

**BERTLING –
WE DELIVER
OUR PROMISE**



SUSTAINABILITY AND CSR REPORT FOR BERTLING LOGISTICS

Last Update: July 2025

**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.

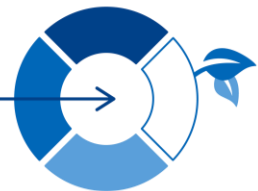
We see the fight against climate change and the achievement of zero emissions targets as a two-way street where each of us and each of our businesses can contribute by:

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

Corporate Action

Client Action

BERTLING'S
ROAD TO ZERO



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

since 1865

Bertling

Bertling Logistics Group

Bertling Logistics as a business has committed to CO₂ neutral operations by 2030 and follows a 3-step approach which is:

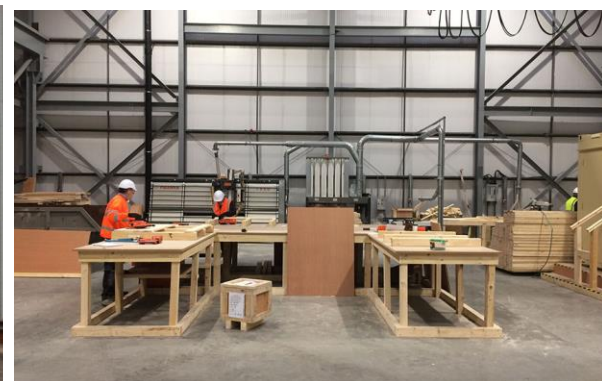


We apply this approach to all our global offices and engage with our worldwide customers and subcontractors to follow the same or similar approach. In doing so, we work with industry leaders to support high-impact, positive change projects and have developed an IT system – our Bertling Ecological Footprint 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, and we work every day to expand their reach.

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 end-to-end sustainability solution to our customers across all industries.



Bertling's modern warehouse facility in Middlesbrough, UK with e-forklift and e-van.



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 the power generation, oil & gas, mining & construction, infrastructure, renewables and petrochemical industry. To Bertling's highly specialized logistics services also belong Bertling Enviro, Bertling Bulk Liquids, 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 successes and will jointly work on 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.



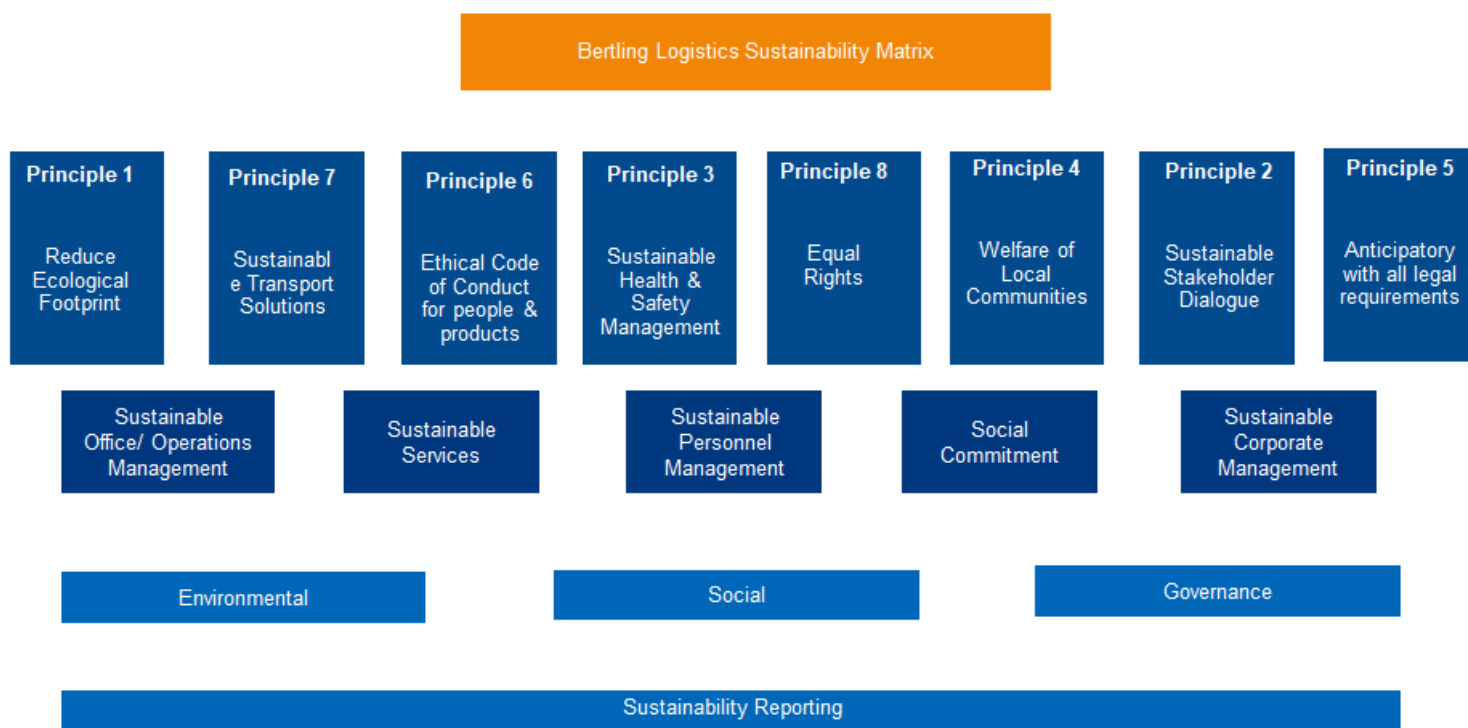
OUR SUSTAINABILITY APPROACH AND PRINCIPLES

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 2023. 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
- 411 Rights of indigenous peoples
- 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
- Head of Sustainability (ext.)

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 has decided to report GHG emissions generated by external subcontractors selected by its customers as part of its own Scope 3 emissions.

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. Bluecolor worker's 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:

- Water, energy and material consumption
- Waste management
- Scope 1 to 3 GHG emissions
- Handling of hazardous materials or waste



Employment related topics such as:

- Gender policy
- Diversity
- Non discrimination
- Whistleblower policy
- Payment equality
- Trainings
- 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 behaviour
- Child/ Compulsory Labor
- Tax policy

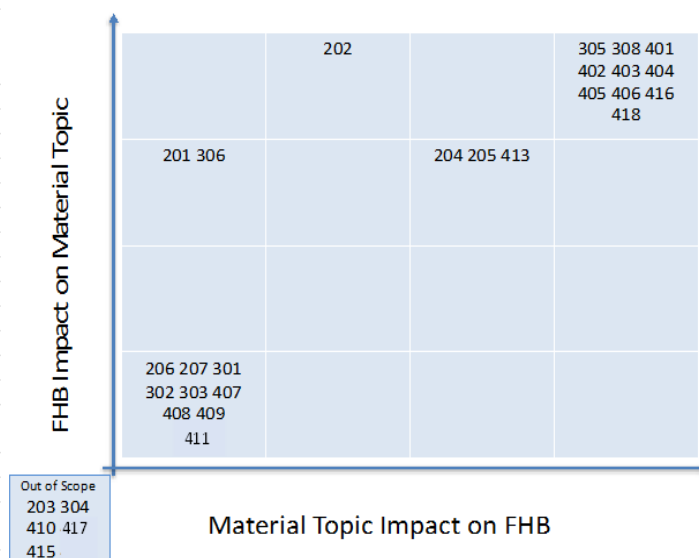


All of the above-mentioned topics and the related policies will also be applied to our subcontractors and suppliers and are part of our selection and monitoring process.

Bertling has no particular contact to 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
- Impact on indigenous people
- 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 the beginning of our Sustainability Reporting in 2022, we have based our findings on GRI Reporting Standards. With the aim of continuously improving our Sustainability Reporting and to work towards and comply with the relevant reporting obligations for us, we were closely monitoring and preparing for the EU Corporate Sustainability Reporting Directive (CSRD), which is now on hold and will most likely be replaced by the recently announced Omnibus Simplification Package. This approach should streamline corporate sustainability reporting while maintaining the EU's sustainability goals.

While the exact content of the Omnibus Package is still being negotiated, we would still like to further enhance our sustainability reporting at Bertling Logistics and will, therefore, base our next report (to be issued in 2025) on the Voluntary Sustainability Reporting Standard for non-listed micro, small and medium enterprises (VSME), developed by EFRAG (tasked by the European Commission).

We are working closely with our Sustainability and Financial Consultants to define our concept for VSME reporting and will also update our materiality assessment in this regard.

About VSME

EFRAG's work on this voluntary standard for non-listed micro, small and medium enterprises, falls outside of the Corporate Sustainability Reporting Directive ('CSRD') (i.e. the VSME will not be issued as a Delegated Act). It stems from the market need to have a simple reporting tool to be

Bertling Logistics Group

used by SMEs to face growing sustainability data requests from business counterparties (i.e. banks, investors or larger companies for which non-listed SMEs are suppliers) in an efficient and proportionate manner as well as to facilitate their participation in the transition to a sustainable economy. Based on market acceptance, the VSME is expected to standardize the current multiple ESG data requests (which represent a significant cost of preparation for non-listed SMEs), by reducing the number of uncoordinated requests they receive. This is expected to support them in having better access to lenders, investors and clients.¹

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/projects/voluntary-reporting-standard-for-smes-vsme/concluded>

SDGs on track:



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

SDGs in progress:



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	2023	2022	2019
Gross Revenues	Mio	395,181	443,795	446,558
Gross Profit	Mio	65,120	51,908	71,234
Personnel Expenses	Mio	-32,168	-30,057	-36,624
Other Expenses	Mio	-16,131	-16,167	-19,229
EBIT	Mio	12,852	5,685	9,749
Sustainable Personnel Management		2023	2022	2019
Number of Employees	No.	556	546	666
Proportion of female workers	%	43,80	42.3	39.7%
Sustainable Office Management²		2023	2022	2019
Power consumption	MWh	1024.08	1011.37	825.95
GHG emissions total (% base year 2019)	t CO ₂ e	1258(-41%)	1078(-49%)	2133
Social Commitment		2023	2022	2019
Donations for social and ecological projects	Euro	35,213	25,089	6,000
UN Sustainable Development Goals	2024	2023	2022	2019
SDG achieved	Coming soon	5	5	Base year
SDG on track	Coming soon	9	9	Base year
SDG to do	Coming soon	3	3	Base year

² Figures may be adjusted due to additional data or input.

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 CO2 emissions by 5 percent every year (SDG 13)
- Reduction of energy, water, waste, and raw materials usage by 3 percent every year (SDG 6,7,11,14,15)
- Increased recycling quote by 3 percent every year (SDG 11,15)
- Run all Bertling offices with green electricity by 2025 (SDG 7,13), where possible. This is an ongoing task.
- Long-term strategy for electrical company vehicles by 2035 (SDG 13)
- We help to improve the air we breathe and thereby reduce respiratory diseases (SDG 3,11)



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	Unit of Measure	2023	2022	2019
Power consumption	MWh	1,011.36	1,024.48	825.95
Energy consumption	MWh	1,102.43	1,127.63	924.11
Paper consumption	Euro	11,25	19,06	32,20
Water consumption	Euro / m3	11,025m3 ³	6,16	12,21
Waste generation	t	66	124	196
GHG emissions direct (Scope 1) (cab ^{y4})	t CO2e	74 (-46%)	77 (-44%)	138
GHG emissions indirect (Scope 2) (cab ^{y1})	t CO2e	381 (-4,7%)	371 (-7%)	400
GHG emissions indirect other (Scope 3) (cab ^{y1})	t CO2e	802 (-50%)	630 (-60%)	1595
GHG emissions total(cab ^{y1})	t CO2e	1,258 (-41%)	1,078 (-49%)	2,133
Per capita (FTE ⁵) (cab ^{y1})		2,22 (-31%)	1,98 (-38%)	3,2

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.

Material Use

The Middlesbrough warehouse uses timber for securing loads and a minor amount of plastic banding, screws and staples.

The total amount of timber used in 2023 amounted to 34,311 kg . The biggest part stays with our customers. We talk to our customers to ensure sustainable use of the materials.



³ Unit of Measured was changed from Euros spend on water to m3 water use.

⁴ Change against base year (2019) cab^y

⁵ Full time equivalent FTE

Our Goals

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

Goal	SDG	Achievements 2019 – 2023
Become carbon-neutral by 2030	13	A yearly 5% reduction in our total CO ₂ emissions is equivalent to -20% as of 2023, the current figure is -41%.
Bertling operates climate neutral by 2026 (Scope 1 & 2)	9,11,12,13	With an absolute level of 455t CO ₂ e representing 23 country representations and 556 employees we are moving closer to an unavoidable baselevel in Scope 1 and 2 emissions. Despite the monthly KPIs for our offices we are in the process of actively examining reduction projects inside the organisation (Insetting) to reduce and compensate the remaining emissions.
Climate neutral business operations by 2030 (Scope 3) Third party emissions not included	9,11,12,13	We are moving closer to reach pre-pandemic levels of work capacity utilization in 2023. The very positive reading of -50% is expected to increase (all else equal) and will be more than compensated by planned additional measures. Scope 3 still offers room for reductions and counts for 65% of our total emissions caused.
Reduction of energy, water, waste, and raw materials usage by 3 percent every year	6,7,11,14,15	The average reduction figure for our energy, water, waste and raw material usage as of 2023 is -46%.
Increased recycling quote by 3 percent every year	11,15	Recycling in our global offices was a sustainability KPI in 2024. For all offices which do not have a local concept in place, we will come up with recycling standards, guidance on waste separations and bins.
Run all Bertling offices with green electricity by 2025	7,13	Some offices have switched to green electricity already. For all office that move to new locations, we are looking for green electricity at options when selecting the new premises. Some offices reported that they cannot switch. We are reviewing the status quo annually.
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 to install charging stations in office locations where many electronic cars are driven.

Bertling Logistics is certified under ISO 14001 Environmental Management Standard, amongst others, and has been rewarded [EcoVadis Silver](#) status in 2024.

Scope 3 emissions of the transport services initiated by Bertling Logistics Group for their clients in 2022 by transport mode (absolute):

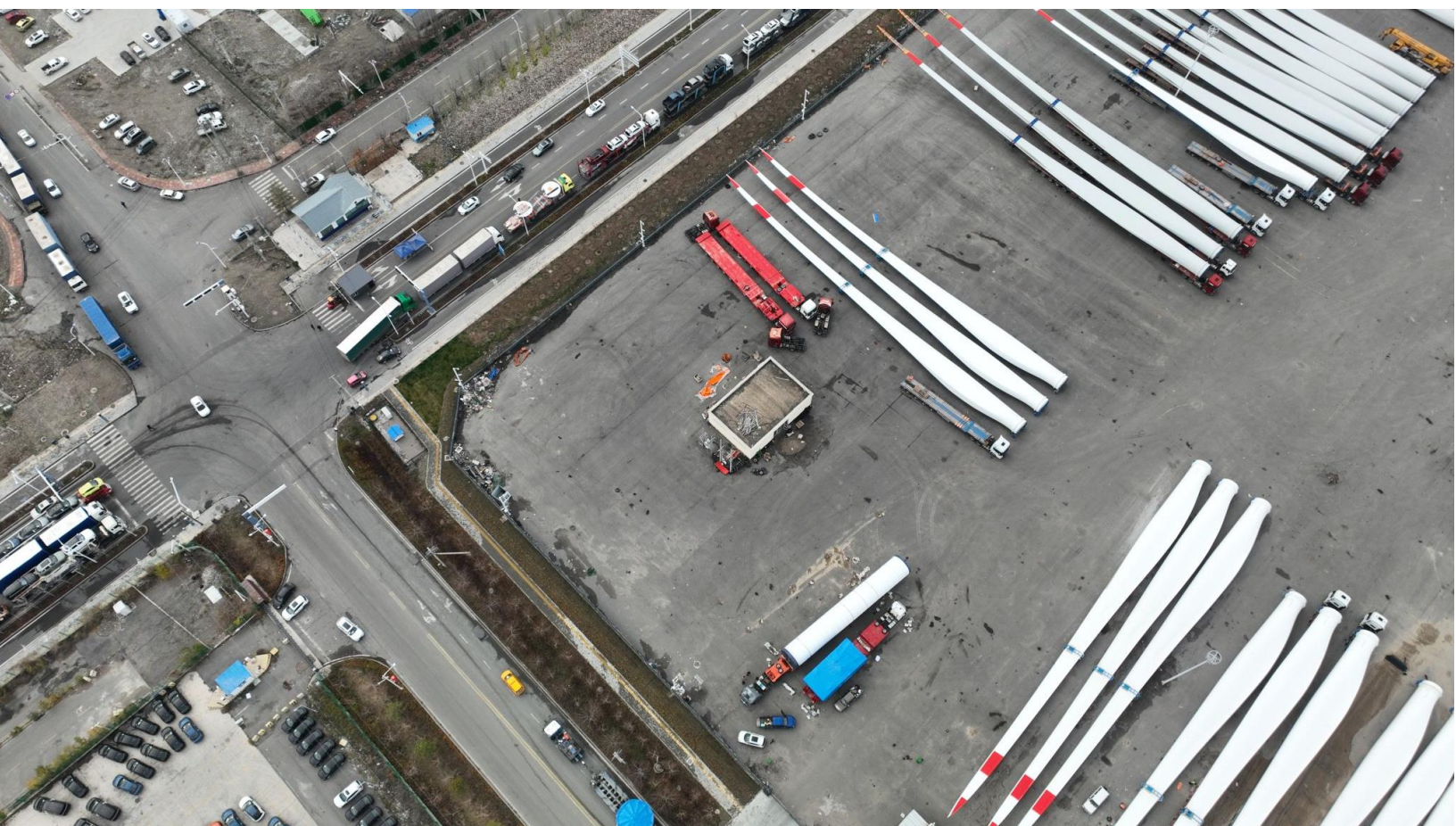
1. Rail	2.103t
2. Road	29.291t
3. Sea	691.408t
4. Airplane	28.014t
5. <u>Waterway</u>	<u>225t</u>

Total **751.040t**

The target size for our transport solution now and in the coming years will be defined in relative terms (GHG emission intensity) as the average CO₂-emissions per tonne-kilometer. The number for 2022 was:

108,52g CO₂/tonne-kilometer

Please note: The above number relates to data taken from EcoTransIT. Since we have identified some discrepancies in the data, we are currently looking into alternative carbon emission tracking tools to provide a more accurate number in the future. This is why we have not been updating the 2022 number for the time being. Once we have access to more accurate data, we will share it in our report and explain the calculation method. Moreover, we would like to point out that Bertling Logistics has limited influence on these emissions. We try through our subcontractor selection process to provide the most environmentally friendly services for our clients. But the final decision lies with the customer.



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 to 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.

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) – We can confirm this for 2021.

In 2023, we suffered 1 LTI. WE took steps to mitigate the hazards highlighted by those events. We continue to pursue our zero incidents goal, with strong communication and sharing of lessons learned across the group.

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



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.
- Centralize all donations via betterplace.org, Germany's largest online donation platform



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 and plan to also encourage our customers to support the important work of Conservation International, too."

Colin Maclsaac, CEO of Bertling Logistics



BERTLING IMPACT ON THE LOCAL COMMUNITY

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

Indigenous Engagement

Bertling has introduced an “Indigenous Development & Localisation Policy” as part of its socio-economic programme and states the principles which we have adopted to effectively manage and continuously develop the interfaces we have with the local communities of the numerous countries in which we operate. The vehicle for fostering and maintaining close and effective links with local

communities is the Company's Community Awareness Program. One example is the Aboriginal Engagement Plan, which we have introduced for our operations in Australia, to meet and endorse the objectives of Chevrans Aboriginal Engagement strategy and the requirements of the Australian government for the maximization of local engagement and support toward business owned by the indigenous population.

2. LOCAL CONTENT AWARENESS MOMENT

AT CLEMENGER BERTLING PROJECTS (CBP) WE...

- Boost local economic development by increasing the use of local transport companies, warehousing providers, and logistics partners.
- Create jobs for local citizens in the logistics sector.
- We source from local freight forwarding partners.
- Develop local capacity and skills, including technology transfer and training.
- Encourage investment in local infrastructure and logistics services.
- Embrace our Aboriginal Engagement Plan and will continuously develop it further to fully support the local culture and traditions
- Continue to promote partnerships between international and local logistics firms – like ours
- Participate in National Reconciliation Week from 27 May – 3 June 2025

WE WILL APPLY THE SAME STANDARDS AND AWARENESS FOR ALL SERVICES WE PROVIDE IN AUSTRALIA.



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 execution strategies. In doing so, we try to employ local experts as part of our project teams and support local investments in infrastructure, which also benefit the project execution (e.g., construction/repair of local roads). During the project execution we work closely with local sub-contractors and business partners to use their in-country resources and expertise to ensure overall project success, create jobs in the country and thus contribute to the local society and economy.

Proportion of spending on local suppliers (based on year 2023)

Bertling Logistics spent 78% on average locally with the highest number being 100% in Durban/ South Africa, Gothenburg/Sweden (applicable for Enviro Company), Houston/USA (applicable for our Trucking Company), Sao Paulo/Brazil, Ashgabat/Turkmenistan, Maputo/Mozambique and Tbilisi/ Georgia. The lowest local spend is we have in Cairo and Singapore. 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)	2023	2022	2021	2020
Donations for social and ecological projects	35,213	25,089	9,460	3,030

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.



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 and compliance is a standard agenda item the CEO raises with staff at every office he visits in the organization.

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 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.

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

Bertling Logistics Group

Bertling Logistics' offices exposure to worldwide bribery and corruption risks is best visualized by applying the Transparency International Corruption Perception Index (TICPI) to the locations of our offices weighted by the turnover generated locally.

The TICPI in general is characterized by the highest No in the overall Index being Denmark at 90. The lowest No being South Sudan at 8. Bertling Logistics reaches a globally weighted average of 66.

In the fiscal year 2022 and 2023 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 2023

Bertling Office	% Spent by Office
17	0,13%
Turkmenistan	
25	0,0%
Mozambique	
30	1,69%
Egypt	
31	0,32%
Peru	
34	2,40%
Brazil	
Turkey	
37	0,22%
Indonesia	
38	0,0%
India	
39	0,52%
Colombia	
40	4,44%
Kazakhstan	
41	15,33%
South Africa	
43	7,31%
China	
50	0,39%
Malaysia	
53	0,0%
Georgia	
56	0,24%
Spain	
59	0,54%
Saudi Arabia	
63	6,06%

Bertling Office	% Spent by Office
Chile	
65	11,08%
United States of America	
68	1,21%
United Arab Emirates	
71	9,21%
United Kingdom	
75	4,21%
Germany	
80	29,58%
Sweden	
84	5,13%
Singapore	
Grand Total	100,0%

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 (2023)

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 Leaves label which confirms a sustainable business concept. Of these 33 were new ones in 2022 from a number of 130 screened.

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.

As part of its supplier policy, Bertling Logistics also takes into account the indirect effects that are reflected in the German [Lieferkettensorgfaltspflichtengesetz \(LkSG\)](#). The law requires from companies > 3000 employees in Germany (> 1000 from 2024) a minimum of social and environmental standards in their supply chains. With its strict selection process for subcontractors, Bertling Logistics helps its customers comply with the requirements of the law. Read more: <https://www.bertling.com/about-us/ethics-compliance/german-supply-chain-due-diligence-act/>

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

F.H. Bertling Logistics
19 334 foljare
1 mån •

Tomorrow, our global teams will participate in our annual **Sustainability Training**, an important opportunity to align on our progress, challenges, and next steps in our sustainability concept.

This session will cover key updates, including:

- ✓ The status of our Sustainability Concept
- ✓ Our 2025 Sustainability KPIs
- ✓ Internal Carbon Pricing and decision-making
- ✓ Future sustainability initiatives

This training is **mandatory** for **all global offices** to ensure everyone is informed about our sustainability concept. Looking forward to insightful discussions! 🌍

👉 Find out more about our corporate training concept on our website: <https://lnkd.in/ecf6JsYP>

#fhbertling #bertling #teambertling #sustainability

Visa översättning

ANNUAL
SUSTAINABILITY
TRAINING



Follow our LinkedIn page for more updates.

F.H. Bertling Logistics
19 334 foljare
3 mån •

Today on 10 December is **Human Rights Day**, a reminder of the importance of **equality, justice, and dignity**. At **F.H. Bertling Logistics**, we integrate these values into our global operations by promoting ethical practices and protecting human rights across our supply chain.

Learn how we're building a responsible and sustainable business culture that supports equality and justice: <https://lnkd.in/eu6zhwPs>

#fhbertling #bertling #teambertling #HumanRightsDay #Ethics #Sustainability #ESG

Visa översättning

HUMAN
RIGHTS DAY
2024



Staff and Wage Overview

Sustainable Personnel Management Overview	2023	2022	2021
Number of Employees	556	546	522
Proportion of female workers	43.8%	42.3%	44.8%
Proportion of female workers in management positions	54.5%	54.5%	50.0%
Wage by gender compared with local minimum	All countries pay wages in line with local employment legislation. Our offices are spread throughout the world so there is no overall local minimum as a corporate group.		
female			
male			
% of local senior managers			
female	25.2%	23.2%	20.4%
male	33.3%	35.0%	35.8%
Number of New Employees (yoy)	169	189	118
Employee turnover rate	25.9%	30.3%	26.5%
Benefits provided to FT and not PT	0	0	0
Min notice period for operational changes*	1 month	1 month	1 month
Ave hour training	23	23	no record
Programs for upgrading skills*	33	33	no record
Diversity of governance bodies and employees		50/50 male/female	50/50 male/female
Salary ratio women to men	88.6%	80,90%	74,20%

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

There were no incidents on discrimination issues, or any violations of labor or freedom of association rights reported throughout 2023 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 investigate 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.

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 2023 & 2024

Trainings
HSE (various sources)
Sustainability Training
BLU Trainings
Super User Meeting
CRM Super User Meeting
Incoterms
Mental Health Awareness
Stress Awareness
Assertiveness Training
Marine Insurance
Security & Phishing Training
Menopause Awareness
Pier2Pier
Sensitech, Moeco (GPS)



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.

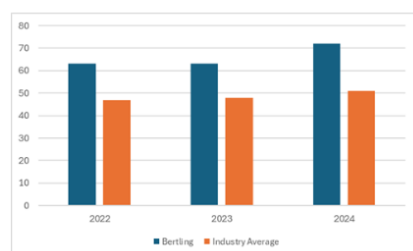
ECOVADIS

We are very pleased to announce that Bertling has been awarded silver status in the Ecovadis sustainability score. Our score of 72 puts Bertling in the 93rd percentile, which means that it has an equal or higher sustainability score than 93% of all companies measured by EcoVadis.

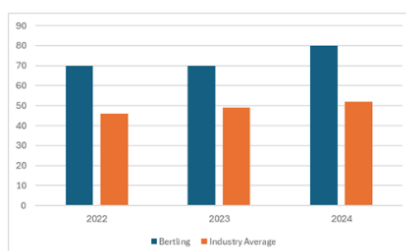


Over the last 3 years Bertling has consistently outperformed the industry average in the 4 key areas of ESG performance of environment; labour & human rights; ethics & compliance and sustainable procurement, as illustrated in EcoVadis graphs below:

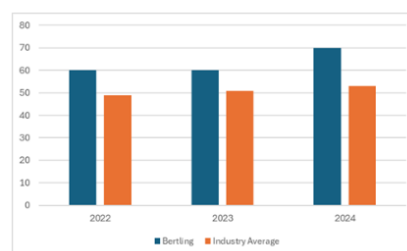
OVERALL SCORE



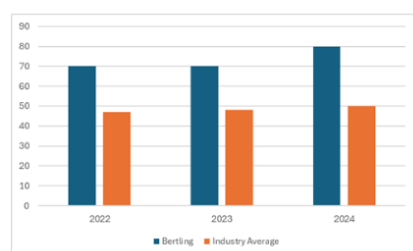
ENVIRONMENT



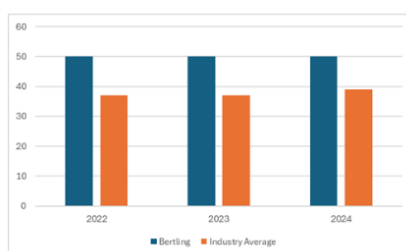
LABOUR AND HUMAN RIGHTS



ETHICS AND COMPLIANCE



SUSTAINABLE PROCUREMENT



About EcoVadis

EcoVadis is the world's most trusted provider of business sustainability ratings across all industries. EcoVadis ranks companies' social and environmental responsibility covering 21 topics in 4 areas: environment, labor and human rights, ethics, and sustainable procurement. Based on the information and level of actions taken by the evaluated company in these areas, EcoVadis ranks the level of the company's CSR activities in bronze, silver, or gold.

Way Forward

We will use the good ranking of our CSR activities as part of our Sustainability Concept to implement further measures, continuously improve those we have in place already, and expand our current activities now and in the future with the full support of our worldwide offices at Bertling Logistics. In summary, we consider our EcoVadis silver ranking to be a recognition of our achievements and commitments so far and an incentive to further enhance our corporate CSR activities as part of our Sustainability Concept.

We are continuously improving in the field of ESG and sustainability, and with our current score only one point away from gold status, we expect an even better performance at our next assessment. 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 actually 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 about 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 will be released per month. In addition to the training videos, the system will send out 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 2022 and 2023 there were no complaints received from:

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

There were no leaks, thefts, or losses of customer data in 2022 and 2023.



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 2024

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 event 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:

- BIMCO ETS Webinar
- NEPIC Decarbonisation Innovation SIG
- Sustain 2024
- Webinars Held by EcoVadis
- SMS/PROLOG Nachhaltigkeit in der Projektlogistik
- World Hydrogen Summit



MEET US AT ENERGY EXCHANGE AUSTRALIA 2025
10 March 2025 | Events

From March 11-13, Clemenger Bertling Projects (Pty) Ltd. will be at the Perth Convention and Exhibition Centre, representing the company at Energy Exchange Australia (EXA).

[READ MORE](#)


BERTLING LOGISTICS TO ATTEND THE ECOVADIS SUSTAIN 2025
5 March 2025 | Events

Next week is EcoVadis Sustain 2025, a hybrid conference on supply chain sustainability, covering procurement, risk management, and compliance. We're excited to join virtually!

[READ MORE](#)


BERTLING AT THE LOGISTICSCONNECT 2025
3 March 2025 | Events

Bertling will be present at the LogisticsConnect 2025, hosted from 6 to 7 March 2025 at the Congress Centrum Bremen, Germany.

[READ MORE](#)


BERTLING AT THE GUYANA ENERGY CONFERENCE & SUPPLY CHAIN EXPO 2025
19 February 2025 | Events

Bertling will be present at the Guyana Energy Conference & Supply Chain Expo 2025, hosted from 18 to 21 February in Georgetown, Guyana.

[READ MORE](#)

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. Examples are:



This work has continued ever since and below you may see the KPIs for 2024 and the planned KPIs for 2025. More updates on the KPIs 2025's will be shared in the upcoming version of the Sustainability Report.



2024 KPIs

- January: Mandatory Sustainability Training
- February: Paperless Office KPI – 1 Printer/Scanner per Office
- March: Sustainable Office Decoration
- April: Employee Commuting – 1 Measure per Office based on survey feedback
- May: Travel KPI – No Business Class Flights & Emission Offsetting (+HSE guidance on Eco Flights)
- June: Recycling in the Office
- July: Sustainable Marketing
- August: Sustainable usage of electrical devices in the Office
- September: Clean Up Day
- October: Follow Up – Green electricity in the Office
- November: Staff Health/Volunteering/Biodiversity
- December: Volunteering/Charity or “Off is Off Concept”

Planned 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

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

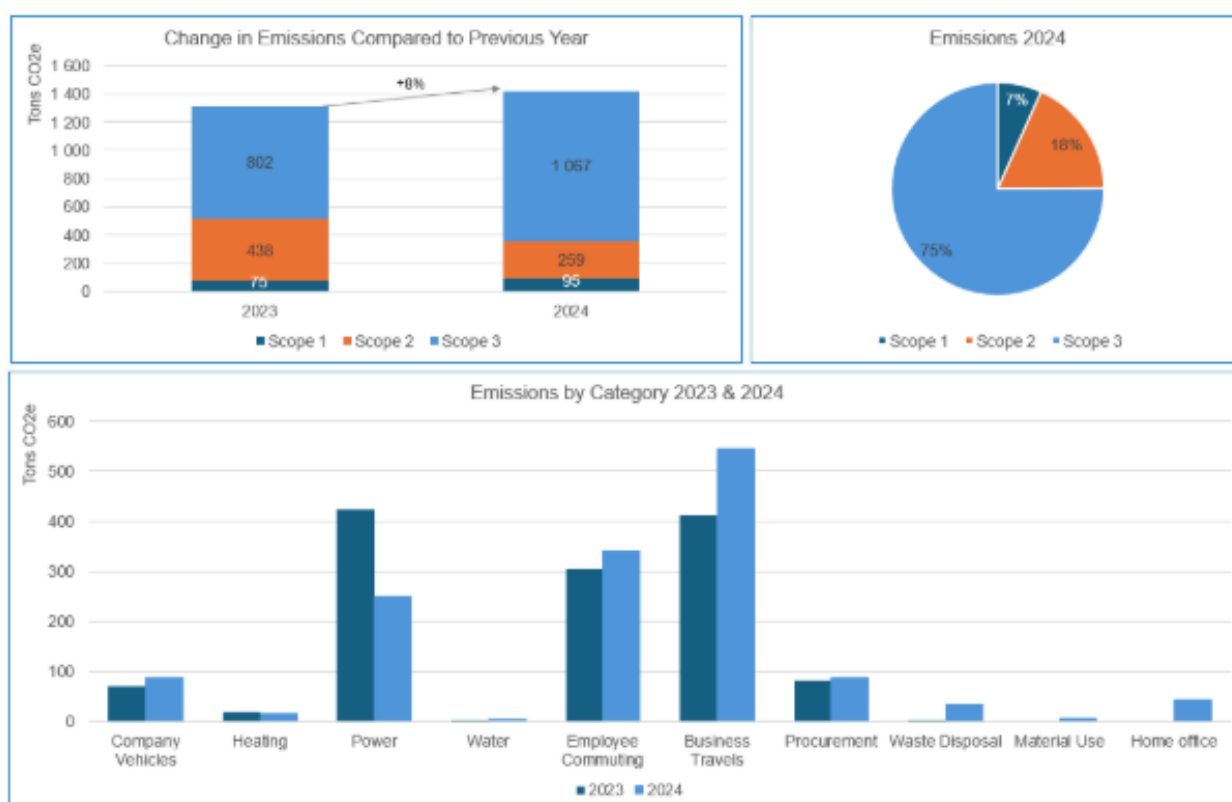


We have measured and evaluated our corporate Carbon Footprint at Bertling Logistics since 2019. Below is a detailed breakdown of our carbon footprint for 2024 based on the data and feedback received from our global offices. The data was gathered through carbon footprint questionnaires sent out to the 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 held a global training on reporting for all Sustainability Advocates in 2025 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 2024 with our figures in 2023 we may note that we experienced a total increase in emissions of 8% (116 tons CO₂). Whilst we see a decrease in our emissions related to Power and Heating 2024 compared to 2023, we see increased emissions for Company Vehicles, Water Consumption, Employee Commuting, Business Travel, Procurement, Waste Disposal and Material Used. Our largest drop related to Power emissions is largely due to the application of actual emission factors, i.e. emission factors reported by the power providers rather than using average country emission factors (example: Singapore). One other contributing factor is that our Houston office moved to a more energy efficient office, decreasing their emissions.

We see the most increase in actual CO₂ tons for Business Travels (+134 tons CO₂) Employee Commuting (+36 tons CO₂) and Waste Disposal (+35 tons CO₂). Regarding waste, the large increase is explained by Houston's office move, where a lot of materials were thrown away. In regard to Business Travel and Commuting, we are noticing that we travel and commute more, and since those posts stand for 62% of our total emissions, it is evident that we need to continue to put in effort decreasing those emissions going forward.

Still, it should be noted that we have decreased our corporate emissions by 33,37% from our base year 2019, meaning we are meeting our corporate targets, and we are continuing aiming towards our net zero goal.

VSME 2026

With the aim of continuously improving our Sustainability Reporting and working towards and complying with the relevant reporting obligations for us, we were closely monitoring and preparing for the EU Corporate Sustainability Reporting Directive (CSRD), which is now on hold and will most likely be replaced by the recently announced Omnibus Simplification.

Package. This approach should streamline corporate sustainability reporting while maintaining the EU's sustainability goals.

While the exact content of the Omnibus Package is still being negotiated, we would still like to further enhance our sustainability reporting at Bertling Logistics and will, therefore, base our next report (to be issued in 2026) on the Voluntary Sustainability Reporting Standard for non-listed micro, small and medium enterprises (VSME), developed by EFRAG (tasked by the European Commission).

We are working closely with our Sustainability and Financial Consultants to define our concept for VSME reporting and will also update our materiality assessment in this regard. More detailed reporting and numbers are available upon request to sustainability@bertling.com.

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 2025 we have focused on: Sustainability Training, Paperless Offices, Carbon Reporting, Green electricity, Employee commuting and Plastic Waste Reduction initiatives/donations. 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 SUSTAINABILITY 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

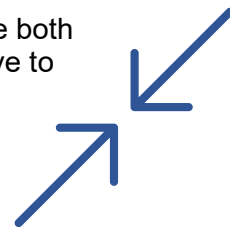
With our Ecological Footprint Tracker, you will be able to calculate your CO2 footprint and all shipment-related emissions from the project's start to its end. To offer this service based on the most recent technologies, we have partnered with **EcoTransIT**, a globally recognized software for automated calculation and analysis of energy consumption and emissions across the whole supply chain. 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 GMBH Willy-Brandt-Strasse 49 20457 Hamburg Germany PHONE: +49 40 32 33 55 0 FAX: +49 40 32 33 55 11 www.bertling.com			
Estimated Footprint Overview			
	Pre-Carriage	Main-Carriage	On-Carriage
Energy [MJ]	227,06	2.937,04	926,46
CO2 [t]	0,02	0,20	0,07
GHG-emission [kg]	15,85	205,65	66,75
NOx [kg]	0,02	3,44	0,07
NMHC [kg]	0,00	0,22	0,02
SO2 [kg]	0,01	0,60	0,02
PM [kg]	0,00	0,18	0,00
Distance [km]	100,18	11.078,30	300,27



3. CONTRIBUTE

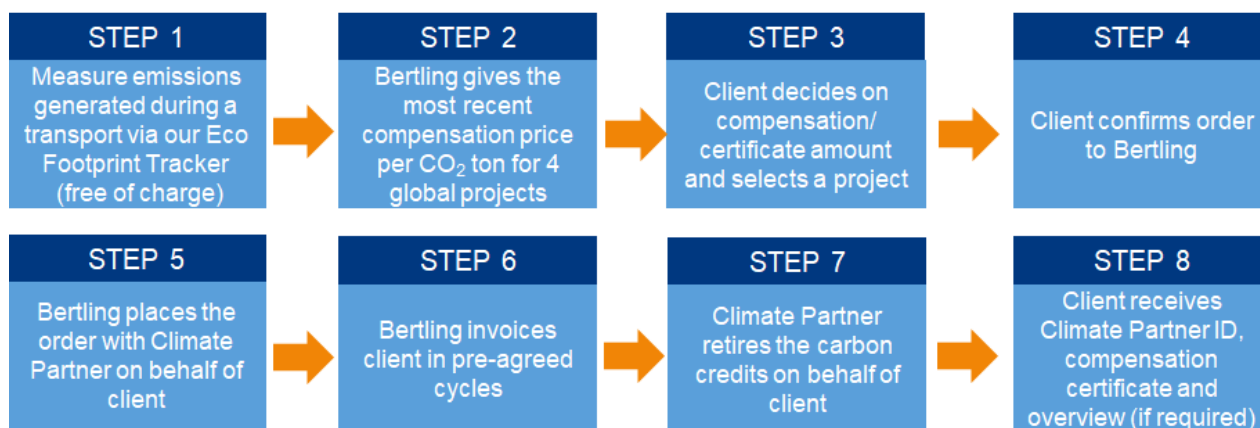
Global supply chains will continue to generate emissions and sometimes effective emission reduction opportunities are limited. Therefore, as part of our end-to-end sustainability solution, we also offer the option to compensate for your emissions by supporting certified climate projects or donating to 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.

Assisted Natural Regeneration in Ethiopia

The Ethiopian highlands are facing intense degradation and loss of biodiversity. That is why so-called "exclosures" have become increasingly important. In these areas, vegetation is being regenerated and protected. Livestock and uncontrolled woodcutting are excluded from these areas. In this way, the project aims to protect about 540 hectares of "exclosures", which will remove about 5,530 tonnes of CO₂ emissions per year from the atmosphere, further improve the vegetation and reduce soil erosion.



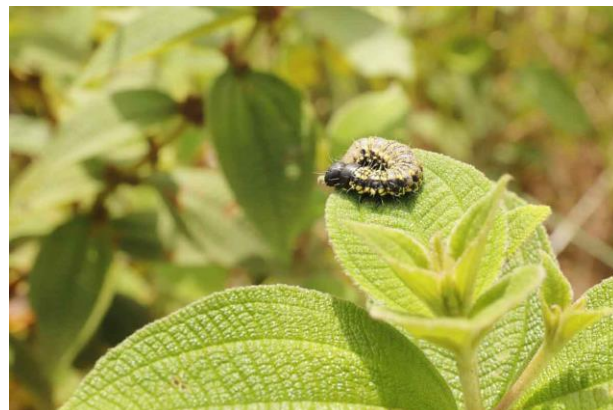
Forest Projection Project in Rimba Raya, Indonesia

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 CO₂ as well as large amounts of the particularly climate-damaging gas methane.



Forest Protection Project in Colombia

As the biggest REDD+ Project in Colombia, this initiative protects 1,150,200 hectares of tropical forests, safeguarding its biodiversity. It provides education, healthcare, sanitation, food security, nutrition, and further social benefits for 16,000 indigenous people. The project works hand-in-hand with the communities to constantly inform and train them, improve living conditions and promote sustainable economic growth. The project follows a holistic approach to make a lasting change in the behavior towards sustainable practices, forest protection, and conservation.



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.

Tree planting in the DACH region



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/>

Here are some locations 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 CO₂. Besides absorbing and storing CO₂, 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”.



since 1865

Bertling

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.

Our heart beats for Kazakhstan

One of our long-term charity projects we support and collaborate with is “Shanyrak” Kazakhstan, a social organization that helps orphanage graduates with employability issues and provides them with career opportunities, career advice, training concepts and creates a platform for orphanage and boarding school graduates to help them realize their potential. In doing so, Shanyrak is engaged in manufacturing, training, recruitment, and other services.

We donated school material and kitchen equipment, like a new fridge, which they needed urgently at one of their orphanages. Furthermore, our local teams in Kazakhstan collected money to fulfil some of the children’s Christmas wishes. In 2022, we financed a summer camp for some of the orphans.

Most recently we donated TVs and laptops to ensure home schooling for the children during this ongoing pandemic. We will continue to work closely with Shanyrak and follow their projects closely to identify further areas for support through financial donations, goods donations, and volunteering.



Other charity projects we support in Kazakhstan

- New Years Donation to Children's Village and Youth House Shanyrak nearby Atyrau. Read more [here](#).
- Donation to Children's Hospital of Atyrau, 5 new playrooms. Read more [here](#).



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

- **PLANT-MY-TREE®:** Since March 2022 we are a proud PLANT-MY-TREE® Bronze Member and will support selected tree planting projects in Germany from now on. In our industry, it is often still challenging to reduce emissions as adequate alternatives are still missing or unavailable. Therefore, the most effective way to lower the carbon footprint is emission offsetting to remove CO₂ from the atmosphere. To start of our collaboration with PLANT-MY-TREE®, we will plant trees in the Harz Mountains in Germany, a region in which large parts of the forest were destroyed by bark beetles and heavy storms. Reforestation is in process, but it will take decades to turn the Harz again into the beautiful ecosystem it used to be.
- **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.
- **Worldwide:** Donation in 2021 to Save the Children, which is one of the largest independent children's rights organizations in the world. They are active all over the world to help children in need, for example, those living in war and conflict areas with their families. The donations are used for emergency help initiatives, psychosocial care, and education projects.
- **Ethiopia:** Donation in 2021 to the Ethiopia Medical Project, which is dedicated to support the Buccama Health Centre in rural Ethiopia. The organization focuses on helping women in need who receive medical treatment in the clinic and continuously raises the awareness for Uterine Prolapse and Podo in the country. The donations are used to cover the costs for medical staff’s wages and medical supplies.

- Syria: Donation to an SOS Children's Village to finance food & medical supplies for children in need + Support of "SyrienHilfe e.V." as part of a humanitarian aid project for refugees from Syria.
- Germany: Donation for the construction of new "Mattisburg" children protection houses in Hamburg and Hanover as temporary home and therapy centers of abused children.

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.



World Clean-up Day at Bertling Logistics

World Clean-up Day takes place in September every year and is a day where united volunteers across the world join their efforts to clean up their local environments. At Bertling Logistics, we have turned this day into a whole “clean-up week” where we each year asks all our global offices to organize a clean-up with the local team members.

Many of our global offices are situated in industrial areas, which are not the cleanest surroundings in general, therefore, there is always a corner to be cleaned up. Below are some pictures of clean-up actions in 2023 organized by our offices in Hamburg, Lima, Atyrau and Gothenburg. Every action, no matter how small, makes a significant contribution to our collective goal of a cleaner and greener world. We are very proud of all our offices for taking action.



Hamburg



Lima



Atyrau



Gothenburg



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 of waste products are strictly controlled by the environmental authorities in the respective countries where each and every shipment/container is followed by its unique movement document which is being controlled and signed of 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.

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	201-2	Financial implications and risks due to climate change	P. 13
	201-3	Benefit and Retirement Plans	P. 26
	201-4	Financial assistance received from government	N/A
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	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	P. 25
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203		Indirect Economic Impact	
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204		Procurement Practices	
	204-1	Proportion of spending on local suppliers	P. 18
205		Anti-Corruption	
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	302-3	Energy intensity	
	302-4	Reduction of energy consumption	P. 14
303		Water and Effluents	
	303-4	Water discharge	P. 13
	303-5	Water consumption	P. 13
304		Biodiversity	N/A
305		Emissions	
	305-1	Direct (Scope 1) GHG emissions	P. 13
	305-2	Energy indirect (Scope 2) GHG emissions	P. 13
	305-3	Other indirect (Scope 3) GHG emissions	P. 13-14
	305-4	GHG emissions intensity	P. 15
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Please see also our annual report for further information, which is available upon request.

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APPENDIX – CORPORATE CARBON FOOTPRINT 2024

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.