car is reviewed whenever a new car gets leased. We are also looking into the option of installing charging stations in office locations where many electronical cars are driven.

Since we still see a fairly large reduction potential in our GHG emissions before we must compensate for the unavoidable emissions, we have decided to increase the annual reduction target to 5% to make a stronger contribution to achieving the 1.5° target.

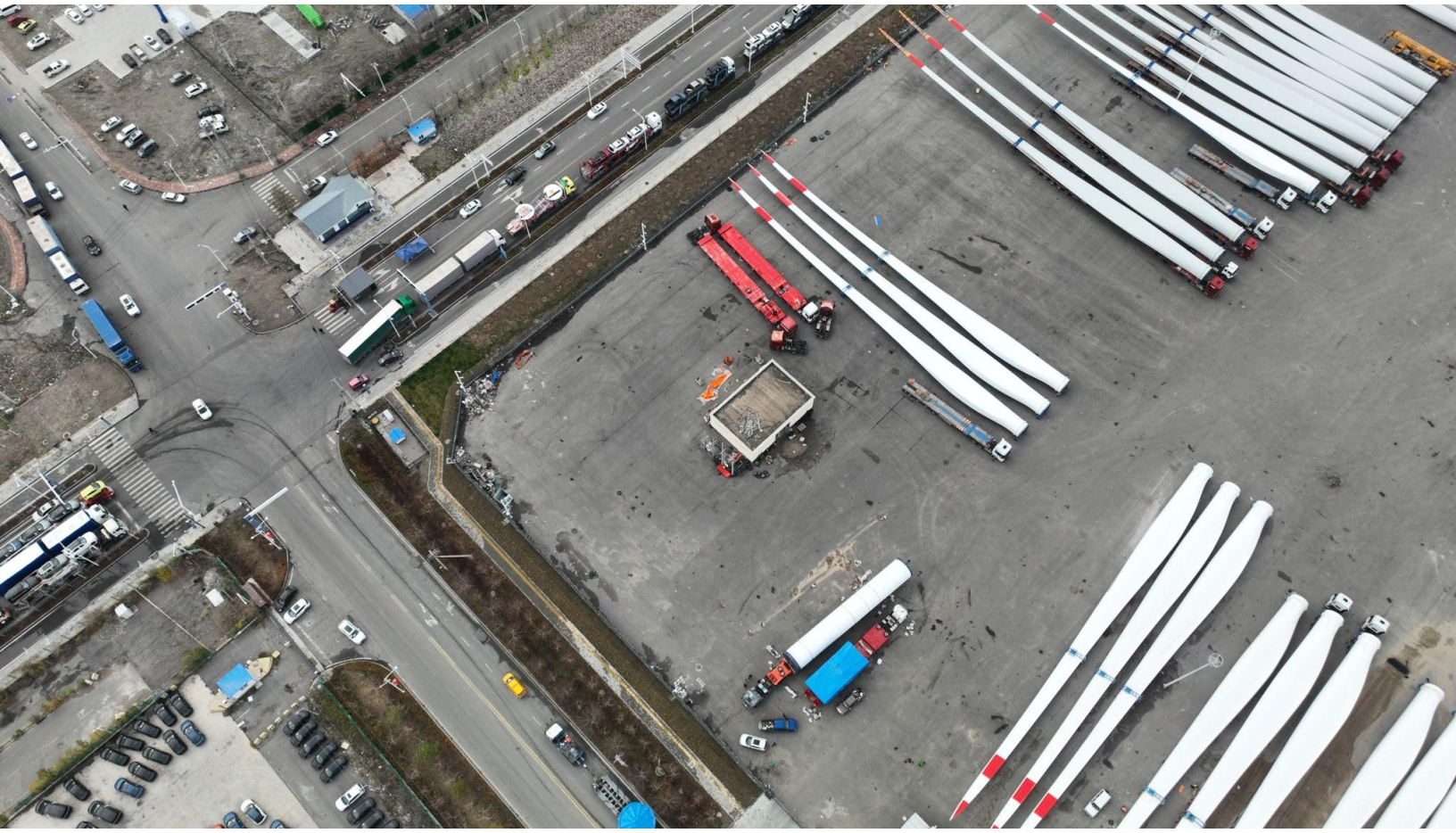
Bertling Logistics is certified under ISO 14001 Environmental Management Standard, amongst others, and has been rewarded EcoVadis Bronze status in 2025.

Scope 3 – Transport Service Emissions

Here is an overview of the distribution of transport modes for 2025:

1.	Sea	48,0%
2.	Road	28,3 %
3.	Air	22,6%
4.	Others	1,1%
	Total CO_2e	257.45k t

Please note that we have changed our carbon footprint data provider to base our reporting on more accurate data. Therefore, the 2025 scope 3 transport service emissions data differ compared to previous years.



PRINCIPLE 2

WE ENGAGE IN A DIALOGUE WITH OUR STAKEHOLDERS AND SUPPORT SUSTAINABLE DEVELOPMENT IN THE TRANSPORT SECTOR.



OUR GOALS & COMMITMENTS

- Regular involvement of staff to contribute ideas and suggest local initiatives to support the concept.
- Build strong relationships with subcontractors that focus greener logistics solutions.
- Procurement activities support environmentally sustainable practices and adhere to the ESG commitments and goals of Bertling Logistics, summarized in our Sustainable Procurement Policy.
- All subcontractors with a sustainability concept in place are marked with a Green Leaf to encourage procurement from and collaboration with these companies.



ABOUT THE GREEN LEAF CONCEPT

As a result of our annual supplier questionnaire, which includes questions about sustainability, all suppliers who have a sustainability concept in place, are marked with a “Green Leaf” in BLU, the TMS of Bertling Logistics. All employees are guided to particularly procure from and work with the companies, which have the green leaf.

OUR GOALS

- Involvement of staff through an idea competition every two years.
- Include green logistics aspects in the subcontractor approval process by 2022.
- Build strong relationships to subcontractors that focus on greener logistics solutions.

We've conducted a stakeholder analysis that has led to the following ranking considering different requirements by the ISO Standards we follow:

Nr.	Interested Party	Relevance (effect on System)
1	Senior Management	4,4
2	Key Customer Accounts	4,2
3	Staff	4,2
4	Owners/Shareholders	3,8
5	Joint Ventures/Network Agents	3,6
6	Certification Bodies	3,6
7	Regulatory Bodies	3,4
8	Key Subcontractors	3,2
9	Landlords	2,8
10	Ad-hoc Customers	2,6
11	Banks	2,6
12	Insurance Providers	2,4
13	Equipment/Service Providers	2,2
14	Transactional Subcontractors	2,0
15	Neighbors/Communities	2,0
16	Public/Society	1,6
17	Local Utility Companies	1,4



SOCIETY

PRINCIPLE 3

WE PROTECT THE HEALTH AND WELL-BEING OF PERSONNEL DURING OPERATIONAL ACTIVITIES AND ENSURE THAT SAFETY IS A PRIME CONSIDERATION IN THE CONTRACT EXECUTION



OUR GOALS

- Ongoing development and adaptation of training formats regarding new contents on trends and the related challenges (SDG 4,8)
- Regular global communication on HSSE topics with safety moments, posters, presentations, etc. (SDG 3)
- Performance of regular risk assessments in the context of a preventive approach to employees' psychological and physical health (SDG 3)
- Zero fatalities, zero lost time injuries, zero restricted work, zero medical treatment and zero injury cases every year (SDG 3,8).

In 2025, we suffered no LTI.

Bertling Logistics is certified and/or works in accordance with ISO 45001 Occupational Health and safety management system.



since 1865

Bertling Logistics Group

PRINCIPLE 4

WE SUPPORT THE WELFARE OF LOCAL COMMUNITIES IN THE REGIONS IN WHICH WE OPERATE



OUR GOALS:

- Cooperation with charitable organizations that provide benefits and improvements in the regions in which we operate, e.g., projects like Friends of Green Suriname and Kazakhstan Orphanage.
- All donations from our global offices require approval from the Bertling Logistics Charity Committee, who maintain a central Charity Register.

We are Friends of Green Suriname

PLANT-MY-TREE

KLIMASCHUTZ-PARTNER



SUPPORTING HANSEATIC HELP E.V. – A CONTINUED COMMITMENT

9 April 2026 | CSR

For the past few years, supporting Hanseatic Help e.V. has been a regular part of Bertling Germany's local community engagement.

READ MORE



FEBRUARY IS LGBT HISTORY MONTH

18 February 2026 | CSR

February marks LGBT History Month – a celebration of the achievements, struggles, and historic milestones of the LGBTQ+ community. From the Stonewall Riots to the decriminalization of homosexuality, this month shines a light on voices and stories too often overlooked.

READ MORE



BERTLING KAZAKH LOGISTICS CONTINUES TO SUPPORT SOCIAL INITIATIVES TO IMPROVE LIVES

8 January 2025 | CSR

Bertling Kazakh Logistics proudly supported the children's rehabilitation center "Balalar Eldin Bolashagy", which provides daily treatment to approximately 80 children with conditions such as cerebral palsy and other diagnoses.

READ MORE



GIVING BACK THIS DECEMBER – CHARITY AND VOLUNTEER EFFORTS

8 January 2025 | CSR

In December, we invited our offices to share their volunteer and charity initiatives and we're proud to see heartwarming events from our teams worldwide.

READ MORE

Read more: https://www.bertling.com/news-pool/#CSR

As part of our sustainability concept at Bertling Logistics, we work hard to keep any potential impacts of our operations at the lowest possible minimum.In doing so, we discuss emission reduction and compensation opportunities with our clients, always look for the most responsible way of transport."

Colin MacIsaac, CEO of Bertling Logistics

Bertling's business and operation impact local communities in four key areas:

- Bertling Local Offices
- Government Interfaces (customs, tax authorities)
- Transportation Chain
- Delivery Project/Site/Location

Bertling Local Offices

- Local employment
  - Staff
  - Service providers
- Skill development
- Training
- Instilling Bertling values
  - Ethics
  - Health and safety
  - Diversity
  - Inclusiveness
- Sustainable Office Culture
- Community engagement/ charity work

Government Interfaces (Customs, Tax Authorities, Local Government)

- Ethical behavior
  - No money directed away from the community or appropriate public authority due to bribery and corruption.
  - Support local government fighting corruption- transparent transactions.
- Profit Sharing Policy- financial contribution to the local economy

Transportation Chain

- Employing local companies
- Developing skill set of local companies
- Sustainable supplier selection
  - Air quality - pollution minimization (sustainable selection option for the client)
  - Considerate suppliers
  - Safe operators

Delivery Location

- Employing local companies
- Develop skill set of local companies

FIRST NATIONS ENGAGEMENT AND PARTICIPATION

Bertling Logistics Australia acknowledges the Traditional Owners of Country throughout Australia. We recognise their continuing connection to land, waters, skies, culture and communities, and pay our respects to Elders past, present and emerging. We extend that respect to all Aboriginal and Torres Strait Islander Peoples.

Our reconciliation Framework

At Bertling we are committed to progressing reconciliation through respectful engagement, practical action, and ongoing learning. Our approach focuses on strengthening cultural awareness across our workforce, embedding inclusive and culturally appropriate practices into our policies and operations, supporting equitable opportunities in employment and procurement, fostering an inclusive workplace where Aboriginal and Torres Strait Islander employees are supported and able to thrive, and building authentic respectful relationships with First Nations stakeholders throughout Australia.

Our Approach

- Identifying and engaging Aboriginal and Torres Strait Islander businesses through recognised industry networks and supplier platforms, including Supply Nation, Black Business Finder, Aboriginal Business Directory WA (ABDWA), Kinaway Chamber of Commerce, and other relevant Indigenous business directories.
- Promoting participation opportunities for Indigenous-owned businesses through our supplier engagement, sourcing, and procurement activities.
- Building long-term relationships with Indigenous suppliers, service providers, and business networks.
- Supporting supplier capability development and improving awareness of procurement pathways and qualification requirements for inclusion within Bertling's supplier network.
- Exploring opportunities to engage Indigenous-owned businesses across transport, warehousing, labour hire, project support, professional services, and other supply chain activities.
- Promoting employment opportunities through Indigenous-owned and Indigenous-focused recruitment organisations and employment service providers.
- Encouraging Aboriginal and Torres Strait Islander participation through inclusive recruitment and workforce development practices.
- Strengthening cultural awareness and understanding across our workforce through ongoing education and engagement initiatives.
- Maintaining respectful engagement with Aboriginal and Torres Strait Islander communities, organisations, and stakeholders in the regions where we operate.



Proportion of spending on local suppliers (based on year 2025)

Bertling Logistics spent 73.8% on average locally with the highest number being 100% in Middlesbrough/UK and Ashgabat/Turkmenistan, 99.5% in Gothenburg/Sweden (applicable for Enviro Company) followed by Maputo/Mozambique, Shanghai/China, Beijing/China and Rio de Janeiro/Brazil. The lowest local spend is we have in Cairo/Egypt, Santiago/Chile and London/UK.

We keep reviewing and analyzing these numbers on a regular basis as part of our Local Content Concept to see how we can even more engage with local communities, suppliers and forwarders.

ENGAGEMENT WITH COMMUNITY INITIATIVES AND IMMEDIATE HELP VIA DONATIONS

Social Commitment (numbers in Euro)	2025	2024	2023	2022
Donations for social and ecological projects	32.252	41.232	35.213	25.089

To read more about the community initiatives and further activities, please visit our website: https://www.bertling.com/news-pool/#CSR

SUSTAINABLE CORPORATE GOVERNANCE

PRINCIPLE 5

WE ACT EXCLUSIVELY IN ACCORDANCE WITH THE LAW





OUR GOALS

- Continuously increasing transparency about risk identification, risk assessment and risk management.
- Preparation for upcoming regulatory requirements (Rise of fuel prices due to carbon taxation, EU Taxonomy, Non-financial reporting etc.)

Bertling Logistics deliberately does not pursue an explicit international tax optimization strategy and strives to pay taxes in the countries where they are incurred. For this reason, among other things, an internal profit share policy was implemented in 2023, which grants each office involved a minimum share in a transaction.





PRINCIPLE 6

WE CONDUCT OUR BUSINESS IN AN ETHICAL MANNER, IN ACCORDANCE WITH THE VALUES AND PRINCIPLES SET OUT IN OUR VALUES AND CODE OF CONDUCT:

- Respect for people
- Preventing corruption and fraud
- Upholding human rights
- Promoting free competition
- Promoting financial transparency

OUR GOALS:

- Cooperation with charitable organizations that provide benefits and improvements in the regions in which we operate, e.g., like Friends of Green Suriname, Kazakhstan Orphanage and Children's Village.
- All donations are decided among the local office and Head Office. Donations are made throughout the year. CSR KPIs as part of the Sustainability KPIs support the commitment of Bertling Logistics to give back to the communities, in which the company operates. The donations projects are highlighted on our website: https://www.bertling.com/news-pool/#CSR

ETHICS AND COMPLIANCE TRAINING

Bertling has an online compliance training program which was developed in conjunction with Trace International. The program explains the importance of our ethics and compliance principles and how everyone can contribute to fighting bribery and corruption. In addition, there is in-depth training involving interactive case scenarios taking employees through situations they may face in their daily working life.

Face-to-face compliance training is provided by the Head of Compliance and the Regional Compliance Officers to high-risk operational and management staff as well as commercial staff. Compliance is also a standing agenda item at the quarterly Governance Team meetings, which are attended by the CEO.

Specific policies and guidelines have been developed for those members of staff that are at greater likelihood of exposure to bribery and corruption, such as sales agents and those staff that interface with government officials. All higher risk staff receive focused face-to-face training from the Head of Compliance, including high-risk operational and management staff as well as commercial staff, and additional guidance in the form of the Sales ABC Compliance Manual (B_L-QHSSE-0022 D). Procedures and guidelines such as those on gifts and hospitality and conflict of interest target these specific areas of compliance (B_L-QHSSE-0022 A; B & C). Feedback from and reviews of internal audits enable the evaluation of the effectiveness of existing training and support frameworks and identify areas and methods of additional future support

Bertling Logistics is certified under ISO 37001 Anti-bribery-management system.

Bertling Logistics' offices' exposure to worldwide bribery and corruption risks is best visualized by applying the Transparency International Corruption Perception Index (TICPI) and visualizing in what locations Bertling Logistics spent money on.

The TICPI in general is characterized by the highest No in the overall Index being Denmark at 89. The lowest No being South Sudan and Somalia at 9. Bertling Logistics reaches a globally weighed average of 63.

In the fiscal year 2025 there were no incidents reported regarding child labor, forced or compulsory labor issues, bribery, corruption, or anti-competitive behavior at Bertling Logistics group or any of its suppliers.

Bertling Office by Transparency International CPI 2025[4]

Location	% of Total Spend	CPI Score
Turkey	1,16%	31
Brazil	1,21%	35
Kazakhstan	3,47%	38
India	0,62%	39
South Africa	9,01%	41
China	8,79%	43
Greece	0,84%	50
Malaysia	0,64%	52
Italy	2,33%	53
Cyprus	1,03%	55
Spain	0,77%	55
Saudi Arabia	0,84%	57
Chile	7,23%	63
South Korea	0,52%	63
USA	9,16%	64

Location	% of Total Spend	CPI Score
Lithuania	1,22%	65
Austria	0,93%	69
UAE	1,13%	69
UK	3,30%	70
Canada	0,70%	75
Australia	1,34%	76
Germany	8,60%	77
Netherlands	1,93%	78
Sweden	17,12%	80
Switzerland	6,53%	80
Norway	0,62%	81
Singapore	2,50%	84
Denmark	1,48%	89

[4] The table presents all locations that had a spend above 0.10% out of the total group spend in 2025.

MARKETS & CLIENTS

PRINCIPLE 7

WE OFFER SUSTAINABLE TRANSPORT SOLUTIONS TO OUR CUSTOMERS TO HELP THEM ACHIEVING THEIR SUSTAINABILITY GOALS



OUR GOALS

- We offer our clients compensation solutions and dedicated projects.
- We help our clients to analyze their carbon footprint and propose carbon reduction and compensation options already at tender stage.
- We are a competent partner in greener logistics and can offer our customers opportunities for more sustainable transport solutions.
- We stay informed about the latest trends and engage in relevant networks.
- We offer route optimization through efficient networks and planning.
- To sum up, we offer an end-to-end sustainability solution to our customers to manage all transports with Bertling carbon-neutrally.
- Bertling is following a rigorous selection process for evaluating its global suppliers and is constantly adjusting the criteria for supplier selection.

CODE OF CONDUCT FOR BERTLING SUPPLIERS AND THIRD-PARTY INTERMEDIARIES (2025)

This Code of Conduct defines the basic requirements expected of Bertling's suppliers and third-party intermediaries concerning their responsibilities towards their stakeholders and the environment. Suppliers are expected to make a commitment to operate in line with Bertling's social, ethical and environmental values and principles.

Any material breach of Bertling's Values and Code of Conduct could lead to sanctions and the possible termination of the contractual relationship. The following core values are expected of the supplier and/or third- party intermediary:

- Legal Compliance
- Prohibition of Corruption and Bribery
- Fair Competition, Anti-Trust Laws and Intellectual Property Rights
- Conflict of Interest
- A Fair Working Environment and Respect for the Basic Human Rights of Employees
- Health and Safety of Employees
- Environmental Protection
- Supply Chain.

Subcontractors and service providers are approved and overseen following a risk-based evaluation process against documented selection criteria of which ESG compliance is one category.

Our in-house transport management system has been enhanced to record and monitor subcontractor approval and oversight in accordance with our subcontractor management procedure B_L-QHSSE-0014, another Critical High Risk Support procedure within our Integrated Management System.

The BLU transport management system contains a subcontractor management module, from where each subcontractor is monitored, and non-conformances and denied party screening can be overseen. 289 of these subcontractors received our Green Leaf label which confirms a sustainable business concept.

The process enables high risk service providers to be identified, the risk they may be exposed to mitigated and appropriate oversight put in place. All Bertling service providers are required to meet our ethical business standard and operate according to our subcontractor values and code of conduct. We maintain a register of our business partners that formally commit to our supplier standard. We also offer online training to all our subcontractors through the Bertling portal of the Trace International website.

As an example, in our Enviro business we work in collaboration with refuse derived fuel (RDF) providers. In their process recyclable waste is sorted by hand typically by foreign migrants. In this industry wages are low and forced labor a significant potential risk. We collaborate with our RDF providers and audit them to ensure that mitigations and procedures are in place to protect these vulnerable workers.

See also the “Green Leaf” concept for the evaluation of our subcontractors at the end of the report.
See also our engagement in supporting GHG-reduction projects at the end of the report.



PRINCIPLE 8

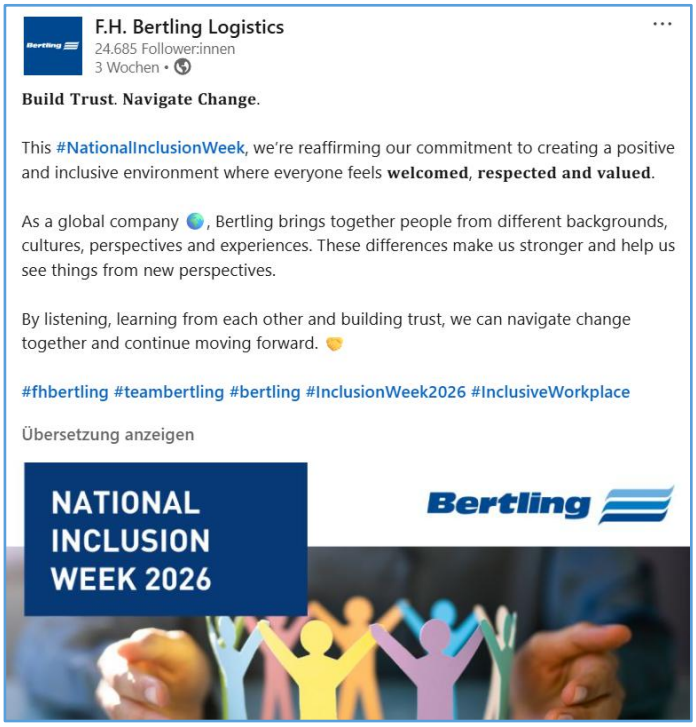
WE PROMOTE EQUAL PAY, EDUCATION, GENDER EQUALITY, INCLUSION FOR OUR EMPLOYEES AND THEIR FAMILIES



OUR GOALS & COMMITMENTS:

- We value all people equally and embrace each employee's uniqueness at every level of our business.
- We have zero tolerance towards discrimination.
- We aim to create and maintain an open, constructive, authentic, and effective work environment where people feel confident to raise concerns, contribute feedback, share ideas, and seek advice.
- We provide equal opportunities for all our staff and always maintain high ethical standards wherever we conduct our business.

> Gender equality, equal pay and fair pay are key pillars of our corporate values to reward our employees for their contribution to our success – regardless of their gender, sexual orientation, or place of work.
>
> Colin MacIsaac, CEO of Bertling Logistics



Follow our LinkedIn page for more updates.



Staff and Wage Overview

Sustainable Personnel Management Overview	2025	2024	2023	2022
Number of Employees	524	508	556	546
Proportion of female workers	49,2%	47.6%	43,8%	42.3%
Proportion of female workers in management positions	67,1%	63.6%	54.5%	54.5%
Wage by gender compared with local minimum	All countries pay wages in line with local employment legislation. Our companies are spread throughout the world so there is no overall local minimum as a corporate group.			
female				
male				
% of local senior managers				
female	18,7%	25.2%	25,2%	23.2%
male	28,4%	35.3%	33,3%	35.0%
New employees (yoy)	134	132	169	189
Employee turnover rate	22,6%	32.3%	25,9%	30.3%
Min notice period for operational changes*	1 month	1 month	1 month	1 month
Average training hours/year	20	20	23	no record
Programs for upgrading skills	20	20	33	no record
Diversity of governance bodies and employees	50/50 male/female	50/50 male/female	50/50 male/female	50/50 male/female
Salary ratio women to men	82,9%	82.3%	88.6%	80,9%

* Training courses are added throughout the year, in line with our Corporate Training Program, which was introduce in 2024.

There were no incidents on discrimination issues, or any violations of labor or freedom of association rights reported throughout 2024 at Bertling Logistics group or any of its suppliers.

For over a decade Bertling has maintained an ethics and compliance helpline maintained by independent third-party service provider Navex. The helpline, called EthicsPoint, is a reporting tool which enables staff and 3rd parties to report unethical behavior, via phone or web-based app, anonymously if they wish. Bertling Logistics investigates any compliance issue raised, following a documented investigation and reporting protocol supported by Navex. Through EthicsPoint Bertling reports back regularly to the initiator of the case until its conclusion and eventual closure. Case investigations, findings corrective and mitigating actions are all recorded and retained in the Navex system in a documented independently verified audit trail.

The reporting aspect of the tool is now being developed to cope with a wider range of interested parties and broadened to include more reporting capabilities including the key areas of discrimination, child, forced labor, bribery, and corruption concerns.

We provide regular training for our employees, have an ESG poster in all our offices (see below) and raise awareness of the ESG helpline among our customers and subcontractors.

BERTLING ESG SUSTAINABILITY HELPLINE

Bertling

- It has been made as easy as possible to submit a report, even in the field. It is now possible to report concerns online, by phone or even by mobile using a simple QR code.
- The helpline also includes access to relevant Bertling ESG policies:

READ OUR VCOC

INFORMATION ON DATA PROTECTION

Corporate Social Responsibility Policy
Ethical Business Commitment
Sanctions Policy
Diversity and Inclusion Policy
Recruiting Policy
Modern Slavery and Human Trafficking Statement
Environmental Statement

REPORT YOUR CONCERN IN THE WAY YOU LIKE

REPORT ONLINE

REPORT BY PHONE

SCAN QR CODE

HOW DOES THE HELPLINE WORK?

- The helpline is independently managed by Navex and is co
- When contacted a Navex operator will conduct and initial e Compliance who will conduct any investigation required. B within 2 weeks of an issue being raised and the Reporter c with their own unique report reference.



HELP TO MAINTAIN THE SUSTAINABILITY OF OUR GLOBAL SUPPLY CHAINS

Report any concerns or breaches of our policies relating to Compliance, Financial Ethics, Social Ethics and Data Protection anywhere along our supply chain, including:

- Bribery and Corruption
- Forced and child labour
- Discrimination
- Respect in the work place
- Environmental protection
- Health and Safety
- Protection of Personal Data

If you see or suspect wrongdoing, speak up.
It's free, secure and available 24/7.

www.bertling.com/compliance



Benefit and Retirement Plans

Bertling Logistics does not maintain its own benefit and pension plans but supports all social and pension insurance plans in the respective countries.

Training for employees 2025

We conducted the training sessions listed below for our employees in 2025.

Sustainability Training
BLU Trainings
BLU Super User Training
CRM Super User Trainings
Bertling AI Training
Modern Work
Sleep Awareness
Incoterms
Customs Warehousing
Paying HMRC
CDS Compliance
Returned Goods Relief
IT Security Trainings
Health & Safety Induction
Menopause Awareness
Mental Health Awareness
Sexual Harassment Awareness in the Workplace
Stress Awareness
Compliance Training for high-risk Operations Staff
Anti-Bribery Compliance



Monthly Ocean Market Update
GFF Prospects Target Customers
Index-based Ocean Freight Contracts
Fire Marshal/Warden
Fire Fighting Training
Integration & Inclusion Training
Find your happiness
D365
Leadership Training
Internal Pricing Workshop
BLU Invoicing
QHSE Module BLU
Preventing Harassment and Discrimination
Crash Course Nordic Dry
Sustainability Training October
SOP Training – Operations
SOP Training – Finance
Travel Expenses
First Aid Training

Yearly reviews

Corporate training courses will be reviewed annually, and the table above will be updated accordingly. Every employee receives an annual assessment of their performance and career prospects.

HOW WE STAY ON TOP

Internal and External Auditing

The ESG Compliance program is audited on three levels.

Internal audits of the ESG Compliance program are undertaken by the Head of Compliance according to a schedule agreed with the CEO.

External auditing of the Bertling compliance processes is undertaken by certified 3rd party auditors, to ensure these processes meet the ISO 9001 2015 and ISO 37001 standards.

ECOVADIS

Bertling Logistics has been awarded an EcoVadis Bronze Medal following its 2026 sustainability assessment.



EcoVadis assesses companies across four themes: Environment, Labour & Human Rights, Ethics and Sustainable Procurement. The assessment evaluates a company's sustainability management system using documented evidence.

Further information on the scope and methodology of Bertling Logistics' assessment is available on our official EcoVadis Recognition Page

To request a copy of our EcoVadis scorecard, please contact our Sustainability Team at sustainability@bertling.com.

DATA PRIVACY AT BERTLING LOGISTICS

Data Privacy refers to the protection of personal data of natural persons against misuse. Data protection thus supports the right to informational self-determination, e.g. the freedom of individuals to determine for themselves how their data is processed.

As an essential concept within data protection, data privacy clarifies a guideline on how certain data should be collected. This initially includes fundamental questions as to which data are worthy of protection.

At the latest, cases of data misuse make it obvious: in order to protect the identity of individuals, personal data must not fall into the hands of third parties without hindrance. One result of this in EU law, for example, is the General Data Protection Regulation, the GDPR. It establishes uniform rules for the processing of personal data.

The protection of personal data has a very high priority at Bertling. This is evidenced by various measures.

Bertling Logistics has a "Data Protection Officer" who always keeps abreast of the latest developments in data protection, keeps the offices worldwide informed of the latest developments and takes actions when necessary.

To enable our employees to report incidents at any time, the inbox dataprotection@bertling.com has been set up so that action can be taken quickly.

In addition, security awareness training has been established at Bertling, which all employees must attend. Approximately one new training course will be released per month. In addition to the training videos, the system will send faked emails to train and test your learned skills.

Besitec, our IT company, is also ISO 27001 certified. Their servers are run on green power.

DIN EN ISO/IEC 27001 is an international standard for information security management systems (ISMS). It offers companies of all sizes orientation for the planning, implementation, monitoring and optimization of information security.

Processes and communication are increasingly taking place digitally. This is why information security is so important, and many consider a good management system in this area to be essential.

This certification demonstrates our commitment to ensuring the highest level of security for our customers' sensitive information, as well as our dedication to continuously improving our processes and practices.

In 2025 there were no complaints received from:

- outside parties and substantiated by the organization
- regulatory bodies.

Additionally, there were no leaks, thefts, or losses of customer data in 2025.

WE STAY INFORMED

We follow the latest news and developments about climate change, climate ways, (reporting) obligations for companies on a regular basis and have proactively subscribed to related news sources and initiatives. Furthermore, we attend sustainability related events either virtually (Covid-19 related) or in person, take actions, develop connections, and follow up on the actions taken.

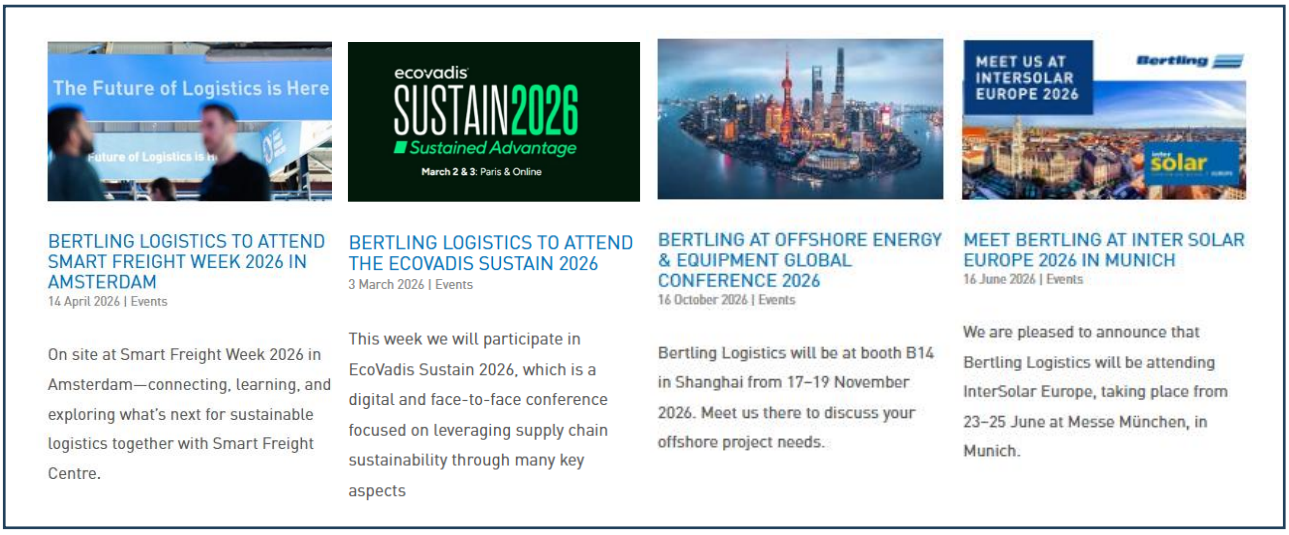
On our Road to Zero and in the process of further developing our sustainability concept, we regularly seek advice from an external Sustainability Consultant, who will continue to support us as we develop our sustainability concept further.

Events 2025

We will again attend many industry events this year around the globe (with own stands, on visitor basis and also virtual), most of them include sustainability related expert panels, discussions and other courses we can attend. We will review this specifically for each event and ensure our attendance will be as sustainable as possible.

Special sustainability-related sessions and events we have signed up for already or are attending on a regular basis:

- EcoVadis Sustain 2025
- Smart Freight Week 2026
- Webinars held by EcoVadis
- SMS/PROLOG Nachhaltigkeit in der Projektlogistik
- Zukunft Transport in Hamburg 2026
- Various transport-related trade fairs covering different thematic focus areas



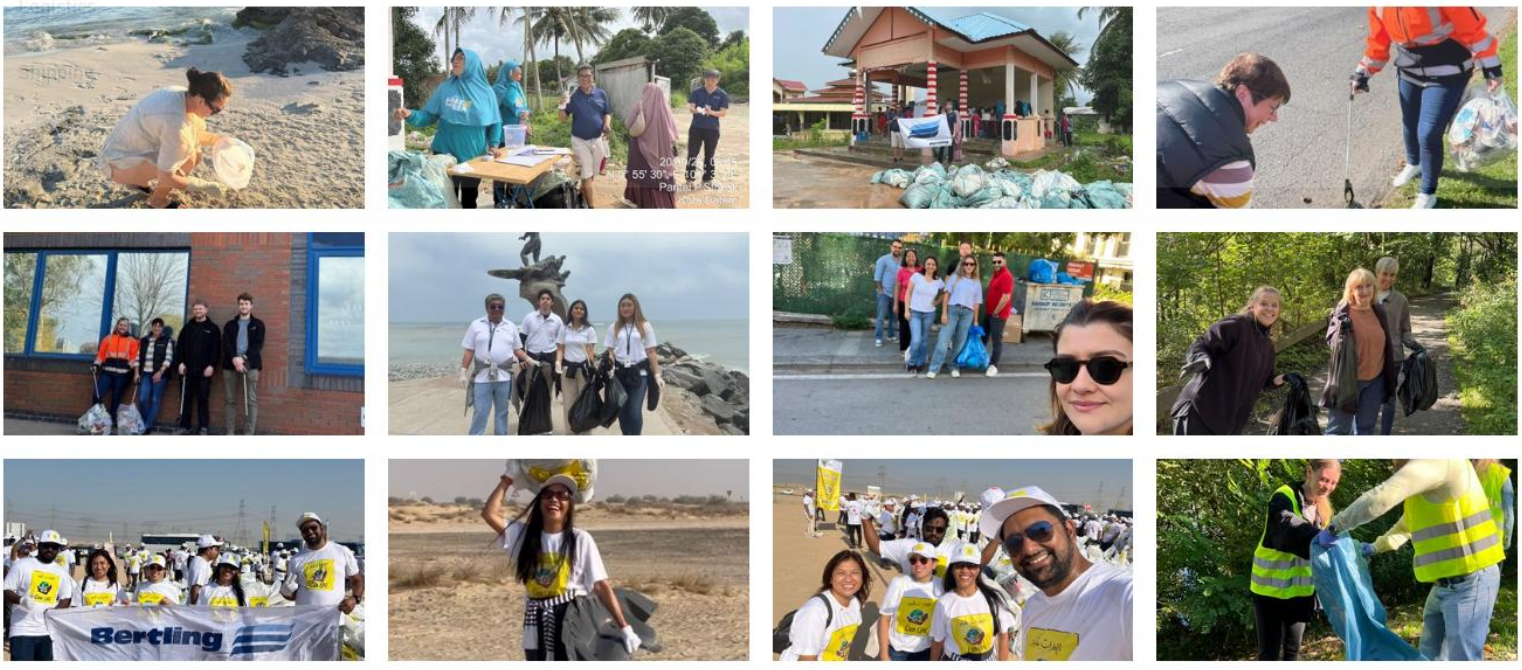
Read more on: https://www.bertling.com/news-pool/#Event

CLIMATE WEDNESDAY AT BERTLING LOGISTICS

In 2022 we rolled out Global Sustainability KPIs to our global offices. All our employees have been asked to contribute and participate to jointly achieve our goals and reduce our corporate carbon footprint. In doing so, we announce one KPI goal per month and share input and ideas on how to accomplish the targets set. We have nominated one “Sustainability Advocate” per office, who helps us to put all corporate measures in place locally. Corporate initiatives include but are not limited to:

- No plastic bottles in our offices
- Adaptation of paperless processes
- Switch to green electricity by 2025
- Support of global/local charity organizations
- Updated travel policies
- Enhanced local subcontractor criteria, including sustainability
- Electronic/hybrid work vehicles.

Our accomplishments are shared internally on the Bertling Intranet in our special “Sustainability Section” and our website and LinkedIn to keep our employees and network informed. Below an example from our global clean-up initiatives:



This work has continued ever since and below you may see the KPIs for 2025 and the planned KPIs for 2026. More updates on the KPIs 2025’s will be shared in the upcoming version of the Sustainability Report.

Read more: https://www.bertling.com/news-pool/#Sustainability and https://www.bertling.com/news-pool/#CSR.

2025 KPIs

- January: Mandatory Sustainability Training & Confirm internal carbon price concept
- February: Paperless Office KPI
- March: Timely Submission of Carbon Footprint 2024 Data & Sustainable Marketing
- April: Follow Up – Green electricity in the Office
- May: Employee Commuting
- June: Support one local plastic waste reduction project or donate to Ocean Cleanup Project
- July: Sustainability in Sales
- August: Sustainable usage of electrical devices in the Office
- September: Clean Up Day
- October: Biodiversity
- November: Staff Health/Volunteering
- December: Volunteering/Charity

Planned 2026 KPIs

- January: Mandatory Sustainability Training
- February: Sustainable Logistics Solutions
- March: Carbon Footprint Reporting and Confirmation of Carbon Pricing Concept
- April: Business Travel & Guidance on Sustainable Meetings
- May: Employee Commuting
- June: Sustainable Office Decoration
- July: Green Electricity
- August: Sustainable customer solutions for emission reduction and compensation
- September: Clean Up Day
- October: Improvement of paperless processes
- November: Staff Health – Participate in our Walking Challenge
- December: Volunteering/Charity – Support of local organizations & projects

Visit our Website, LinkedIn or Instagram for more information.



HAPPY INTERNATIONAL WOMEN'S DAY 2025 FROM BERTLING LOGISTICS
8 March 2025 | CSR



BERTLING KAZAKH LOGISTICS CONTINUES TO SUPPORT SOCIAL INITIATIVES TO IMPROVE LIVES
8 January 2025 | CSR



GIVING BACK THIS DECEMBER – CHARITY AND VOLUNTEER EFFORTS
8 January 2025 | CSR



BERTLING KAZAKHSTAN: SWEET GIFTS FOR EMPLOYEES' CHILDREN – A TRADITION OF JOY AND CARE
29 December 2024 | CSR

Read more on: https://www.bertling.com/news-pool/#Sustainability

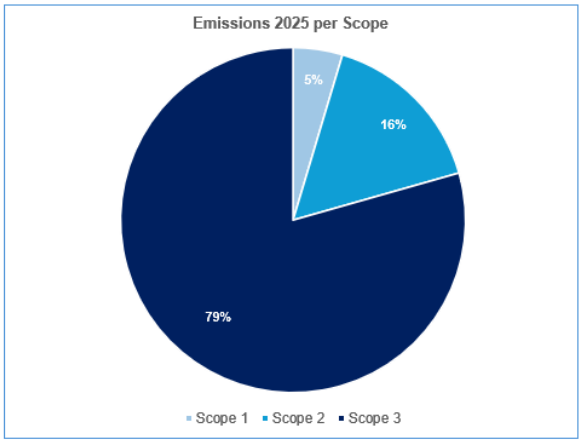
OUR CORPORATE CARBON FOOTPRINT

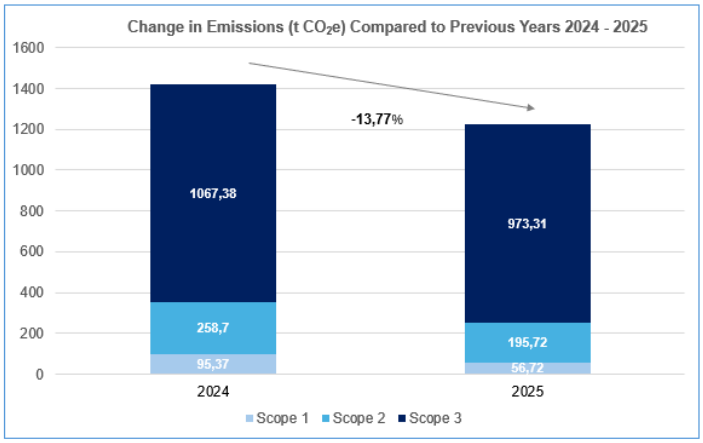
We have measured and evaluated our corporate Carbon Footprint at Bertling Logistics since 2019. Below is a detailed breakdown of our carbon footprint for 2025 based on the data and feedback received from our global offices. The data was gathered through carbon footprint questionnaires sent out to the offices and then all were summarized into one complete overview visualising our total corporate carbon footprint. To know more about our calculations and assumptions please see appendix at the end of our report.

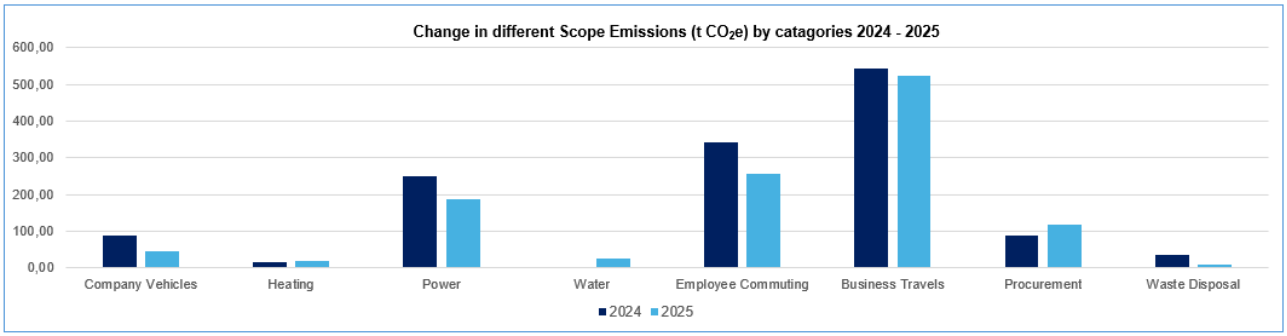
Since the questionnaire first was issued, it has been updated, with the assistance of an external Sustainability Consultant as part of a suite of improvements to Bertling's sustainability systems. The changes expand on elements in the report, for example, District Heating was split by the fuel type used to produce it, Air Travel has been split by travel class, etc. In 2024 we also changed the water emission factor from being based on spend, to instead be based on CBM consumed, making the reporting more accurate. We also added one post: Home Office, since many of us are partly working from home. In addition to the changes, we conducted a global training on reporting for all Sustainability Advocates to support our local offices' own data collection and reporting processes.

Going forward, our aim is to continue to refine and improve our reporting each year, using more accurate emission factors and methods to achieve more precise reporting year by year.

2024 CORPORATE FOOTPRINT PER SCOPE







Comparing our figures in 2025 with our figures in 2024, we may note that we experienced a total decrease in emissions of 13.77% (approximately 196 tons of CO_2e). Decreases were recorded for Company Vehicles, Power, Employee Commuting, Business Travel and Waste Disposal, while emissions related to Heating, Water Consumption and Procurement increased. Scope 3 emissions continue to represent the largest share of our total emissions at 79%, followed by Scope 2 at 16% and Scope 1 at 5%.

The decrease in Power emissions is partly influenced by the application of actual emission factors, i.e. emission factors reported by power providers rather than average country emission factors. Consequently, changes in reported Power emissions do not necessarily result solely from reductions in electricity consumption.

Several emission categories, particularly Employee Commuting and Business Travel, are also influenced by changes in employee numbers and business activity. To better assess the underlying development of these categories, absolute emissions should therefore be considered together with relevant activity indicators, such as emissions per full-time equivalent employee (FTE), where available.

Compared with our base year 2019, emissions have decreased by 43%, supporting our continued progress towards our Road to Zero.

Voluntary Sustainability Reporting Standard (VS)

At Bertling Logistics, we are committed to continuously improving our sustainability reporting. We have been monitoring developments in the EU's corporate sustainability reporting framework, including the Omnibus simplification package.

The European Commission has adopted the **Voluntary Sustainability Reporting Standard (VS)**, based on EFRAG's earlier VSME Recommendation. The VS provides a proportionate, voluntary framework for undertakings with fewer than 1,000 employees and is intended to help them communicate relevant sustainability information to larger companies, investors and financial institutions.[5]

Considering these developments, we plan to base our next sustainability report, to be issued in 2027, on the VS. We are working with our sustainability and financial consultants to define our reporting approach and review whether updates to our materiality assessment are appropriate. More detailed reporting and figures are available upon request at sustainability@bertling.com.



[5] Source: European Commission adopts revised ESRS and Voluntary Sustainability Reporting Standard

ACTIONS TAKEN BY OUR WORLDWIDE OFFICES (EXTRACT ONLY)

We make our Global Office Sustainability KPIs a true team effort as we need the support of all our colleagues to become a more sustainable business. Each month we measure the actions taken by each office and see if they have accomplished the target for the Sustainability KPI for the month.

By the end of the year, we nominate a winning Bertling team in one of our global offices, that put the most efforts in place to fulfil the Sustainability KPI. This winning team will be rewarded with a nice team event – the competition is on!

So far in 2026 we have focused on: Sustainability Training, Paperless Offices, Carbon Reporting, Green electricity, Employee commuting and Sustainable Customer Solutions. We are very proud of the input, ideas and feedback we have received from our global teams so far and look forward to the coming months.

May KPI: Employee Commuting & Bike to Work Week



June KPI: Plastic Waste Reduction Initiatives/Donations

Spain, Miami & Houston Organizing local clean-up events:



Read more on: https://www.bertling.com/news-pool/#CSR and https://www.bertling.com/sustainability/

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LOCAL SUSTAINABILITY MEETINGS

The offices are asked to form local sustainability teams led by the local sustainability advocate to discuss sustainability at their office on a regular basis and agree on how they can adapt and fulfil the sustainability KPIs given by head office. A regular dialogue as well as regular training, awareness session and local actions are important to achieve our corporate sustainability goals.

We have also encouraged our offices to include a sustainability moment during meetings to keep raising awareness around sustainability. For this purpose, we created a list of sustainability moment slides, which people can include in their presentations.

EVALUATION OF OUR SUBCONTRACTORS

A significant potential for emission reductions comes with our global subcontractors. Therefore, Bertling Logistics has extended its usual subcontractor questionnaire by a set of sustainability-related questions to learn more about the sustainability-consciousness of our global partners.

As a result of the enhanced review process, we have reached out to those subcontractors of Bertling Logistics with insufficient or no sustainability concept in place by offering them support in developing a sufficient sustainability approach. We have started a dialogue with those who have future-looking concepts in place already, to learn from them and help to reduce emissions generated during operations further. Going forward, we mark all sustainable subcontractors with a Green Leaf concept in BLU, our global transport management software, and will be able to show our offices the most sustainable one to help our clients to reduce their Scope 3 emissions. By using our internal sustainability ratings our offices can give our clients different options for operations with a reduced carbon footprint. We will further enhance this concept in the future and will make sustainability a standard element of our subcontractor evaluation.



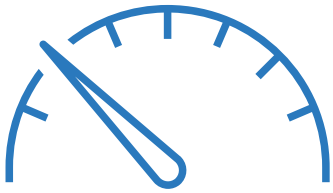
END-TO-END SUSTAINABILIY SOLUTION FOR OUR CLIENTS

We are constantly working on new concepts, projects, and service offerings for more sustainable solutions to our clients based on business intelligence, better processes, less administrative work, and overall smart IT solutions, which we also educate our employees on to ensure we all fully support these sustainable approaches. For us at Bertling Logistics, awareness needs to come from within and, therefore, we work closely with our local teams to share common goals on sustainability and CSR.

As mentioned already, we have based our end-to-end sustainability solution on these three key elements:



1. MEASURE



Every carbon neutral program starts with knowing the environmental impact your business and operations have on the environment. With Bertling's Ecological Footprint Tracker you will have this visibility from now on, at your fingertips and in real time.

How it works

With our Ecological Footprint Tracker, you will be able to calculate your CO_2e footprint and all shipment-related emissions from the project's start to its end. To offer this service based on the most recent technologies, we have partnered with shipzero, a software provider for automated calculation, reporting and analysis of transport-related emissions across global supply chains. ***For transport-related emissions, shipzero applies a calculation methodology based on ISO 14083:2023 and the GLEC Framework.***

At Bertling Logistics clients will receive this emission calculation service for free, as we, as UN Global Compact signatory and supporter of the UN Sustainable Development Goals, want to raise awareness about logistics emissions and their environmental impact.

With our solution, customers can receive both an estimated footprint (when the shipment is created), and an actual footprint (when the shipment is conducted), taking all transport modes into account. All emission calculations are presented in real time on a highly visual dashboard in the customer portal.

Read more on: https://www.bertling.com/logistics/systems-at-bertling/bertling-s-ecological-footprint-tracker/

2. REDUCE

With every tender we submit and every project or transport we begin to evaluate, we take both our customers' needs and our corporate sustainability KPIs into account. We always strive to offer the most sustainable and efficient transport solution possible within the requested requirements. Upon request, we are happy to present several alternative solutions, allowing customers to compare the available options and choose the one that they want to go for.

Sometimes, the options to reduce emissions during transport are limited due to local conditions, missing alternatives, or budget constraints. However, all our transport offerings now include a detailed overview of Bertling Logistics' sustainability concept, enabling us to create awareness and align with our clients the most efficient and sustainable solution.

A sustainable approach from the beginning

Even at the bidding stage, we give our customers an indication of the estimated carbon footprint for transport or even for a whole project as the starting point for our sustainability discussions and to also be able to identify the most efficient means of transport.

We are also reviewing our subcontractor selection criteria and have issued an updated questionnaire with a set of sustainability-related questions. We review the subcontractor questionnaire on an annual basis. This will enable us to offer our clients different subcontractor options, depending on the sustainability level they are looking for.

since 1865 Bertling

F. H. Bertling Logistics Aberdeen Limited,

NOTES ON RATES

Excluding: VAT/DUTY/Taxes, Insurance, Inspection, Storage,Import customs clearance,certificates,permits,concular docs, legalizations,courier fee and any other charges,

Terms of Payment: 30 days

ESTIMATED CARBON FOOTPRINT

	Pre-Carriage	Main-Carriage	On-Carriage
CO2 [t]	0,01	0,03	0,02

To read more about our sustainability solutions, please visit: https://www.bertling.com/sustainability/ or send an email to sustainability@bertling.com.

We hope that this offer will meet your expectations and look forward to hearing from you. Should you have any questions or require further information, feel free to contact me directly.

Kind regards

3. CONTRIBUTE

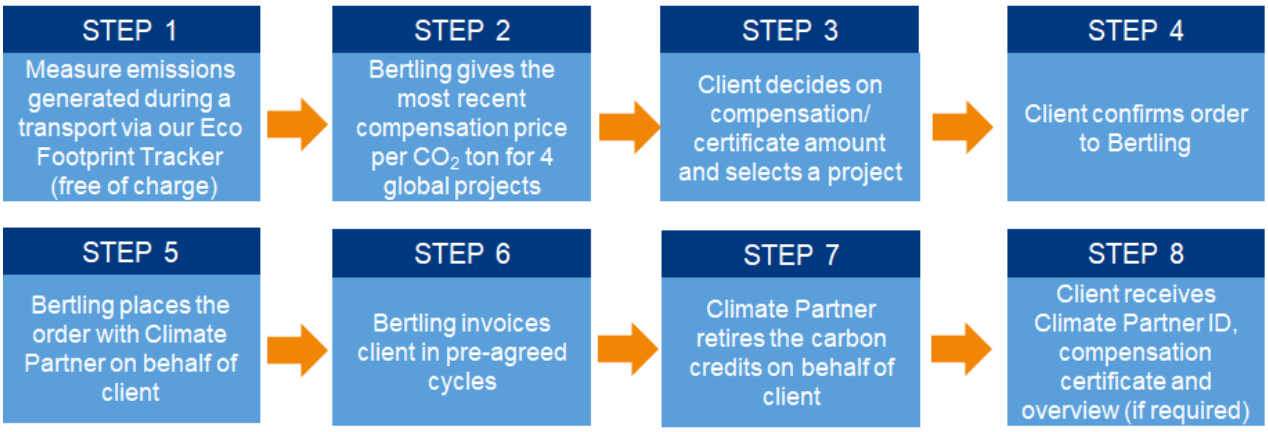


Global supply chains will continue to generate emissions and sometimes effective emission reduction opportunities are limited. Therefore, as part of our end-to-end sustainability solution, we also offer the option to compensate for your emissions by supporting certified climate projects or donating to reforestation initiatives.
Below we will outline both contribution options: emission compensation through purchasing carbon credits in climate projects, and the reforestation option through tree planting donations.

a. CONTRIBUTION THROUGH EMISSION COMPENSATION

Thanks to our partnership with Climate Partner the climate impact of every transport handled by Bertling can be compensated for through the support of certified climate projects. The certified climate projects provided by Climate Partner support the reduction of global emissions, and by receiving a carbon certificate for every compensation you have clear proof of your contribution. As a customer at Bertling, you can freely choose the extent to which you would like to compensate. The compensations, as well as the certificates, are easy to access via the customer portal.

Here is the process of purchasing carbon credits via us from Climate Partner, thus contributing to a chosen climate project:



Together with Climate Partner, and in line with our Sustainability Concept, we have selected four global climate projects* (officially certified and regularly vetted) our clients can choose to support. Please read more about those below.

Forest Projection Project in Rimba Raya, Indonesia



Tropical swamp forests belong to the world's most efficient carbon sinks. In the project area on the Indonesian island of Borneo, this type of forest has another unique function: it is one of the two remaining habitats for wild orangutans. Not only orangutans, but also countless other animal and plant species are severely affected by the ongoing deforestation, driven by the palm oil industry. At the same time the clearing of the swamp forest releases CO_2e as well as large amounts of the particularly climate-damaging gas methane.

In addition to our GHG-reduction projects we offer the Global Clean the Ocean Project which contributes to the avoidance and removal of plastic waste and delivers strong support for the global SDGs



Over 8 million tons of plastic waste end up in the sea/year. Especially developing countries often lack infrastructure for proper waste disposal. Stopping ocean plastic & improving the lives of those who are most affected - this is the approach taken by the Plastic Bank. In Haiti, Indonesia, Brazil and the Philippines, people collect plastic waste. At local collection points, they can exchange it for money, food, drinking water or even school fees. The project ensures that less plastic ends up in the sea. Instead, it is recycled and turned into Social Plastic, which serves as raw material for new products such as packaging.

Read more about the projects here on our website here:
https://www.bertling.com/sustainability/contribution/

** The availability of reduction certificates is based on the issue date of this report (last revision) and will be closely monitored and/or replaced by new projects (by using the same selection criteria) as required and in close collaboration with ClimatePartner.



b. CONTRIBUTION THROUGH TREE PLANTING DONATIONS

There is also the option to contribute to reforestation in Europe via us together with Climate Partner. In this option you do not purchase carbon credits, instead you make a donation and that donation goes to reforestation.

This option is called ‘’Plant a Tree per Container’’. The way this works is that for each container you donate for, a tree gets planted somewhere in Europe. This option is very flexible, and you can freely choose how many containers you would like to donate for.

Read more about the Tree Planting Donation on our website here:
https://www.bertling.com/sustainability/contribution/

The map shows location in the DACH region, where trees have been planted so far. The locations are chosen by Climate Partner in cooperation with experienced partners. Tree planting is an important measure to combat climate change, since trees absorb CO_2e. Besides absorbing and storing CO_2e, forests also contribute to ecosystem balance, air quality improvement and biodiversity.



Read more about the benefits of tree planting here:
https://www.climatepartner.com/en/tree-planting



CORPORATE SOCIAL RESPONSIBILITY on the ground

We believe that the requirements of Corporate Social Responsibility are contained within our core corporate values of loyalty and code of conduct, fair operating and labor practices and enhancement of health, safety, and the environment within the communities in which Bertling operates.

We therefore have established corporate policies to capture and ensure that these core values on society and the environment, in line with the UN SDGs, are transparent and shared with its employees and stakeholders including the rules of law, personal behavior and best endeavors.

In doing so, Bertling seeks to support the welfare of local communities in the regions in which we operate, through the cooperation of and participation with charitable organizations all over the world to work together on projects that provide benefits and improvements in the lives and living conditions of everyone in those communities.

CSR activities and charitable donations will be made in line with the UN SDG approach and ranking. Therefore, these SDGs we still need to improve on will be primarily supported with donations and charitable work. In doing so, we will also support the above-mentioned projects by Climate Partner to compensate for our corporate carbon footprint partially and eventually entirely towards our goal to become a climate-neutral business by 2030 on our joint “Road to Zero”.



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Bertling Logistics Group

WE SUPPORT LOCAL COMMUNITIES & CHARITY PROJECTS

We support several charity projects around the world, some of them on a permanent basis and some others on a case-to-case basis, also depending on the logistics projects we are working on in certain countries with a high need for humanitarian help. Below are examples for Charity Projects, which we supported in Kazakhstan.

Our heart beats for Kazakhstan

2025: Bertling supported a meaningful social project by constructing a modern, safe, and inclusive children's playground at the Atyrau Regional Center for the Adaptation of Minors, providing more than 40 children facing difficult life circumstances with a welcoming space to play, relax, and simply enjoy being children.

2024: Bertling brought festive joy to the children of Chudo-Kids kindergarten, where kids with special needs receive treatment and support. We carefully selected GMO-free New Year gifts with love and care, bringing smiles to the children and heartfelt gratitude from their parents and teachers.

Bertling has been a long-term supporter of Shanyrak Kazakhstan, a social organization helping orphanage graduates develop their potential through employment opportunities, career guidance, training, and other support. Our contributions have included school supplies, essential kitchen equipment, Christmas gifts, summer camp funding, and TVs and laptops to support home schooling, with plans to continue providing financial, material, and volunteer support to Shanyrak's future projects.









Other charity projects we support in Kazakhstan

- New Years Donation to Children's Village and Youth House Shanyrak nearby Atyrau. Read more here.
- Support for the restoration and maintenance of the Central Stadium in Kulsary, Kazakhstan, through the donation of equipment as part of Bertling's "Supporting Our Children" initiative Read more here.






Some other global charity projects we currently support or supported in the past:

- PLANT-MY-TREE®: Since March 2022, Bertling has supported selected tree-planting and reforestation projects in Germany through its partnership with PLANT-MY-TREE®. In 2026, Bertling continues this engagement as a PLANT-MY-TREE® Silver Partner. As part of the partnership, a joint tree-planting event is planned in Itzehoe in 2027, giving Bertling employees the opportunity to actively contribute to local reforestation efforts.

- Suriname: Bertling has been a "Friend of Green Suriname" since 2022 and has signed a partnership agreement with Conservation International Suriname to support their important work in the country to preserve Suriname's nature, forest, people and globally significant eco system. In doing so, Bertling promotes Friends of Green Suriname's activities among its network and elaborate joint support projects with its clients.

Read more on: https://www.bertling.com/news-pool/#CSR

We also combine team events and charity and e.g., participate in charity team runs to collect money to support a local charity project (e.g., breast cancer projects). Also, with our annual Christmas donation we support a local charity project, which our employees can suggest and then vote for. The project with the most votes will receive our donation.

Moreover, we support the charity activities our employees get involved with in their free time with team events, volunteering, or corporate sponsoring. In doing so, we encourage our local and global employees to participate and contribute as well by donations of items or money or volunteering.

Below are some examples of our global donation/volunteering initiatives:



Read more: https://www.bertling.com/news-pool/csr/charity-volunteering-across-our-global-offices/

Some of the services and concepts we offer to our clients already include, but are not limited to, the following services:

Bertling Enviro

Bertling Enviro is actively trading and coordinate shipping of alternative fuels for powerplants and process industries within Europe. The main products are RDF (Refuse Derived Fuel) and SRF (Solid Recovered Fuel) which both are sorted and processed material derived as well from construction and industrial waste as from municipal waste.

At present all fuel products are collected and shipped from UK in standard 40’ sea containers where we cooperate with the main container carriers. The main part is being shipped to various ports in Sweden from where Enviro coordinate the delivery to the end user (Energy From Waste Plant). By using container, we have a stable and safe logistics set-up with flexibility and traceability.

Using waste as a fuel which is being incinerated under controlled forms has a substantial positive environmental impact compared to the alternative which mostly is landfill.

Trading and shipping waste products are strictly controlled by the environmental authorities in the respective countries where each shipment/container is followed by its unique movement document which is being controlled and signed off in several steps from collection to recovery/incineration.

DID YOU KNOW?

1 kilo of RDF gives energy to a 7min shower & 3min of computer time.



High level of service is our priority

We are a trading house, buying and selling materials within the waste and resource management sector. Our offices are located in Sweden and United Kingdom but we are supported by a wider global setup of all the Bertling offices. The strength in our organisation is our access to The Bertling Group's global logistic network and our hands on approach with all of our partners within waste management.

Providing a high level of service is our priority and our core focus at all times. We understand that your needs have to be put first, this is achieved by our flexible and innovative approach to all your business requirements.

Since our start, we have quickly grown to be one of the largest exporters of Refuse Derived Fuel (RDF) from United Kingdom into Scandinavia. Besides our operations in the alternative fuels sector, we also specialise in trading and shipping of recyclable materials.

We want to continue to grow our business with our current and new partners, explore new markets and work with new product groups within the waste and resource management sector. In our partnerships we are always aiming to develop the business together. Our circle of partners is important to us and we would like you to join us.

RECENT ACTIONS TAKEN

We share regular news on our website, please take a look!

- Company News: https://www.bertling.com/news-pool/#Company
- Sustainability: https://www.bertling.com/news-pool/#Sustainability
- CSR: https://www.bertling.com/news-pool/#CSR
- Events: https://www.bertling.com/news-pool/#Events

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Bertling Logistics Group's reporting uses the framework outlined by the Global Reporting Initiative (GRI 2016) as guidance for most of our ESG data.

Please see also our annual report for further information, which is available upon request.

GRI-Index

		Material Topics	Sustainability Report 01.10.2026
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	201-2	Financial implications and risks due to climate change	N/A
	201-3	Benefit and Retirement Plans	P. 29
	201-4	Financial assistance received from government	N/A
202		Market Presence	
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	202-2	Proportion of senior management hired from the local community	P. 29
203		Indirect Economic Impact	
	203-1	Infrastructure investments and services supported	P. 21-22
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204		Procurement Practices	
	204-1	Proportion of spending on local suppliers	P. 22
205		Anti-Corruption	
	205-1	Operations assessed for risks related to corruption	P. 24-25
	205-2	Communication and training about anti-corruption policies and procedures	P. 24
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	302-4	Reduction of energy consumption	P. 14
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	303-4	Water discharge	P. 14
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305		Emissions	
	305-1	Direct (Scope 1) GHG emissions	P. 14 & P. 38-39

	305-2	Energy indirect (Scope 2) GHG emissions	P. 14 & P. 38-39
	305-3	Other indirect (Scope 3) GHG emissions	P. 14 & P. 38-39
	305-4	GHG emissions intensity	P. 14 & P. 38-39
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306		Waste	
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308		Supplier Environmental Assessment	
	308-1	New suppliers that were screened using environmental criteria	P. 27
	308-2	Negative environmental impacts in the supply chain and actions taken	N/A
401		Employment	
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	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	
	401-3	Parental leave	
402		Labour Management Relations	
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403		Occupational Health and Safety	
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	403-8-10	Topic-specific disclosures	P. 19
404		Training and Education	
	404-1	Average hours of training per year per employee	P. 29
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405		Diversity and Equal Opportunity	
	405-1	Diversity of governance bodies and employees	P. 29
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408	408	Child Labour	P. 25
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410	410	Security Practices	N/A
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413	413	Local Communities	

	413-1	Operations with local community engagement, impact assessments, and development programs	P. 22, P. 48-50
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414		Supplier Social Assessment	
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	414-2	Negative social impacts in the supply chain and actions taken	N/A
415	415	Public Policy	N/A
416	416	Customer Health and Safety	P.3, P. 26-27, (N/A)
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418		Customer Privacy	
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	P. 34

APPENDIX – CORPORATE CARBON FOOTPRINT 2025

Emission Factor Used for Sustainability Reporting

To calculate our Corporate Footprint, Bertling Logistics uses average emission factors. Bertling Logistics source the emission factors from the British Energy Agency (DEFRA) and the International Energy Agency (IEA). All emission factors besides the power emission factors are sources from DEFRA and are applied in all Bertling Logistics offices.

The emission factors for power are sourced from the IEA, who provides country-based e-factors. Unless specific e-factors are provided by our offices when reporting, the country's average e-factors by IEAs will thus be applied for power consumption.

Both DEFRA and IEA update their factors annually.

ASSUMPTIONS

Our corporate emission reporting relies on what our global offices report. Due to local conditions and different settings, there is sometimes hard to retrieve data from our offices and to be as transparent as possible we have thus developed a table visualising what our offices reported on, what was non-applicable, and not available.