

Logwin AG

Non-financial reporting 2025



Non-financial reporting

General

Principles of the sustainability statement	4
Basis for reporting	4
Estimates in the context of sustainability reporting	4
Sustainability control by the management and supervisory bodies	4
The role of administrative, management, and supervisory bodies (GOV-1)	4
Information and sustainability aspects dealt with by the administrative, management, and supervisory bodies (GOV-2)	7
Inclusion of sustainability-related performance in incentive systems (GOV-3 + E1 DR GOV-3)	7
Declaration on due diligence (GOV-4)	7
Risk management system	8
Internal controls for sustainability reporting	8
Strategy	9
Strategy and business model	9
Value chain and stakeholders (SBM-1)	9
Stakeholder interests and perspectives (SBM-2)	10
Double materiality assessment	11
Double materiality assessment process (IRO-1)	11
Material impacts, opportunities, and risks (SBM-3)	12
Influence of material impacts on the business model	13
Influence of material impacts on employees	13
Resilience analysis	14
Disclosure requirements	16
Climate change disclosure requirement(E1-DR IRO 1)	20
Environmental pollution disclosure requirement(E2-DR IRO 1)	21
Water and marine resources disclosure requirement(E3-DR IRO 1)	21
Biodiversity and ecosystems disclosure requirement (E4-DR IRO 1)	21
Circular economy disclosure requirement(E5-DR IRO 1)	22
Corporate policy disclosure requirement(G1-DR IRO 1)	22

Environment

Climate strategy and emissions management	23
Climate strategy and targets of the Logwin Group (E-1 and E1-2)	23
Climate protection measures (E1-3)	23
Energy management (E1-5)	25
Corporate carbon footprint and emissions management (E1-6)	26
Greenhouse gas removal (E1-7)	30
Internal CO ₂ pricing (E1-8)	30
Information according to the EU Taxonomy Regulation	31

Social

Social responsibility and standards	39
Principles and Code of Conduct	39
Strategy in relation to own workforce and respect for human rights	40
Occupational safety	41
Co-determination and participation of employees	41
Whistleblower system (S1-3)	41
Risks, objectives, and measures related to workforce	42
Employment structure and characteristics (S1-6)	43
Social dialogue (S1-8)	45
Social responsibility in the Logwin Group (S1-10)	45
Coverage by the health and safety management system	45
Accident reports and work-related injuries	45
Hours worked in the Group	46

Governance

Responsible corporate governance	47
Corporate policy and culture (G1-1)	47
Compliance management	48
Group Internal Audit	48
Combating corruption and bribery (G1-3)	49
Incidents during the reporting period (G1-4)	50

General

Principles of the sustainability statement

Basis for reporting

(BP-1)

The Logwin Group has voluntarily prepared a non-financial report for the financial year 2025 that largely complies with the European Sustainability Reporting Standards (ESRS) and the requirements of the EU Directive on Corporate Sustainability Reporting (CSRD).

The report is prepared on a consolidated basis. It is based on the same scope of consolidation as the consolidated financial statements of Logwin AG. This can be found in the notes to the consolidated financial statements as of December 31, 2025, and is published as part of the 2025 annual financial report on the Logwin Group website at www.logwin-logistics.com/company/investors/financial-reports. Non-financial reporting covers both the Logwin Group's own operations and its upstream and downstream value chain. In fiscal year 2025, the Logwin Group did not make use of the option to omit certain information relating to intellectual property, know-how, or the results of innovations. Furthermore, the Logwin Group did not make use of the exemption to exclude information on upcoming developments or matters currently under negotiation. However, phase-in options in accordance with ESRS 1 (§125) were used in the reporting year.

(BP-2)

Information on time horizons is defined in accordance with the information in ESRS 1 (§80). Accordingly, a short-term time horizon covers a period of up to one year, a medium-term time horizon covers a period of one to five years, and a long-term time horizon covers a period of more than five years.

Estimates in the context of sustainability reporting

The financial information in this report is not subject to any significant discretionary decisions. This report does not publish any estimates of monetary amounts or key figures with a high degree of measurement uncertainty, either for the reporting period or for future periods. The Scope 3.4 emissions reported under "Corporate carbon footprint and emissions management (E1-6)" are in part subject to assumptions and estimates. The methods used are described in detail in the relevant sections of the report. The resulting degree of accuracy has not been determined. The aim is generally to present emissions as accurately as possible.

Sustainability control by the management and supervisory bodies

The role of administrative, management, and supervisory bodies (GOV-1)

Logwin AG has a monistic management system. Under Luxembourg company law and in accordance with the Articles of Association of Logwin AG, the Board of Directors is the management and supervisory body of the Logwin Group. It is elected by the Annual General Meeting of Logwin AG. The Board of Directors is responsible for the management of the Group and acts as a collective body in the interests of the Group and its shareholders by ensuring sustainable development. The Board of Directors has adopted rules of procedure governing its tasks, working methods, and the formation of committees. The committees perform specific functions on behalf of the Board of Directors in accordance with the rules of procedure. The Board of Directors delegated operational management to an Executive Committee, which is chaired by a member of the Board of Directors. The Board of Directors ensures effective supervision and control of operational management, while the Chief Executive Officer (CEO) is responsible for managing the Executive Committee and the Appointments & Remuneration Committee in

accordance with the Logwin Corporate Governance Charter and must ensure accessibility for auditors and the Chief Compliance Officer in his function. For further details, please refer to the "Corporate Governance" section in the general part of the Logwin AG Group Management Report.

In the reporting year, the Board of Directors consisted of two executive and two non-executive, independent members:

Dr. Antonius Wagner

Chairman of the Board of Directors and the Executive Committee (CEO)

Axel Steiner

Deputy Chairman of the Board of Directors
Member of the Executive Committee (CFO, CCO)

Andreas Kurtze

Non-executive Member of the Board of Directors
In-house lawyer, Frankfurt

Philippe Prussen

Non-executive member of the Board of Directors
Attorney, Luxembourg

The composition of the Board of Directors as of December 31, 2025 is shown in the following two tables:

	Number	Percentage
Ethnic groups or minorities	-	0%
Age: Under 30 years old	-	0%
Age: 30–50 years old	1	25%
Age: Over 50 years old	3	75%
People with disabilities	-	0%
Total	4	100%

	Number	Percentage
Male	4	100%
Female	-	0%
Total	4	100%

The proportion of independent committee members was 50% in fiscal year 2025.

The Board of Directors has central responsibility for governance procedures, controls, and processes for monitoring, managing, and supervising impacts, risks, and opportunities. With regard to the preparation of non-financial reporting, the CFO of the Logwin Group is directly involved in the double materiality assessment (DMA) process and, through his role, contributes the results and findings directly to the Executive Committee and the Board of Directors. The monitoring of future targets and their progress in order to take into account identified

material opportunities, risks, and impacts is carried out through exchanges between the relevant specialist department and the responsible member of the Executive Committee, as well as through the necessary approval of the Executive Committee. Employees and other workers are represented by works councils in accordance with legal requirements. More information on this is provided under "Co-determination and participation on employees".

The appointment and convening of the Executive Committee is the responsibility of the Board of Directors of Logwin AG, while the two independent members of the Board of Directors play a central role in supervision.

The following members belonged to the Executive Committee in fiscal year 2025:

Dr. Antonius Wagner

Chairman of the Board of Directors and the Executive Committee (CEO)

Axel Steiner

Deputy Chairman of the Board of Directors

Member of the Executive Committee (CFO, CCO)

Sebastian Esser

Member of the Executive Committee (COO Air + Ocean)

Ralf Hubert

Member of the Executive Committee (COO Air + Ocean)

Thomas Philipp

Member of the Executive Committee (COO Solutions, from February 1, 2025, to August 22, 2025)

Nam Pham

Member of the Executive Committee (CIO, since September 1, 2025)

(G1-DR GOV-1)

The Executive Committee and the Board of Directors combine broad and in-depth expertise from a variety of specialist areas. The members have professional experience focused both globally and regionally and contribute diverse perspectives from their many years of work within and outside the Logwin Group. This is complemented by the non-executive members of the Board of Directors, who have broad expertise in the legal field. These diverse backgrounds contribute to sound decision-making and ensure the long-term success of the Group. The areas of responsibility of the Executive Committee are set out in a schedule of responsibilities.

The members of the Board of Directors are regularly informed about the activities of the Executive Committee at joint meetings of the Board of Directors and the Executive Committee. In addition, the members of the Board of Directors receive written information on important ad hoc issues so they may gain a comprehensive picture of extraordinary events. The Board of Directors is scheduled to meet once a quarter, while the Executive Committee usually meets on a monthly basis.

During the reporting period, ESG (environmental, social, governance) issues continued to be recognized as a key challenge and were addressed in a multifaceted manner as part of the strategy development process. In the Air +

Oceans and Solutions business segments, two additional full-time employees were hired in the area of sustainability during the reporting period. Among other things, they work with the central CSR department to meet the reporting requirements in accordance with the relevant standards and regulations. This represents an important step toward taking on corporate responsibility in the area of ESG in a structured manner and forms the starting point for systematically addressing the significant impacts, risks, and opportunities in this area, as well as serving to further establish sustainable processes and structures.

Access to sustainability-related knowledge and area-specific expertise is gained through the relevant specialist department and, where necessary, through exchanges with expert groups. This expertise was specifically incorporated into the DMA (see section "Double materiality assessment"), in which the CSR department and the CFO were actively involved in order to ensure consistent and well-founded reporting. Responsibility for implementing the CSRD and thus for developing and monitoring the opportunities, risks, and impacts relevant to Logwin lies with the CFO and CCO, respectively, in accordance with the responsibilities set out in the business distribution plan.

Information and sustainability aspects dealt with by the administrative, management, and supervisory bodies (GOV-2)

The Executive Committee and the Board of Directors are informed about material ESRS topics once they have been identified. Based on the information provided, decisions are made and the course of action is discussed. The Board of Directors is informed about sustainability-related due diligence obligations and, if necessary, the development of relevant strategies and their implementation by the CFO, who is a member of both the Executive Committee and the Board of Directors. The Logwin Group's well-established risk management system is an integral part of the identification, communication, and treatment of risks within the Group. Further information on this can be found in the Group management report of Logwin AG under "Risks." The role of Group Internal Audit and its involvement in and monitoring of corporate processes can be found in the chapters "Compliance management" and "Group Internal Audit." The inclusion of significant impacts and risks from the climate risk analysis and the DMA in the existing risk management system is being evaluated.

The significant impacts, risks, and opportunities (IRO) identified for the reporting period are listed and explained under "Material Impacts, Opportunities, and Risks." In the reporting year, climate change-related risks were taken into account in strategic development through an analysis of possible climate targets. Social, compliance and governance risks have been an integral part of strategic development for many years, regardless of the identified IRO. IRO defined in the DMA are not yet part of the existing risk management system and are not used for monitoring corporate strategy or taken into account in decisions on important transactions. No compromises related to IRO were considered in the reporting year.

Inclusion of sustainability-related performance in incentive systems (GOV-3 + E1 DR GOV-3)

Currently, no sustainability-related aspects or climate-related considerations are included in the existing incentive and compensation system for members of the Board of Directors.

Declaration on due diligence (GOV-4)

Due diligence refers to a company's responsibility to ensure that its business activities do not have a negative impact on the environment, society, or human rights. The following overview shows where the most important aspects and steps of the due diligence process are taken into account in this non-financial report.

Core elements of due diligence	Paragraphs in the sustainability statement
Integration of due diligence into governance, strategy, and business model	GOV-2, p. 7; GOV-3, p. 7; SBM-3, p. 12
Involvement of affected stakeholders in all important steps of due diligence	GOV-2, p. 7; SBM-2, p. 10; IRO-1, p. 11; E1-1, p. 23; S1-2, p. 41
Identification and assessment of negative impacts	IRO-1, p. 11; SBM-3, p. 12
Measures to counteract these negative impacts	MDR-A, -, E1-3, p. 23; S1-3, p. 41
Monitoring the effectiveness of these efforts and communication	MDR-M, -; MDR-T, -; E1-4, -, S1-5, p. 43

(GOV-5)

Risk management system

The company-wide risk management system established by the Logwin Group forms an important part of the planning and internal control system and is therefore an essential element of corporate management and control. Further information on this can be found in the Group management report under "Risk management system". There is no explicit risk management with regard to sustainability reporting.

Internal controls for sustainability reporting

The approach to ensuring integrity, completeness, and risk minimization in the preparation of non-financial reporting is based on a systematic and comprehensive process. In order to prepare the ESG report and comply with legal requirements, a company-wide, central IT platform was used during the reporting period to query all relevant data points in accordance with the ESRS. This ensures complete and structured reporting. Data collection takes place on several levels: on the one hand, centrally by the CSR, Legal, Human Resources, and Finance departments, and on the other hand, at the level of the global subsidiaries and their branches. To ensure the quality of the data collected, a dual control principle is in place, which enables every entry to be reviewed. In addition, the documented entry history ensures complete traceability.

Another key component of the process is training for Logwin Group employees who are responsible for data collection. These trainings were held repeatedly during the reporting period. As the application was used for the second time in the reporting year, trainings on technical innovations and content enhancements were held for the majority of users, while new users received separate trainings on the entire system. This structured approach ensures that risks in data collection are minimized and the quality of non-financial reporting is continuously guaranteed.

Strategy

Strategy and business model

For explanations of the strategy and business model, please refer to the "Business model" section of the Logwin AG Group Management Report.

Value chain and stakeholders (SBM-1)

The Logwin Group combines logistics services in the Air + Ocean and Solutions business segments to meet customer requirements and manages the logistics chains between suppliers and customers either in parts or as a complete solution, depending on requirements. The Logwin Group handles supply chain management, warehousing, value-added services, and transport by road, rail, air, and ocean for its customers. A globally uniform IT infrastructure supports harmonized processes and simple customer connections, and ensures compliance with ever-increasing requirements for quality, security, and compliance. Logwin serves a wide range of industries worldwide with customized logistics and freight forwarding solutions and individual solutions in contract logistics. For further information, please refer to the "Business Model" section of the Logwin AG Group Management Report.

The Logwin Group's value chain comprises a broad network of suppliers, service providers, and business partners who make essential contributions to ensuring operational processes. Logwin's upstream value chain is based in particular on a strong network of business partners that supports operational processes. Close partnerships with shipping companies, airlines, and other road and rail transport service providers play a central role in this, enabling the efficient global transportation of goods. These partnerships ensure the smooth handling of supply chains. The upstream value chain also includes the procurement of office supplies, IT equipment, and other resources necessary for operations. In addition, there are strategic supplier relationships in areas such as insurance services to cover transported goods and business premises, maintenance and building management services, and the provision and maintenance of IT and telecommunications infrastructure. Energy supply and services for the company's own vehicle fleet – from maintenance to administration – are also coordinated centrally to ensure smooth business operations.

Logwin's business model includes logistics services used by customers in the downstream value chain, including the continued use of transportation, warehousing, and fulfillment services, as well as subsequent onward transport, any necessary returns management, and the subletting of buildings. It is not possible to clearly distinguish this from the upstream value chain and operational business, which is why no clearly assignable IROs were identified and it was classified as insignificant in the significance analysis for the corporate carbon footprint.

The business model affects sustainability aspects in the ESG area. Climate-related aspects include energy consumption through building use, the use of company vehicles, and transportation by service providers. As an employer, the Logwin Group influences the working conditions and well-being of its own employees. Due to its international activities, it also continuously considers issues such as corruption and bribery and addresses them preventively. The Group has a Code of Conduct and Supplier Code of Conduct to cover the various governance issues. Beyond this, there are no separate strategies for sustainability-related goals in relation to key product and service groups, customer categories, geographical areas, or stakeholder relationships. Apart from emissions reports, there is no assessment of products, markets, or customer groups in relation to sustainability goals. The influence of key elements of the general corporate strategy on sustainability aspects is currently not being analysed in greater depth, also with regard to future challenges. Sustainability-related issues are currently managed through existing governance structures. The introduction of specific measures and targets is regularly

reviewed as part of the ongoing development of sustainability management. There were no significant service-related changes with sustainability implications during the reporting period.

The Group's business model is based on long-term customer relationships, integrated logistics solutions, and a diversified regional presence. This ensures a high degree of planning security and operational continuity for customers, stable revenue structures and sustainable development for investors, regional value creation and tax contributions for local authorities, and the creation and safeguarding of jobs with long-term prospects for the labor market along the logistics value chain. Other stakeholders benefit from reliable business relationships and a transparent market presence.

As of December 31, 2025, the Logwin Group employed 3,690 people. Their regional distribution can be found in the section "Employment structure and characteristics (S1-6)".

Stakeholder interests and perspectives (SBM-2)

The Logwin Group involves various stakeholders in the non-financial reporting process, particularly through the initial identification of key topics within the scope of the DMA. Various experts from the Group actively participated in this process as representatives of different stakeholders, contributing their expertise from their daily interactions with these stakeholders to the assessment.

The CFO of the Logwin Group plays a key role in incorporating the perspectives and interests of stakeholders on sustainability-related issues into the decision-making processes of the management and control bodies. This ensures that sustainability aspects are an integral part of corporate management. His responsibility for non-financial reporting ensures that all relevant information is prepared in a structured, comprehensive, and transparent manner.

The following Logwin internal experts were involved in representing stakeholders in the identification of material issues:

- **CFO** – Suppliers, investors/shareholders, facility operators, politicians and associations, customers, the public, the works council, employees in the value chain, employees, local authorities and communities, insurance companies
- **Manager Quality, Safety and Environment** – politicians and associations, nature
- **Manager CSR Reporting** – Customers, nature
- **Legal Officer** – Customers, employees, politicians and associations, employees in the value chain, local authorities and communities
- **Director Group Financial Reporting** - Investors/shareholders
- **Group Controlling, Group Financial Planning** - Investors/shareholders, risk owners

To ensure a comprehensive and holistic view, a specialist consulting firm was consulted to verify that all relevant aspects were analyzed and considered. As part of the DMA described below, employees, politicians, and associations in particular were identified as stakeholders with a high level of interest in the company's activities or a significant influence on the business operations of the Logwin Group. In the reporting year, there was no systematic survey or evaluation of the interests and views of the most important stakeholders on corporate strategy. This did not go beyond existing processes relating to due diligence, the DMA, or interests in connection with climate targets. In the reporting year, there were no adjustments to the strategy or business model of the

Logwin Group with regard to the interests and views of stakeholders. Further steps to change the strategy or business model may arise in the future in the form of a climate strategy. No statement can be made on the timeframe at the time of publication of this report. So far, this has not had any significant impact on the relationship with stakeholders or their views. Separate information on stakeholder interests in connection with sustainability aspects was provided to the administrative and management bodies as part of the strategy development process.

Double materiality assessment

Double materiality assessment process (IRO-1)

For the reporting year, the relevance of the double materiality assessment from the previous year was reviewed. A structured, multi-stage process was applied in the previous year, led by an interdisciplinary core project team with comprehensive ESG expertise. The multi-stage process provides internal control to ensure greater process reliability and accuracy. The process of identifying, assessing, and managing impacts, opportunities, and risks is carried out separately from the general management process.

The DMA involved a systematic analysis of the Logwin Group's business activities and relationships. In addition, a peer screening was carried out to identify key issues at comparable companies and take these into account where appropriate. Potentially affected stakeholders were also identified and their views on the various topics considered in the DMA were taken into account in the assessment by experts acting on their behalf (see also section "Stakeholder interests and perspectives"). This is based on regular communication with the identified stakeholders. As part of the DMA, it was determined how these stakeholders interact with the Logwin Group on a regular basis, whether and how they are directly affected by sustainability issues, or whether they merely use the sustainability information. The employees of the Logwin Group are in focus due to the direct employer-employee relationship and the desire for job security. The DMA takes into account the impact on self-employed employees and persons employed through third-party contractors under "employees." On the part of politicians and associations, there is a lasting interest in compliance with legal regulations.

The assessment of the materiality of relevant topics, which was developed in several workshops in the previous year, was confirmed in the reporting year by the workshop participants from the previous year. The status of the material topics was presented to the Executive Committee and the Board of Directors.

Throughout the DMA process, ongoing adjustments were made to reflect regulatory updates, in particular the EFRAG guidelines (IG1 to 3). This multi-stage approach ensured a comprehensive and well-founded materiality analysis that both meets the requirements of the ESRS and takes into account the specific circumstances and priorities of the Logwin Group. The assessment is generally based on qualitative information and takes into account processes throughout the company. It is based on the assumption that the different interests of stakeholders can be adequately represented by the expertise of the specialists involved. In the reporting year, no adjustment of the DMA to the further development of the ESRS was necessary. The European Union's Omnibus Regulation also did not initially result in any significant changes for the Logwin Group.

The assessment of impacts, opportunities, and risks was carried out for the entire Logwin Group. All business activities and geographical conditions of the Group were taken into account. Depending on the type of IRO, i.e., whether positive or negative impacts, opportunities, or risks, different assessment factors were applied. The factors of intensity of the extent (scale), scope, and actual or potential were used to assess positive and negative impacts. In the case of negative impacts, the possibility of remedial action was also taken into account.

Opportunities and risks were assessed on the basis of the probability of occurrence and the extent of the financial impact. The process has so far been carried out independently of the existing risk management process.

The probability of occurrence was rated on a scale of 1 to 4, with 1 representing unlikely (<25%) and 4 representing very likely (>75%). All other factors were rated on a scale of 0 (none) to 5 (very high). The financial impact was assessed on the basis of both the Group's internal risk management system and a flexible assessment based on the Group's performance. The EBITA of the financial year preceding the assessment was used as a benchmark, with 0 representing none and 5 representing >5% of EBITA.

Based on the individual assessments of the factors and the probability of occurrence, a uniform methodology was applied to the overall assessment of the respective IRO. An IRO was classified as material if a certain threshold value was exceeded after all factors were included in an assessment formula. The result of the formula also provides a way to prioritize the various IROs. The identified IROs were assigned to overarching topics and categorized accordingly, which made it possible to identify disclosure requirements as material and reportable. Impacts, opportunities, and risks were grouped together by topic so that the relationships between impacts and the resulting risks and opportunities within a topic area could be taken into account and assessed holistically. The assessment did not differentiate between impacts on people or the environment, and did not consider the potential consequences of identified impacts on opportunities and risks. The extent to which the Group's dependencies are linked to potential risks and opportunities was not examined.

The DMA results indicate that the overarching topics of "energy," "climate protection," "working conditions," "other labor-related rights," and "corruption or bribery" are material. The following ESRS disclosure requirements can be derived from these:

- E1 SBM-3, E1 IRO 1, E1 GOV-3, E 1-2, E1-3, E1-4, E1-5, E1-6, E1-7, E1-8,
- S1-DR SBM 3, S1-1, S1-2, S1-3, S1-4, S1-5, S1-6, S1-7, S1-8, S1-10, S1-11, S1-14, S1-15, S1-17,
- G1-DR GOV1, G1-1, G1-3, G1-4.

The DMA is subject to a comprehensive review every three years and an annual review to ensure it is up to date. In the event of significant changes to the business model or general circumstances, an unscheduled review is carried out outside the three-year cycle.

Material impacts, opportunities, and risks (SBM-3)

The DMA identified both positive and negative medium- to long-term impacts that are (in some cases potentially) related to the company's activities. No significant financial opportunities or risks were identified in the DMA.

Positive impacts were identified particularly in the area of climate protection. These include the reduction of climate-damaging greenhouse gases through the switch to renewable energies, the decarbonization of the supply chain and day-to-day business, for example through the use of energy-efficient technologies such as LED lighting. In addition, social aspects such as occupational safety and health protection were highlighted as having an impact on the entire workforce. Improved working conditions and employee development contribute significantly to motivation and productivity. At the same time, adherence to ethical standards, such as a commitment to human rights and the manifestation of the compliance management system, enhances the integrity and credibility of the Group. The attractiveness as an employer is further strengthened by targeted measures to promote employees and by the acquisition of international personnel. The existing, effective compliance management system not only

strengthens compliance with legal requirements, but also contributes to the promotion of a transparent and trustworthy corporate culture, which has a positive impact on both the Group's reputation and its relationships with business partners.

Some (mostly potential) negative impacts were also identified. For example, the growth of the company's activities, i.e., transport activities by service providers, is leading to an increase in greenhouse gas emissions. The use of fossil fuels and non-renewable energies in day-to-day business also increases the environmental impact. In addition, insufficient decarbonization measures in upstream and downstream supply chains could hinder the achievement of future climate targets. Another potential disadvantage is the so-called rebound effect: the switch to hybrid and electric vehicles could lead to increased electricity consumption, which could reduce the benefits of this technology if the electricity does not come from renewable sources. Social aspects, such as ensuring occupational safety and health protection, have a positive impact on the company's own workforce.

Overall, the analysis shows that ecological, social, and ethical aspects play a central role in maximizing the positive effects of corporate activities and minimizing negative impacts in a targeted manner.

The positive and negative impacts mentioned are related to corporate strategy in that sustainability, compliance, and employee development are defined as strategic areas of action and have a significant long-term impact on operational decisions and the direction of the Group. The identified impacts thus arise in part directly from strategic priorities - such as decarbonization, energy efficiency, and the strengthening of ethical standards - and are at the same time actively managed and reinforced by strategic measures.

Influence of material impacts on the business model

At present, the identified material impacts have no significant influence on the Logwin Group's business model or its value chain beyond the consideration of a climate strategy. Strategy and decision-making are also currently only influenced to a limited extent. The Board of Directors continues to plan to develop climate targets and a climate strategy in the future within the framework of regulatory requirements, which is likely to have further impacts. At the same time, the compliance management system will be consistently continued, in particular through the implementation of the Code of Conduct, the Policy Statement on Human Rights and Social Standards, and the Supplier Code of Conduct to ensure transparency, sustainability, and compliance in the supply chain. Further details can be found in the "Social" and "Governance" sections of the non-financial reporting. Existing targets and monitoring processes are used for the relevant IROs. Beyond that, no explicit processes have been implemented.

Influence of material impacts on employees

(S1-DR SBM 3)

The Logwin Group employs full-time and part-time employees as well as employees on a marginal basis. Their activities and functions range from industrial tasks to administrative and commercial activities to management functions. External employees working for the Group are employed on a temporary basis to provide support in the industrial and commercial areas, as interim managers to fill temporary vacancies, or as external consultants. As part of the double materiality analysis, the effects on the own workforce have so far been considered as a whole, without conducting a separate analysis of individual groups of people according to activity, working environment, or individual characteristics. Accordingly, no specific risk profile has been developed for individual groups to date.

No significant negative effects on employees were identified as part of the DMA. Positive effects are explained in more detail under "Material impacts, opportunities, and risks" and listed below:

- Occupational safety and health protection
- Employer attractiveness
- Acquisition of international personnel
- Employee development
- Code of conduct
- Commitment to human rights
- Compliance with human rights

The Logwin Group conducts a global, annual compliance risk assessment, which also includes questions relating to human rights and the environment. The results are then analyzed and, if any anomalies are found, examined in more detail and measures are derived. Another tool for identifying risks is the whistleblower system, which can be used worldwide by employees, service providers, and other third parties. No specific grievances were identified in these areas last year.

To actively counteract risks, the Group uses a comprehensive internal compliance management system that takes preventive measures to minimize risk. This ensures that potential abuses can be identified and prevented at an early stage.

The Logwin Group considers it its responsibility to work toward improving the global human rights situation, including along the supply chain. In doing so, Logwin adheres to the principles of the UN Global Compact Initiative and the standards of the International Labor Organization (ILO) in accordance with the Supplier Code of Conduct and the Policy Statement on Human Rights and Social Standards of Logwin AG, and is committed to respecting, protecting, and complying with the human rights of every individual. A central component of this commitment is ensuring fair wages, renouncing child and forced labor, and promoting appropriate and safe working conditions on site. In addition, the Group is committed to a working environment that is free of discrimination and based on mutual respect. Logwin does not employ children in any area of its business and ensures that the minimum age for employees complies with ILO standards. This obligation extends not only to its own business areas, but also to all contracted service providers and business partners. They are obliged to adhere to the same standards. Compliance with these standards is regularly enforced and monitored to ensure that all parties involved in the supply chain respect the rights of children and contribute to their protection. With these measures, the Logwin Group underscores its responsibility to promote and comply with social and ethical standards throughout the entire value chain.

Resilience analysis

(E1-DR SBM 3)

In fiscal year 2025, the analysis of climate-related risks initiated in the previous year was further developed and the existing scenario and location analysis was supplemented by an in-depth investigation. A resilience analysis was carried out to identify and assess the effects of climate change on the operational continuity of the Logwin Group. The physical climate risks were taken into account in accordance with Delegated Regulation (EU) 2021/2139, as were the climate-related transition risks (transitional risks) identified for Logwin in accordance with the TCFD (Task Force on Climate-related Financial Disclosures) classification. The results of the analysis are being incorporated into the development of any necessary adaptation strategies to strengthen the Group's resilience to climate risks in the long term.

The investigation of physical climate risks covered a total of 50 key locations of the Group, which were selected on the basis of business relevance. The period under review was set uniformly at the time horizon up to 2050 in order to assess the long-term effects of potential climate scenarios and the resulting risks. Chronic risks unfold gradually over decades, acute extreme weather events depend on long-term climate trends in terms of their frequency and intensity, and transitory climate risks are difficult to predict in terms of when they will occur.

Three scenarios (Shared Socioeconomic Pathway - SSP1-2.6, SSP2-4.5, and SSP5-8.5) were used for the analysis, with the results for practical application being considered in aggregate form. The focus was on risks that were most frequently classified as medium risk, high risk, and red flag across scenarios and locations (rating range from "no risk" to "red flag"). This enabled a group-wide basic assessment to be obtained, which, in addition to geographical patterns, also reveals recurring risk drivers and highlights which risks pose an increased potential threat.

Physical risks, which vary from location to location, were of particular relevance, with certain regions being significantly more affected and therefore requiring in-depth individual consideration depending on climate developments. Acute risks such as heat waves, storms, and floods, which pose an increased risk potential at individual locations, are particularly exposed. Chronic risks such as changes in precipitation patterns and types were also taken into account. These hazards do not have an abrupt impact on business activities, but rather a gradual one, and highlight the long-term challenges for individual locations.

Transitional risks were considered across the Group, as they can affect all business activities regardless of geographical location. The analyses show that certain drivers are particularly relevant for the Logwin Group, including CO₂ pricing and emissions trading systems, reporting and disclosure requirements, and changes in customer behavior. It was assumed that the transition to a low-carbon economy would be accompanied by moderate macroeconomic adjustments, an increasing share of renewable energies in the energy mix, and ongoing technological efficiency improvements in the logistics sector.

The physical and transitional risks identified in the climate risk analysis were integrated into the double materiality analysis and are currently assessed as not material. Nevertheless, the results illustrate that climate-related risks do not occur in isolation as a separate category, but act as drivers of existing risk types (e.g., market or location risks). While no significant adverse effects on the business model are expected in the short to medium term, there are signs of increased risk potential in the long term, particularly in the time horizon up to 2050. This is particularly the case where physical hazards coincide with infrastructural dependencies.

There are no significant climate risks along the Group's upstream and downstream value chain. This is due to the business model, which allows for a flexible selection of service providers and does not require location-based warehousing or fixed production facilities. As a result, there is neither physical dependence on specific regions nor exposure to transitional risks. No assessment of climate-related transition opportunities along the value chain was carried out.

Due to the long-term time horizon and scenario assumptions, the results are subject to methodological uncertainties, but nevertheless provide valuable insights for risk management. The identified risks were prioritized using a risk matrix in terms of probability of occurrence and extent of damage and are incorporated into the development of any necessary adaptation strategies to strengthen the Group's resilience to climate risks in the long term. Physical climate risks in particular require location-specific assessment and, if necessary, individual measures.

Disclosure requirement	Data point	SFDR - Reference	Pillar 3 - Reference	Benchmark Regulation Reference	EU Climate Law Reference	Page
ESRS E1-1	16 (g)		x	x		n.a.
ESRS E1-4	34	x	x	x		n.a.
ESRS E1-5	38	x				n.a.
ESRS E1-5	37	x				25
ESRS E1-6	40-43					25
ESRS E1-6	44	x	x	x		30
ESRS E1-6	53-55	x	x	x		29
ESRS E1-7	56				x	n.a.
ESRS E1-9	66			x		n.a.
ESRS E1-9	66 (a)		x			n.a.
ESRS E1-9	66 (c)		x			n.a.
ESRS E1-9	67 (c)		x			n.a.
ESRS E1-9	69			x		n.a.
ESRS E2-4	28	x				n.a.
ESRS E3-1	9	x				n.a.
ESRS E3-1	13	x				n.a.
ESRS E3-1	14	x				n.a.
ESRS E3-4	28 (c)	x				n.a.
ESRS E3-4	29	x				n.a.
ESRS 2 IRO-1 E4	16 (a) i	x				n.a.
ESRS 2 IRO-1 E4	16 (b)	x				n.a.
ESRS 2 IRO-1 E4	16 (c)	x				n.a.
ESRS E4-2	24 (c)	x				n.a.
ESRS E4-2	24 (d)	x				n.a.
ESRS E5-5	37 (d)	x				n.a.
ESRS E5-5	39	x				n.a.

Disclosure requirement	Data point	SFDR - Reference	Pillar 3 reference	Benchmark Regulation Reference	EU Climate Law Reference	Page
ESRS 2 SBM3 S1	14 (f)	Risk of forced labor	x			14
ESRS 2 SBM3 S1	14 (g)	Risk of child labor	x			14
ESRS S1-1	20	Commitments in the area of human rights policy	x			39
ESRS S1-1	21	Due diligence requirements relating to issues covered by the International Labor Organization's fundamental conventions 1 to 8			x	39
ESRS S1-1	22	Procedures and measures to combat human trafficking	x			40
ESRS S1-1	23	Strategy or management system relating to the prevention of accidents at work	x			41
ESRS S1-3	32 (c)	Handling of complaints	x			41
ESRS S1-14	88 (b), (c)	Number of fatalities and number and rate of occupational accidents	x		x	45
ESRS S1-14	88 (e)	Number of days lost due to injuries, accidents, deaths, or illnesses	x			45
ESRS S1-16	97 (a)	Unadjusted gender pay gap	x		x	n.a.
ESRS S1-16	97 (b)	Excessive remuneration of members of management bodies	x			n.a.
ESRS S1-17	103 (a)	Cases of discrimination	x			46
ESRS S1-17	104 (a)	Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines	x		x	n.a.
ESRS 2 SBM3 S2	11 (b)	Significant risk of child labor or forced labor in the value chain	x			40
ESRS S2-1	17	Human rights policy commitments	x			n.a.
ESRS S2-1	18	Strategies relating to workers in the value chain	x			n.a.
ESRS S2-1	19	Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines	x		x	n.a.
ESRS S2-1	19	Due diligence requirements relating to issues covered by the International Labour Organization's fundamental conventions 1 to 8 are addressed			x	n.a.
ESRS S2-4	36	Problems and incidents related to human rights within the upstream and downstream value chain	x			n.a.
ESRS S3-1	16	Commitments in the area of human rights	x			n.a.
ESRS S3-1	17	Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines	x		x	n.a.

Disclosure requirement	Data point	SFDR - Reference	Pillar 3 reference	Benchmark Regulation Reference	EU Climate Law Reference	Page
ESRS S3-4	36	Problems and incidents related to human rights	x			n.a.
ESRS S4-1	16	Strategies relating to consumers and end users	x			n.a.
ESRS S4-1	17	Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines	x		x	n.a.
ESRS S4-4	35	Human rights issues and incidents	x			n.a.
ESRS G1-1	10 (b)	United Nations Convention against Corruption	x			49
ESRS G1-1	10 (d)	Protection of whistleblowers	x			42
ESRS G1-4	24 (a)	Fines for violations of corruption and bribery regulations	x		x	50
ESRS G1-4	24 (b)	Standards for combating corruption and bribery	x			n.a.

Key

SFRD (Sustainable Finance Disclosure Regulation)	Regulation (EU) 2019/2088 of the European Parliament
Pillar 3	Regulation (EU) No. 575/2013 of the European Parliament
Benchmark Regulation	Regulation (EU) 2016/1011 of the European Parliament
EU Climate Law	Regulation (EU) 2021/1119 of the European Parliament

The basis for determining the material information is the list of topics in AR 16 from ESRS 1, Appendix A. The allocation of the individual disclosure requirements to the material topics was based on the EFRAG's "ID 177 – Links between AR16 and Disclosure requirements" list from November 2024.

The simplification options applicable to the Logwin Group, which consist of disclosure requirements from ESRS 1, Appendix C, introduced in stages, are used in full. In addition, in accordance with Appendix E of ESRS 1, use is made of the option to omit disclosures on policies, measures, and targets if the Group has not yet defined, implemented, or adopted them.

The remaining reporting requirements and the corresponding data points are mapped in a software solution used by the Logwin Group and comply with the current ESRS standards and the implementation guidance published by EFRAG.

Climate change disclosure requirement (E1-DR IRO 1)

The identification of material climate-related impacts, risks, and opportunities includes the analysis of peer companies, industry studies, company- and sector-specific information, and the Logwin Group's value chain. The Group's value chain was discussed and documented in advance of the IRO identification and fully taken into account in the IRO validation workshops. In addition, energy consumption data and the results of previous greenhouse gas inventories for Scopes 1 and 2 as well as key aspects of Scope 3 were taken into account. Emission sources and drivers of impacts in relation to greenhouse gas emissions were discussed. Plans to identify and reduce existing and future greenhouse gas emissions were identified as part of the reporting process.

Physical climate risks were identified in accordance with the categories of climate hazards defined in Delegated Regulation (EU) 2021/2139. Both acute physical climate risks and chronic physical climate risks were examined and their potential impacts on the Group's system elements were assessed. A location analysis and a scenario analysis were carried out to assess the Logwin Group's most important locations in terms of physical climate risks. The materiality of the locations was determined on a business unit basis using financial thresholds for gross freight forwarding revenue or EBIT, or based on the direct ownership structure of a location. For the locations considered, a long-term continuation was assumed, with the underlying long-term time horizon covering a period of more than ten years. No explicit link to strategic planning horizons or capital allocation plans was made in the climate risk analysis. The exposure and sensitivity to physical climate risks were assessed using a software-supported, industry-independent, location-based analysis. Location-based exposure was determined based on the geographical location of the sites and the resulting exposure to acute and chronic climate hazards. The assessment reflects the general climatic risk at the respective locations. In a further step, the identified location-specific risks were transferred to the context of the logistics industry and Logwin's business activities.

Against the backdrop of advancing climate change and the associated dynamic regulatory requirements and climate protection measures, the Logwin Group has identified and systematically assessed relevant transition risks. The areas of politics and law, technology, reputation, and the market were examined and their potential impact on the business model and strategies of the individual segments was analyzed. A detailed description of the identification and assessment of climate-related impacts, risks, and opportunities of its own business activities and the upstream and downstream value chain can be found under "Double materiality assessment process (IRO-1)" and, in addition to specific physical and transitional climate risks, under "Resilience analysis."

As part of the identification of physical climate risks, three representative SSP scenarios were selected in order to map as broad a spectrum of potential emission scenarios as possible in accordance with the recommendations. These are the emission pathways SSP1-2.6, SSP2-4.5, and SSP5-8.5. The latter represents a fossil fuel-driven development pathway with high emissions. This scenario enables the analysis of potential physical impacts of climate change under unfavorable climatic conditions. To identify future transitional risks, a sustainability-oriented SSP scenario with very low emissions (SSP1-1.9) was selected, which assumes consistent global climate policy, technological transformations, and a limit on global warming to 1.5 °C in line with the Paris Agreement. The simultaneous selection of all three scenarios enables a differentiated assessment of the risks under different climate science assumptions and forms the basis for robust statements.

The upstream and downstream value chain was also taken into account in the identification of physical climate risks. As a result, potentially relevant physical climate risks with an impact on the Logwin Group's system elements were identified for 2050, but these are not material at this point in time. The results of the scenario analysis show that changes in individual parameters have no significant impact on the Logwin Group's system elements in either the short or long term. No physical or transitional risks for the Logwin Group could be identified along the

upstream and downstream value chain. As mentioned above, the results of the analysis will be incorporated into the development of any necessary adaptation strategies. A review of the integration of climate risks into the Group's existing risk management system is to be carried out in this regard.

The analysis is based, among other things, on the assumption that Logwin's business model is relatively independent of market dynamics and fluctuations in demand due to its predominant use of external service providers for transport services. Changes in customer demand are primarily understood as a response to new regulatory requirements and legal provisions in the transport sector toward more sustainable solutions. No critical assumptions were made for further analysis. The results of the analyses described above were taken into account in the Group's resilience analysis. To date, no disclosures have been made in the financial statements regarding critical climate-related assumptions. Should this become necessary in the future, it will be ensured that the assumptions are consistent with the underlying climate scenarios.

Environmental pollution disclosure requirement (E2-DR IRO 1)

The most significant Logwin Group sites were reviewed in detail to identify material impacts, risks, and opportunities in the area of environmental pollution in accordance with ESRS E2. The methodology used and the underlying assumptions and instruments are explained in ESRS 2 IRO-1, as is the consideration of affected communities and stakeholders. The focus was particularly on the use or emission of so-called "Substances of High Concern" (SHC) and "Substances of Very High Concern" (SVHC) through transport and storage. These were analyzed in detail to ensure that all relevant risks and potential impacts of the company's own business activities and the upstream and downstream value chain were fully identified.

The resulting assessment of potential impacts, risks, and opportunities showed that the standard is not considered material.

Water and marine resources disclosure requirement (E3-DR IRO 1)

In order to determine material impacts, risks, and opportunities in the area of water and marine resources in accordance with ESRS E3, the company's own business activities and the upstream and downstream value chain were analyzed. For the methodology used to identify and assess impacts, risks, and opportunities, please refer to the IRO-1 disclosure under ESRS 2.

In the course of this analysis, no material impacts, risks, or opportunities were identified in relation to the assets and business activities of the Logwin Group that require consideration in the reporting. The Logwin Group generally has only an insignificant impact on water consumption, as water is used almost exclusively for drinking and domestic purposes in its properties.

Biodiversity and ecosystems disclosure requirement (E4-DR IRO 1)

In order to identify material impacts, risks, and opportunities in the area of biodiversity and ecosystems in accordance with ESRS E4, own business activities and the upstream and downstream value chain were analyzed. An analysis of the Logwin Group's locations was carried out to identify actual and potential impacts on biodiversity and ecosystems. No sites were identified that have a negative impact on nearby areas with biodiversity in need of protection. In addition, an analysis of business activities was conducted to determine whether the Logwin Group and the upstream and downstream value chain are dependent on biodiversity, ecosystems, and ecosystem services in ways that could result in risks and opportunities.

The analyses did not identify any significant actual or potential negative or positive impacts on biodiversity and ecosystems. Likewise, no dependencies, opportunities, or risks were identified in this regard.

Circular economy disclosure requirement (E5-DR IRO 1)

The assets and business activities of the Logwin Group were reviewed to identify material impacts, risks, and opportunities under the ESRS standards E5 – Circular Economy. In the area of circular economy, the Group's material flows (purchasing, recycling, waste) were considered.

In the course of this analysis, no material impacts, risks, or opportunities were identified in relation to the assets and business activities of the Logwin Group.

Corporate policy disclosure requirement (G1-DR IRO 1)

In accordance with the ESRS sector classification, the Logwin Group carries out business activities in the field of "transportation." In order to appropriately assess the impacts, risks, and opportunities, both the business activities and sector-specific information as well as the locations and their specific characteristics with regard to the inherent risks of corruption, bribery, and similar practices were taken into account. In the G1 standard, the sub-topic "Corruption & Bribery" was classified as material.

Environment

Climate strategy and emissions management

Climate strategy and targets of the Logwin Group (E1-1 and E1-2)

The Logwin Group continues to consider the goal of limiting the rise in global average temperature to +1.5°C above pre-industrial levels in line with the Paris Agreement. Possible targets and measures and the necessary financial resources are to be identified, reviewed, and defined. Sustainability aspects are taken into account in strategic considerations, in particular environmental protection through the reduction of climate-damaging greenhouse gas emissions. The Logwin Group does not yet have a formal transition plan, defined climate targets, or specific strategies for adapting to climate change. Against the backdrop of complex and dynamically evolving regulatory requirements, corresponding concepts are currently being reviewed and further developed, but have not yet been finalized or adopted.

In the future, among other things, a stronger focus on renewable energies and the gradual reduction of the use of fossil fuels, which contribute significantly to the release of harmful greenhouse gases, will be considered. Potential adjustments also include approaches and considerations for decarbonizing both own business activities – for example, through more energy-efficient technologies such as LED lighting and optimized heating systems – and upstream and downstream supply chains. The extent to which growing business activities, particularly in the area of freight transport, can be offset by appropriate measures to avoid additional emissions is also being examined. Options such as converting the vehicle fleet to hybrid or electric vehicles are also being evaluated, with consideration given to a potential rebound effect (increased consumption caused by increased use). Through these strategic considerations, Logwin aims to fulfill its responsibility for sustainable corporate management and contribute to limiting climate change. This takes into account all Scope 1 to 3 emissions as well as potential greenhouse gas emissions. For the Logwin Group, these focus on emissions generated by the operation of a small number of company-owned buildings and trucks.

The Logwin Group is not exempt from the EU reference values agreed in Paris.

Climate protection measures (E1-3)

The Logwin Group considers sustainability to be a central component of its corporate policy. To strengthen the Group's uniform sustainability efforts, two additional full-time employees were hired in the area of sustainability in the reporting year. In addition, measures to decarbonize supply chains have been continuously implemented and improved for several years.

The measures described below represent the main activities implemented and planned in the area of climate protection in the reporting year. The measures were implemented independently of formally defined objectives and serve to provide operational support for the Group's general sustainability principles.

Since Logwin has little direct influence on technical changes due to its use of service providers, a key starting point is transparency regarding the emissions generated by transportation. Since customers choose the mode of transport, for example between more emission-intensive air transport and more climate-friendly ocean freight, a significant factor influencing the emission intensity of transportation

lies in their hands. By clearly reporting the emissions generated with the help of emissions reports, customers should be enabled to make informed and sustainable decisions. In addition, they can decide whether to support the use of sustainable fuels, which, however, is currently associated with higher costs.

Further sustainable measures to reduce transport emissions have been implemented in the form of a new fleet of electric trucks in Austria. In addition, various tree planting campaigns were carried out, in which Logwin Group employees were directly involved. This actively removes emissions from the atmosphere and preserves local forests. In addition, cooperation with the public research institution Senckenberg Gesellschaft für Naturforschung continued in the 2025 reporting year, this year to support research on endemic species.

The measures implemented in the reporting year include:

- Ongoing provision of emissions reports to increase the transparency of transport-related emissions
- Initial implementation and further planned expansion of the electric truck fleet in Austria
- Expansion of human resources in the area of sustainability (completed)
- Tree planting campaigns by employees (completed)
- Continuation of cooperation with a public research institution (second year in a row)

The technical development and use of low-emission fuels in the transport sector currently cannot be predicted. For this reason, it is not possible to estimate the development of emissions in this area. A further expansion of the electric truck fleet in Austria is currently planned as a measure. This will actively reduce emissions on the road.

The measures described above for reducing emissions have been implemented as part of the ongoing development of sustainability practices within the Group. There are no quantitative targets or time-defined end points for these measures. Due to the predominantly service-based business model and the limited direct influence on technical developments in the transport sector, the focus is currently on creating transparency and supporting lower-emission decisions by customers. Accordingly, no significant reduction in emissions has been measured to date.

Impacts on the Logwin Group's operating expenses and capital expenditures were identified for the 2025 reporting year in connection with the new electric truck fleet in Austria. Capital expenditures totaled EUR 678k.

	Monetary amounts in thousand EUR	Relevant items or explanations in the financial statements	Key performance indicators in accordance with Delegated Regulation (EU) 2021/2178	Allocation to the CapEx plan in accordance with Delegated Regulation (EU) 2021/2178
CapEx	678	Vehicle fleet/ property, plant, and equipment	CCM 6.6	-

No operating expenses or capital expenditures have been planned for the coming reporting year in relation to taxonomy-eligible CapEx reported in accordance with the EU Taxonomy.

As there are currently no formally defined measures, plans, or objectives in the area of climate protection and adaptation, the implementation of corresponding activities is currently not significantly dependent on the availability or allocation of financial resources. The measures described are being implemented in line with the Group's general sustainability policy, without being geared toward the achievement of specific, measurable climate targets.

(E1-4)

The Logwin Group has not yet defined any targets or measures for reducing greenhouse gas emissions that serve to manage significant climate-related impacts, risks, or opportunities. Specific climate protection measures and further targets are currently being reviewed. Due to rapidly changing regulatory requirements, these have not yet been defined. Key performance indicators for assessing performance and effectiveness in this context are also not currently in use. Therefore, the information on climate-related targets required by ESRS cannot be disclosed at this time.

Energy management (E1-5)

Total consumption and the net revenue of EUR 1,362.0m reported in the annual financial report are entirely attributable to activities in the climate-intensive "transport" sector in accordance with Regulation (EC) No. 1893/2006. Total energy consumption was sourced from the energy sources listed below.

	2025
Total consumption of fossil energy (MWh)	16,657
Share of fossil energy sources in total energy consumption (%)	88.2
Consumption from nuclear energy sources (MWh)	356
Share of consumption from nuclear energy sources in total energy consumption (%)	1.8
Fuel consumption from renewable energy sources, including biomass (including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	79
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	3
Consumption of self-generated renewable energy that is not used as fuel (MWh)	385
Total consumption of renewable energy (MWh)	1,881
Share of renewable sources in total energy consumption (%)	10.0
Total energy consumption (MWh)	18,894

The Group's energy intensity in relation to net revenue in 2025 is 0.01 kWh/EUR. No contractual instruments were identified in the reporting period through which energy with bundled attributes for energy generation with explicit proof of origin was procured. The Logwin Group did not sell any energy during the reporting period. Consequently, no contractual instruments for the sale of energy in connection with Scope 2 greenhouse gas emissions apply.

Energy contracts are mainly managed decentrally by national subsidiaries and locations, which leads to varying data availability. In principle, the following cases apply within the Logwin Group:

- Energy procurement with contractually defined attributes (without proof of origin) and known actual consumption
- Energy procurement without specific attributes (e.g., via flat-rate rental fees), with known actual consumption
- Flat-rate energy procurement where neither attributes nor consumption quantities are reliably available

Depending on the data available, actual billing data is used or consumption and energy mix are determined on the basis of reasonable assumptions based on previous year's values or average values. If no attributes are known, it is assumed that electricity and heating energy are sourced from fossil fuels.

In the reporting year, energy audits were carried out throughout Germany and Austria in accordance with DIN EN 16247-1. Here, energy consumption was evaluated by an external auditor, who determined that the relevant energy consumption was below the threshold value of 500,000 kWh/a, which is why it was excluded from the audit. No further validation by third parties took place.

Corporate carbon footprint and emissions management (E1-6)

The calculation of the corporate carbon footprint (CCF) was first developed in 2021 for the Air + Ocean business segment in collaboration with the Fraunhofer Institute for Intelligent Analysis and Information Systems (IAIS). The aim was to create a comprehensive and reliable basis for recording group-wide CO₂-emissions. Since the initial establishment of the partial CCF, it has been extended to the entire Logwin Group as a system boundary, and work was continuously carried out to improve the available data basis. Relevant consumption data from the global branches has been successively recorded and integrated in order to increase the accuracy and significance of the calculations.

The CCF is determined in accordance with the recognized standard of the Greenhouse Gas Protocol, which provides a comprehensive and transparent method for calculating and reporting greenhouse gas emissions. The calculation is performed using software, which enables efficient data collection and evaluation. To determine Scope 1 to 2 emissions, publicly available emission factors from the European Commission, the German Federal Environment Agency, the UK Department for Environment Food and Rural Affairs (DEFRA), and other environmental authorities in various countries where Logwin operates were used. In addition, emission factors from Our World Data, the AIB (Association of Issuing Bodies), and manufacturer data were used as sources. For greater transparency, publicly available emission factors were specifically used.

Primary data or assumptions for consumption were used to calculate emissions. Emission factors are largely secondary. There are no biogenic emissions throughout the entire CCF.

Scope 1 emissions

The following assumptions were used to calculate the Group's Scope 1 emissions: Where consumption data for the Group's passenger cars and trucks was available, fuel consumption was used directly to determine emissions. Otherwise, the kilometers traveled in the reporting year were used. Emission factors published by DEFRA were used for combustion engine passenger cars, trucks, and industrial trucks for diesel fuel consumption, and for hybrid passenger cars for gasoline consumption. If fuel consumption or distance traveled was unknown, a reasonable assumption was made for vehicles.

For combustion engine industrial trucks, only kilometers traveled have been recorded to date. Based on this, a reasonable assumption of fuel consumption was made with the help of manufacturer data. Emission factors for direct fuel consumption and for kilometers traveled were obtained from DEFRA, whereby the emission factor per kilometer driven for combustion engine trucks was the value for a diesel heavy goods vehicle with an average load. For hybrid vehicles, the emission factor per kilometer for medium-sized "plug-in hybrid electric vehicles" was used, and for combustion engine cars, the emission factor for medium-sized "diesel" vehicles was also used. The energy consumption of electric vehicles is taken into account in Scope 2.

To determine the volatile emissions from air conditioning in office buildings, the test and maintenance logs for all buildings owned by Logwin and all air conditioning systems maintained by Logwin itself were evaluated. The calculation of volatile emissions was based on the quantities of refrigerant refilled as documented there. The emissions were calculated using the specific emission factors for the refrigerants used, as published by DEFRA.

Scope 2 emissions

Energy consumption was used to calculate Scope 2 emissions. Assumptions and estimates regarding energy consumption under Scope 2 can be found in the chapter "Energy management (E1-5)".

The country-specific emission factors of the national power grid were used to calculate location-based emissions. As an emission factor for location-based heating energy consumption, a conservative assumption was made based on the current status of gas heating, which, according to the IEA, accounts for the largest share of heating energy sources worldwide. For the reporting year, the emission value from the Probas database of the German Federal Environment Agency for gas heating was used.

For market-based Scope 2 emissions, the emission factors for the respective consumption taken from invoices were generally used. As already mentioned under "Energy management (E1-5)", these are very limited for the Logwin Group. Accordingly, the nationwide residual mix according to AIB was assumed for electricity consumption. If this was not available for a country, the location-based emission factor was used.

To calculate emissions from heating energy, a simplified approach based on an emission factor for natural gas was used in the reporting year. The calculation was carried out uniformly on both a market-based and location-based basis using the national emission factor for Germany. As a result, there are no differences between the two calculation perspectives.

The electric vehicles included under Scope 2 were taken into account in accordance with the emission factors listed above. For passenger cars, a maximum electricity consumption of 0.25 kWh per kilometer driven was assumed, based on a publication by Enpal from 2025. If the energy consumption or distance traveled was unknown, a reasonable assumption was made.

In the location-based emissions calculation, the manufacturer's long-distance consumption per kilometer is used for electric trucks, unless the electricity consumption is directly specified. If the distance traveled is unknown, a reasonable assumption was made. The electric truck fleet does not generate any market-based emissions, as only emission-free green electricity is used to operate it.

Scope 3 – Determination and estimates

As part of the ongoing process of developing climate targets, the emission data collected in the previous year was analyzed in detail. In addition, a significance analysis was carried out to identify the main sources of emissions within Scope 3. This showed that transportation coordinated by Logwin but carried out by external service providers accounts for around 99% of Scope 3 emissions, making it by far the most significant category. Due to the stable business structure of the Logwin Group, no fundamental changes are expected in the short term, meaning that a substantial change in these emissions can only be expected with a broader shift in the transport sector towards low-emission or emission-free modes of transport. According to the significance analysis, the following Scope 3 categories were defined as non-material:

- 3.1 Purchased goods and services
- 3.2 Capital goods
- 3.3 Fuel and energy-related activities
- 3.5 Waste generated in operations
- 3.6 Business traveling
- 3.7 Employee commuting
- 3.8 Upstream leased assets
- 3.9 Downstream transportation
- 3.10 Processing of sold products
- 3.11 Use of sold products
- 3.12 End-of-life treatment of sold products
- 3.13 Downstream leased assets
- 3.14 Franchises
- 3.15 Investments

This results in exclusive reporting of the Scope 3.4 category. These transports, carried out by third-party providers, are calculated exclusively on the basis of detailed transport data from the company's own transport management system via the specialized service provider EcoTransIT. EcoTransIT uses a publicly available, regularly updated, and scientifically sound methodology that complies with ISO14083 requirements. Gaps due to calculation errors are extrapolated using average emissions per shipment for the respective mode of transport and are also taken into account. Overall, approximately 85% of the calculated emissions were determined on the basis of such primary data. For the remaining 15%, conservative average values per mode of transport were used due to a lack of individual information.

Data quality and continuous improvement

As part of the CCF calculation, all branches were queried for their consumption data using software, and all transports carried out were systematically evaluated. Any data gaps were filled by extrapolations based on the assumptions listed above and under "Energy management (E1-5)". These extrapolations were made on the basis of employee numbers or office and warehouse space and, as far as possible, were based on specific data for the respective country or region. Continuous improvement of the data basis and the use of modern calculation methods ensure that the Group's CCF is documented transparently and accurately. Training for operational employees and software-supported data collection promote accurate determination of the CCF. General estimation uncertainties are considered immaterial.

The Logwin Group does not generate any emissions from EU ETS installations, national ETS installations, or non-EU ETS installations. Furthermore, the Logwin Group does not generate any significant amounts of biogenic CO₂-emissions from the combustion or biological extraction of biomass in the upstream or downstream supply chain, separate from Scope 2 greenhouse gas emissions. Greenhouse gas emissions other than CO₂ (in particular CH₄ and N₂O) are not available for location-based average emission factors of the grid or for the market-based method and are therefore excluded.

The net sales revenues used to calculate greenhouse gas intensity correspond to the sales revenues presented in the consolidated financial statements and can be verified in the annual financial report of Logwin AG.

Corporate carbon footprint

The greenhouse gas intensity of the Group is shown in the following table.

	2025
Total greenhouse gas emissions (location-based) per net revenue (tCO ₂ eq/EUR)	0.0009
Total greenhouse gas emissions (market-based) per net sales (tCO ₂ eq/EUR)	0.0009

The greenhouse gas intensities stated refer to the Group's total emissions in accordance with the respective calculation method (see section "Scope 2 emissions").

The emissions of the Logwin Group for the 2025 reporting year are broken down by scopes and emission categories in the following table. Scope 3 categories identified as insignificant in the significance analysis are indicated here as n.a. and are not included in the total.

Corporate Carbon Footprint 2025	2025
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	-
Gross Scope 1 GHG emissions (tCO ₂ eq)	5,361
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	6,779
Gross market-based Scope 2 GHG gross emissions (tCO ₂ eq)	7,092
Total indirect (Scope 3) gross GHG emissions (tCO ₂ eq)	1,169,087
1 Purchased goods and services	n.a.
Optional subcategory: Cloud computing and data center services	n.a.
2 Capital goods	n.a.
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	n.a.
4 Upstream transportation and distribution	1,169,087
5 Waste generated in operations	n.a.
6 Business traveling	n.a.
7 Employee commuting	n.a.
8 Upstream leased assets	n.a.
9 Downstream transportation	n.a.
10 Processing of sold products	n.a.
11 Use of sold products	n.a.
12 End-of-life treatment of sold products	n.a.
13 Downstream leased assets	n.a.
14 Franchises	n.a.
15 Investments	n.a.
Total GHG emissions (location-based) (tCO₂eq)	1,181,227
Total GHG emissions (market-based) (tCO₂eq)	1,181,540

There were no significant events between December 31, 2025, and the publication of the Logwin Group's annual financial statements on March 9, 2026, that affected relevant circumstances in the value chain or the Logwin Group's greenhouse gas emissions.

Emissions reported in this report are not yet used to derive performance or effectiveness metrics in relation to material impacts, risks, or opportunities. Accordingly, no specific information on emissions is used to assess their performance or effectiveness. In addition, no targets for reducing greenhouse gas emissions have yet been set to manage material climate-related impacts, risks, and opportunities.

Greenhouse gas removal (E1-7)

During the reporting period, the Logwin Group did not purchase any CO₂-credits or intend to finance them.

Internal CO₂ pricing (E1-8)

There is currently no internal CO₂-pricing system in place.

Information in according to the EU Taxonomy Regulation

As part of the EU Action Plan on Sustainable Finance, redirecting capital flows towards sustainable investments is a key objective. In this context, Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020, on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (hereinafter referred to as the EU Taxonomy Regulation), which establishes a uniform classification system defining which economic activities are considered environmentally sustainable in the EU. The results of this classification must be reported annually.

EU Taxonomy reporting is carried out in accordance with the mandatory disclosures under the EU Taxonomy Regulation, in particular Article 8, and the supplementary Delegated Acts, taking into account the FAQ documents published by the EU Commission, which address questions of interpretation.

The EU Taxonomy Regulation defines the following six environmental objectives:

1. Climate action
2. Adaptation to climate change
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Prevention and reduction of environmental pollution
6. Protection and restoration of biodiversity and ecosystems.

The description of the individual economic activities in the Delegated Acts to the EU Taxonomy Regulation specifies which economic activities must be identified as taxonomy-eligible.

For an economic activity to be classified as taxonomy-compliant, the following three requirements must be met:

- Substantial contribution: The economic activity contributes substantially to one of the environmental objectives by meeting the technical assessment criteria set for that economic activity or environmental objective.
- Avoidance of significant harm: The economic activity does not cause significant harm to one or more environmental objectives by meeting the technical assessment criteria set for that economic activity or environmental objective.
- Minimum (social) safeguard: The economic activity must be carried out in compliance with minimum protection requirements for the respect of human rights and labor rights, as well as for anti-corruption, fair competition, and taxation.

For the 2025 financial year, the group-wide taxonomy-eligible and taxonomy-compliant shares of turnover, capital expenditure (CapEx), and operating expenditure (OpEx) in connection with assets or processes associated with economic activities that are considered environmentally sustainable must be determined and disclosed.

Approach and methodology

The key figures are determined on the basis of the financial reporting system and individual detailed queries in the business segments. This is intended to ensure a complete and clear reconciliation with the corresponding items in the consolidated financial statements and at the same time avoid double counting. The amounts (denominators) used to calculate the revenue, CapEx, and OpEx metrics correspond to the figures contained in the consolidated financial statements. All consolidated Group companies were included in the analysis.

To determine the taxonomy-compliant shares (numerators), the identified taxonomy-eligible turnover, CapEx, and OpEx were reviewed for compliance with the technical assessment criteria for the respective economic activity and, if the technical assessment criteria were met, for compliance with the minimum (social) protection requirements. For this purpose, the products and services, investments, and expenses were analyzed at the business segment level. No taxonomy compliance could be established for the taxonomy-eligible turnover, CapEx, and OpEx identified in the reporting year. This had already been ruled out on the basis of the technical assessment criteria.

For this purpose, the descriptions of economic activities from Annex I (Climate change mitigation) and Annex II (Climate change adaptation) of the Delegated Climate Act, as well as from Annex I (Sustainable use and protection of water and marine resources), Annex II (Transition to a circular economy), Annex III (Prevention and reduction of pollution), and Annex IV (Protection and restoration of biodiversity and ecosystems) of the Delegated Environmental Act were compared with the business model (products and services), investments, and expenses of the business segments. To this end, information on products and services, investments, and expenditures at the level of the business segments and their departments was discussed, collected, and consolidated in a multi-stage process.

Turnover

Turnover for the 2025 financial year forms the denominator of the revenue indicator and can be found in the consolidated income statement in Logwin AG's 2025 annual financial report.

To determine the taxonomy-eligible portion (numerator), the sales revenues of the business segments were examined in more detail and allocated to the respective economic activities. Double counting was excluded by means of individual allocations. No taxonomy-compliant share was identified.

63.7% of sales revenues amounting to EUR 1,362.0m in 2025 are attributable to taxonomy-eligible activities, but are not taxonomy-compliant.

CapEx

The amounts used to calculate the CapEx ratio (denominator) are based on the investments reported in the consolidated financial statements, which result from the additions to property, plant, and equipment (IAS 16) and intangible assets (IAS 38) in the fiscal year, excluding goodwill. In addition, the ratio takes into account the rights of use from lease agreements (IFRS 16). Additions also include additions from business combinations (IFRS 3).

To determine the taxonomy-eligible portion (numerator), the CapEx of the business segments was examined in more detail on the basis of this definition and allocated to the respective economic

activities. In accordance with the CapEx definition in the EU Taxonomy Regulation and the supplementary delegated acts, both production- and service-related CapEx that can be directly allocated to a taxonomy-eligible revenue-generating activity (CapEx a) and CapEx associated with the purchase of products and services from a taxonomy-eligible economic activity (CapEx c) were determined. Double counting was excluded by means of individual allocations. There is no CapEx that is part of a plan to expand taxonomy-compliant economic activities or to convert taxonomy-eligible economic activities into taxonomy-compliant economic activities (CapEx b). No taxonomy-compliant share was identified.

Of the total CapEx amount of EUR 40,731k in 2025, EUR 35,899k is attributable to taxonomy-eligible but non-taxonomy-compliant economic activities. No taxonomy-compliant CapEx was identified.

The taxonomy-eligible but non-taxonomy-compliant economic activities mainly relate to the economic activity of acquisition and ownership of buildings (economic activity 7.7, environmental objective 1 – climate protection), EUR 4,668k to the economic activity of transportation by motorcycles, passenger cars, and light commercial vehicles (economic activity 6.5, environmental objective 1 – climate protection), EUR 1,100k for the economic activity of freight transport by road (economic activity 6.6, environmental objective 1 – climate protection) and EUR 1,042k for the economic activity of renovating existing buildings (economic activity 7.2, environmental objective 1 – climate protection).

OpEx

The amounts used to calculate the OpEx key figure (denominator) are based on the expenses reported in the consolidated financial statements of Logwin AG for short-term leases, building renovation measures, maintenance and repairs, and all other direct expenses related to the daily maintenance of property, plant and equipment. These were determined from the local accounting systems of the business segments as part of an account analysis. The expenses include both measures carried out by the Group itself and activities outsourced to third parties that are necessary to ensure the continuous and effective functioning of the assets.

To determine the taxonomy-eligible share (numerator), the OpEx of the business segments was examined in more detail on the basis of this definition and allocated to the respective economic activities. In accordance with the OpEx definition in the EU Taxonomy Regulation and the supplementary delegated acts, both production- and service-related OpEx that can be directly allocated to a taxonomy-eligible revenue-generating activity (OpEx a) and OpEx associated with the procurement of products and services from a taxonomy-eligible economic activity (OpEx c) were determined. Double counting was excluded by means of individual allocations. OpEx that is part of a plan to expand taxonomy-compliant economic activities or to convert taxonomy-eligible economic activities into taxonomy-compliant economic activities (OpEx b) was not identified. No taxonomy-compliant share was identified.

Of the OpEx amounting to EUR 13,589k in 2025, 98.6% is attributable to taxonomy-eligible but non-taxonomy-compliant economic activities.

The taxonomy-eligible but non-taxonomy-compliant economic activities mainly relate to the economic activity of acquisition and ownership of buildings (economic activity 7.7, environmental objective 1 –

climate protection) with EUR 13,036k and to the economic activity of freight transport by road (economic activity 6.6, environmental objective 1 - climate protection) with EUR 553k.

Reporting forms

The Logwin Group does not engage in any economic activities in the areas of nuclear energy and fossil gas. Therefore, the reporting forms 2-5 of the supplementary Delegated Climate Act have not been presented.

The following reporting forms apply to the 2025 financial year.

Financial	2025			Criteria for a significant contribution						DNSH criteria ("No significant harm")									
	Economic activity (1)	Code (2)	Turnover (3) Share of turnover, year 2025 (4)	Climate protection (5)	Adaptation to climate change (6)	Water (7)	Environmental pollution (8)	Circular economy (9)	Biodiversity (10)	Climate protection (11)	Adaptation to climate change	Water (13)	Environmental pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguard (17)	Share of taxonomy-compliant (A.1.) or taxonomy-eligible (18)	Enabling activity category (19)	Transition activity category (20)
			in thousand EUR	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible activities																			
A.1 Ecologically sustainable activities (taxonomy-compliant)																			
Revenue from environmentally sustainable activities (taxonomy-compliant) (A.1)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
Of which enabling activities		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
Of which transitional activities		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities)																			
				EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL										
Freight transport by rail	CCM 6.2	39,240	2.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								4.5%		
Freight transport by road	CCM 6.6	182,916	13.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								18.2%		
Freight transport in inland waterway transport	CCM 6.8	1,798	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.2%		
Freight transport in maritime and coastal shipping, ships for port operations and auxiliary activities	CCM 6.10	388,253	28.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								51.0%		
Passenger and freight air transport	CCM 6.19	254,722	18.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								26.1%		
Turnover from activities that are eligible for taxonomy but not environmentally sustainable (non-taxonomy-compliant activities (A.2))		866,929	63.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								62.9%		
A. Turnover from taxonomy-eligible activities (A.1 + A.2)		866,929	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								62.9%		
B. Activities not eligible for taxonomy																			
Revenue from non-taxonomy-eligible activities		495,032	36.3%														37.1%		
Total turnover		1,361,961	100.0%														100.0%		

*Revenues for the 2024 reporting year have been adjusted retroactively, as additional activities were included in 2025. This ensures improved comparability between the reporting years.

Fiscal year	2025			Criteria for a significant contribution						DNSH criteria ("No significant adverse impact")									
	Economic activity (1)	Code (2)	CapEx share, 2025 (4)	Climate protection (5)	Adaptation to climate change (6)	Water (7)	Environmental pollution (8)	Circular economy (9)	Biodiversity (10)	Climate protection (11)	Adaptation to climate change (12)	Water (13)	Environmental pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguard (17)	Proportion of taxonomy-compliant (A.1.) or taxonomy-eligible (A.2.) CapEx, 2024 (18)	Enabling activity category (19)	Transition activity category (20)
		in thousand EUR	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible activities																			
A.1 Ecologically sustainable activities (taxonomy-compliant)																			
CapEx for environmentally sustainable activities (taxonomy-compliant) (A.1)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
Of which enabling activities		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
Of which transitional activities		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities)																			
				EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL										
Transportation by motorcycles, passenger cars, and light commercial vehicles		CCM 6.5	4,668	11.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							13.5%		
Freight transport by road		CCM 6.6	1,100	2.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							1.9%		
Renovation of existing buildings		CCM 7.2	1,042	2.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							0.0%		
Acquisition and ownership of buildings		CCM 7.7	29,089	71.4%	EL	N/EL	N/EL	N/EL	N/EL	N/A							65.3%		
CapEx for activities that are taxonomy-compliant but not environmentally sustainable (non-taxonomy-compliant activities (A.2))		35,899	88.1%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%								80.7%		
A. CapEx of taxonomy-eligible activities (A.1 + A.2)		35,899	88.1%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%								80.7%		
B. Non-taxonomy-compliant activities																			
CapEx of non-taxonomy-compliant activities		4,832	11.9%														19.3%		
Total CapEx		40,731	100.0%														100.0%		

Fiscal year	2025			Criteria for a significant contribution						DNSH criteria ("No significant adverse impact")									
Economic activity (1)	Code (2)	OpEx (3)	OpEx share, 2025 (4)	Climate protection (5)	Adaptation to climate change (6)	Water (7)	Environmental pollution (8)	Circular economy (9)	Biodiversity (10)	Climate protection (11)	Adaptation to climate change (12)	Water (13)	Environmental pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguard (17)	Proportion of taxonomy-compliant (A.1.) or taxonomy-eligible (A.2.) OpEx, 2024 (18)	Enabling activity category (19)	Transition activity category (20)
		in thousand EUR	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-enabled activities																			
A.1 Ecologically sustainable activities (taxonomy-compliant)																			
OpEx environmentally sustainable activities (taxonomy-compliant) (A.1)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
Of which enabling activities		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
Of which transitional activities		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.0%		
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities)																			
				EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL	EL: N/EL										
Freight transport by road	CCM 6.6	553	4.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								6.6%		
Acquisition and ownership of buildings	CCM 7.7	13,036	94.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								93.4%		
OpEx of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities (A.2))		13,589	98.6%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%								100.0%		
A. OpEx of taxonomy-enabled activities (A.1 + A.2)		13,589	98.6%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%								100.0%		
B. Non-taxonomy-compliant activities																			
OpEx of non-taxonomy-compliant activities		193	1.4%														0.0%		
Total OpEx		13,782	100.0%														100.0%		

Line	Activities in the field of nuclear energy	Yes/No
1	The company is active in the research, development, demonstration, and deployment of innovative power generation facilities that generate energy from nuclear processes with minimal waste from the fuel cycle, finances such activities, or holds risk positions related to such activities.	No
2	The company is involved in the construction and safe operation of new nuclear facilities for the generation of electricity or process heat - including for district heating or industrial processes such as hydrogen production - as well as in improving their safety using the best available technologies, financing such activities, or holding risk positions in connection with these activities.	No
3	The company is involved in the safe operation of existing nuclear facilities for the generation of electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as in improving their safety, financing such activities, or holding risk positions related to these activities.	No
Line	Activities in fossil gas	Yes/No
4	The company is involved in the construction or operation of facilities for generating electricity from fossil gaseous fuels, finances such activities, or holds risk positions related to these activities.	No
5	The company is involved in the construction, modernization, and operation of facilities for combined heat and power/cooling using fossil gas fuels, finances such activities, or holds risk positions related to these activities.	No
6	The company is involved in the construction, modernization, and operation of facilities for heat generation that produce heat/cooling from fossil gaseous fuels, finances such activities, or holds risk positions related to these activities.	No

List of abbreviations

Y	Yes
N	No
EL	Eligible (taxonomy-capable)
N/EL	Not eligible (not taxonomy-capable)
E	Enabling activity
T	Transitional activity

Social

Social responsibility and standards

(S1-1)

Principles and Code of Conduct

As an internationally active group of companies, Logwin has a special responsibility to respect, protect, and comply with human rights. In doing so, the Logwin Group is guided by the values and principles of the UN Global Compact and the conventions of the International Labor Organization (ILO), although no independent policy for the formal implementation of the UN Guiding Principles on Business and Human Rights has been implemented to date.

These values form the basis for a comprehensive strategy that is reflected, among other things, in the Logwin guidelines in the form of the Logwin Group's Code of Conduct. This strategy is implemented worldwide and is binding for all employees of the Logwin Group as well as a Supplier Code of Conduct for service providers with whom the Group works. Accordingly, all members of the company's own workforce who could potentially be materially affected by the Group's activities are explicitly included in the scope of reporting. These two codes, together with the Logwin Policy Statement on Human Rights and Social Standards, describe the basis for responsible and value-based conduct throughout the Group. They reflect the fundamental statements of the Group and its management on compliance. The codes of conduct are published on the Logwin homepage in their currently valid versions in several languages. The Policy Statement on Human Rights and Social Standards is available internally to all employees as a supplementary document (further information under "Risks, objectives, and measures related to workforce" and "Whistleblower system (S1-3)"). They represent the central internal regulations for managing human rights-related impacts, risks, and opportunities. Beyond these regulations, no independent topic-specific targets or formal individual guidelines have been defined to date. Overall responsibility for the implementation and monitoring of human rights policy lies with the Chief Compliance Officer of the Logwin Group and is thus anchored at one of the highest levels of the corporate organization.

The Logwin Code of Conduct rejects any form of discrimination based on race, ethnic origin, skin color, gender, sexual orientation, gender identity, disability, age, religion, political opinion, national origin, social background, and other forms of discrimination covered by EU and national law. Beyond the general principles of non-discrimination, there are currently no specific independent commitments or support programs for the targeted assistance of particularly vulnerable groups within the own workforce. Incidents can be reported anonymously at any time via the whistleblower system or directly to the Chief Compliance Officer.

Employees and external third parties along the supply chain have access to internal complaint procedures and a whistleblower system with the option of submitting anonymous reports to report human rights violations. Responsibility for the implementation, further development, and monitoring of such information channels lies with the Chief Compliance Officer of the Logwin Group.

Strategy in relation to own workforce and respect of human rights

Logwin pursues a comprehensive strategy to effectively manage the significant impacts, risks, and opportunities associated with its own workforce. A key concern is ensuring occupational safety and health protection, with the protection of employees always being the top priority. Respect for the human rights of its own workforce and a commitment to their protection and promotion are firmly anchored throughout the Group in the Code of Conduct and in the Declaration of Principles on Human Rights and Social Standards. Employee representatives exist in accordance with the respective national legal framework (see also "Co-determination and participation of employees").

As an attractive employer, Logwin relies on cross-company initiatives in the area of human resources, such as joint participation in sports and team events, which are successfully implemented despite differing conditions in the respective countries. Active cooperation with employee representatives, where these exist (see also "Co-determination and participation of employees"), as well as clear guidelines on working conditions and hours underline this commitment. Flexible working time models, including the option of mobile working, and the promotion of career changes, such as intra-group and cross-border exchanges, offer employees attractive prospects. Ergonomically designed workplaces and training courses on avoiding stress at work also support the physical and mental health of the workforce. The promotion of employees is also a focus. An employee referral program creates incentives for recruitment, while regular feedback and annual employee appraisals promote personal and professional development. In addition, Logwin pursues the targeted development of its employees through internal programs such as "Flourish@Logwin," "Abroad@Logwin," and "Connect@Logwin." Among other things, these initiatives promote international exchange and contribute to the achievement of strategic goals. Both in the reporting year and for the future, these measures are central components of personnel development.

Logwin's actions are based on a binding Code of Conduct, which is based, among other things, on the principles of the UN Global Compact and the conventions of the International Labor Organization. This commitment is lived out in all areas of the Group and forms a central foundation of the corporate culture. The issues of human trafficking, forced labor, and child labor are also firmly anchored in the Logwin Group's human rights declaration. The Group attaches great importance to inclusion and the promotion of disadvantaged groups. This is underlined by the obligation to comply with the Code of Conduct, which is signed with the employment contract. This highlights the relevance of these issues within the Group, which is also reflected beyond the Group in the support of charitable causes. Compliance with the Code of Conduct shapes the daily behavior of the workforce and is consistently enforced and monitored. In this way, Logwin protects its employees in accordance with its political commitment under the General Equal Treatment Act (AGG) and beyond. There are no additional political requirements for the Group with regard to inclusion or support measures for specific groups of people.

The issues of eliminating discrimination, promoting equal opportunities, diversity, and integration are embedded in the Logwin Group not only in the Code of Conduct, but also in the Supplier Code of Conduct and in the Declaration of Principles on Human Rights and Social Standards. The Supplier Code of Conduct contains binding requirements on fair working conditions, occupational health and safety, diversity and equal treatment in the workplace, the rejection of forced and child labor, and the

protection of freedom of association and assembly. It also addresses the use of third-party workers and compliance with applicable labor law standards, based on the ILO's core labor standards.

Occupational safety

Logwin relies on a variety of additional measures and initiatives to achieve positive effects for its workforce. In the area of occupational safety and health protection, high standards are continuously implemented to ensure a safe and healthy working environment.

Quality, safety, and environmental management are firmly anchored in the Group's processes and contribute significantly to its business success. Health and safety in the workplace are given the highest priority. This includes compliance with working time and occupational safety regulations as well as measures to maintain and promote the health of employees. Regular audits by the Group Internal Audit, the Quality, Safety, Environment (QSE) department, or process management ensure continuous improvement, with results being presented to the respective management teams and optimized jointly.

To prevent accidents at work, health and safety management training courses are held to raise awareness and encourage personal responsibility among employees. In addition, the Group aims to continuously expand its worldwide ISO 45001 (certified occupational health and safety) certifications for its subsidiaries.

Co-determination and participation of employees

Logwin actively involves employee representatives, where available. These include, for example, works councils in Germany, Luxembourg, and Austria, which are involved within the framework of legal requirements. In addition to local works agreements, some legal entities also have general works agreements that are concluded with the relevant committees.

In order to promote exchange with employees, structured employee appraisals with the respective supervisors take place at least once a year. These appraisals serve not only to clarify work objectives, but also to provide mutual feedback and identify areas for development. In addition, the effectiveness of the collaboration is systematically reviewed, for example through close cooperation with direct supervisors and active support in everyday work. Furthermore, Logwin relies on various measures, in particular active communication from the probationary period onwards, in order to better understand the perspectives and needs of employees. These approaches contribute to continuously strengthening employee satisfaction and motivation.

Whistleblower system (S1-3)

Employees and external parties have the option of reporting grievances completely anonymously via a whistleblower tool provided by an external provider. This tool also allows reports to be made in the respective native language. Alternatively, reports or concerns can be addressed directly to the Chief Compliance Officer or to publicly announced whistleblowing officers. These reports are carefully reviewed by the Chief Compliance Officer, the Group Internal Audit, and, if necessary, an independent whistleblowing officer (ombudswoman), and appropriate measures are taken if necessary.

Upon joining the Group, every employee is informed about the Code of Conduct and the available contact points. This option is explicitly mentioned there, as well as in the Supplier Code of Conduct and the Logwin Policy Statement on Human Rights and Social Standards. Employees can also access and use the whistleblower hotline and further information at any time via the intranet. Upon joining the company, all employees confirm the Code of Conduct, which describes the existing structures and processes for reporting concerns and issues. No other measures are currently in place to systematically verify whether employees are aware of these structures or trust them. All information on this subject is publicly available on the Logwin website. The protection of whistleblowers is guaranteed by the official whistleblower system procedure and is set out in § 6, "Protection of whistleblower and persons involved in the investigation," of the information on the use of the whistleblower system. This explicitly emphasizes protection against potential negative consequences for whistleblowers in accordance with EU Directive 2019/1937.

There is currently no formalized, standardized procedure for remedying negative effects, although no significant negative effects have been identified to date within the framework of the DMA (see "Influence of material impacts on employees"). Incoming reports are examined on a case-by-case basis by the Chief Compliance Officer, the Group Internal Audit, and, if necessary, external bodies, and appropriate remedial measures are determined and implemented depending on the situation. There is currently no systematic measurement of the effectiveness of the complaint channels or structured follow-up of closed cases using standardized key performance indicators or defined feedback mechanisms, as only two reports were received in each of the last two reporting years.

Risks, objectives, and measures related to workforce

The Logwin Group conducts a global, annual compliance risk assessment, which also includes questions on human rights and the environment for all country managers. Any anomalies are then examined in more detail and measures are derived. Another tool for identifying risks is the whistleblower system, which can be used worldwide by employees, service providers, and other third parties. The survey is initiated by the Legal department and then evaluated together with the Chief Compliance Officer and the Group Internal Audit. On this basis, targeted measures are derived if necessary. The procedure and responsibilities are anchored in the Logwin Policy Statement on Human Rights and Social Standards.

(S1-4)

For the reporting year, no significant negative impacts, financial risks, or opportunities in connection with the own workforce were identified in the double materiality analysis. Accordingly, no specific remedial measures or allocation of financial or other resources to manage such risks have been necessary to date. An assessment of the effectiveness of potential remedial measures is not currently necessary, as there has been no reason to implement them to date.

The prevention of possible negative impacts is achieved in particular through the compliance management system, the binding Code of Conduct, regular risk analyses, and open communication channels such as employee appraisals and the whistleblower system. There are currently no specific formalized processes for assessing individual business practices in areas such as procurement, sales, or data use with regard to work-related risks.

Logwin is clearly committed to respecting human rights and has embedded these principles in all relevant regulations and measures. Reports from the whistleblower system are evaluated in order to gain relevant insights and make adjustments where necessary.

(S1-5)

As the existing compliance management system allows negative effects on the own workforce to be counteracted at an early stage, there has been no reason to date to implement measurable, results-oriented, and time-bound targets with regard to key sustainability aspects.

The relevant topics are managed on a process basis via the Group-wide compliance management system, the annual compliance risk assessment, and the whistleblower system, which are used to identify and assess risks and derive measures as appropriate.

A specific level of ambition, qualitative or quantitative progress indicators, and a base period for tracking targets have not yet been defined, as no significant negative impacts or risks were identified in the double materiality assessment.

Employment structure and characteristics (S1-6)

The following section provides information on the employment structure and characteristics of the Group's employees as of December 31, 2025. This section of the report contains the metrics required by ESRS S1, reported on the basis of the number of employees (headcount). Beyond this, no additional company-specific metrics are currently used to measure the effectiveness of measures.

As of December 31, 2025, the Logwin Group employed a total of 3,690 people worldwide. Compared to the previous year, 87 fewer people were employed by the Logwin Group as of December 31, 2024. A total of 586 people left the Group during the reporting year, either voluntarily or due to dismissal, retirement, or death, which corresponds to an employee turnover rate of around 15.9%. The fluctuation rate was calculated by comparing the number of departures to the number of employees as of December 31, 2025. A breakdown of employees by gender is shown in the following table.

	Number of employees (headcount)
Male	1,763
Female	1,927
Diverse	-
Not reported	-
Total number of employees	3,690

The following table shows a breakdown of employees by type of employment.

Headcount	Female	Male	Diverse	Not reported	Total
Number of employees	1,927	1,763	-	-	3,690
Number of employees with permanent employment contracts	1,908	1,734	-	-	3,642
Number of employees with fixed-term contracts	19	29	-	-	48
Number of on-call workers	-	-	-	-	-
Number of full-time employees	1,670	1,709	-	-	3,379
Number of part-time employees	257	54	-	-	311

The breakdown by employment status is provided below according to the regions in which the respective employment relationship exists.

Headcount	EMEA	Asia	Americas	Total
Number of employees	2,386	1,139	165	3,690
Number of employees with permanent contracts	2,341	1,138	163	3,642
Number of employees with fixed-term contracts	45	1	2	48
Number of on-call workers	-	-	-	-
Number of full-time employees	2,090	1,124	165	3,379
Number of part-time employees	296	15	-	311

The following table shows the number of employees at Group companies in countries with a significant number of employees according to ESRS. Countries with at least 50 employees and at least 10% of the total number of employees are included.

	Number of employees (headcount)
Germany	1,192
Poland	370
Total	1,562

No specific indicators are used to assess the performance and effectiveness of measures relating to the characteristics of the company's own employees. No external review or validation is carried out beyond the scope required by law.

Social dialogue (S1-8)

In the Logwin Group, around 39% of employees (1,441 employees) in various countries are covered by different collective agreements. For employees within and outside the European Economic Area, collective agreement coverage and workplace representation for countries with at least 50 employees and more than 10% of the total number of employees are shown in the following table. There is no agreement with employees on representation by a European Works Council (EWC), a Societas Europaea (SE) Works Council, or a Societas Cooperativa Europaea (SCE) Works Council.

	Employees - EEA (for countries with >50 employees representing >10% of the total number of employees)	Employees - Non- EEA countries (estimate for regions with >50 employees representing >10% of the total number of employees)	Representation in the workplace (EEA only) (for countries with >50 employees, representing >10% of the total number of employees)
0-19%	Poland	-	-
20-39%	-	-	-
40-59%	-	-	-
60-79%	-	-	-
80-100%	Germany	-	Germany, Poland

Social responsibility in the Logwin Group (S1-10)

All employees of the Logwin Group receive appropriate remuneration based on the respective reference values of the countries in which they are employed. This ensures that remuneration always complies with the applicable legal requirements of the respective country. Compliance with these standards is subject to internal audits, with no external audits by third parties.

(S1-14)

Coverage by the health and safety management system

In 2025, a total of 86.7% of the employees, or 3,199 employees in total, were covered by the health and safety management system.

Accident reports and work-related injuries

In the 2025 reporting year, there were no fatalities as a result of reportable work-related injuries or work-related illnesses. There were a total of 18 reportable work accidents. The rate of reportable work accidents per 1 million hours worked is 2.2. There were 15 cases of reportable work-related illnesses. This resulted in a total of 1,071 days of absence.

Hours worked in the Group

The total number of hours worked within the Group in 2025 amounted to around 8 million hours.

Survey method

The estimates in this section refer only to the reported working hours of employees. In several countries, there is no mandatory systematic time recording. In these countries, the calculation is therefore based on multiplying the number of employees by the average daily working time and the number of working days in the respective reporting year. In countries with a legal obligation to record working hours, the actual recorded working hours are used.

(S1-17)

During the reporting period, two complaints were submitted through internal channels and complaint mechanisms. One of these complaints was treated as a possible case of discrimination and resolved. Neither case involved a serious human rights incident such as forced labor, human trafficking, or child labor, nor did either case involve a violation of guiding principles. No significant fines, sanctions, or damages were recorded.

Governance

Responsible corporate governance

Corporate policy and culture (G1-1)

On December 4, 2012, the Board of Directors of Logwin AG adopted a Corporate Governance Charter based on the "Ten Principles of Corporate Governance" of the Luxembourg Stock Exchange. This charter describes the company's understanding of good and responsible corporate governance. This includes aligning its actions with corporate social responsibility.

The Code of Conduct for employees and the Supplier Code of Conduct are also essential to the corporate culture of the Logwin Group. These represent governance and compliance policies that apply throughout the Group and aim to ensure responsible corporate management, guarantee lawful conduct, and prevent corruption and bribery. The codes address in particular unethical behavior, corruption, and violations of legal regulations in the Group's own business activities and in the upstream value chain. This ensures that compliance risks are systematically addressed. Further information on this can be found in the "Social" section under "Principles and Code of Conduct" in this non-financial report. In accordance with the information presented there and the procedures described below, no negative impacts were identified for the area of governance.

The effectiveness of the codes of conduct is continuously monitored in terms of quality by the Group-wide whistleblower system. This is a central governance tool that can be used to report, investigate, and address potential violations by employees and actors along the supply chain, and thus serves to evaluate the practical implementation of the policies. There is no official strategy with defined, measurable, results-oriented, and time-bound goals and measures. Quantitative performance measurement in the form of key performance indicators is currently not carried out. The codes of conduct apply to all companies and employees of the Logwin Group worldwide and, within the framework of the Supplier Code of Conduct, to relevant business partners in the upstream value chain. There are no geographical or content-related exceptions.

The Logwin corporate culture is also influenced by the fundamental attitudes and behaviors of management. Integrity and responsible behavior should determine the actions of all employees in the Logwin Group. Lawful conduct is an integral part of business activities and an important prerequisite for ensuring corporate success. The primary goal is to confirm the trust of shareholders, customers, business partners, and the public in this regard through daily actions.

Accordingly, the Logwin Group has established a compliance management system to adequately address the resulting challenges and potential risks. The compliance management system supports the Board of Directors, the Executive Committee, and the management of the Group companies in the management of the company. The Board of Directors bears overall responsibility for governance and compliance. Operational responsibility lies with the Chief Compliance Officer, who is supported by the management of the Group companies.

Compliance management

As part of the compliance management system, the Group has clear mechanisms in place for identifying, reporting, and investigating concerns, as well as for combating corruption and bribery. An annual compliance risk (self-)assessment is carried out jointly with the Group Internal Audit, which is independent of the Board of Directors and Executive Committee, in order to identify potential risks at an early stage. In addition, regular audits are carried out in accordance with an audit plan (see "Group Internal audit"). These processes also serve to systematically monitor the implementation and effectiveness of the Group-wide compliance policy. Special audits are carried out in specific cases of suspicion or on special occasions. In addition, controls and compliance audits are carried out, during which specific inquiries and checks are made regarding corruption and bribery. The audit team also works with local lawyers in various countries.

In order to be able to make well-founded decisions, the Logwin Group attaches great importance to a stable, globally consistent, and transparent organization. This structure, particularly in the areas of finance and IT, enables the ongoing, worldwide control of data and processes. In addition, random checks of operational employees are carried out by means of shipment checks as part of process management, while globally implemented IT systems ensure the accessibility and systematic checking of relevant data in the areas of human resources and finance. The risk of bribery or corruption is also actively minimized in risky contact with third-party service providers. This is achieved through a detailed service provider audit (Approved Supplier List), coupled with the Logwin Supplier Code of Conduct, to which every service provider of the Group must commit.

The investigation and derivation of measures in relation to any compliance violations is carried out in close coordination between the Chief Compliance Officer, the Group Internal Audit, and the relevant management. These measures ensure independent, objective, and systematic processing. This applies to all governance-related issues.

Group Internal Audit

Group Internal Audit supports the Chief Compliance Officer by reviewing the compliance management system as such. The results of the reviews by Group Internal Audit are forwarded directly to the Executive Committee and thus to the Chief Compliance Officer and followed up as necessary.

Group Internal Audit also has the following tasks:

- Conducting dedicated compliance audits
- Performing random checks on processes
- Reporting identified issues

At regular intervals, additional compliance audits are carried out by the Group Internal Audit, supported where necessary by the Chief Compliance Officer or the Finance department of the Logwin Group, as a process-independent control. These compliance audits are supported by other external third parties, such as lawyers, where necessary.

Direct communication with the Chief Compliance Officer ensures communication with the Executive Committee and the Board of Directors.

Combating corruption and bribery (G1-3)

An essential component in the prevention of corruption and bribery is the Code of Conduct, which serves as the Group's formalized anti-corruption policy and aims to prevent corrupt behavior in all business processes. All employees commit to complying with this code upon joining the company. In addition, all employees worldwide, regardless of their position, are required to complete a comprehensive e-learning program once a year with modules on compliance and corruption, which covers the legal basis, typical risk situations, the handling of gifts and donations, and specific case studies to ensure awareness and strengthening of content such as the handling of gifts and donations. There is currently no separately defined company-wide process focused exclusively on dealing with corruption and bribery risks, as this is part of the existing compliance management system. There are currently no plans to introduce such a process in the future.

The anti-corruption regulations embedded in the Code of Conduct are based on relevant regulatory requirements. There is currently no separate anti-corruption policy explicitly based on the United Nations Convention against Corruption (UNCAC). There are currently no separate measures or timetables planned for the implementation of such a specific policy. Beyond the procedures described in the compliance management system, there are no further formal procedures for the immediate, independent, and objective investigation of incidents related to corporate governance, including corruption and bribery. Regulatory requirements and the expectations of employees, business partners, and shareholders were taken into account in particular when designing the compliance and anti-corruption policies. No formal stakeholder consultation took place.

Anti-corruption training must be completed by all employees, regardless of their position. The training programs are mandatory throughout the Group and are held once a year for all employees, including managers. In recent years, 8,793 online training programs on corruption and compliance have been completed worldwide, 2,256 of them in the reporting year. In addition, workshops on compliance in webinar format are an integral part of management development at the Logwin Group.

It is assumed that functions that have direct contact with customers or suppliers or act as decision-makers are particularly exposed to the latent risk of corruption or bribery. However, due to the importance of the topic, all employees receive the same intensive training on compliance, corruption, and bribery. There is no quantitative evidence of the percentage of risk-prone functions covered by training programs. There are no separate or additional training requirements for members of the administrative, management, and supervisory bodies beyond the mandatory group-wide programs.

In addition to these extensive training measures, the Group also relies on targeted mechanisms for detecting and investigating potential violations. These include the whistleblower system, through which employees and external persons can report possible suspected cases confidentially and securely. In addition, transparent financial reporting structures, regular internal audits by the Group Internal Audit and external audits by certified public accountants, as well as a comprehensive control system, help to identify and address irregularities at an early stage. Investigations of compliance incidents are carried out by the Group Internal Audit, which operates independently of operational management and

documents its findings objectively. Group Internal Audit is not part of the operational management line of the areas concerned. The results of investigations and audits are reported to the Executive Committee and the Board of Directors in the form of audit reports.

Through a combination of mandatory training, an open corporate culture, effective reporting channels, and strictly regulated financial reporting, the Group ensures that corruption and bribery are consistently prevented, detected, and punished. Beyond this, as stated under “Corporate policy and culture (G1-1)”, there are no further explicit measures in place.

Relevant guidelines are communicated via established internal information channels. Employees and managers are informed about changes to relevant regulations via existing reporting channels such as the group-wide intranet. Amended or updated documents are made available to employees in a timely manner so that all parties involved can act in accordance with the applicable guidelines at all times. The Code of Conduct for employees and the Supplier Code of Conduct are also made available externally and provided to business partners within the scope of cooperation.

Incidents during the reporting period (G1-4)

Incidents involving corruption or bribery are investigated by the Group Internal Audit or the whistleblower office. There were no cases of corruption or bribery during the reporting period. Accordingly, no measures to remedy violations of anti-corruption or anti-bribery standards were necessary during the reporting period. Accordingly, no specific assumptions were defined as the basis for calculating this key figure.

