

Moving Mountains for a better future

Sustainability Report

2023



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Cover Art by Pierluigi Slis

Pierluigi Slis, born in 1974 in Wuppertal, Germany, lives and works in Revine Lago.

Since 2009, he has exhibited in Europe and US in solo exhibitions and Site Specific installations.

Slis's research explores themes related to the psychological and social processes that permeate human existence and action. Using tools such as painting, environmental composition, social action, or video, he creates open works, sometimes ephemeral, characterized by a certain impatience with norms, aesthetics, and formalism. His aim is to evoke an emotional resonance, a question mark that invites the individual to rediscover self-awareness.

For every sustainability report we are going to collaborate with different artists whose art aligns with our values. We chose to work with Pierluigi Slis because of our shared vision: consciousness of the impact on the territory and the commitment to transform fragility and challenges into opportunities for growth and change.

This Sustainability Report has been designed and edited by Gruber Logistics S.p.A. with the support and the methodological assistance of KPMG Advisory S.p.A.

Dear Valued Stakeholders

I am pleased to present Gruber Logistics' second Sustainability Report, which includes comprehensive data from all our company, including Universal Transport, the company that joined our group at the end of 2022. This report marks a significant milestone in our commitment to transparency and for the integration of our group. In recent years, Gruber Logistics has considerably grown, doubling its turnover from 2020.

We are now focused on consolidating our achievements, and this second sustainability report, bringing together all data of the group, shows our willingness to be closer and closer as a team.

At Gruber Logistics, we believe that transparency is not just a policy, but a fundamental value that guides our operations. By openly

sharing our environmental, social, and governance (ESG) practices and performances, we aim to build trust and foster open dialogue with our stakeholders and the communities we serve. This report is a tangible expression of our responsibility to contribute positively to the world and a roadmap for continuous improvement.

I always repeat that sustainability is a journey, not a destination. It is embedded in our corporate strategy and reflects who we are and who we aspire to be. We are committed to integrating sustainability into every aspect of our business, from reducing our carbon footprint to enhancing our social impact.

We understand that our actions have far-reaching implications, and we are dedicated to making a positive difference. This re-



port is a testament to our proactive approach to sustainability and our unwavering commitment to transparency. We invite you to join us on this journey and to engage with us as we strive to create a better future for all.

Thank you for your continued support and trust in Gruber Logistics.

Sincerely,

Martin Gruber
CEO

Dear Valued Stakeholders

At Gruber Logistics, sustainability is not merely a regulatory requirement but a profound commitment to our environment, communities, and future generations. Our approach transcends basic compliance, reflecting our dedication to environmental, social, and governance (ESG) principles.

Although we are not yet obligated to adhere to the **Corporate Sustainability Reporting Directive (CSRD)**, we have voluntarily aligned our sustainability report with its stringent standards. This proactive measure underscores our commitment to monitoring and managing all aspects of ESG using the most current and reliable standards.

A key differentiator of our approach is our unwavering commitment to transparency and accountability. Unlike some market practices that superficially promote sustainable practices without reliable reporting, we subject ourselves to rigorous audits. For example, we

meticulously **audit the actual usage of alternative fuels**, ensuring that our sustainability claims are substantiated by verifiable data.

Our ESG initiatives are comprehensive. We are dedicated to minimizing our environmental footprint, investing in eco-innovation, and promoting intermodal transport solutions. Our workforce is central to our success, and we cultivate a workplace that values diversity, inclusion, and personal growth while actively supporting local communities and charitable causes. Furthermore, we uphold the highest ethical standards in all our operations, ensuring transparency and integrity in our interactions with all stakeholders.

By integrating these principles into our business strategy, we aim to set a benchmark in the logistics industry for sustainable and responsible practices. This commitment is also demonstrated by our **active participation in numerous projects funded by the European**



Commission, where the public interest and community impact far outweigh the benefits to Gruber Logistics alone. To achieve these results, we have established a **dedicated team, and a multifunctional board** devoted to promoting and implementing sustainable practices within Gruber Logistics.

The most relevant step ahead to be outlined in the present sustainability report is the **comprehensive data integration from the whole group** which required the commitment of a dedicated team and the involvement of a dedicated platform.

Andrea Condotta
Director
Public Affairs, Innovation & Sustainability

Our journey towards sustainability

With the introduction of the Corporate Sustainability Reporting Directive (CSRD), companies are called to commit to disclose how their activities affect both the environment and society and define how changes in the world impact the company's activities. The European Union's strategy aims at creating a resource-efficient, modern and competitive economy with net-zero greenhouse gas (GHG) emissions by 2050. This initiative also focuses on protecting, preserving, and strengthening the EU's natural capital, while also ensuring that the health and well-being of citizens are safeguarded from environmental risks. Measures are designed to create an economy that genuinely benefits its people, starting from bolstering the social market economy and securing a future marked by stability, job creation, growth, and sustainable investments. In this context, improving accountability and utilizing data-driven measures will be crucial in the years ahead.

Gruber Logistics is committed to progressively bolstering its accountability across all ESG

indicators while offering stakeholders a clear, transparent view of our progress through annual sustainability reports.

After publishing our inaugural report last year, we have expanded our scope this year by incorporating Universal Transport, which has provided us with a refreshed and com-

prehensive perspective on our entire organization.

To demonstrate our genuine commitment, we openly share our performance, goals, and vision, fully aware of our roles within the global value chain. Publishing a sustainability report is far more than a compliance exercise. It is



indeed a clear declaration of our dedication to transparency, accountability, and responsibility. It not only highlights the tangible measures we have implemented to address environmental challenges, foster diversity and inclusion, and promote responsible business practices, but it also reflects our efforts to integrate environmental, social, ethical and economic considerations into every facet of our operations.


In line with in force Directive, we have adopted the new European Sustainability Reporting Standards (ESRS) disclosing a more detailed and comprehensive reporting, aiming to ensure consistency, comparability, for the future.

Our sustainability efforts are closely aligned with the United Nations Sustainable Development Goals (SDGs), and we are steadfast in our commitment to contributing to these essential targets. In this report, you will learn about the steps we have taken to reduce our environmental footprint, our investments in research and development for innovative emissions mitigation solutions, and our initiatives to foster inclusive practices. Although the journey ahead is challenging, we are driven by a vision of a future where environmental stewardship, social responsibility, and

economic prosperity coexist harmoniously. By sharing our sustainability journey, we hope to spark meaningful dialogue and collaboration with all our stakeholders.




Highlights



2700 t of CO₂e
emissions avoided due to the use of alternative fuels



20000 truck avoided
on Alpine crossings, reducing emissions via intermodal transport



40%
electricity from sustainable sources



97%
of Euro 6 vehicles



800
number of new human resources thanks to UT integration



8
number of research projects currently underway



100%
of employees paid above adequate wage



75%
of employees under 50 years old



45%
of women
Gender distribution in white-collar roles



100%
policies coverage and monitoring system across the entire group

The Group



The Group

Gruber Logistics is a **logistics and transportation company** headquartered in Auer/Ora, South Tyrol, Northern Italy. It is a multinational company that, despite its corporate structure, retains a strong focus on people and relationships, typical of family-owned businesses.

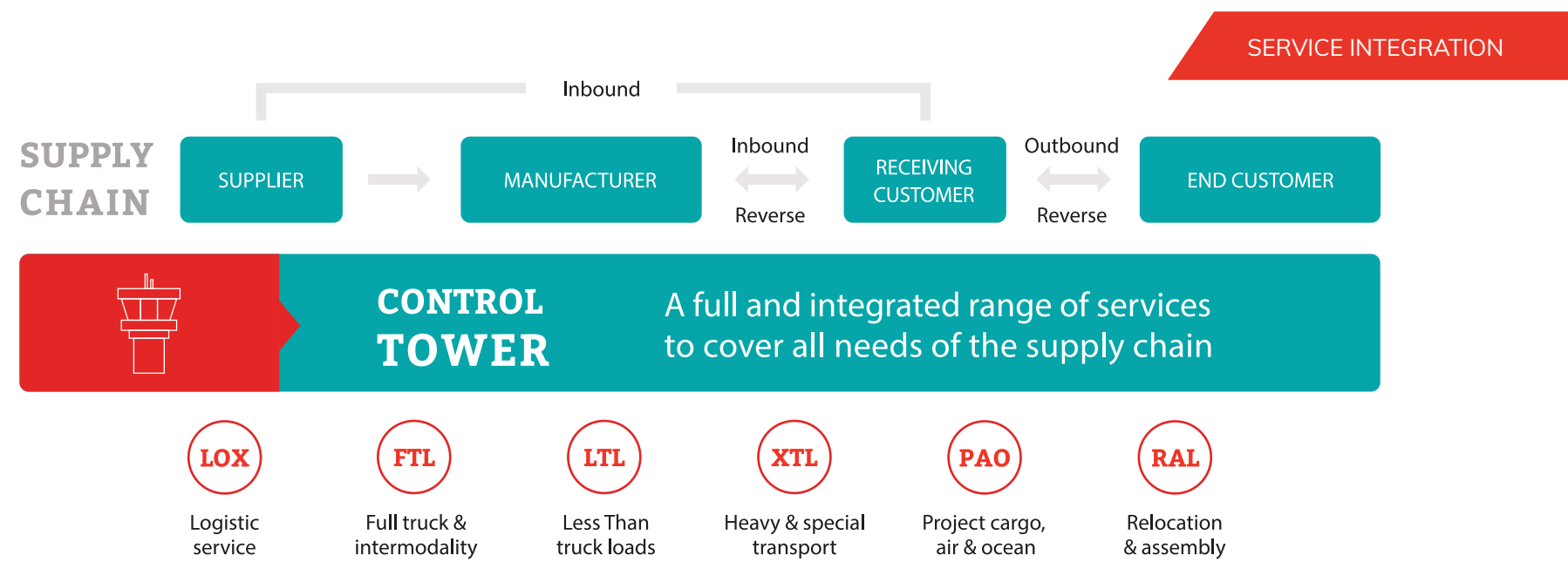
The company is now led by the third generation of the Gruber family.

Gruber Logistics offers comprehensive transport and logistics services, tailored to meet all the needs of a B2B value chain.

Specializing in comprehensive transportation management, including

shipping, distribution, and warehousing, the company leads the European market in heavy and oversized freight logistics. Our services are coordinated through a central control tower, enabling seamless integration and tailored solutions for our clients.

The company is committed to **safe shipments, punctual delivery, and efficient handling of goods**, underpinned by a strong belief in digitalization as a powerful tool to enhance human resources.

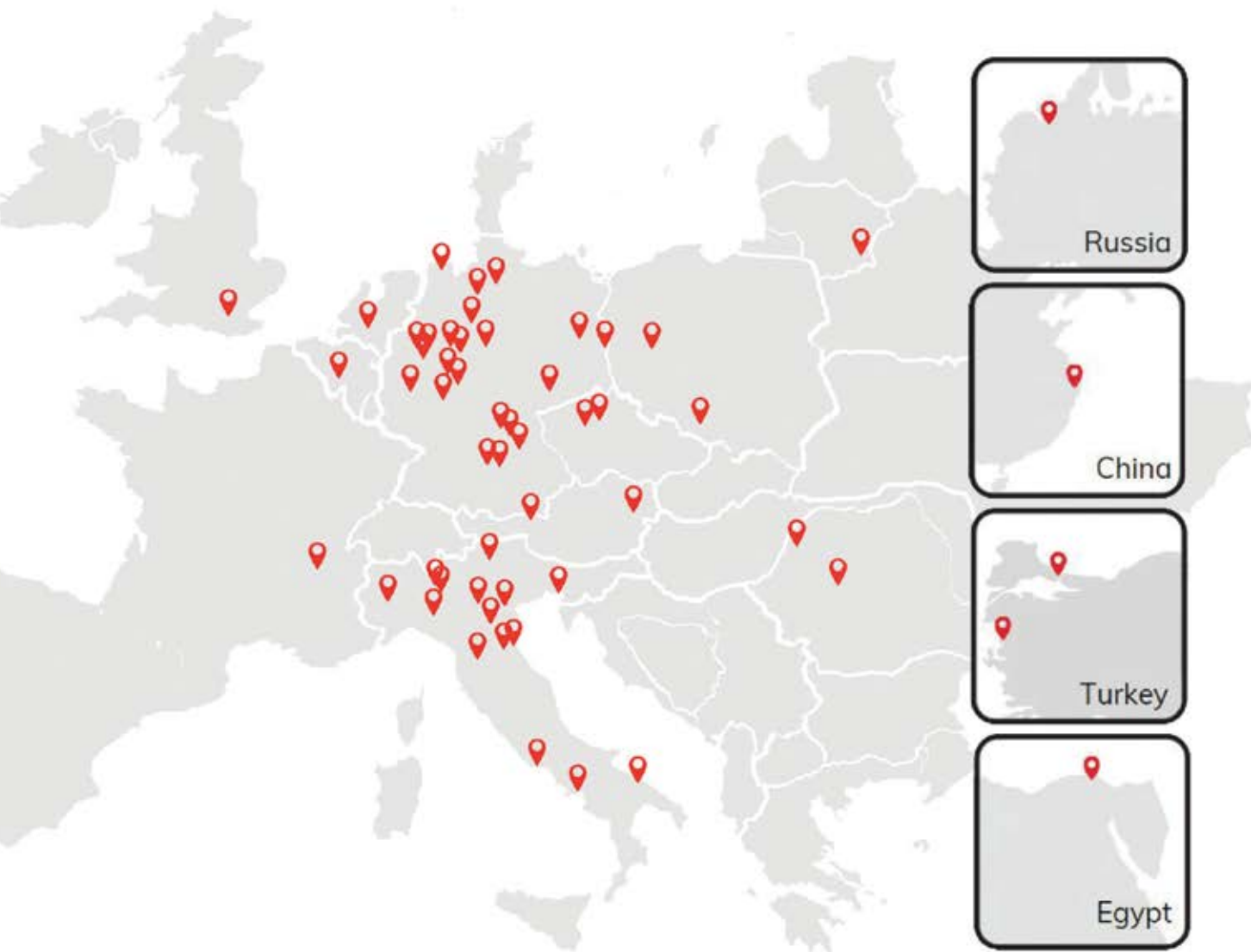


Company's presence in the world

Our digitization efforts prioritize increased transparency through shipment monitoring, data sharing along the value chain, and paperless transport solutions.

The Group is strongly committed to decarbonizing transport, with long-standing investments in intermodal connections, alternative fuels, and cargo optimization.

Over the years, Gruber Logistics has established an extensive network that currently counts 60 locations spread across 15 different countries.



Our history

Over the years, the Company has faced great challenges leading to growth steadily looking towards new markets and sectors.

The dedication of its employees and the desire to innovate have made Gruber Logistics a pioneer in the development of innovative solutions for the decarbonization of the transport sector. Every step counts in the story of Gruber Logistics. What we are today has been created step by step straightforwardly to the future.



Gruber Logistics traces its roots back to **1936**, when **Josef Gruber** founded 'Gruber Giuseppe Transport and International Shipping' in Bolzano, Italy. **Initially focused on transporting timber** from South Tyrol's mountains to the valleys, the company expanded under Josef's entrepreneurial leadership. Over time, Gruber Logistics specialized in heavy and oversized load transport, establishing its first Italian branch in Milan, soon followed by a German branch in Kiefersfelden.

Around **1980**, the company expanded its logistics offerings to include full, partial, and exceptional transport services, as well as air, sea, and warehousing logistics. With numerous locations across Italy, Austria, and Germany, Gruber Logistics developed a growing network of services and established strong, long-term partnerships with customers.

In the **2000s**, under the leadership of the second generation of Gruber family, the Company expanded its European operations from its headquarters in Ora, South Tyrol. With an innovative spirit and a strong commitment to customers, Gruber Logistics expanded its presence in Europe by opening new locations in Belgium and the Netherlands. At the same time, additional services for customers were developed and Gruber Logistics became active in industrial removals.

The year **2010** marked a turning point for Gruber Logistics, which further increased its international network with 24 locations located in Italy, Germany, Austria, Belgium, Netherlands, Romania, Lithuania, Russia and China.

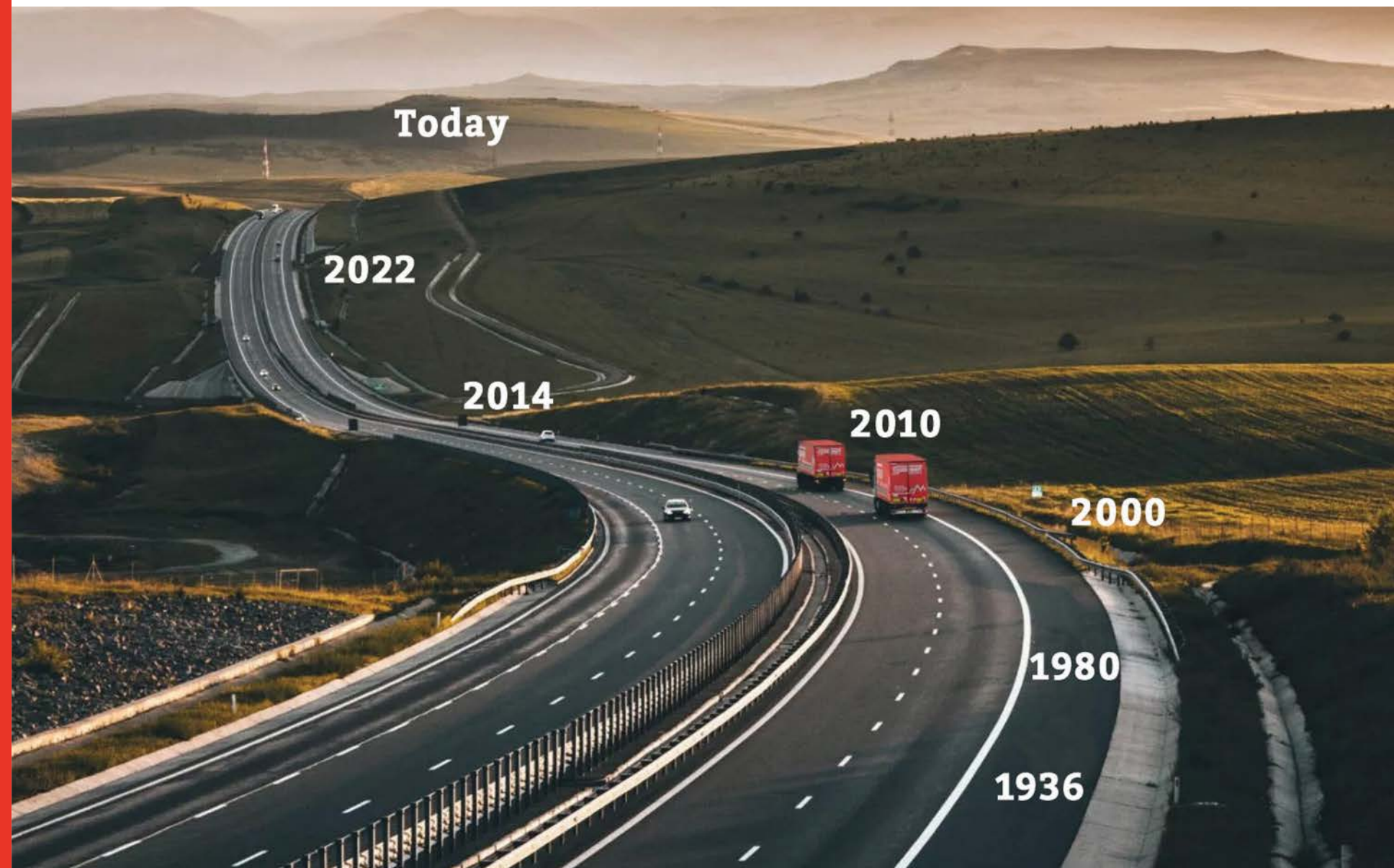
In **2014**, a new management board was formed, comprising Kurt, Christian, Michael, and Martin Gruber, with Martin stepping into the role of CEO. Together, they played a vital role in shaping the organization's purpose, values, mission, and strategies, as well as in establishing policies and goals focused on sustainable development.

In **2019** it launched the digital platform Gruber Beyond for transport management, a groundbreaking achievement, ushering in a new era of efficiency and innovation in Company's operations. This digital platform empowers the Company to optimize logistics, enhance sustainability, and deliver superior services to customers, positioning the Company as the forefront of the industry.

In **2023** Gruber Logistics published its first Sustainability Report, marking a significant milestone in the company's commitment to transparency and responsible business practices.

In **2022** the integration of Universal Transport, a German Company specialized in overload and oversized cargos, into Gruber Logistics, created a new European market leader.

The road we traveled



Merging to become a leader in Europe

Two companies, Gruber Logistics from South Tyrol and Universal Transport from North Rhine-Westphalia, have joined forces to create a business with 2550 employees, a turnover of €680 million, and a fleet of approximately 2350 transport units (850 trucks and 1500 trailers).

This positions us as a European leader in exceptional transport and allows us to aspire to similar standing in other logistics sectors. This growth reflects Gruber Logistics' recent expansion, enabling us to broaden our presence in the European market.

The alliance with Universal Transport was officially established on September 2022, following approval from German competition authorities. This partnership enables us to offer expanded services and a broader presence, ensuring faster responses to customer needs.

Additionally, it supports greater investment in digitization and sustainability, two key challenges in today's logistics industry. Gruber Logistics is already actively involved in these areas, as evidenced by our participation in the European Commission's digitalization committee and our involvement in the prototyping of electric and hydrogen vehicles.

*"The alliance will make the services of both companies even **better, more reliable, and more comprehensive** for our customers. Today, we are effectively an **international Company**, not only due to our **extensive presence throughout Europe** and **the diverse nationalities** within our management team, but there is no doubt that our **strong presence in Germany, the main European logistics market**, will give new impetus to **the internationalization process**, which can continue through both organic growth and further acquisitions in other European countries."*

Martin Gruber, CEO of Gruber Logistics



The values that drive our Company

People and the **surrounding environment** have always been at the heart of our actions, driving our commitment to their protection and respect.

In more than 80 years in business, we have consistently **made ethical choices, investing in human capital**, reducing our **fleet's environmental impact**, and building strong,

transparent relationships with our partners.

The principles that guide the corporate social responsibility of Gruber Logistics are therefore an integral part of our corporate strategy and are fully reflected both in our values and our strategy.

Our mission is to create solutions that sim-

plify our customers' lives, constantly pushing boundaries to help them achieve their goals. Gruber Logistics envisions becoming a leader in digital innovation within the transportation and logistics industry, blending cutting-edge technology with over 80 years of expertise.

THE COMPANY IS BASED ON FOUR CORE VALUES



CHALLENGE - ACCEPTING CHALLENGES

Gruber Logistics is accustomed to **challenging the impossible** and solving problems that seem insurmountable. The willingness to accept difficult challenges is ingrained in the Company's DNA, actively promoting change in a rapidly evolving world.



MOTIVATION - INFUSE MOTIVATION

Employee motivation is the engine that drives the Company toward ambitious goals. Gruber Logistics provides **space** and **support** for the professional and personal growth of its employees, creating a positive business climate and becoming a reference point for those who want to actively shape their lives.



TRUST - GROWING TRUST

Trust is a foundation on which Gruber Logistics' strong relationships with employees, customers and partners are built.

This **mutual trust** enables the achievement of **common goals**, and the company is dedicated to upholding the confidence placed in it. Additionally, Gruber Logistics recognizes its environmental impact and is committed to actively reducing it.



IMPROVEMENT - CONSTANTLY IMPROVING

Gruber Logistics is committed to continuous **improvement, embracing change with courage and an awareness** of its potential.

The company **consistently monitors** its actions to gather valuable data, enabling it to identify strengths and areas for optimization, thereby driving meaningful progress.



Our business model and the market sector

We develop and implement solutions tailored to our customer's needs by combining our expertise across the different transport and logistics services. The philosophy that guides our Company is covering all requirements of the supply chain by integrating warehousing and storage with all different transport solutions, from small parcels and groupage to full truck, with project cargo for sea and air freight. Thanks to the long-standing experience in exceptional cargoes, there is no maximum weight or oversize dimension that cannot be handled by our fleet.

FTL | FULL TRUCK LOAD

The FTL business makes up the most significant portion of the Company's business activities with a constant growth in the number shipments (more than 150.000) and Company trucks (more than 300 dedicated) and branches offering tailor-made planning.

With FTL service, we offer totally and exclusively dedicated unit load handled directly by our Company fleet or likewise by one of our perma-

nently contracted haulier.

Part of the FTL service, Gruber Logistics offers a full European-wide network of intermodal services to run the long part of the shipment by rail and short sea shipping, reducing costs and externalities of the road transport. Intermodality is one of our key elements of the Company's sustainable strategy.

LTL | LESS THAN TRUCK LOAD

The activities of the business LTL have their geographical focus in Italy with the service being provided by all our Italian branches, handling from a groupage (30 to 2500 kg) and partial loads (over 2500 kg) through an extensive and tracked network of consolidation centers.

Thanks to the cooperation with direct local partners, as well as membership in various European networks, Gruber Logistics was able to handle more than 500.000 shipments per year across Italy and for the connection with Germany, Austria, France, Spain, Portugal, United Kingdom, Poland, Switzerland and the Benelux area.

XTL | HEAVY LOADS AND SPECIAL TRANSPORT

Heavy loads and special transport services are the best solution for all companies that need to ship over-size and over-weight cargo. To handle these types of transport, Gruber Logistics developed an extraordinary competence and expertise since its establishment back in 1936.

Special equipment and a dedicated fleet of special trucks handled by our team of expert drivers and project planners are the core for the successful history of XTL in Gruber Logistics which became even stronger with the acquisition of Universal Transport in 2022.

PAO | PROJECT CARGO, AIR AND OCEAN

Project Cargo is one of the most challenging transport sectors, which encompasses sea or air transport of bulky, indivisible objects that can not be transported in containers. The business unit PAO has been constantly growing during the last years, with several branches operating world-wide with air and sea freight hubs.

Air and Ocean: the services covered by the PAO include the whole range

of cargo units and freight, from standard container, break bulk and Ro-Ro shipments.

As IATA agents, Gruber Logistics can rely on a worldwide network of professional and reliable partners to offer customised air transport services to the most remote and difficult destinations.

LOX | LOGISTICS SERVICES

The business unit LOX stands for a vast range of services from warehousing to stock planning and management with its own embedded Warehouse Management System (WMS). Gruber Logistics provides inbound and outbound distribution services on behalf of its customers

through a number of Company depots available in Italy and Germany. LOX and transportation services are strongly interconnected and managed to provide full range solutions becoming a 3PL partner for our customers.













The service of Relocation and Assembly is already 10 years part of Gruber Logistics and encompasses the relocation of machinery and related equipment including the entire production line as that are dismantled, transported and reassembled on customer's premises. RAL is a real tai-

RAL | INDUSTRIAL RELOCATIONS

lor-made solution aimed to address all specific requirements a customer has when dealing with reorganisation of its own factory and production plan.



Our market sectors

 Food & Beverage	 Industrial plants	 Automotive	 Building materials
 Rail and aerospace	 Chemicals and plastic	 Paper industry	 Heavy machinery
 Energy	 Oil & Gas	 Household appliances	 Metallurgical industry

Our policy commitment

The principles that guide Gruber Logistics Corporate Social Responsibility are an integral part of the Company's corporate vision and are fully reflected both in its values and its strategy. The ESG strategy outlined by the Company has very specific directions. Each of the individual pillar of the strategy is identified and explored.

Moreover, Gruber Logistics gives a particular emphasis to procurement, considered as a forth pillar of its ESG strategy.

The aim of Gruber Logistics ESG strategy is to establish a comprehensive, Company-wide system that ensures effective organizational management by covering all processes, integrating existing systems, complying with ISO norms, and utilizing digital technology.

According to these principles, our policies apply to the entire Gruber Logistics Group, covering overs all employees, managers, contractors and business partners.

The Company's Board is responsible for laying down principles and standards to draft the corporate policies, for the service and product quality as well as for the compliance with norms and requirements and the continuous improvement of the management system.

Environmental, social and governance policies have been drafted along 2023 in order to formalize how sustainability matters are integrated across the company's operations.

Such policies underscore ethical foundation and a proactive approach to manage impacts, risks and opportunities related to the most significant topics for Gruber Logistics.

Our ESG policies reflect the company's vision, mission, and core values by serving as a framework for developing and implementing the broader corporate strategy by setting clear, measurable objectives and targets.



In particular, the Company aims to further extend the coverage of its environmental, social, and governance certifications by applying ISO standard procedures across all branches, with the goal of certifying an increasing number of group branches.

The effectiveness of our actions to enforce the formal policies is tracked through numerous processes, by combining both quantitative and qualitative insights. On one hand, Gruber Logistics develops internal monitoring reports for its sustainable procurement, environmental, governance, and social ambitions, structured around key action areas

accompanied by specific objectives, initiatives and performance indicators (KPIs). On the other hand, internal auditing and stakeholders' feedback are useful also to reinforce accountability and transparency of the progress made towards our sustainability targets.

The data in these reports are monitored through the system of KPIs, which are broken down by year and compared against an initial baseline. Each KPI is associated with specific targets for upcoming years, which enables the company to evaluate its short-term progress while planning for medium- and long-term goals.

This structured approach built upon monitoring instruments is essential for Gruber Logistics as it provides a clear framework to trace its sustainability efforts. By setting transparent goals and using standardized KPIs, the company can ensure accountability and facilitate continuous improvement across its operations. Additionally, these reports support internal and external communication, as they demonstrate the company's commitment to sustainability to stakeholders and allow for informed decision-making within the organization.

Management System	Certification	Company
Environment	UNI EN ISO 14001:2015	Aurich, Dusseldorf, Eisenhüttenstadt, Gotha, Hamburg, Hirschaid Bamberg, Nürnberg, Ora, Paderborn, Pohle, Staufenberg
Quality	ISO 9001:2015	Aprilia, Auich, Bendorf, Bremen, Dusseldorf, Eisenhüttenstadt, Gotha, Hamburg, Hirschaid Bamberg, Kairo, Kreuztal, Masberg, Mochov, Nürnberg, Ora, Paderborn, Padova, Pohle, Poznan, Staufenberg, Verona



Financial performance

In recent years, Gruber Logistics has experienced significant growth through both organic expansion and strategic acquisitions, notably the Universal Transport Group. This acquisition has positioned Gruber Logistics as the European market leader in oversized and overload road transportation.

Over the past years, Gruber Logistics has invested in its fleet, personnel, and assets to strengthen its international market presence. These investments ensure resource availability even under changing market conditions. The company maintains flexibility in its investment plans to adapt to evolving market trends.

Gruber Logistics is committed to cost optimization to enhance business profitability in an increasingly uncertain global market. A key objective is to simplify operations and seek synergies by integrating Universal Transport into the group structure. This includes aligning all key performance indicators (KPIs), particularly financial ones, to improve the NFP/EBITDA ratio and enhance the company's rating.



Economic value (in Mio€)*	2023	2022	2021
Direct economic value generated:	680.0	607.2	438.9
thereof Revenue	(680.0)	(607.2)	(438.9)

Our approach to sustainability

Our approach to sustainability



Our approach to sustainability

In more than 80 years in business, we have always endeavored to make ethical choices, investing in human capital, progressively reducing our fleet's environmental impact and establishing solid, transparent relationships with our partners.

In today's global business environment, corporate social responsibility is not just a value, but a cornerstone of successful and resilient companies. At Gruber Logistics, we are profoundly committed to integrating environmental sustainability, social responsibility and sound governance into every aspect of our operations. We recognize the potential impacts our activities can have on the environment and society, and we are dedicated to mitigating these effects through targeted, sustainable actions that go beyond mere offsets.

Our environmental strategy emphasizes reducing direct emis-

sions and minimizing resource consumption across our operations. We are actively working to improve energy efficiency by implementing alternative fuels, expanding intermodal transportation, and employing cutting-edge technologies. The latter includes the ongoing deployment of battery-electric and the future test with hydrogen fuel-cell trucks, with the first 4 battery-electric trucks already integrated into our fleet to support zero-emission transport services.

Additionally, we are increasing the share of our fleet powered by renewable fuels, adhering to international standards for

low-emission vehicles.

Our commitment is not only embedded in our values but is also driven by our long-term vision for a sustainable future. In 2019, we introduced our first alternative-fuel trucks, paving the way for continuous innovation in research and development. Since then, we have actively pursued strategic partnerships with our service providers and innovative manufacturers to advance the decarbonization of freight transport. Through these collaborations, we invest in research and development projects that further our sustainability goals while ensuring that we meet our governance and social responsibility commitments.



Our social objectives reflect our commitment to fostering a positive impact on the communities where we operate. This dedication involves promoting fair and equitable treatment for all employees, ensuring that wages align with local living standards, and creating opportunities for professional growth. We have implemented initiatives to ensure fair wages and uphold a strong commitment to human rights across the supply chain. Moreover, our Company actively supports community development projects and engages in efforts to reduce poverty and improve economic stability within our areas of operation.

Furthermore, Gruber Logistics is committed to upholding principles of fairness and transparency as well as ethical business practices.

This is reflected in our adherence to robust compliance and data protection measures, which are critical in today's regulatory landscape. Apart from the IT security policy and the internal Code of Ethics and Conduct drafted as guidelines for all individuals engaged in the business processes, Gruber Logistics is committed to engage the supply chain in its sustainability journey.

Therefore, we realized the Suppliers' Code of Ethics in order to define selection criteria based on their values, principles and ESG performance.



Gruber Logistics' Stakeholders

The engagement and the measurement of the degree of satisfaction of the Company's stakeholders reinforce its commitment towards a high-quality management of a sustainability journey fostering trust, support and collective action. Involving key groups represents a strategic decision allowing Gruber Logistics to enhance transparency, drive innovation, and strengthen its reputation as a responsible corporate citizen. Therefore, we developed a structured engagement process able to build relationships, support compliance with regulations, and provide a social license to operate, all while improving the company's competitive advantage within a market that increasingly values sustainability.

Gruber Logistics engages with two primary categories of stakeholders, each essential to different facets of its operations and sustainability strategy. The first category encompasses stakeholders involved in public relations, such as European trade associations, governmental institutions, and public ad-

ministrations. These stakeholders are critical for Gruber Logistics in navigating regulatory frameworks, influencing policy, and staying informed about industry trends and legislative changes. Through proactive engagement with these entities, Gruber Logistics can advocate for industry-wide improvements in logistics and transportation, align its practices with evolving regulations, and collaborate on initiatives that advance environmental and social standards across Europe.

The second category includes stakeholders integral to the company's private and operational dynamics, such as the Sustainability Board, employees, customers, suppliers, audit agencies, and even competitors. The Sustainability Board, composed of senior leaders, ensures that ESG goals are continuously aligned with business strategies, while employees play a direct role in executing these sustainability initiatives on the ground. Customers and suppliers are engaged in collaborative efforts to promote sustainable logistics solutions and uphold ethical sourc-

ing practices, reinforcing our commitment to a responsible value chain. Meanwhile, audit agencies provide oversight and verification, ensuring transparency and adherence to industry standards. Competitors are also part of a broader network with whom the Company may share best practices and participate in industry forums to advance sustainability within the sector.



At Gruber Logistics, we engage stakeholders through a variety of methods, including consultations, surveys, and feedback mechanisms, to ensure their perspectives are central to our decision-making processes.

By actively listening to their concerns, suggestions, and

insights, we obtain valuable information that allows us to evaluate the effectiveness of our initiatives and align our actions more closely with their needs.

We recognize that involving stakeholders—especially those impacted by our activities—is

essential, particularly when it comes to addressing negative impacts or determining appropriate remedial actions.

This inclusive approach reflects our commitment to shaping decisions that are not only responsible but also tailored to the unique contexts and dynamics

of those affected.

Hereafter, we have clusterized the most significant stakeholders' categories for Gruber Logistics, specifying the involvement method employed, the frequency and the purpose of the engagement:

Stakeholder category	Engagement method	Frequency of engagement	Purpose of the engagement
Sustainability Board	Meeting	Periodically	Identification of priorities in defining a sustainability strategy and feedback analysis on project adaptation
European trade associations	Working groups	Continuous basis	Through the European Trade Associations, it is possible to carry out a mutual exchange of information in relation to own strategy and the common European strategy. Furthermore, Gruber Logistics is a partner in numerous European research projects, belonging to various European programs. In this context, therefore, relationships are developed with the other project partners, which can in turn be public bodies or private bodies
Institutions	Meeting	Continuous basis	Within the public sphere, the institutions (supranational, national and regional) with which the Company interacts to outline the issues of greatest interest to the community are identified.

Stakeholder category	Engagement method	Frequency of engagement	Purpose of the engagement
Employees	Individual meetings between employee and supervisor	Annual	To ensure employee satisfaction and enhance the professional and personal development of employees the Company adapts an evaluation system based on annual individual meetings between employee and supervisor (detailed information available under Annual employee evaluation guidelines on the Corporate Intranet).
Customer	Customer survey	Periodical	Gruber Logistics' sales and marketing departments periodically survey customers for satisfaction. The results of the latest customer survey are available on the Company intranet. Long-term partnerships are implemented with customers, and for them the importance of providing zero-defect service is paramount. The relationship with customers is done through commercial and customer care interactions. In any case, Gruber Logistics always aims for maximum transparency towards these types of users.
Suppliers	Supplier evaluation system	Continuous basis	Supplier relationships are of paramount importance to proceed with the creation of high-quality service. The Company adapts a corporate supplier evaluation system that ensures compliance with quality standards when it begins collaboration with new partners. In order to evaluate strategic suppliers on an ongoing basis, a supplier evaluation system will be developed to track their performance (monitored in the continuous improvement process - Management Review). Suppliers must absolutely agree with Gruber Logistics' code of ethics and before operating must declare that they personally implement it; otherwise, the service cannot be continued.
Audit Agencies	Auditing	Continuous basis	Long-term partnership with auditing agencies aimed at constantly adjusting their standards to those required by both policies and the market.

Stakeholder category	Engagement method	Frequency of engagement	Purpose of the engagement
Competitors	Partnership and membership in industry associations	Continuous basis	Monitoring and analyzing competitors in an effort to continually improve one's service and make sure that it is chosen over that of competitors.
Public Administration	Public procurement, Public-Private Partnerships (PPP)	Continuous basis	The Company operates in conformity to existing national norms and requirements. Moreover, the Company applies the organizational model 231 including Company Code of Ethics and Conduct.

Our engagement initiatives emphasize creating open channels of communication, enabling stakeholders to freely express their opinions, provide feedback, and share experiences.

This dialogue offers us a deeper understanding of the challenges and opportunities within the industry, allowing the development of targeted and effective strategies that drive progress. When we identify potential or existing negative impacts, we actively seek input from relevant stakeholders, fostering a collaborative approach to determine the most suitable remedies.

Furthermore, stakeholder feedback serves as a critical indicator of the success and impact of our initiatives. By systematically collecting and analyzing this input, we can assess the outcomes of our actions and make necessary adjustments. This continuous feedback loop enables us to learn, adapt, and refine our strategies, ensuring that we remain responsive and accountable to stakeholder expectations. We are dedicated to fostering an ongoing, two-way dialogue that promotes mutual understanding and collaboration in order to provide a concrete contribution to the 17th SDG boosting the revitalization of global partnerships in favor of sustainable development.

Our partnerships

Gruber Logistics is actively engaged in a variety of partnerships and associations, reflecting its commitment to sustainability, innovation, and sectoral collaboration. Key international memberships include ALICE (Alliance for Logistics Innovation through Collaboration in Europe), which promotes digital transformation across the logistics industry, and the Digital Transport and Logistics Forum (DTLF), an expert group under the European Commission that supports digitalization in transport and logistics. Additionally, we participate in the 2Zero Partnership, funded by Horizon Europe, to accelerate the transition to zero-emission road transport. Gruber Logistics also partners with the Smart Freight Centre, a global non-profit organization focused on reducing greenhouse gas emissions from freight transportation.

On the national level, Gruber Logistics is a member of several Italian associations, such as FIAP (Italian Federation of Professional Haulers), ANITA (National Association of Trucking and Logistics), Confindustria (the

Italian industry federation), Assologistica (Italian logistics association), and Freight Leader Council, all of which contribute to the sustainable development of the transport and logistics sector by addressing social, ethical, and environmental challenges. These

partnerships allow Gruber Logistics to align its strategies with community standards, foster mutual influence with industry and public policies, and remain at the forefront of sustainability trends in the European logistics sector.



Our partnerships



The Digital Transport and Logistics Forum (DTLF) is an expert group of the European Commission bringing together public and private stakeholders from various transport and logistics communities to support the European Commission in promoting the digital transformation of the transport and logistics sector.



The Towards zero emission road transport (2Zero) is a co-programmed Partnership funded under the Horizon Europe program aiming at accelerating the transition towards zero tailpipe emission road mobility across Europe.

The 2Zero partnership promotes and facilitates pre-competitive research and innovation on road transport mobility within the European Research Area. By identifying the research needs to achieve the targets set in European transport, energy and environmental policies, the 2Zero partnership contributes to draft the path towards a climate-neutral European road transport system and will contribute to the acceleration.



The European Technology Platform ALICE is set-up to develop and implement a comprehensive industry lead strategy for research, innovation, and market deployment in the field of logistics and supply chain management in Europe. Leading experts and companies in implementing supply chain and logistics innovation from ALICE with the aim to accelerate the transition to net zero emissions transport & logistics operations.

To that end, interdisciplinary and multi-stakeholder collaborative innovation is needed. ALICE supports, assists and advises the European Commission in the implementation of the EU Programs for research: Horizon 2020 and Horizon Europe.

Our partnerships



Smart Freight Centre (SFC) is an international non-profit organization focused on reducing greenhouse gas emissions from freight transportation. The SFC Community unites members and partners committed to driving change.

The Smart Freight Centre designed the international recognized methodology for GHG emission accounting and reporting, named GLEC Framework.



The Community was created to connect, support, and catalyze efforts across numerous stakeholders towards the development of a unified book and claim chain of custody framework for transport decarbonization. The association's work stems from the basic consideration of whether heavy transportation emitters can contribute to transport decarbonization as an alternative to offsets and whether such efforts could have beneficial knock-on positive effects on decarbonizing the entire transportation sector.

Double materiality analysis

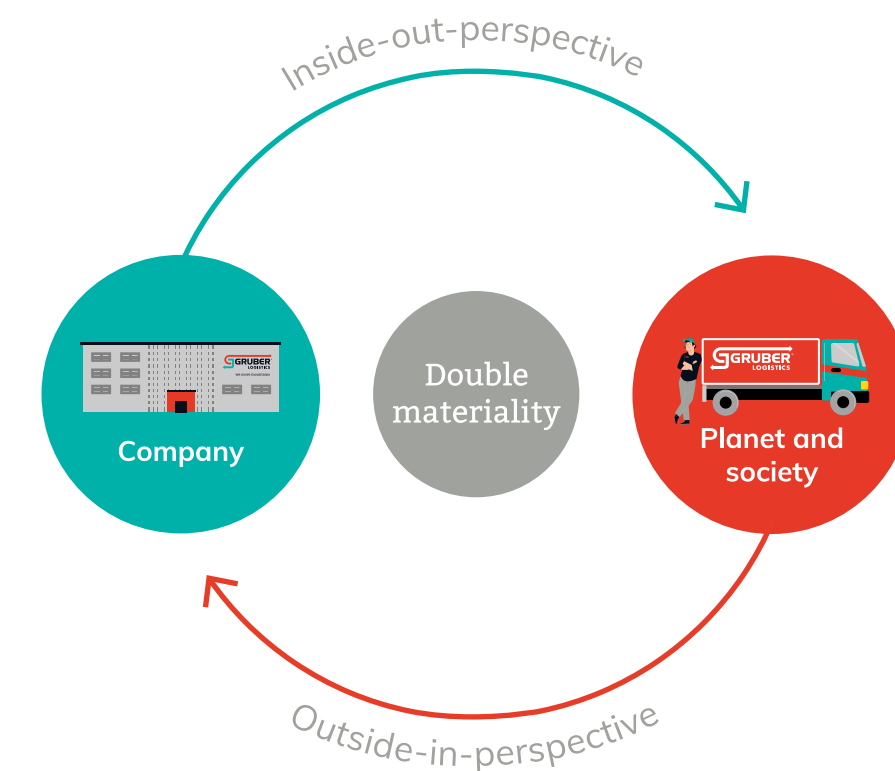
In sustainability reporting, materiality analysis is essential for shaping the report's content, guiding organizations in prioritizing the most relevant sustainability topics. This approach already enabled Gruber Logistics to focus on areas in which it has the greatest impact, ensuring that the information shared is meaningful and targeted. Materiality ensures that sustainability reporting aligns with our ESG priorities, responds to stakeholder needs, and drives long-term success by highlighting issues that are critical to operational resilience, regulatory compliance, and brand reputation.

Last year, we decided to draft Gruber Logistics' first sustainability report for 2022 with reference to the Global Reporting Standard (GRI) by carrying out the single materiality analysis in order to focus on ESG areas in which the Company has the greatest impacts.

As a key element of our work to prepare for the CSRD reporting, we have decided to conduct a double materiality assessment for our sustainability report of 2023 with reference to the ESRS drafts issued by the European Financial Reporting Advisory Group (EFRAG). Therefore, all the data points included in the E, S and G sections of the current document have been assessed as material after the integration of financial materiality analysis.

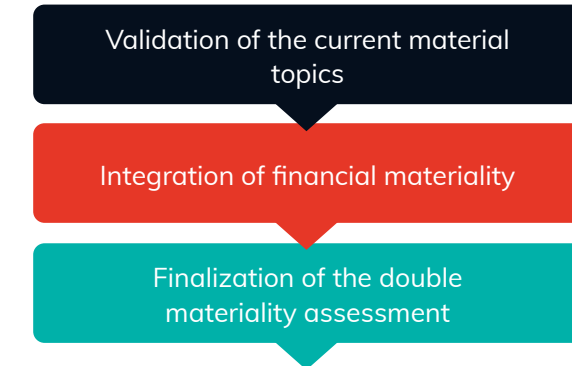
To accomplish this, we expanded upon our previous approach to evaluating the materiality of sustainability-related issues. Our starting point was an impact assessment (inside-out) that evaluates Gruber Logistics'

effects on the environment and society, building on our previous assessments of impacts across our operations and value chain. Additionally, we carried out a financial assessment (outside-in) to examine the financial risks and opportunities related to sustainability matters that our business faces.



The process

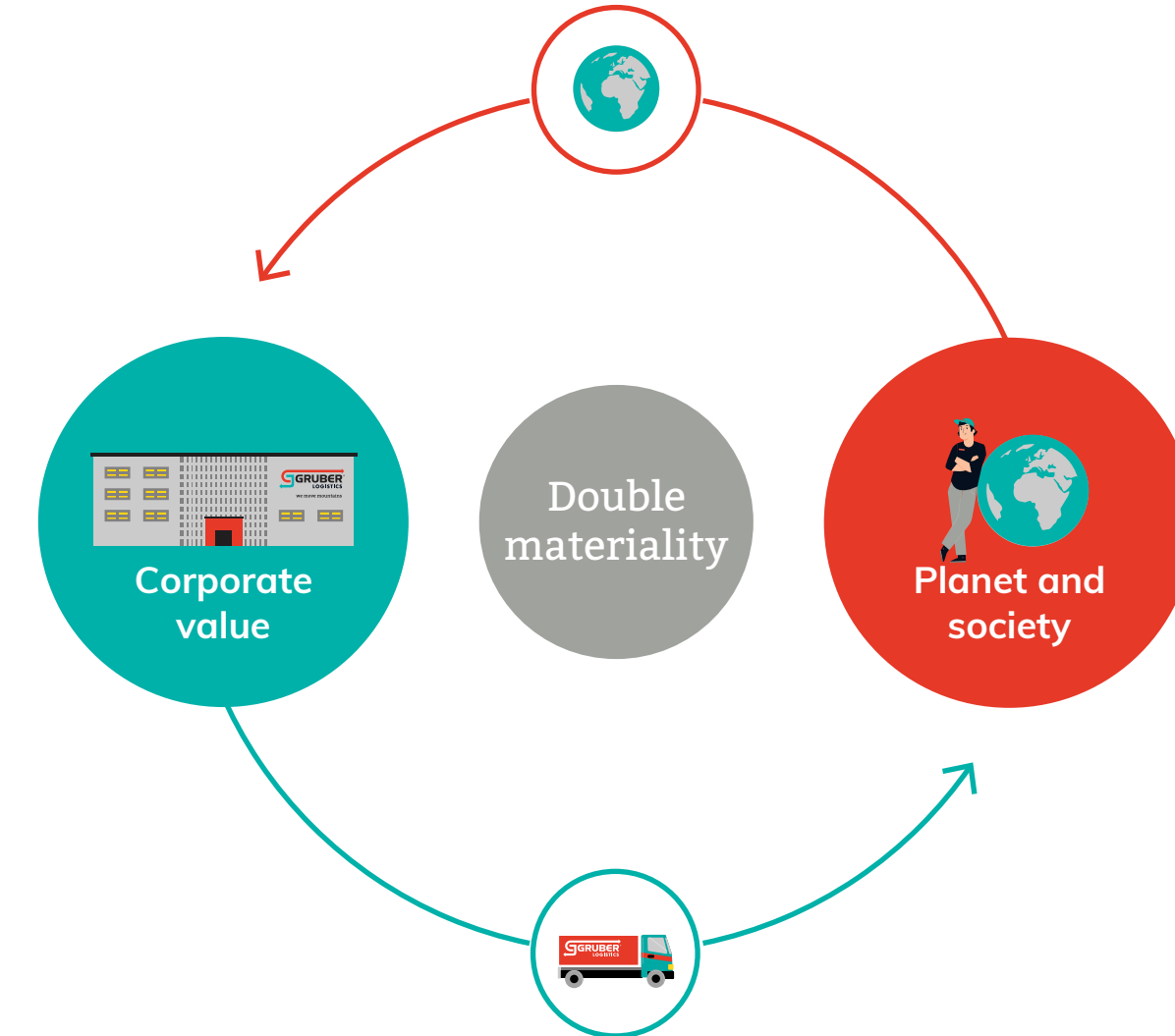
The process through which we revised and updated our material topics has been performed in accordance with the guidelines stated in the draft of ESRS 1 that regulate the procedure to conduct a double materiality assessment. Last year, we already developed a comprehensive understanding of our sustainability context thanks to the review of our businesses, stakeholders and operating markets. Thus, we capitalized on this knowledge in order to accelerate the procedure related to impact materiality and focus our efforts on the financial one. For this reason, the main steps we accomplished can be described as follows:









- 1 Validation of the current material topics:** In order to confirm the material topics already identified through the impact materiality conducted last year and to check the existence of a potential new topic, internal consultations with key functions within the organization, such as HR, Legal, QHSE (Quality, Health, Safety, and Environment), Fleet and IT departments have been essential to assess again the significance of the 17 sustainability-related matters from the previous report.
- 2 Integration of financial materiality:** in this second step, key sustainability figures in Gruber Logistics were engaged through a workshop to identify a list of risks and opportunities related to sustainability matters that might generate effects on the Company's financial position, its financial results, its cash-flows or the access to capital. Afterwards, the resulting risks and opportunities have been evaluated according to their magnitude (in terms of expected average economic impact on the Company) and their likelihood (in terms of the probability of at least 1 occurrence in the next 12 months).
- 3 Finalization of the double materiality assessment:** The scores collected in the previous phase were consolidated in order to assign a "priority score" to each element of the list. Then, the most relevant financial risks and opportunities have been selected after identifying a "materiality threshold" as required by the reference framework. Finally, results from financial materiality were combined with those of the impact one in order to finalize the material topics according to the double materiality assessment as well as the relevant disclosures to be included in the present sustainability report.


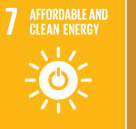


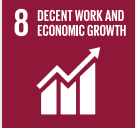
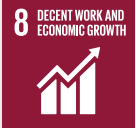

Almost all the prioritized risks and opportunities might be easily associated with the material topics already highlighted with the update of the impact materiality. However, "Industry regulation and compliance" is one new material topic arising from the financial materiality that has been added to the scope of our sustainability reporting.

Double materiality matrix










Our material topics

Climate change mitigation  	Negative impact	The activities of Gruber Logistics and the provision of logistics services are inevitably connected to the production of GHG emissions.
	Positive impact	Gruber Logistics is committed to mitigating the negative externalities related to GHG emissions' production thanks to specific initiatives and projects including: the continuous development of intermodal transport, the use of alternative fuels, electric vehicles and investments in transport efficiency such as payload increase and reduction of empty running.
	Financial risk	Extreme weather events, such as floods, hurricanes, snowstorms, and heat waves, can cause significant disruptions to transportation by blocking roads, damaging vehicles and equipment, and creating dangerous situations for drivers and personnel.
Promotion of solutions to abate air and noise pollution and mitigation of road traffic  	Positive impact	Gruber Logistics carefully monitors its impacts on the environment, and is committed to reduce them through a fleet that consists of modern vehicles with lower environmental impact including liquefied natural gas vehicles, most recent EURO standard vehicles and through attentive maintenance of the fleet (e.g. brake pads).
Mitigate the environmental impact of the logistics service within the value chain  	Positive impact	Gruber Logistics carefully provides its customers with transparent and reliable data on the environmental performance that can be used by customers in the context of their decarbonization paths.

Efficient use of energy and natural resources   	Positive impact	Gruber Logistics undertakes - through the adoption of processes and technologies - to make even more efficient use of energy, fuel, water and other natural resources.
Responsible waste management and promotion of circular economy 	Negative impact	Given the substantial number of tires Gruber Logistics manages, one of the most relevant waste production generated when running our transport services is related to tires' consumption.
	Positive impact	The Company is taking concrete steps to reduce and mitigate this impact on a daily basis through correct waste management and through specific initiatives such as, where possible, tire regeneration
Financial profitability and economic growth 	Financial opportunity	Gruber Logistics has developed a business strategy which provides for adaptation to change in order to satisfy the needs of the market, guaranteeing economic growth in favor of the Company, its employees, its supplier and the territory.
Business continuity and resilience  	Financial risk	Clashes between nations generate significant disruptions including increased operating costs due to fuel prices and economic sanctions, and risks to the safety of personnel and goods.
	Financial opportunity	In a context characterized by uncertainty and rapid changes, Gruber Logistics diversifies its business and reduces its dependence on a single market, increasing its ability to adapt and offering solutions that improve customer loyalty.

<p>ESG Governance and sustainability strategy</p> 	<p>Positive impact</p> <p>Gruber Logistics is characterized by a growing sensitivity and commitment with regard to investing in human capital, progressively reducing the impact of the fleet on the environment and establishing transparent relationships with business partners.</p>
<p>Ethical and responsible business conduct</p> 	<p>Positive impact</p> <p>Gruber Logistics has always been committed to conduct its business in an ethical way, investing in human capital, as demonstrated by the Code of Ethics that formalizes the corporate values and the commitments undertaken in matters of safety, quality, worker health and environmental protection.</p>
<p>Value chain sustainability</p> 	<p>Positive impact</p> <p>Gruber Logistics has drafted the Supplier Code of Ethics that sets out the fundamental principles and guidelines that suppliers must follow in their relationship with the Company in order to preserve the business relationship.</p>
<p>Cybersecurity and data management</p> 	<p>Financial risk</p> <p>A cyber-attack event could block our operations as a side effect of their digitization (entering data relating to transport, management of the transport itself, active invoicing, passive invoicing, payment arrangement, etc.).</p>

<p>Protection of human rights and promotion of decent work condition</p> 	<p>Positive impact</p> <p>Gruber Logistics has decided to internalize a great part of the workforce, reducing the use of cooperatives and external suppliers as well as the probability to be involved with business potentially harming human rights and people's well-being.</p>
<p>Continuous development, satisfaction and retention of the employees</p> 	<p>Positive impact</p> <p>Gruber Logistics considers the achievement of the success of its employees necessary to obtain great results. Therefore, it is committed to their satisfaction both from a professional and personal point of view, guaranteeing a balance between work and private life, adequate wages and ensuring a constructive dialogue.</p> <p>Financial risk</p> <p>The labor market in the logistics sector is facing a substantial generational change, with a large part of the current workforce entering retirement age, while the workforce offered by young workers is lacking.</p>
<p>Employees' wellbeing, health and safety</p> 	<p>Positive impact</p> <p>Gruber Logistics wants to guarantee the highest level of safety for its employees, through the monitoring of health and safety factors and the management of employees' training and awareness programs.</p> <p>Financial risk</p> <p>Managing highly diverse human resources requires policies and practices that are sensitive to different cultural needs, laws and regulations related to labor, safety, customs and environmental regulations. Being able to satisfy the requirements of different countries could generate difficulties in carrying out our business operations in an efficient way.</p>
<p>Diversity and inclusion</p> 	<p>Positive impact</p> <p>Gruber Logistics respects its collaborators and rejects any type of discrimination, with the aim of valuing diversity, guaranteeing a positive and safe environment and an inclusive workplace.</p>

<p>Systems and technologies serving the roadmap for a sustainable logistics sector</p> 	<p>Positive impact</p> <p>Gruber Logistics actively participates in projects at European level dedicated to technological innovation of logistics with the aim of marking the path for best practices together with other players in the sector.</p>
<p>Quality of service and customer satisfaction</p> 	<p>Positive impact</p> <p>Gruber Logistics invests in technological innovation and commits daily in order to provide its customers with the most efficient and high-quality services that are capable of responding to the requests of the market and face the challenges of today and tomorrow.</p> <p>Financial opportunity</p> <p>Thanks to a flexible structure, Gruber Logistics can respond quickly and efficiently to extreme weather events, increasing its reputation and customer trust.</p>
<p>Industry regulation and compliance</p> 	<p>Financial risk</p> <p>An uncertain regulatory environment that has not yet established clear taxation and incentive policies can create greater risk for investments in the digitization of processes and the use of new technologies (e.g. alternative fuels, batteries for HDVs, etc.).</p> <p>Financial risk</p> <p>Becoming compliant with specific sustainability standards and with management system obligations (e.g. health and safety of personnel) entails changes in operational approaches and economic costs.</p>





THE GLOBAL GOALS

For Sustainable Development

Our commitment towards innovation and sustainability



Our commitment towards innovation and sustainability

The **logistics sector** is increasingly embracing innovation and sustainability practices, **facilitating the movement of goods, services, and information** across complex supply chains. However, this sector is also a significant contributor to environmental challenges, including greenhouse gas emissions, resource depletion, and waste generation.

As a result, the integration of sustainability into logistics is no longer optional but a necessity.

Introducing sustainability in logistics is important because it addresses the pressing need to reduce environmental impacts while **maintaining operational efficiency and economic viability**. Adopting sustainable practices, such as optimizing transportation routes, utilizing alternative fuels, and implementing intermodal transport systems, contribute to decrease carbon emissions and energy consumption.



Technology, in particular, plays a transformative role in the sustainable evolution of logistics. Advanced information systems and digital platforms enable greater transparency across supply chains, allowing businesses to **monitor goods, optimize inventory, and streamline processes more effectively**. Moreover, technology supports sustainability goals by reducing inefficiencies within the logistics chain. For instance, direct data exchange minimizes the reliance on intermediaries, eliminating duplication and saving both time and costs.

Investing in alternative technologies, zero-emission solutions, and, more broadly, in development plans that envision a future distinct from the present requires careful, forward-thinking planning. Achieving this goal necessitates the establishment of robust foundations that can effectively and consistently support medium- and long-term investments—an endeavor that becomes particularly challenging amidst economic and political uncertainty.

Nevertheless, Gruber Logistics has committed to investing in innovative technologies, such as electric trucks, as well as in research and development aimed at advancing both innovation and sustainability. We firmly believe that such investments are essential to maintaining future competitiveness within the transport and logistics sector.

As a result, the company has made substantial financial commitments, including the acquisition of electric trucks and

the development of new operational models to optimize their deployment on the road.

In 2023, Gruber Logistics reinforced this commitment by allocating 238.500 € for systems and technologies aligned with its roadmap for a sustainable logistics sector, demonstrating the company's dedication to innovation-driven sustainability. These efforts have been further supported by strategic partnerships with our suppliers and clients, with whom we have entered into medium- and long-

term agreements to ensure the economic and financial sustainability of these investments.

By integrating sustainability into its core strategy, Gruber Logistics fosters a resilient and progressive logistics sector, aligning with stakeholder expectations and adhering to regulatory requirements.

Sustainability strategy

Gruber Logistics' sustainability strategy is founded on four core pillars: environmental, social, governance, and procurement. For each pillar, the company has developed a dedicated strategy and a comprehensive list of actions, which are systematically moni-

tored and evaluated on an annual basis. To reinforce its commitment, Gruber Logistics publishes Sustainability Report every year, providing a transparent overview of its ESG performance and progress to external stakeholders. In 2023, Gruber Logistics allocated 49.000€ to sustainability reporting.

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Gruber Logistics is actively pursuing **environmental sustainability** goals across three main directions: intermodal transport (and the associated modal switch), research and adoption of alternative fuels, and load optimization through horizontal cooperation processes. These initiatives are managed by the Public Affairs, Innovation, and Sustainability Department, which leads research and innovation projects at an international level. Many of these projects have been recognized and financed by the EU Commission, reflecting the department's success in integrating sustainability with innovation. In line with this commitment, the company is steadily increasing the share of alternative fuels in its operations and continues to monitor suppliers against sustainability criteria. The aim is to ensure that by 2025, all direct suppliers, including vehicle manufacturers and carriers, adhere to sustainability standards.



As regards **social responsibility** Gruber Logistics prioritizes the well-being and work-life quality of its workforce, utilizing globally recognized methodologies such as “Great Place to Work” to promote a supportive and inclusive workplace culture. Social sustainability initiatives also address the unique challenges faced by drivers, ensuring their well-being through comprehensive training by the Fleet Department and strict adherence to safety standards regarding driving and rest times. These efforts demonstrate the company’s dedication to supporting employees in their professional roles while safeguarding their health and safety. Additionally, smart working initiatives and parental leave policies further reflect Gruber Logistics’ efforts to create a work environment that balances productivity with personal well-being.

Governance sustainability at Gruber Logistics is anchored in a strong ethical framework defined by a precise Code of Ethics. This code extends to the company’s suppliers, ensuring alignment with environmental, social, and governance standards across the supply chain. The company recognizes that robust governance is essential for the effective and efficient implementation of its ESG strategy.

Finally, the **Corporate Sustainable Procurement Policy** establishes a

framework for fostering sustainability throughout the supply chain. The company is committed to achieving 100% supplier compliance with its Supplier Code of Conduct by 2025, ensuring that all partners share its commitment to environmental and social responsibility.

Key areas of focus include sustainable fuel sourcing and intermodal transport solutions, further strengthening Gruber Logistics’ position as a leader in sustainable logistics.

EU projects and Gruber Logistics’ role

The European Union (EU) uses competitive funding processes to drive innovation and address critical societal and industrial challenges. Through these programs, the EU identifies specific topics for research and development, providing grants to consortia that present the most innovative, feasible, and impactful proposals.

Gruber Logistics has a proven track record of securing EU funding due to its strategic vision, commitment to innovation, and strong collaborations with international partners.

The Company works within consortia comprising diverse organizations



such as research institutions, universities, and private companies. This allows Gruber Logistics to tackle complex challenges, leveraging the strengths of multiple stakeholders to achieve transformative results. Once selected, the consortia undertake projects over several years, involving extensive research, development, and testing to deliver sustainable and impactful solutions that align with EU standards and goals.

“ Gruber Logistics actively contributes to the transformation of the logistics sector through two key areas: Eco-Innovation and Digitalization. ”

In the Eco-Innovation area, the company has set the following targets to drive sustainable advancements in logistics. These include promoting zero-emission transportation by focusing on battery-electric and hydrogen-powered vehicles suitable for both long-haul and urban logistics. The development of modular and scalable vehicle solutions is a key priority, aimed at addressing diverse operational requirements while minimizing environmental impact. Additionally, the Company is committed to supporting flexible and efficient charging infrastructure, such as megawatt charging systems for heavy-duty trucks. Efforts to enhance last-mile delivery are also underway, leveraging mission-specific, right-sized electric vehicles tailored to various logistics needs. Furthermore, Gruber Logistics remains proactive in environmental compliance by participating in pioneering research and projects that anticipate future market demands and regulations.

As regards Digitalization, Gruber Logistics aims to integrate autonomous driving technologies to improve efficiency and reliability, particularly in long-haul logistics operations. Enhancing last-mile connectivity in rural and peripheral areas is another key objective, achieved through innovative ICT solutions and load consolidation tools. Efforts are also directed toward automating intermodal logistics processes to minimize manual intervention and allow personnel to focus on value-added tasks. To further optimize operations, Gruber Logistics is developing digital platforms that offer tailored intermodal solutions, enhancing decision-making and customer service. Additionally, the Company prioritizes interoperability between IT systems to streamline communication with authorities and stakeholders. Strengthening cybersecurity remains a critical goal, ensuring robust protection for logistics operations and resilience against both cyber and non-cyber threats.



These targets are central to Gruber Logistics' strategy to remain at the forefront of technological advancements, driving efficiency, resilience, and innovation in the logistics sector.

With its dual focus on sustainability and technological advancement, Gruber Logistics continues to shape the future of logistics, setting a benchmark for innovation and environmental responsibility.

To ensure successful participation in EU initiatives, Gruber Logistics has established a specialized team responsible for:

- Consortium Coordination: Managing collaboration among partners to maintain alignment on goals and deliverables.
- Communication: Acting as the primary liaison with the European Commission and other project stakeholders.
- Internal Integration: Ensuring project activities align with Gruber Logistics's internal objectives and operational workflows.

This structured approach, supported by experienced professionals and advanced project management systems, enables Gruber Logistics to contribute effectively to the advancement of the logistics sector while meeting EU expectations.



In 2023, in addition to the other projects developed the past year, the AUTOSUP Project was developed.

The AUTOSUP Project represents a significant step forward in shaping the future of supply chains by enabling the seamless integration of advanced technologies without disrupting current operations. Its central goal is to provide transport and logistics (T&L) stakeholders with a ready-to-use, data-driven Decision Support System (DSS) that enhances autonomy in operational and strategic decision-making, with a

strong focus on sustainability and user acceptance.

At the heart of AUTOSUP is a customizable Digital Twin (DT) model, a virtual representation of physical systems that simplifies the design and planning of automated supply chains. This model will simulate various elements, including transport networks, organizational dynamics, and levels of automation (LoA) in infrastructure. By using this tool, operators, shippers, and policymakers can conduct feasibility studies that simulate multimodal freight flows, estimate costs, and assess the environmental

and operational impacts of new solutions.

The project actively engages a diverse range of T&L stakeholders to document realistic use cases and conduct in-depth feasibility studies aimed at achieving seamless multimodal freight transport. One of its primary goals is to transition supply chain nodes into fully automated hubs while converting traditional supply chains into Physical Internet (PI) networks. To achieve this, AUTOSUP will utilize two Living Hubs located at the ports of Antwerp and Trieste, which will serve as testing

grounds to integrate road, rail, waterways, and air transport systems.

In addition to operational advancements, AUTOSUP focuses on establishing common technical standards for safe and reliable automated systems. The project also promotes collaboration and data-sharing platforms, essential components for the development of fully autonomous, end-to-end logistics solutions. By driving innovation and fostering partnerships, AUTOSUP aims to revolutionize supply chains, making them more efficient, sustainable, and resilient to future challenges.

European Projects

Name and topic	Life span	Project description	Our role
EMPOWER Eco-operated, Modular, highly efficient, and flexible multi-POWERtrain for long-haul heavy-duty vehicles	2023-2026	The EMPOWER project aims to demonstrate the performance of zero-emission heavy-duty vehicles (ZE HDV) in different long-haul and regional distribution scenarios. It involves the development of two ZE HDVs, one powered by a Fuel Cell (FC) system with a 750 km driving range, and the other powered by a battery-electric powertrain with a 400 km driving range. These vehicles will be built on an IVECO platform and are expected to reach the market by 2029 with similar costs to traditional engine-based solutions.	Gruber Logistics is responsible for supporting the technical development and vehicle design of the new concept of truck from IVECO and finally will operate a six-month real-world test phase using the BEV and FCEV.
ZEFES Zero Emission, flexible vehicle Platforms with modular powertrains serving the long-haul Freight EcoSystem	2023-2026	The ZEFES project aims to accelerate the transition to Zero-Emission Vehicles (ZEVs) by developing efficient and modular powertrains for prime movers and trailers, with distributed battery packs. Their goal is to make these technologies market-ready by 2030. The project also focuses on mapping charging/fueling points and developing fleet management tools to support the increasing number of long-haul Battery Electric Vehicles (BEVs) and Fuel Cell Electric Vehicles (FCEVs) in logistics supply chains. Real-world testing will be conducted across Europe, involving manufacturers, energy providers, infrastructure stakeholders, and end users. The testing will cover daily routes ranging from 500 to 1300 km, adhering to driving and resting time regulations. The demonstration routes will span multiple European countries.	Gruber Logistics is responsible for supporting the vehicle technical development technical and finally will run a 6-month test using the Scania FCEV (Fuel Cell Electric Vehicles) for temperature-controlled goods transportation, with a payload of 20 tons.

Name and topic	Life span	Project description	Our role
KEYSTONE Knowledgeable comprehensive and fully integrated smart solution for resilient, sustainable and optimized transport operations	2022-2026	The KEYSTONE project aims to improve the sustainability, efficiency, and safety of the transport system by enabling enforcement authorities to access data for compliance checks in the transportation of goods and passengers. The project's main goal is to establish standardized digital solutions that can be applied across different contexts, streamlining the transport system. This involves implementing standardized application programming interfaces (APIs) to facilitate data sharing between transport enforcement authorities and logistics operators. The project includes two pilot tests. Pilot 1 focuses on creating a digital ecosystem for automatic data sharing with enforcement authorities responsible for verifying compliance with road transport regulations. It also explores the concept of electronic consignment notes (eCRM) to enhance efficiency. Pilot 2 focuses on developing a digital environment for intermodal transport, implementing data sharing through standardized APIs at intermodal sites.	Gruber Logistics plays an active role in the project, particularly in which focuses on creating a digital ecosystem for automatic data sharing with enforcement authorities responsible for verifying compliance with road transport regulations.
MODI A leap towards SAE L4 automated driving feature	2022-2026	The MODI project aims to accelerate the implementation of connected, cooperative, and automated mobility (CCAM) vehicles by conducting practical demonstrations of SAE L4 automation levels. It focuses on overcoming barriers and testing solutions for deploying automated transport systems in the logistics industry. The project includes developing a user/driver interface for seamless transitions between automated and non-automated driving and testing the latest technologies and battery-electric vehicles (BEVs) in real-life scenarios along the North Sea-Baltic Corridor. MODI consists of five use cases covering different aspects of the logistics chain. These include testing a drayage service in Rotterdam Port, establishing a hub-to-hub connection to the port of Gothenburg, enabling a cross-border connection from the EU to Norway, conducting a full road trip from Rotterdam to Oslo, and testing, for which Gruber Logistics assumes full responsibility for the activities, automated vehicles in industrial and urban areas near the harbor of Hamburg.	Gruber Logistics supports the development of the autonomous truck mapping the driver-related interactions with external environment and finally testing new technologies and vehicles in the City of Hamburg and Port areas.

Name and topic	Life span	Project description	Our role
STREnGth_M Stimulating Road Transport Research in Europe and around the Globe for sustainable Mobility	2023-2026	The objective of the STREnGth_M project is to support the planning of research and innovation in the road transport sector. It aims to identify future research needs, update strategic research agendas and roadmaps, and assess research and cooperation capacities in member states. The project will track the progress of electric mobility globally and measure the feasibility of innovative solutions for emerging markets in Africa, Asia, and Latin America, focusing on areas such as urban zero-emission mobility, air quality, climate change, and road safety. The most relevant activities of the project include mapping the stakeholder landscape for road transport research in Europe, building a community of stakeholders, reviewing roadmapping mechanisms at various levels, identifying future research needs based on socio-economic requirements, establishing strategic links between Horizon Work Programs and national/regional funding instruments, monitoring global progress in electric and sustainable mobility, organizing international events to support cooperation, and facilitating dissemination of project findings.	Gruber Logistics, affiliated with ALICE (Alliance for Logistics Innovation through Collaboration in Europe) and a member of 2ZERO initiative, contributes to the project by updating and coordinating research agendas and roadmaps in the road transport field, particularly for road infrastructure, road safety, and logistics.
ESEP4Freight European Shift Enabler Portal 4 Freight Standardised offer/contract management for agile access to Rail Freight and multimodal services in EU	2023-2025	The project aims to provide freight customers with a broad overview of the rail transport services available in Europe. This will be accomplished through a web platform based on an existing map that identifies freight flows with the greatest potential to be transported by rail. The pilot project involves the creation of several Business Cases (BC) based on two main criteria. The first criterion concerns the geographic scope of the transportation solutions, which will be divided into two options: domestic freight and international freight involving two or more countries. The second criterion concerns the different points of origin and destination of shipments. These points will include both the manufacturer's headquarters and terminal areas located at ports, interports and logistics terminals. This will allow testing of intermodal solutions that include the first and last mile by road. The project is being carried out in collaboration with several partners	Gruber Logistics is the key intermodal transport player involved for addressing the issues the intermodal service faces and contribute to provide innovative solutions to foster the future of intermodality in Europe.

Name and topic	Life span	Project description	Our role
ACCESSMILE Improving ACCESSibility of last MILE connections of rural and peripheral regions to main TEN-T nodes in Central Europe through ICT	2023-2026	The ACCESSMILE project aims to enhance last mile accessibility in rural and peripheral areas to major freight nodes across multiple European countries. It focuses on improving multimodal transport efficiency and territorial cohesion through the use of innovative IT solutions. The project involves collaboration among transport operators, policy makers, ports, terminals, and logistics operators. To achieve its objectives, the project develops and tests IT solutions through pilot actions in different locations. The insights and lessons learned from these pilots inform the creation of replicable solutions for other regions facing similar challenges. The IT solutions target areas such as vehicle booking systems, transport flow management, port/terminal procedures, and cargo bundling and tracking. Key project partners include port authorities, logistics companies, and organizations specializing in communication and distress signaling	Within the project, Gruber Logistics, in collaboration with Logistics Centre Austria South (LCAS) and Rosstock Port, takes part in updating and coordinating research agendas and roadmaps, specifically focusing on road infrastructure, road safety, and logistics.
AUTOSUP Programme HORIZON EUROPE	2023-2027	Boosting innovation-led industrial transition to AUTOnomous Multimodal SUPply Chains. Automation of our intermodal services: less human intervention, more time for higher added value activities	Gruber Logistics plays a key role in the project, by advancing the automation of multimodal transport operations at the port of Trieste, where it operates as a Multimodal Transport Operator. Gruber Logistics aims to optimize last-mile logistics and enhance resilience through data-driven route planning, contributing to the project's goal of seamless, sustainable, and autonomous supply chains.



Data driven approach

Digitalization enhances people capacity by streamlining processes, improving efficiency, and enabling continuous learning. With an open-minded approach, we are always ready to test and embrace new research and innovation projects.

Günther Erb

Executive Director
Information Technology



Data driven approach

At Gruber Logistics, we are dedicated to being a digitally-driven company, **leveraging technology to optimize our value chain, enhance the customer experience, and improve operational performance.**

Innovation and digitalization are integral to our business strategy. To streamline transportation management and strengthen relationships with customers and suppliers, we have developed unique, in-house enterprise IT solutions and customized digital products tailored to meet specific customer needs.

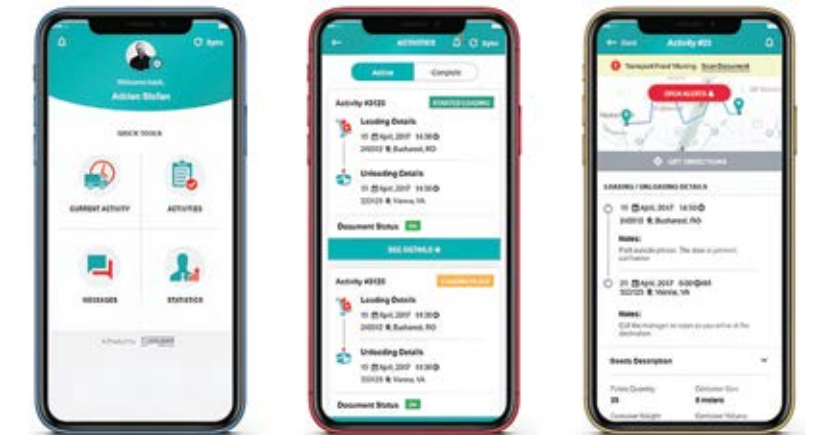
Our digital initiatives are essential to advancing the digitalization of our customer journey. These efforts focus on improving data accessibility and enabling its seamless flow throughout the value chain. By digitizing processes, we enhance transparency and provide efficient, user-friendly channels for customer engagement.

Leading this transformation is our Digital Innovation Team, which drives the development and implementation of digital projects across the organization. By aligning initiatives with strategic goals, facilitating collaboration among stakeholders, managing resources, and setting clear project milestones, this team ensures we effectively leverage emerging technologies.

Gruber Logistics employs several digital innovations as part of its data-driven approach, each designed to enhance efficiency, sustainability, and customer experience:

Gruber Beyond DriverApp

A dedicated application for drivers, providing tools for vehicle geolocation, real-time communication with the operations team, and streamlined management of transport orders and loading/unloading processes. This app enhances operational efficiency and supports drivers in their daily tasks .



Gruber Beyond MyDesk

A customizable digital platform for customers and suppliers. It allows users to manage transport operations independently, track vehicle locations, view transport statuses and documentation, check the status of payments and the performance of transports made



Transport Management System (TMS)

This platform helps businesses plan, execute, and optimize the movement of goods, ensuring compliance and proper documentation.

Fleet Management System (FMS)

Designed to organize and manage work vehicles efficiently, this system aims to reduce costs, improve operational effectiveness, and ensure adherence to sustainability and regulatory standards.

Decision Support System (DSS)

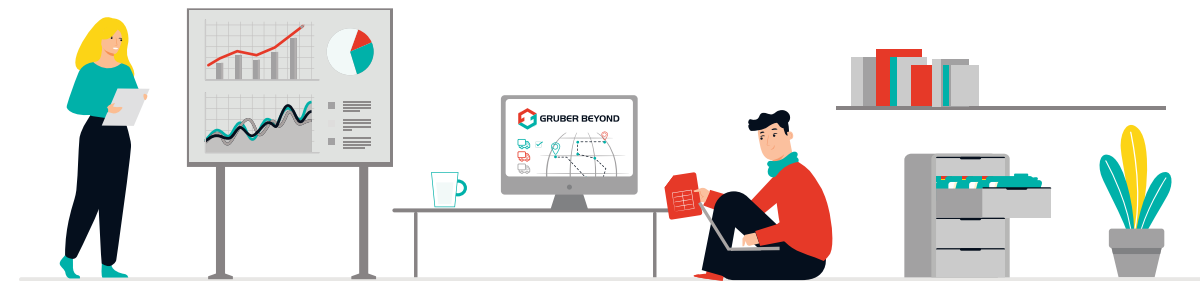
A data-driven tool that helps logistics stakeholders make strategic decisions by analyzing multimodal freight flows, estimating costs, and assessing the impacts of new technologies and solutions

Warehouse Management System (WMS)

An in-house solution for optimizing warehouse operations, from receiving and storing goods to distribution. This system integrates seamlessly with customers' management platforms, providing tailored IT solutions to meet specific logistics needs.

Data Interchange

The EDI and API Systems enable seamless communication between Gruber Logistics, customers, carriers, and suppliers by supporting the electronic exchange of orders, invoices, and other documents.



Operational excellence



The concept of Operational Excellence was first introduced in the early 1970s as a business concept to improve quality based on a shared culture for a continuous bottom-up improvements.

Operational excellence (OPEX) is based on the concept that each team member is able to recognize the customer-directed value stream and intervene in a timely manner to prevent disruptions. This definition of operational excellence applies at all levels and to all people within the organization, from managers to employees who produce the product.

It is a clear, concise, practical and, most importantly, actionable and transferable definition. Everyone within the organization is able to understand it.

However, it is important to note that despite the goal of achieving operational excellence, some positions within the organization may not have a full understanding of how to improve their work. For example, in the specific case of the dispatcher, they may lack knowledge on how to optimize their activities.

In Gruber Logistics, OPEX

goals are divided into several time phases.

In the **short term**, there will be a review and **standardization of processes**, accompanied by the sharing of a platform containing procedures and manuals. This will provide a solid base from which to build.

In the **medium term**, the focus will be on **continuous process improvement**, with support

and control provided by OPEX managers. Structured project management will also be introduced for both top-down and grassroots requests. The goal is to introduce key performance indicators (KPIs) in order to measure and improve results.

In the **long run**, the organization will aim to create **“know-how” circles**, i.e., groups to

gather and organize ideas for continuous improvement.

In addition, it will aim to create a corporate culture based on best practices and ongoing training of human resources. In this context, a new role will be established, called “ontinuous Improvement,” dedicated exclusively to promoting and implementing improvement practices within the Company.

Paper savings project

Paper savings projects continues to pursue its waste reduction and improve efficiency objectives.

The initiative, which commenced in late September 2023 involving department located in Bremen, Hannover and Cologne, aimed to reduce paper consumption within the branch without disrupting existing workflows. This year the project was estended in Italy involving the Verona branch, starging with a comprehensive analysis of all printed documents, identifying the reasons behind each print and seeking opportunities for elimination or reduction.including a review of document layouts to optimize the number of pages required per document.

The outcomes of the project were highly positive, as the Verona Branch demonstrated significant engagement and accountability collecting consistent feedbacks aligned with the project's objectives, and the proposed solutions were effectively implemented. As a result, paper usage was reduced by approximately 30% from the outset.

The estimated annual savings generated by this initiative does not only concern economical benefits but also waste reduction and paper saving, ink use reduction, and folder usage (the latter reduced by 95%), as well as time savings associated with the employees involved.

This project represents the first step toward a broader reduction in paper consumption, with plans to extend similar initiatives to other branches.

Customer orientation



Management systems are essential for ensuring regulatory adherence, mitigating risks, promoting operational efficiency, and driving continuous improvement.

Mauro Sgarbossa

Senior Expert
Quality & HSE

Customer orientation

Gruber Logistics demonstrates a strong commitment to customer orientation by fostering **long-term partnerships and focusing on tailored solutions that address the distinct needs of each client**. With a solution-oriented mindset deeply embedded in its company culture, Gruber Logistics **combines innovation in transport and logistics with personalized strategies to meet specific customer requirements**. By prioritizing personal engagement and maintaining open communication, the Company ensures a deep understanding of its customers, enabling it to address concerns proactively and adapt to evolving expectations.

This approach is further supported by continuous measurement of service quality to uphold high standards, guided by **ISO 9001:2015 and SQAS assessment**.



Gruber Logistics' management is dedicated to fostering a dynamic and flexible environment through modern process management, ensuring that its solutions consistently align with customer needs and adhere to industry best practices. By maintaining **open communication channels and actively seeking customer feedback**, the company remains responsive to evolving requirements. This commitment not only enhances its **solution-oriented approach** but also aims to deliver an **exceptional customer experience**, reinforcing trust and long-term partnerships.

Gruber Logistics enhances service levels

through dedicated **projects within each business unit (BU)**, guided by careful analysis of industry trends, market demands, and customer expectations. These initiatives focus on improving services, streamlining processes, and optimizing resources to ensure reliable and secure solutions for customers.

Cross-departmental collaboration is key to this approach, fostering knowledge sharing and leveraging diverse expertise across BUs. This synergy enables Gruber Logistics to address complex challenges comprehensively and develop innovative, customer-focused solutions tailored to specific needs.

Sustainable value chain

Recently, Gruber Logistics' board of directors has approved the Supplier Code of Ethics that outlines the fundamental principles guiding relationships with all suppliers and service providers.

The document emphasizes transparency, good faith, and the importance of sustainability in supplier interactions. It insists on adhering to ethical practices based on core values such as respect for human rights, environmental protection, and socially responsible behavior.

Indeed, according to the Code, suppliers are required to comply with international standards, including those set by the International Labour Organization (ILO), the Universal Declaration of Human Rights, and the UN Global Compact principles .

Suppliers must uphold our Company commitment to sustainability by integrating environmental, social, and human resource-related considerations into their operations.



This entails adhering to environmental standards, ensuring fair labor practices, and contributing positively to the communities in which they operate.

The Code also insists on transparency in the supply chain, with suppliers being held responsible for ensuring their employees, collaborators, and subcontractors follow these ethical guidelines.

Thus, suppliers must rapidly inform Gruber Logistics in case of eventual significant issues that are incompatible with the principles of our Suppliers Code of Ethics.



The document outlines several key areas in which suppliers are required to meet specific conditions. These areas emphasize sustainability, ethical business practices, and social responsibility. The areas and conditions suppliers must fulfill are structured as follow:

- 
Human rights and labor practices - Suppliers must prohibit any form of forced or child labor, ensure non-discrimination in employment, and provide fair wages and safe working conditions for their employees. This commitment extends to fostering an inclusive and respectful workplace free from any form of exploitation.
- 
Environmental responsibility - Suppliers must actively work to conserve resources, reduce waste, and minimize pollution. This includes managing emissions, ensuring sustainable material use, particularly in packaging, and complying with local and international environmental laws. Gruber Logistics places strong emphasis on reducing the environmental footprint and encouraging continuous improvement in sustainability efforts.

✔ **Business ethics and compliance** - Suppliers are required to strictly prohibit corruption and bribery and adhere to all applicable anti-corruption laws. Suppliers must engage in fair competition, avoid monopolistic practices, and ensure transparency in their business dealings by maintaining accurate records and honest reporting of financial and operational data.

✔ **Sustainability in supply chain** - suppliers must guarantee ethical sourcing of materials, ensuring that suppliers within their own network comply with labor and environmental regulations, and continuously monitoring their own supply chain to maintain adherence to Gruber Logistics' high standards.

✔ **Health and safety** - Suppliers are responsible for equipping employees with appropriate protective gear, ensuring emergency preparedness, and offering safety training to prevent accidents and injuries. Regular monitoring and improvements of health and safety protocols are encouraged to enhance employee well-being.

Assessment of suppliers' CSR performance

To ensure compliance, Gruber Logistics employs a rigorous supplier selection process aimed at ensuring all suppliers align with its commitment to sustainability, ethical conduct, and social responsibility. The process begins with a **pre-qualification phase**, where the company evaluates the technical and professional suitability of potential suppliers. This involves an in-depth review of their capacity to meet Gruber Logistics' operational needs and their compliance with relevant labor laws, environmental standards, and safety regulations. During this preliminary step, the Company ensures that suppliers adhere to its Suppliers Code of Ethics.

In addition to the pre-qualification process, Gruber Logistics uses tools such as **supplier questionnaires, audits, and site visits** to continually assess the performance of suppliers. These assessments fo-

cus on suppliers' adherence to corporate social responsibility (CSR) standards, environmental practices, and overall business ethics. Afterwards, suppliers are ranked based on risk levels tied to their CSR performance, allowing us to prioritize collaboration with those who demonstrate the strongest alignment with our values.

This evaluation is ongoing, and the Company conducts regular reviews to monitor compliance and encourage continuous improvements in all the covered areas. Non-compliance or refusal to adopt corrective actions can result in suspension or termination of contracts until the Code's conditions will not be fulfilled. This rigorous monitoring is key to ensuring the principles of the Code are consistently upheld throughout the supply chain.

Our corporate governance



Our corporate governance

In terms of Company structure, Gruber Logistics Group is organized as a Family holding. Giuseppe Gruber S.r.l. became Gruber Logistics S.p.A. in 1999, which today can be considered the headquarter of all the operating subsidiaries of Gruber Logistics Group.

The Company appoints its corporate bodies based on strict competence standards and in full adherence to legal requirements. Members responsible for control functions, such as administration, accounting, and corporate compliance, are chosen with rigorous attention to independence and integrity. These same standards apply to accounting controls carried out by auditors or external audit firms.

The governance structure is designed to ensure the effective execution of strategic objectives while maintaining operational efficiency and effectiveness, supporting the Group's long-term success.

Board of directors

Christian Gruber is the Chairman of the Board of Directors, while Martin Gruber holds the dual role of CEO and member of the Management Board. This position allows him to make key decisions, represent the Gruber

family's interests, and oversee daily operations. The Chairman of the Board is required to avoid any actions or situations that might lead to a personal conflict of interest with the Company. To

address and mitigate potential conflicts of interest, Gruber Logistics has implemented measures such as independent oversight, transparency protocols, ethical guidelines, and the establishment of an indepen-

dent Supervisory Board. These safeguards promote impartial decision-making and ensure accountability, aligning with the organization's best interests.

Management board

The Management Board represents the highest governance body within the Company. It consists of:

Marcello Corazzola

Holger Dechant

Hans-Ludger Koerner

Martin Gruber

Markus Frost

This governance body holds the responsibility of **defining, approving, and periodically refining the organization's purpose, values, mission, strategies, policies, and objectives** to promote sustainable development and ensure alignment with the Company's sustainability goals. Additionally, it is entrusted with engaging a diverse range of stakeholders, including employees, customers, suppliers, communities, and NGOs. By actively seeking their input, feedback, and insights, the governance

body gains a deeper understanding of varied perspectives, identifies potential impacts, and integrates stakeholder expectations into its decision-making processes.

The Management Board is also responsible for **reviewing results, evaluating the effectiveness of sustainability initiatives, and making informed decisions** based on these findings to ensure that the organization's activities align with its sustainability goals and ad-

dress identified impacts on the economy, environment, and society. Additionally, periodic reviews of the organization's due diligence and impact management processes are conducted to enable continuous monitoring and improvement.

The Management Board assigns responsibility for **overseeing the organization's impacts on the economy, environment, and society through a well-structured approach, ensuring sustainability is em-**

bedded in the daily operations. Department heads and managers have the responsibility to integrate sustainable practices within their respective areas, aligning their actions with the Company's core values and strategic objectives. This decentralized method ensures a comprehensive and effective approach to managing impacts across the organization.



The Management Board is also responsible for reviewing and approving the reported information in this document, including the organization's material topics and assesses the reported information and uses it as a basis for decision-making. They evaluate the organization's performance, identify areas for improvement, and provide guidance and feedback to senior executives and other employees responsible for managing impacts.

Finally, the Executive Team, especially at the Top Management Level, plays a crucial role in transforming the Company's purpose, values, and sustainability strategies into actionable plans and initiatives. Working in close collaboration with various departments and stakeholders, they define clear objectives, implement sustainable practices, and ensure that sustainability is seamlessly embedded into the company's daily operations.

Nomination and selection of the Management Board

The nomination and selection process for the Management Board is guided by a comprehensive set of criteria to ensure that new members align with the Company's values and mission.

Ethical considerations are central to this process, with a strong emphasis on candidates possessing the moral framework necessary for long-term decision-making, particularly in the context of a family-run business.

This ethical alignment is reinforced by requiring unanimous approval from the Family Board.

Diversity is another key component of the process. The company values a range of perspectives across dimensions such as gender, ethnicity, age, professional background, and expertise, recognizing that a diverse board fosters inclusive governance, broader insights, and improved decision-making. The inclusion of independent members who have no prior relationships with the company further strengthens the impartiality and integrity of the governance body.

Competency-based evaluation plays a crucial role, with a focus on ensuring nominees bring a balanced skill set that includes both operational expertise, management experience and also environmental, social, and corporate governance knowledge (ESG). Additionally, soft skills like communication, collaboration, strategic thinking, leadership, and problem-solving are deemed necessary for effectively managing the responsibilities and challenges of the role.

In 2023, Gruber Logistics further solidified its commitment to sustainability by establishing the **Sustainability Board**. This governance body plays a pivotal role in the design, monitoring, and reporting of the company's ESG efforts. Meeting periodically, the Sustainability Board discusses and refines actions to enhance the implementation of the company's Sustainability Strategy and related policies. Reporting directly to the CEO, the board ensures that ESG priorities align with the company's mission and overall strategic objectives.

Our Remuneration policy

Gruber Logistics has implemented comprehensive remuneration policies for its highest governance body and senior executives, incorporating both fixed and variable components. Variable pay includes performance-based compensation, equity-based incentives, and bonuses, while the remuneration package also covers termination payments, both monetary and non-monetary, along with retirement benefits. These benefits may differ for senior executives and governance members compared to other employees.

Gruber Logistics' **remuneration policies are designed to align with the organization's strategic objectives and its effectiveness in managing economic, environmental, and social im-**

pacts. These policies not only recognize and reward long-term achievements and the attainment of strategic goals but also actively support the company's sustainability strategy. By promoting responsible practices, they drive positive outcomes for the economy, environment, and society, reinforcing the organization's overarching commitment to sustainable development and its core values.

In determining remuneration, the Management Board, the Executive Director for Human Resources and external independent experts are involved.

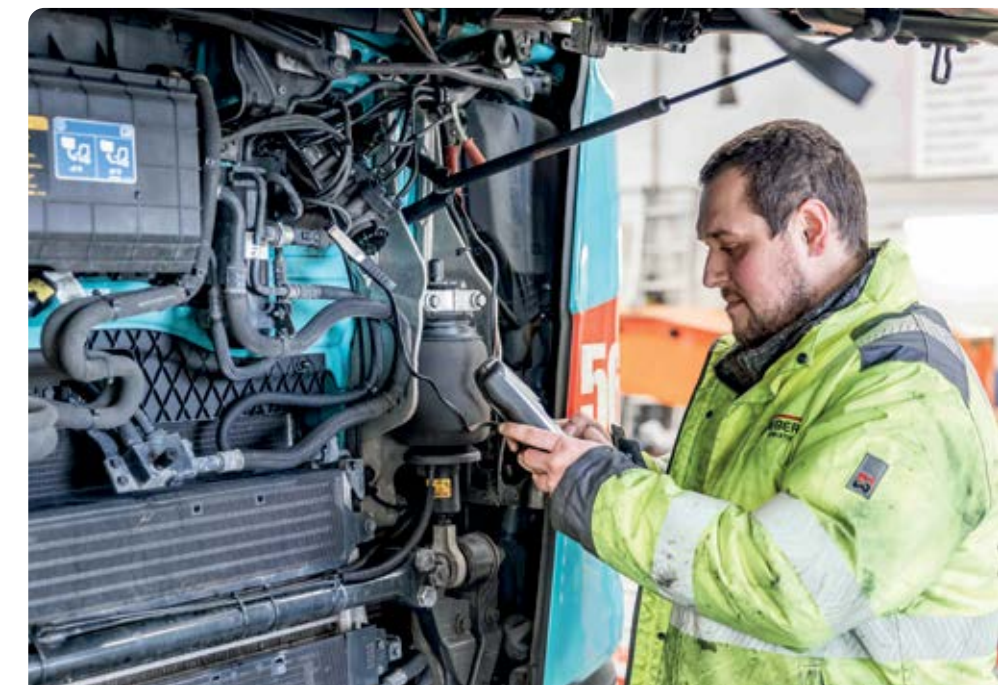
This ensures that the remuneration policies and decisions are fair, transparent, and aligned with the organization's objectives. The **perspectives of stakeholders and shareholders**

are also taken into consideration in the remuneration decision-making process.

The involvement regards various methods such as conducting surveys, organizing shareholder meetings, and seeking input through feedback channels.

In determining remuneration,

the organization occasionally may engage the services of independent remuneration consultants. Their role is to provide insights, market analysis, and recommendations on competitive and fair remuneration practices, ensuring objectivity and expertise in the decision-making process.



Business continuity and resilience

Gruber Logistics has implemented a comprehensive approach to ensuring business continuity and resilience, especially in response to external factors that could potentially disrupt operations at both the national and Group levels. The Company conducts detailed corporate analyses to assess material topics based on a broader economic, environmental, and socio-cultural context. Currently, Gruber Logistics is investing in developing a Business Continuity policy in order to assess comprehensive guidelines to deal with major financial risks and benefit from potential opportunities.



Adverse weather conditions

Adverse weather events, such as storms, floods, extreme heat, snow, and icy conditions, can significantly disrupt transportation operations, particularly those reliant on physical infrastructures like roads and railways. For Gruber Logistics, such disruptions impact both short-term operations and long-term strategic decision-making. These challenges necessitate proactive measures to minimize adverse effects, ensure business continuity, and align with our sustainability objectives.

The primary consequences of adverse weather events include service interruptions. Severe weather can lead to road closures, accidents, and delays, which disrupt transportation schedules. For a road-transport-focused company like Gruber Logistics, such delays risk compromising delivery timelines, customer satisfaction, and overall supply chain reliability. Furthermore, adverse weather accelerates wear and tear on vehicles, such as damage caused by ice, salt, or flooding, thereby increasing maintenance requirements and operational costs, which may affect

profit margins. Safety risks are also elevated in adverse weather conditions, with snow, ice, or heavy rain amplifying the likelihood of accidents, leading to higher insurance premiums, potential damage to goods, and increased liability exposure for the company.

To effectively address these risks and maintain operational resilience and flexibility, Gruber Logistics invests in advanced route-planning technologies. These systems leverage real-time data to optimize delivery routes, circumvent affected areas, and adapt to evolving conditions. Additionally, to mitigate the increased risk of vehicle breakdowns associated with severe weather, Gruber Logistics has adopted proactive maintenance schedules, emphasizing fleet weatherproofing and readiness for harsh conditions.

Moreover, Gruber Logistics' diversified business model reduces reliance on road transport alone. By integrating alternative modes of transportation, such as rail and intermodal solutions, the company enhances its resilience to weather-related disruptions, supporting a robust and sustainable logistics framework.



Workforce shortages

The financial repercussions of workforce shortages, particularly the challenge of recruiting new drivers to address generational shifts, have necessitated significant strategic adjustments for the company. The recruitment of drivers is increasingly hindered by barriers such as the high costs associated with obtaining a commercial driving license and a shrinking pool of candidates. In response, the company has committed to investing in long-term solutions, focusing on enhancing working conditions by reducing excessive working hours and offering more competitive compensation packages to both retain and attract talent.

Additionally, the company is leveraging automation and digital innovations to support drivers in their roles and improve overall operational efficiency. The scarcity of drivers has had tangible financial implications across the company's operations and value chain, including increased operating costs due to delays and diminished customer satisfaction, which place pressure on the company's business model. This challenge

is particularly acute in regions such as Germany, where the impact is pronounced.

To address these challenges, the company has made substantial adjustments to its operational assets, including enhanced investments in training facilities. The company's strategy and business model have exhibited resilience through proactive measures to combat workforce shortages. These include forging partnerships with educational institutions to develop driver training programs and introducing flexible work arrangements to reduce risk and maintain service continuity.

Moreover, the company has emphasized sustainable transport solutions, solidifying its position as an industry leader with a forward-thinking approach. While quantitative results are still emerging, these initiatives demonstrate promising progress in adapting to evolving market dynamics and ensuring the company's long-term success.

Ensuring employees' safety and well-being

The rising costs associated with safeguarding a highly diversified workforce have shaped the company's strategic priorities, highlighting the critical importance of cultivating an inclusive and safe work environment. This focus aligns with the company's strong commitment to diversity and inclusion (D&I) and reflects a recognition that a diverse workforce enhances innovation and adaptability.

To address these challenges, the company has implemented updated policies, including revised codes of conduct and customized safety protocols that consider the diverse needs of its employees. Additionally, it has made significant investments in training programs centered on workplace safety, ensuring that all team members feel valued and supported. Financially, these initiatives have led to increased operating costs, particularly in areas such as advanced safety measures, employ-



ee training, and compliance monitoring. While these investments have marginally affected short-term profitability, they are projected to yield long-term benefits by reducing employee turnover, enhancing satisfaction, and improving productivity, thereby reinforcing the company's financial resilience over time.

The most significant risks and opportunities arising from these efforts are concentrated at the operational level, where the company's road transport activities rely on effective collaboration between drivers and white-collar staff from diverse cultural and linguistic backgrounds. These measures also fortify the company's value chain by reducing the likelihood of workplace incidents or conflicts, which could otherwise result in costly liabilities or reputational harm.

The company's strategy and business model have demonstrated resilience in navigating these financial challenges. Its proactive investments in employee well-being and D&I initiatives reflect an ability to adapt to evolving workforce expectations and regulatory requirements. Furthermore, by integrating these values into its broader sustainability agenda and action plan, the company has established itself as an employer of choice, enhancing its ability to attract and retain top talent. Although specific quantitative results are still emerging, the emphasis on aligning safety and inclusivity with business objectives underscores the company's forward-looking approach to workforce management.

Geopolitical instabilities and business diversification

In response to recent geopolitical instabilities that have increased transportation and logistics costs, Gruber Logistics has taken strategic steps to mitigate the impact on its profitability. These instabilities, including fluctuations in fuel and energy prices, stricter border controls, regulatory changes, and supply chain disruptions, have put pressure on the company's margins. To counteract these challenges, Gruber Logistics has diversified its markets and suppliers and invested in alternative fuels, such as biofuels, to reduce dependence on volatile fossil fuel prices. This diversification extends to both geographic regions and the range of services offered, including warehousing and intermodal transport, which reduces exposure to specific transport segments and broadens revenue

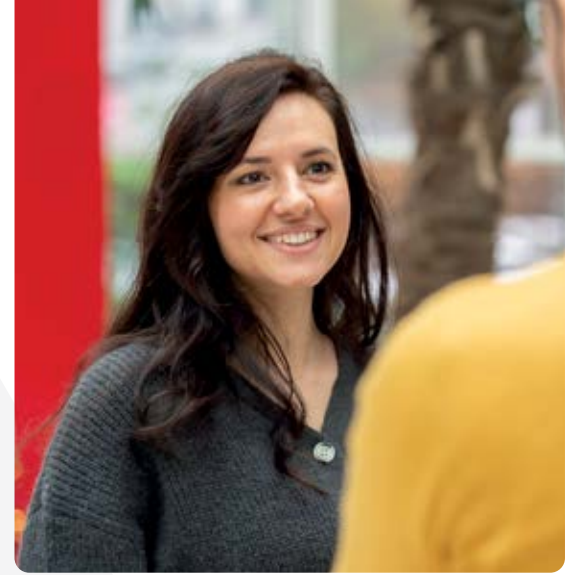


streams.

Gruber Logistics' sustainability strategy plays a crucial role in its ability to adapt to rising costs and ensure long-term resilience. By investing in low-emission solutions, such as electric trucks and carbon-neutral logistics options, the company reduces its dependence on fossil fuels and positions itself to meet the evolving regulatory demands of the EU's climate goals. Furthermore, Gruber Logistics is enhancing operational efficiency through initiatives like route optimization, fuel-saving technologies, and fleet renewal, as well as reducing empty kilometers via advanced telematics and digital platforms for load-sharing. These measures not only reduce costs but also improve the company's environmental footprint.

Business diversification also contributes to Gruber Logistics' resilience. Geographic expansion across Europe and neighboring regions spreads risk exposure, while investments in digital solutions such as real-time tracking and predictive analytics provide greater operational flexibility. Additionally, by focusing on specialized logistics, such as handling over-dimensional cargos and dangerous goods, Gruber Logistics has created niche markets that are less vulnerable to broader market instabilities. The company's dedicated teams of experts, skilled in navigating complex challenges, are at the heart of these efforts, continually seeking the most effective solutions to meet clients' needs. This resilience strategy, driven by innovation and a commitment to sustainability, enables Gruber Logistics to remain adaptable and responsive in an unpredictable global landscape.

Our ethical and responsible business conduct



Ethics in Gruber Logistics are vital for building trust, fostering a positive work environment, and ensuring long-term success.

Debora Citriniti

Director
Legal Counsel

Our ethical and responsible business conduct

Gruber Logistics' Code of Ethics and Conduct sets forth the principles and behavioral standards expected from all individuals involved in the company's business activities, including employees, managers, directors, and external stakeholders such as suppliers and clients.

This ensures that all individuals engaged with our Company adhere to its ethical standards, regardless of their role or level of interaction. The document is readily available in both physical and digital formats by downloading it from the Company's website.

All companies directly or indirectly controlled by Gruber Logistics S.p.A. are required to comply with the Code of Ethics and Conduct.

Any conduct that contradicts the principles outlined is not tolerated within the company.

Such behavior is expected to be reported, sanctioned, and in some cases, may lead to the termination of business relationships, especially in cases where external parties are involved.

Business partners, employees, and suppliers can report any misconduct in two different ways:

- A dedicated whistleblowing section on the company's website allows for written reports or the scheduling of a personal meeting.
- Reports can be submitted to the Supervisory Board via email or to specific individuals within HR or the legal department.



Gruber Logistics' whistleblowing system

Gruber Logistics has established a comprehensive whistleblowing system that prioritizes the protection of individuals reporting misconduct.

Whistleblowers are assured confidentiality throughout the entire reporting and investigation process, with their identity kept private unless required by legal authorities. This system ensures that whistleblowers can report violations without fear of exposure. Furthermore, the company strictly prohibits any form of retaliation, including discrimination or punitive measures against those who report misconduct in good faith.

This protection extends to both direct and indirect forms of retaliation, creating a safe environment for reporting unethical behavior.

Whistleblowers are required to act in good faith when submitting reports, which means they must have a genuine

belief that the reported conduct constitutes a violation.

While anonymous reports are accepted, they are initially treated as complaints, and whistleblowers who later reveal their identity are granted the same protections as those who report openly. False or malicious reports, however, may result in disciplinary action against the whistleblower.

Gruber Logistics aligns its whistleblowing protections with Italian and European legal standards, particularly the Italian Legislative Decree No. 24/2023, which enforces the EU's whistleblower protection directive.

This ensures that whistleblowers are also protected under national and EU laws, further strengthening their security against potential retaliation or breaches of confidentiality.



Gruber Logistics operates based on several core principles that guide its actions and relationships both internally and externally. The Company upholds strict **legal compliance** with local and international laws, ensuring that all its operations are conducted legally and ethically. Integrity and honesty are central to all business dealings, with an emphasis on **good faith and fairness in relationships**, whether they involve employees, clients, or public authorities. We are committed to respecting **human rights and human dignity**, aligning its operations with the principles of the Universal Declaration of Human Rights, and ensuring that neither the company nor its

partners engage in any form of human rights violations.

The **health and safety** of employees are of paramount importance, with a strong focus on accident prevention, compliance with relevant safety regulations, and the proper use of protective equipment. The Company also places a high value on the **development and well-being** of its employees, fostering a work environment characterized by mutual respect, inclusivity, and the promotion of talent, while maintaining a zero-tolerance policy for any form of harassment or discrimination.

Environmental protection is another of our

key principles, with the Company taking active steps to minimize its ecological impact through innovative strategies and collaboration with like-minded partners. Furthermore, Gruber Logistics is dedicated to guaranteeing the privacy of all individuals associated with its business, ensuring that personal data is handled securely and in compliance with privacy laws. Lastly, we are committed to achieving **responsible profits**, ensuring that its financial success is underpinned by ethical practices and sustainability, while rejecting all forms of corruption and unethical behavior in its business dealings.

Gruber Logistics firmly opposes all forms of corruption, including acts involving individuals. The company views business gifts and hospitality as gestures of courtesy, strictly avoiding any practices that could be interpreted as undue compensation in its dealings with partners, suppliers, or clients. While formal anti-corruption procedures are not yet implemented, Gruber Logistics is actively working toward obtaining ISO 37001 certification for anti-bribery management systems by 2025, underscoring its commitment to ethical conduct and transparency. The alignment to this internationally recognized standard is essential also to enhance the company's ability to design and implement a robust and impactful training program. The ISO 37001 framework will provide essential guidance and insights, shaping the content and structure of the training to align with international best practices. By embedding the principles of ISO 37001 into the training program, Gruber Logistics will deliver more targeted and effective sessions that address specific organizational needs. This initiative aims to cultivate a strong culture of integrity and transparency throughout the company, reinforcing adherence to internal policies and compliance with external legal standards.



Industry regulation and compliance

At Gruber Logistics, we recognize that regulatory uncertainty and the rising costs associated with compliance pose significant challenges to our industry. However, our unwavering commitment to sustainability allows us to view these pressures not only as obstacles but also as opportunities to innovate and lead the way in green logistics.

The rapidly evolving regulatory landscape, particularly in environmental policies, creates complexities for decision-making and long-term planning. Frequent changes in emissions standards, carbon pricing, and

taxation policies can delay critical investments in new technologies, as both Gruber Logistics and our customers operate under the same cloud of uncertainty. This volatile environment makes strategic investment in low-emission technologies a challenge, as their future viability and regulatory alignment remain unclear.

Moreover, compliance with frameworks such as the EU Emissions Trading System (ETS), carbon taxes, and other emissions charges has a direct impact on operational costs. The financial burden of transitioning to



cleaner technologies, upgrading infrastructure, and managing administrative compliance increases the cost of doing business. These challenges are amplified when regulatory approaches vary significantly across countries, adding complexity to our international operations.

Despite these challenges, Gruber Logistics has adopted a forward-thinking approach to navigate the shifting regulatory environment while staying true to our commitment to sustainability:

- 1 Investing in Sustainable Technologies:** We are accelerating our adoption of electric vehicles (EVs), hydrogen-powered trucks, and biofuel solutions. While these investments come with substantial initial costs, they mitigate long-term exposure to carbon taxes and regulatory penalties, reinforcing Gruber Logistics as a leader in sustainability.
- 2 Leveraging Multimodal Transport:** By integrating road transport with rail and sea solutions, we reduce our overall emissions footprint and enhance compliance with stringent regulations. Multimodal transport provides us with the flexibility to adapt to changing regulatory requirements while offering efficient, sustainable solutions to our customers.
- 3 Data-Driven Optimization:** Through advanced telematics and data-driven route planning, we minimize fuel consumption and emissions, cutting costs while enhancing compliance. Our participation in European-level digital innovation projects exemplifies our commitment to pioneering technologies that optimize transport efficiency and reduce environmental impact.

Turning challenges into opportunities

The implementation of emissions taxes in certain European countries has undoubtedly increased transport costs, directly impacting profit margins for logistics companies. This challenge is further compounded by the inconsistent application of these taxes across the European Union—a single market where companies like Gruber Logistics operate under a unified framework but face varying rules and fiscal pressures in each country. Such disparities risk creating an uneven playing field, where businesses operating predominantly in more heavily regulated and taxed markets may find themselves at a disadvantage compared to competitors in less regulated regions.

Despite these challenges, Gruber Logistics has demonstrated remarkable resilience. By diversifying its markets and engaging in transparent agreements with customers, the company has successfully adapted to these increased costs without compromising the quality and reliability of its services. These proactive measures have allowed Gruber Logistics to navigate the financial pressures of emissions regulations, ensuring continued service excellence while reinforcing its commitment to sustainability and customer satisfaction. This approach not only underscores the company's adaptability but also its dedication to maintaining strong partnerships and delivering value in a complex regulatory environment.

Investing in alternative technologies, zero-emission solutions, and innovative development plans demands visionary and strategic planning, particularly in a climate of economic and political uncertainty. Gruber Logistics recognizes that such investments require strong foundations and a commitment to long-term goals, even in challenging times. However, the company firmly believes that embracing innovation and sustainability is essential to securing a competitive edge in the transport and logistics sector.

As part of this forward-looking approach, Gruber Logistics has committed to significant financial investments in groundbreaking technologies, including the acquisition of electric trucks. These investments have been complemented by the development of new operational models to ensure the effective deployment of these vehicles in real-world scenarios. This ambitious strategy not only positions Gruber Logistics as a leader in sustainable transport but also underscores its role as an innovator in the logistics industry.

Crucially, these advancements have been achieved through strategic partnerships with suppliers and clients, built on medium- and long-term agreements. These collaborations have been instrumental in ensuring the eco-

economic and financial viability of our investments, enabling the company to pursue its sustainability ambitions while maintaining its operational resilience. By aligning innovation with financial sustainability, Gruber Logistics continues to redefine the future of logistics, leading the way toward a greener and more efficient industry.

Cybersecurity and data management

Cybersecurity is crucial for protecting sensitive information, ensuring privacy, and maintaining the integrity and availability of digital systems.

Manuel Bonazzo

Senior Manager
Information Technology



Cybersecurity and data management

Gruber Logistics recognizes that safeguarding its own data and the data of third parties is crucial to maintaining market security. Cybersecurity and data management became key priorities due to the constantly evolving nature of digital threats. The company is particularly aware of two major risk types. The first involves cyber-attacks targeting data, where malicious actors hold systems hostage, effectively paralyzing all operations—from customer and supplier interactions to the organization of transport and invoicing. The second risk involves attacks aimed at the physical goods themselves, where cyber-criminals exploit digital cooperation among logistics operators to impersonate key players and physically intercept and steal cargo.

The potential consequences of a cyber-attack can be severe, leading to complete operational shutdowns and disruption of essential processes like data entry, transport management, invoicing, and payments. Furthermore, attacks can directly target goods within the supply chain. By falsifying credentials, cy-

ber-criminals can impersonate legitimate transport operators and take possession of goods, leading to theft. Given the magnitude of these risks, Gruber Logistics places significant emphasis on proactive risk management, with a strong focus on prevention and awareness to protect the company and its stakeholders from cyber threats.



Recently, Gruber Logistics designed Corporate IT Security Guidelines to ensure the protection of the company's information systems and data from unauthorized access, disclosure, or other cybersecurity threats.

The guidelines align with globally recognized standards like the NIST Cybersecurity Framework, a globally recognized authority on best practices for managing cybersecurity risks.

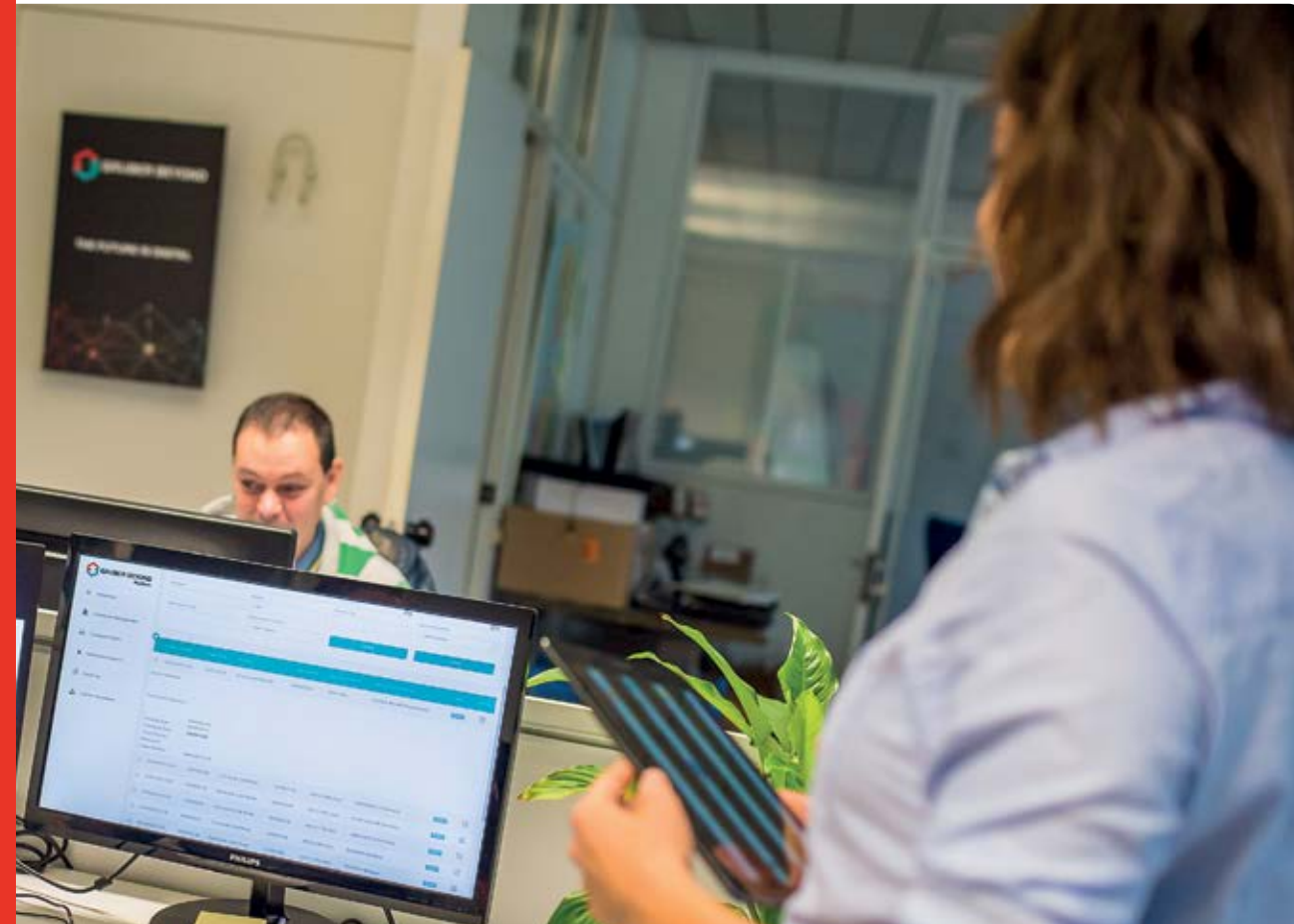
The Gruber Logistics' IT Operations & Security department is responsible to define the security baselines and ensure the correct approach to handle any security-related topic in accordance with the IT Executive Director.

Moreover, Gruber Logistics allocated 195.000€ in 2023 both in favour of a continuous update of procedures, policies and IT equipment and its employees' training to manage data, devices

and tools smartly without in order to minimize the risk of Company's assets being exposed to potential external cyber attacks.

The comprehensive approach we adopt to manage and prevent cybersecurity risks is based on key internal functions allowing the safeguard of the Company's IT infrastructure. The Govern function establishes security strategies and ensures compliance with regulations, while the Identify function assesses risks and vulnerabilities.

Protect implements safeguards like encryption and access control, and Detect monitors systems for potential security incidents. In case of a breach, the Respond function outlines containment and mitigation actions, and Recover focuses on restoring operations and improving future defenses. In support of these functions, several systems of vulnerability assessment are employed in order to point out potential sources of threat to solve by increasing the level of IT security.



Our IT security policies

The *Corporate IT Security Guidelines* are structured around four key policies covering the security and protection of both internal and external data and IT systems.

The first is the **Access Control Policy**, which governs who has access to the company's systems and data. Access is granted on a "need-to-know" basis, meaning that employees and collaborators are only allowed access to information that is directly relevant to their job role. Users are responsible for securing their credentials, including passwords, and must adhere to authentication procedures such as multi-factor authentication (MFA).

The **Data Protection Policy** ensures compliance with relevant data protection laws and regulations. It mandates that all personal data handled by Gruber Logistics must be processed lawfully, kept secure, and only retained for as long as necessary. The policy also details how data should be stored, shared, and maintained, emphasizing the need for encryption to protect sensitive information.

The **Acceptable Use Policy** defines appropriate use of Gruber Logistics' IT resources. Employees are permitted to use these resources strictly for business purposes, and personal use is highly restricted. Activities such as accessing malicious websites or downloading unauthorized software are prohibited. This policy ensures that all IT assets, from devices to network services, are used responsibly and securely.

Finally, the **Incident Response Policy** outlines procedures for identifying, reporting, and responding to security incidents. Any security breaches or data loss must be reported immediately, after which an Incident Response Team (IRT) is formed to investigate, contain, and resolve the incident. This policy ensures that the company can minimize the impact of cybersecurity threats and recover operations swiftly after an attack.

Our action for people



Our action for people

At Gruber Logistics, **people are at the heart of our organization.**

Our success depends on the well-being, growth, and satisfaction of our workforce, which drives our commitment to fostering a **supportive and inclusive work environment.** We are dedicated to promoting both personal and **professional development** through ongoing training, career growth opportunities, and initiatives that prioritize health, safety, and work-life balance.

The company is committed to provide **equal opportunities for all**, cultivating an environment where everyone feels valued and empowered to reach their full potential. By maintaining an **open dialogue with our employees** to understand their needs and aspirations, we ensure that the policies and programs reflect what truly matters to them.

For these reasons, in 2024, Gruber Logistics further strengthened this commitment with the introduction of **new policies** centered around enhancing social responsibility. These additions reflect our focus on fostering an inclusive, flexible, and supportive workplace that prioritizes the well-being and development of each individual.

Our human capital



Through our diversity, we build unity.
A common culture generated by the value of different cultures, beliefs, and expectations.

Verena von Dellemann

Executive Director
Human Resources

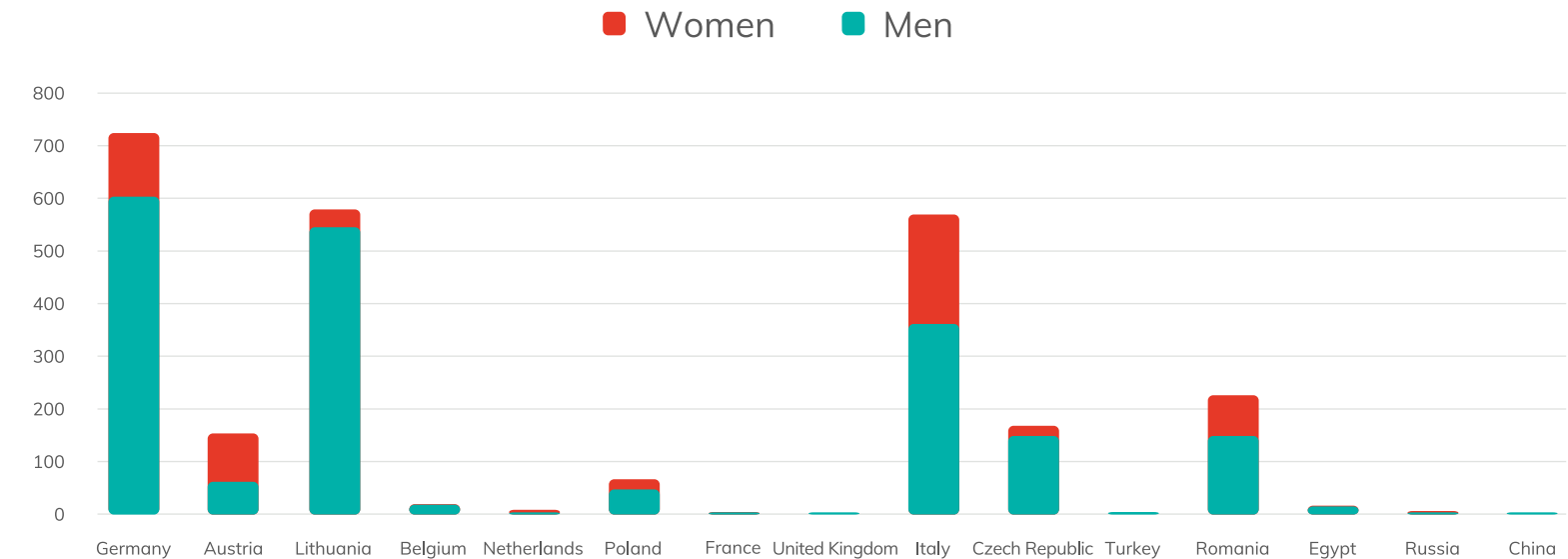
Our human capital

The well-being of our workforce is a top priority, and we are deeply committed to maintaining the highest standards. We ensure fair treatment, safe working conditions, and actively work to eliminate discrimination and harassment. To minimize potential risks to our employees, we implement rigorous health and safety protocols aimed at preventing accidents, fatalities, and occupational diseases.

Simultaneously, we strive to create positive impacts by fostering professional growth opportunities, offering fair wages, and facilitating clear pathways for career advancement. Our inclusive workplace values diversity and respects the dignity of every individual.

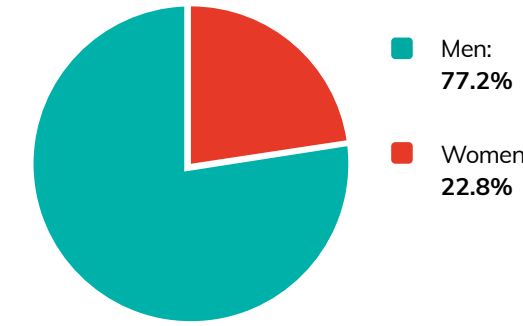
In 2023 we counted 2550 employees, including 56 members of top management.

Employees by gender and country

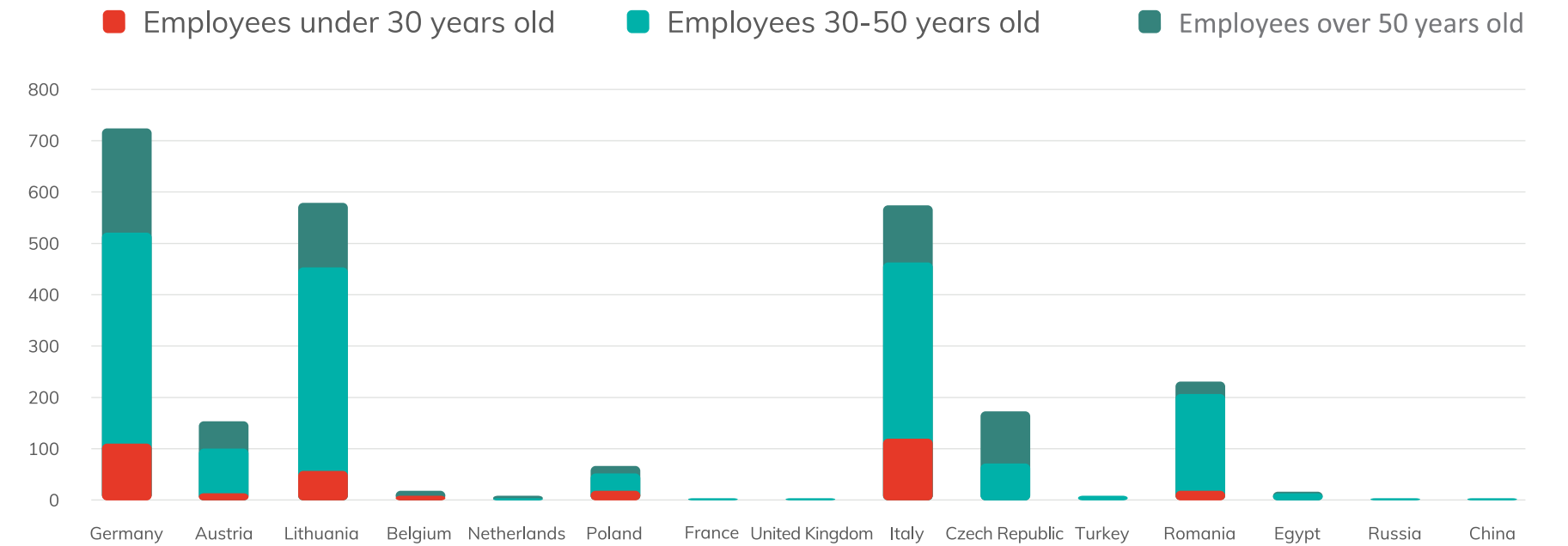


Number of employees per gender and per Country

Country	Men	Women	TOTAL	Employees under 30 years old	Employees 30-50 years old	Employees over 50 years old	TOTAL
Germany	602	123	725	111	410	204	725
Austria	60	95	155	9	89	57	155
Lithuania	550	30	580	52	403	125	580
Belgium	17	1	18	-	7	11	18
Netherlands	3	3	6	2	3	1	6
Poland	49	17	66	18	38	10	66
France	2	1	3	-	3	-	3
United Kingdom	2	-	2	1	1	-	2
Italy	363	210	573	120	342	111	573
Czech Republic	150	19	169	2	71	96	169
Turkey	4	-	4	2	2	-	4
Romania	148	78	226	16	193	17	226
Egypt	14	1	15	-	13	2	15
Russia	1	4	5	-	5	-	5
China	-	3	3	-	3	-	3
TOTAL	1,965	585	2,550	333	1,583	634	2,550



Number of employees by age group and Country



Employee distribution in Top Management by gender

	Men	Women	Total
Top management	47	9	56

Employee Distribution by contract type and Gender (Annex)

	Non-guaranteed hours employees	Temporary employees	Permanent employees	Total number of self-employed workers	Total number of workers engaged through a third party	Total number of employees
Men	0	0	1968	0	0	1968
Women	0	0	582	0	0	582
Total	0	0	2550	0	0	2550

Our commitment to employee engagement is reflected in various structured processes aimed at identifying, understanding, and addressing workforce needs and challenges. In 2023, Gruber Logistics invested 21.600 € to enhance health, and safety, underscoring our dedication to creating a supportive and secure work environment.

Our primary method of direct engagement with employees is through an **annual evaluation system (annual appraisal)**. The employees participate in **one-on-one discussions** with their supervisors. These evaluations provide an opportunity to review performance, address concerns, set future goals, and explore developmental opportunities. Guided by comprehensive protocols available on the Corporate Intranet, these evaluations ensure consistency and thoroughness across the organization. They also help in identifying individual and team-based concerns, enabling the company to provide targeted support and tailored interventions.

Gruber Logistics is developing a **multi-layered stakeholder engagement** strategy that includes **surveys and open feedback channels**. In this way we proactively gather input on various aspects of the work experience, such as work-life balance, inclusivity, and professional growth.

Continuous feedback loops help the company assess the effectiveness of existing programs and identify areas for improvement.

By analysing this feedback, we ensure our initiatives are responsive to the evolving needs of our workforce, fostering transparency, trust, and mutual respect.

The Human Resource Director is the most senior role within the organization that is responsible for ensuring that this engagement of the employees is properly adopted.

Our ongoing efforts to maintain open communication channels underscore the value we place on **transparency and mutual respect**. By encouraging employees to share their feedback freely and assuring them of its impact, we aim to build stronger relationships founded on trust. This inclusive approach to communication is fundamental to our mission.

Gruber Logistics has established **rigorous procedures for**

screening potential employees, requiring candidates to provide information about their employment history, qualifications, and criminal record status.

During the recruitment process, all applicants undergo mandatory personality and cognitive assessments to objectively evaluate their fit within the company. The selection process operates on a **dual-control basis**, involving both the hiring manager and the Human Resources

department, to eliminate bias and maintain impartiality.

Any external recruitment agencies are required to ensure gender diversity in their candidate selection, presenting both male and female candidates without exception. The Company seeks candidates from diverse backgrounds, including non-traditional career paths, and promotes an inclusive employer brand to attract a wide array of talent. Job descriptions are

carefully designed to be free of gender-biased language or criteria that may discourage certain groups from applying.

Gruber Logistics's recruitment strategy underscores its commitment to a **fair and meritocratic advancement system**. This means that advancement is determined by a person's merit, rather than any other factors.



The company conducts an annual review of the recruitment policy, considering emerging trends, employee feedback, and evaluation activities to keep the guidelines aligned with current best practices and organizational needs.

To facilitate widespread understanding, Gruber Logistics **makes the policy acces-**

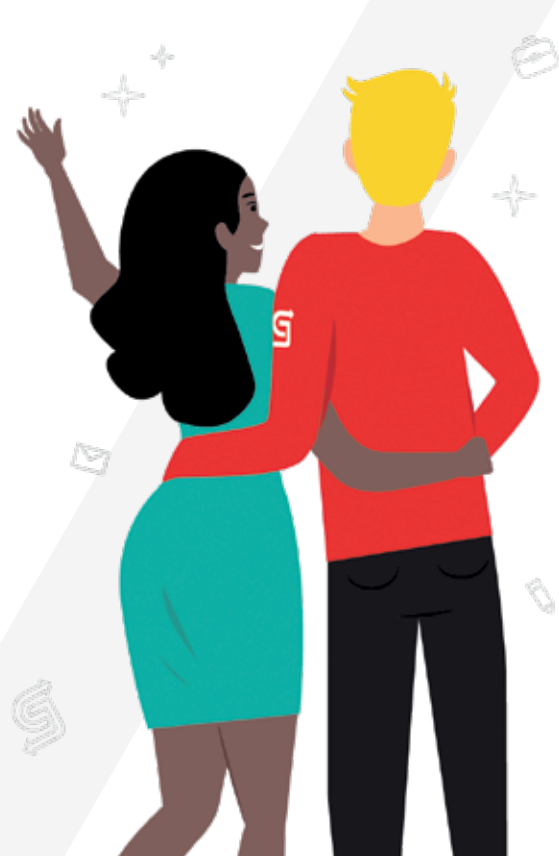
sible to all employees through specialized training sessions, presentations, and digital platforms, such as the company's corporate website.

Training sessions incorporate visual and interactive materials to engage employees effectively, and sessions include time for questions and clarifications, ensuring that the

policy's content is well-understood.

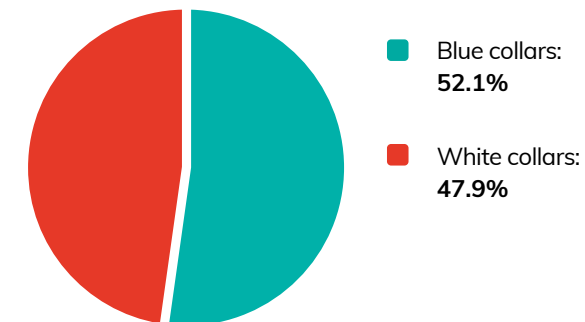
A key metric we monitor to assess the effectiveness of our recruitment and retention strategies is the employee turnover rate, which for 2023 stands at **24%**. This figure provides valuable insights into workforce dynamics and highlights areas where additional focus may be required to strengthen employee satisfaction and retention.

We strive to create positive impacts by fostering professional growth opportunities, offering fair wages. In order to **mitigate risks of wage disparities and promote fairness**, we conduct routine assessments of living wage requirements across the regions where we operate, ensuring our employees receive a wage above the adequate wage benchmark. We also focus on ensuring fair employment standards across our supply chain.



Across all categories of employees and non-employees, including both white collar and blue collar workers, every individual earns at least the defined adequate wage threshold. The distribution of workers earning above this benchmark is as follows:

	Workers earning above adequate wage benchmark
White collars	1222
Blue collars	1328
Non-employee workers	0
Total number of employees	2550



Gruber Logistics is committed to **proactively identifying and managing potential and actual significant negative impacts on our workforce**, in alignment with international human rights and labour standards. Our approach focuses on identifying, evaluating, and addressing risks or impacts affecting workers' well-being and safety, while ensuring the availability of robust mechanisms for resolution and remediation.

The Company conducts **regular assessments to evaluate labour standards and human rights practices across its operations and supply chain**. Open communication is a cornerstone of this approach, facilitated through

robust social dialogue that encourages employee feedback and constructive discussions to enhance workplace conditions. Our target-setting process for these critical areas is firmly rooted in our commitment to human rights and labour standards. By actively engaging with employees and their representatives, we ensure that our objectives align with their needs and perspectives.

We start by identifying potential or actual significant impacts through **regular risk assessments, feedback mechanisms, and audits**. When risks to health, safety, or equitable treatment are detected, we thoroughly evaluate these issues, incorporating input from af-

ected individuals.

Concerns related to fair treatment, such as discrimination, are handled with the utmost confidentiality, ensuring prompt and impartial investigations.

A whistleblowing mechanism ensures employees can report unethical activities. In addition to this procedure, we have a structured escalation process for conflict resolution, guaranteeing grievances are efficiently managed through clearly defined steps. Relevant departments and senior leadership are involved as necessary to deliver fair and just outcomes.

Our People's rights

At Gruber Logistics, we recognize that respecting and protecting human rights within our operations is essential. We are committed to fostering a **positive work environment that balances transparency, fair treatment, and active engagement** with our employees and their representatives.

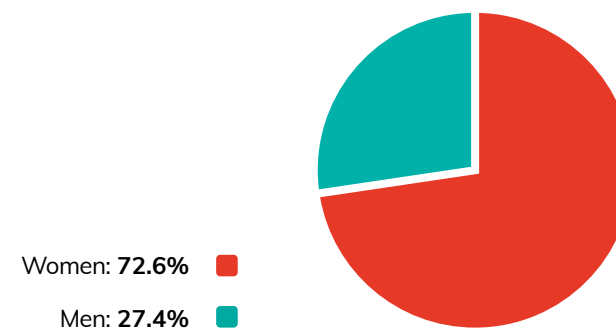
Gruber Logistics prioritizes **freedom of association and the right to collective bargaining**, allowing employees to freely organize and engage in dialogue about their rights, which is fundamental to a fair and transparent workplace. By adhering to these principles, the company creates an environment where employees' voices are respected.

Several key policies have been developed focused on creating a supportive work environment. Gruber Logistics promotes **work-life balance** as a key component of this commitment and provides tailored training programs that address specific employee needs and increase job satisfaction.

The **Parental Leave and Daily Rest Policy** is part of these initiatives, offering flexible options to help employees balance their professional roles with family responsibilities. This policy provides comprehensive parental leave options, including maternity leave, flexible parental leave, and daily rest periods for breastfeeding. These measures reflect Gruber Logistics's commitment to supporting employees in their caregiving roles, fostering an environment where individuals feel empowered to manage both their personal and professional lives.



Employees that took family-related leaves (men)	77
Employees that took family-related leaves (women)	204



Smartworking

In 2023, to better balance the personal and professional needs, Gruber Logistics introduced smart working for the employees who have completed their initial training period and work in departments that offer smart working as a flexible option. The policy will remain until 2026, at which point it may be extended based on feedback and operational success.

Employees are expected to maintain professional diligence during remote work, follow the company's Code of Ethics, and adhere to regulations related to health, safety, and data protection. Each workday performed remotely is treated the same as an in-office

day, following standard working hours and break times. Gruber Logistics also provides annual training on health and safety requirements for remote work to ensure compliance with regulatory standards. Requests for remote work must be submitted through the company's HR management system, with priority given to employees with caregiving responsibilities or specific family needs.

The policy provides specific indications regarding the use of the equipment and work devices and the conduct of the activity in indoor and outdoor environments.

Gruber Logistics has chosen to integrate specific Sustainable Development Goals (SDGs) into its business practices to strengthen its commitment to social responsibility and human rights, aiming to exceed mere regulatory compliance. This approach reflects the company's dedication to setting ambitious standards for ethical conduct, workforce well-being, and sustainable business practices. By aligning with internationally recognized principles, Gruber Logistics is not only improving working conditions internally but also **contributing to broader global efforts for sustainable development**.

Gruber Logistics has established four essential objectives that shape its approach to human rights and social responsibility:

safeguarding human rights

maintaining robust labor standards

promoting social dialogue

ensuring ethical conduct

The Company aims to uphold **international labor principles** by ensuring fair wages, safe working conditions, and the freedom of association, fostering an environment where employees can work with dignity and security. **Social dialogue** is a central objective, with Gruber Logistics actively promoting open

communication and feedback, creating channels that allow employees to voice concerns and collaborate with management. This approach builds a culture of inclusivity, respect, and mutual accountability, where policies reflect the needs and aspirations of employees. Additionally, Gruber Logistics is dedicated to

protecting **human rights** and maintaining ethical integrity, with stringent measures **against corruption** to ensure transparency and trust across its operations. Together, these objectives form a framework for a workplace committed to both employee well-being and ethical responsibility.

To align with **SDG 1: No Poverty**, Gruber Logistics has proactively instituted wage policies that exceed local legal standards by at least 5%, promoting financial stability and supporting employees' quality of life. Furthering its dedication to **SDG 5: Gender Equality** and **SDG 10: Reduced Inequalities**, the company has strengthened non-discriminatory hiring practices and actively promotes equal opportunities, ensuring that all employees, regardless of background, have access to fair treatment and advancement.

Aligned with the **SDG 8: Decent Work and Economic Growth**, Gruber Logistics promotes fair wages, safe working conditions, and freedom of association, providing employees with a dignified and secure workplace. A key element of this commitment is the right to collective bargaining, embedded in the Company's practices to foster open dialogue, ensuring that every voice is heard and valued.

Our commitment to **integrity and ethical conduct** is equally robust, with strong measures to prevent corruption and unethical behavior. This aligns with **SDG 16, Peace, Justice, and Strong Institutions**, emphasizing the importance of transparency, accountability, and ethical governance across operations.

Moreover, since 2024, Gruber Logistics has strengthened its **partnerships with stakeholders, including government bodies, NGOs, and industry peers**, to pursue shared social and environmental goals. This collaborative approach reflects **SDG 17, Partnerships for the Goals**, and extends Gruber Logistics' positive impact beyond its immediate operations, promoting sustainable and responsible business practices on a larger scale.



Together, these commitments not only affirm Gruber Logistics' dedication to high standards of employee well-being and social responsibility but also demonstrate its role in advancing sustainable growth, both within the company and throughout the communities it serves.

The implementation and oversight of this policy are primarily the responsibility of the **Human Resources department**, which collaborates closely with other relevant departments and stakeholders across the organization. This structure is designed to establish robust governance mechanisms that promote a culture of transparency, accountability, and compliance with human rights principles.

To maintain the relevance and effectiveness of the policy, we conduct **regular reviews and assessments**, adjusting its strategies to meet evolving standards, regulations, and best practices in areas such as human rights, labor standards, and anti-corruption. This policy applies universally across all employees, contractors, suppliers, and business partners, underscoring the company's commitment to upholding high ethical standards and ensuring that all entities connected to Gruber Logistics operate in line with these values.

Transparent communication is also prioritized, ensuring that employees and stakeholders are well-informed about the policy and its objectives. We employ various communication methods, including company-wide meetings, training sessions, digital platforms, and documentation, to foster an environment of openness and dialogue on critical issues.



Our commitment to diversity and inclusion

As a company, we are aware of the impact of work on the lives of the people working for us and on the communities in which we operate. Therefore, we promote active initiatives and strive to build a positive work environment.

Petra Bertagnoll

Manager
Human Resources



Our commitment to diversity and inclusion

Gruber Logistics places diversity and inclusion at the heart of its corporate identity, embedding these values across its operations.

The company adopts a holistic approach to diversity and inclusion, integrating these principles into its Human Rights and Human Resources strategy. Aligned with the **UN Sustainable Development Goals** (SDGs) and the **Global Compact**, this strategy underscores the importance of respecting human rights, promoting fair labour practices, and eradicating discrimination.

A central goal of this commitment is to **achieve UNI/PdR 125:2022** certification for Gender Equality, ensuring alignment with internationally and European-recognized standards. Additionally, Gruber Logistics is working towards achieving the **SA8000 certification**.

This ensures accountability, transparency, and ongoing progress in fostering an inclusive and equitable workplace. Through these initiatives, Gruber Logistics reaffirms its dedication to creating a workplace culture where diversity is valued and inclusion is a fundamental practice.

The following table outlines the key metrics used to monitor the effectiveness of the diversity and inclusion policies, detailing the specific targets set and the progress achieved during the reference year.



	Selected metric	Related target	Progress made
Metric 1	Implement training for all employees to raise awareness of age discrimination	Training implemented	Ongoing process to draft content and approach based on our roadmap to inclusion
Metric 2	Implement training for all employees to raise awareness of different religious backgrounds	Training implemented	Ongoing process to draft content and approach based on our roadmap to inclusion
Metric 3	Monitor the share of employees with disabilities in the workforce	Collection of data	So far certified disabilities are known and we are working to a more comprehensive approach
Metric 4	Enhance the accessibility to Company's buildings	Guarantee 100% of accessibility	Data to be collected
Metric 5	Monitor the number of complaints filed through channels for people in own workforce to raise discrimination concerns on human rights and diversity and inclusion topics	Collection of data	Ongoing process through dedicated channels
Metric 6	Implement training for all employees to raise awareness of diversity	Training implemented	Ongoing process to draft content and approach based on our roadmap to inclusion
Metric 7	Define countermeasures to decrease eventual gender pay gap	Countermeasures defined	Ongoing process
Metric 8	Implement training for all employees to raise awareness gender equality	Training implemented	Ongoing process to draft content and approach based on our roadmap to inclusion
Metric 9	Perform a benchmarking survey on diversity and inclusion	Survey performed and results presented to employees	Survey performed

Through 2023, Diversity and Inclusion practices were incorporated into Gruber Logistics' Sustainability policies. However, from 2024, the Company explicitly implement a diversity inclusion policy, complete with quantifiable and objective Key Performance Indicators (KPIs).

A strong commitment to diversity and inclusion generates significant **positive impacts** for the Company, the workforce, and the society at large.

By actively fostering an inclusive environment, the Company can have economic benefits through enhanced innovation and creativity. A diverse workforce brings together varied perspectives and ideas, which drive problem-solving and adaptability in a competitive market. Addi-

tionally, promoting diversity and inclusion helps build **social cohesion** within the organization, fostering a collaborative environment where employees feel valued and respected.

Moreover, this commitment reinforces the Company's alignment with **human rights and equality principles**, enhancing corporate reputation and trust among stakeholders. An inclusive culture supports equality and combats discrimination, setting a

standard for fair treatment and contributing to a more equitable society. Gruber Logistics believes that by cultivating diversity and in-

clusion, it can positively impact not only the company's internal dynamics but also its relationships with clients, partners, and communities.



From the other side, potential **negative consequences** of neglecting diversity and inclusion could emerge. A lack of commitment to these principles can lead to **economic losses** resulting from reduced innovation, as a homogenous workforce is less likely to bring fresh perspectives that drive progress. Additionally, a workplace that fails to prioritize inclusion may face **social division** among employees, leading to a disengaged workforce, lower morale, and increased turnover. Such an environment could also expose the company to risks related to **human rights violations** and discrimination, damaging its reputation and trust with stakeholders.

In line with its Code of Ethics, Gruber Logistics promotes equal opportunities across all its locations, addressing any negative impacts of diversity and inclusion within its operations and external relationships.

In 2024, the company introduced a **Diversity and Inclusion Policy** to further develop this commitment. This policy is built on **four corporate values** that shape the company's approach to creating an inclusive, respectful, and empowering workplace. These values are fundamental to the policy, guiding Gruber Logistics' commitment to diversity and fostering an environment where all employees feel valued and supported.



1. Trust



“Build partnerships that last”:

Trust is the foundation of our relationships with employees, clients, and partners. In the context of diversity and inclusion, trust means creating a workplace where every individual feels respected, valued, and secure. This commitment extends beyond the workplace to all company interactions, ensuring that Gruber Logistics upholds an inclusive and trustworthy culture.

3. Challenge



“Go for it”:

Embracing diversity brings a wide range of perspectives and ideas, enabling Gruber Logistics to approach challenges with innovative solutions and adapt to changing market dynamics. The value of challenge encourages employees to see diversity as a source of strength and creativity, helping the Company to push boundaries and achieve new milestones by drawing on the unique insights and experiences of its workforce.

2. Motivation



“Inspire to grow”:

We see our employees as our driving force and we are committed to fostering both their personal and professional growth. A diverse and inclusive environment is essential for this, as it allows employees from all backgrounds to find their place, contribute meaningfully, and develop their potential within a supportive community. Motivation in this sense is not only about individual success but also about cultivating a shared enthusiasm for progress and learning.

4. Improvement



“Strive for the better”:

Gruber Logistics' commitment to continuous improvement is reflected in its proactive approach to diversity and inclusion. The Company believes that fostering an inclusive environment is an ongoing process that requires openness to change and adaptability. By continuously refining our practices, we aim to enhance inclusivity at every level, reinforcing our dedication to equity and creating a positive impact on both the organization and society.

Moreover, the Company fosters an inclusive environment for **LGBTIQ** employees, providing specific support to ensure that all individuals, regardless of sexual orientation or identity, feel respected and valued.

Racial and ethnic diversity is another priority, we actively implement strategies to attract, support, and include employees from various racial and ethnic backgrounds. This alignment with the diversity of the communities serves to reinforce a multicultural workplace that values different perspectives. **Religious diversity** is equally respected, with the Company fostering an atmosphere that accommodates various beliefs.

In addition, we support employees with **disabilities**, aiming to ensure a fully accessible workplace and providing accommodations where necessary to help all employees realize their potential. **Age diversity** is also recognized as important, with an emphasis on intergenerational collaboration to encourage mutual understanding and respect across age groups, enhancing knowledge sharing and innovation.

Finally we aim to achieve **gender balance** across all levels of the company, including management, to ensure fair representation and equitable opportunities for all genders.

In particular, within 2026, the company plans to implement an action plan to **prevent the gender pay gap** and to encourage generational exchange.

The average gross yearly earnings are 25.843 € for men and 25.978 € for women. Additionally, the ratio between the highest

salary and the median salary stands at 13.

The diversity and inclusion principles are integrated throughout its **recruitment and selection processes**. The Company's approach ensures that every step of recruitment is fair, inclusive, and aligned with its commitment to creating a diverse workforce.



Promotion of continuous development and training

Gruber Logistics is committed to continuous development and training through a variety of structured programs that enhance employee skills and support career advancement. These initiatives reflect the Company's dedication to fostering a skilled, resilient workforce and supporting employees in achieving their long-term career aspirations and personal growth. These programs cover a variety of areas, including health and safety, managerial skills,

language courses, and specific technical training for example for drivers the **Gruber Academy**. Additionally, Gruber Logistics has implemented a **Leadership Development Program** focused on cultivating socially responsible leaders within the company. This program equips managers with the skills needed to foster a respectful, ethical, and inclusive work environment, ensuring that the values of the Company are upheld throughout its operations.

In 2023, were conducted the following hours of training per employee:

Average hours of training per person	Men	Women
White collars (executives excluded)	4.45	1.31
Blue collars drivers	15	0
Blue collars drivers (excluded)	3.49	1.04



Gruber Logistics has adopted a strategy that prioritizes **continuous employee development, focusing on skills enhancement, safety, and leadership**. These policies encompass investments in tailored training programs, onboarding, and safety initiatives, ensuring that employees at all levels, including drivers and office staff, have access to the necessary tools and resources. Our approach is based on a clear strategy of aligning development with both internal needs and value chain operations.

These training programs include diverse areas such as health and safety, managerial skills, language proficiency, and specialized technical training. For instance, Gruber Logistics' drivers follow the program **Gruber Academy**, which provides targeted expertise to enhance their professional capabilities. Furthermore, Gruber Logistics has introduced a **Leadership Development Program** focused on cultivating socially responsible leaders within the company. This program equips managers with the skills needed to foster a respectful, ethical, and inclusive work environment, ensuring that the values of the Company are upheld throughout its operations.

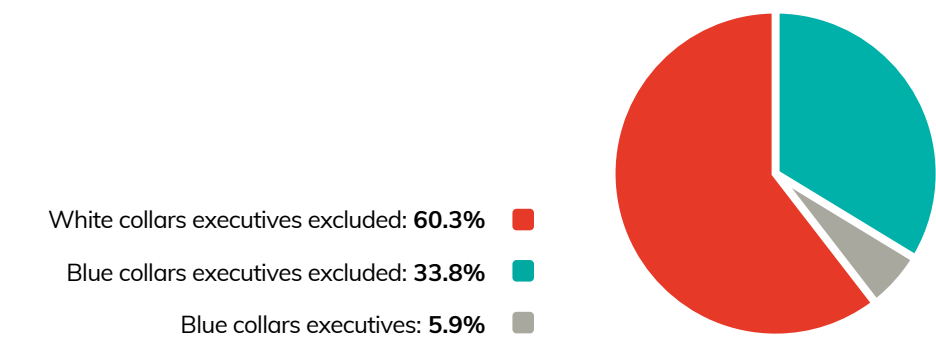
Finally, for employees nearing the end of their careers, we provide retraining opportunities to

help them adapt to new roles or industries if they wish to continue working. This support is complemented by services such as job placement, severance packages, and counseling to ease the transition into retirement or new employment.



Gruber Logistics has developed **performance and career development reviews** as an integral part of its commitment to **fostering a culture of continuous improvement and employee empowerment**. The company's approach is structured to ensure that career growth and individual contributions align with organizational goals while supporting personal aspirations. The participation in these reviews among employees is divided among white collars and blue collars as follows:

	White collars executives	White collars executives excluded
Number of employees involved	0	132
	Blue collars executives	Blue collars executives excluded
Number of employees involved	13	74



Workplace health and safety

We are **strongly committed** to the welfare of everyone involved in its operations, placing health and safety as a top priority in the workplace. The Company's primary goal is to **prevent accidents, fatalities, and occupational illnesses**, with a strong stance against drug and alcohol use and abuse. Recognizing the significant impact that occupational accidents and injuries can have on employees and the environment, Gruber Logistics is aware that such incidents can result in personal harm, increased healthcare costs, and potential environmental damage.

To mitigate these risks, Gruber Logistics has implemented a robust **health and safety (HS) strategy** aimed at ensuring the well-being and security of its workforce.

	Workers covered by social protection
White collars	1222
Blue collars	1328
Non-employee workers	0
Total number of employees	2550



Gruber Logistics takes several key actions to ensure health and safety within its operations. The company provides medical care, rehabilitation, and necessary accommodations for employees affected by workplace incidents. It conducts thorough **risk analyses** in collaboration with external consultants, accompanied by continuous training programs designed to address and mitigate potential hazards. Health and safety measures are guided by the **Plan-Do-Check-Act cycle**, with branch managers assuming direct responsibility for worker safety and the implementation of protocols. Additionally, the company mandates annual medical examinations for employees and evaluates risks associated with new projects to preemptively address potential issues. To maintain high safety standards, Gruber Logistics also enforces rigorous inspection and maintenance procedures for its fleet, ensuring operational reliability and minimizing risks.

Percentage of workers covered by the company's health and safety system	100%
Number of fatalities	1
Number of work-related accidents during the year	39
Average monthly rate of work-related accidents	3,25
Number of working days lost due to injuries, fatalities, and ill health	877

In 2024, Gruber Logistics reinforce its commitment to workplace safety with the introduction of **comprehensive safety and hygiene protocols**. These protocols apply not only to direct employees but also extend to indirect collaborators throughout the network.

The use of **personal protective equipment (PPE)**, **routine sanitation of workspaces**, and the establishment of **hygiene stations** are included to promote health across all work sites. **Physical distancing** is encouraged wherever feasible, and **training sessions** are held regularly to ensure that all individuals are fully aware of safety procedures and compliance expectations.

Additionally, the new guidelines emphasize the **importance of timely reporting and rapid response to potential hazards**. Employees and collaborators are encouraged to report any safety concerns immediately, while supervisors and safety officers are responsible for ensuring adherence to these protocols and addressing any issues promptly.

Gruber Logistics commitment to supporting employee **health and well-being** by ensuring accessible healthcare and preventive services, ultimately con-

tributing to a safer and healthier work environment.

The **Employee Health Assistance Program** introduced by the company in 2024 aims to provide comprehensive health coverage and support services for its employees. This program is implemented through the **Sanilog Fund**, which covers employees under the national collective bargaining agreement (CCNL) for logistics, freight transport, and shipping. The fund is fully financed by the company, allowing employees access to healthcare services either free of charge or at a reduced cost.

The program offers a range of healthcare services, including general medical care provided through **Unisalute** and dental services through **AIG Odontonetwerk**, available directly through affiliated facilities.

Gruber Logistics has implemented comprehensive measures to prioritize health, safety, and respectful labor practices. Recognizing the significant impact of workplace accidents, we focus on preventive actions such as safety training and regular evaluations of our policies. Our health and safety protocols are aligned with standards like **ISO 45001:2018**, emphasizing accident prevention, the reduction of occupational hazards, and the control of environmental health impacts.

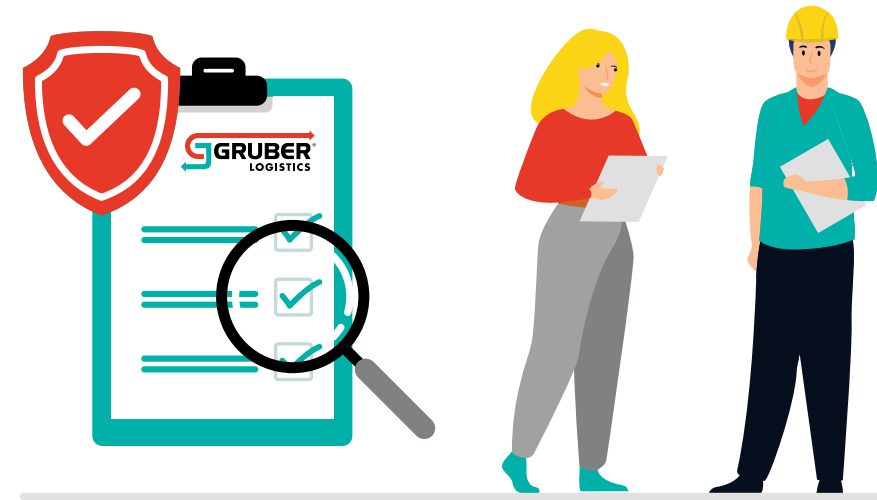
To further enhance our commitment to fair and transparent labor practices, we regularly update these protocols to reflect evolving standards. Additionally, we have significantly reduced reliance on external cooperatives by internalizing a substantial portion of our workforce. This strategic shift enables better oversight, promotes transparency, and ensures fairness in employment practices, fostering trust among workers while strengthening organizational resilience.

To ensure an active role in safety efforts, employees are encouraged to participate in regular feedback processes, including safety committees and suggestion boxes. This approach enables continuous improvement of safety practices while prioritizing employee well-being.

Gruber Logistics provides comprehensive training programs that comply with legal requirements and go beyond basic

standards. These include **mandatory initial safety training of 12 hours, followed by a course of 6 hours every five years.** Additionally, all new employees participate in **onboarding sessions focused on safety procedures** to familiarize them with the company's protocols and expectations.

Annual training sessions are conducted in collaboration with the company's safety officer, of-



fering employees the opportunity to update their knowledge and address emerging safety concerns. To measure the effectiveness of these training programs, Gruber Logistics employs a **dual evaluation approach.** This includes a written test at the end of each training session to assess comprehension and retention, as well as open-ended questions posed during on-site audits to gauge practical

application and understanding in real-world scenarios.

These metrics allow the company to monitor the efficacy of its safety training, ensuring that employees are not only informed but also capable of implementing safety measures effectively, thereby fostering a culture of safety across all operations.

Vehicle safety

Gruber Logistics places a strong emphasis on **vehicle safety** as a critical component of its overall commitment to workplace safety. Recognizing the unique risks involved in transport operations, the company has implemented robust safety protocols and provides comprehensive resources to ensure that all drivers are well-prepared and aware of best practices on the road.

Central to these efforts is the **Driver Manual**, a detailed guide provided to all drivers, which outlines essential **vehicle safety guidelines, driving protocols, and emergency procedures.** The manual includes instructions on vehicle inspection before and after each journey, ensuring that drivers check critical aspects such as tire condition, braking systems, and load security. This routine inspection is fundamental to prevent mechanical issues and reduce the risk of accidents.

The manual also emphasizes safe driving practices tailored to different conditions, such as adverse weather, night driving, and high-traffic areas. Additionally, it provides drivers with strategies for maintaining alertness and managing fatigue, both of which are key factors in preventing road incidents.



Emergency response procedures are clearly laid out, equipping drivers with the knowledge to act swiftly and safely in the event of an accident or breakdown.

Furthermore, Gruber Logistics regularly updates the Driver Manual in alignment with

current safety regulations and technological advancements in vehicle safety.

Drivers are required to complete regular training sessions based on the manual's contents, reinforcing their understanding and application of these critical safety measures.

Our commitment for the environment



Our commitment for the environment

The challenge to decrease emissions does not change, but the methods to achieve this important objective are always evolving. This gives us the opportunity to explore new technologies and collaborate with large international networks for a common goal.

Ettore Gualandi

Teamleader
Sustainability & Eco-innovation



Our commitment for the environment

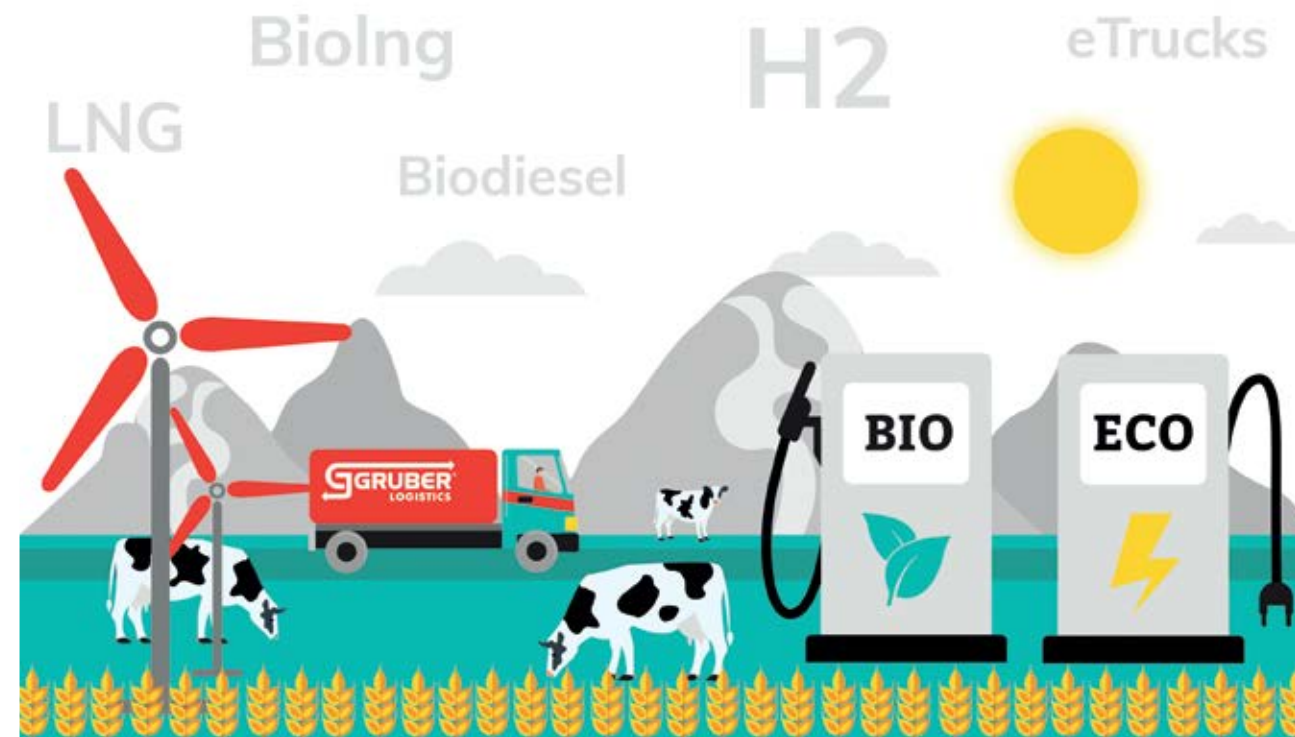
Gruber Logistics recently integrated an Environmental and Energy policy that reflects a deep commitment to addressing climate change and enhancing the efficiency of energy use across its operations.

The company's approach to mitigating direct impacts on climate change is grounded in a multi-faceted strategy that includes reducing its greenhouse gas (GHG) emissions at every level. This commitment is evident in the Company's ongoing efforts to reduce its direct carbon footprint through a targeted shift in its fleet towards vehicles powered by low-impact fuels. Recognizing the pivotal role of alternative fuels in decreasing greenhouse gas emissions, the company has set clear guidelines to increase the proportion of alternative fuels in its fuel portfolio.

This includes the use of Biodiesel (B100), Hydrotreated Vegetable Oil (HVO), LNG, Bio-LNG, and electric options. Each of these fuels is selected not only for its lower emissions profile compared to conventional diesel but also for its compliance with the Renewable

Energy Directive, which outlines sustainability criteria for biofuels in Europe.

Gruber Logistics places significant emphasis on improving the efficient use of energy resources. This policy includes a strategic increase in the proportion of alternative fuels within its energy portfolio, thereby enhancing the environmental benefits associated with reduced carbon emissions.



Additionally, we made considerable investments in innovative technologies and digital tools designed to optimize route planning, reduce fuel consumption, and maximize operational efficiency. These digital advancements

play a crucial role in lowering the energy intensity of each transport unit, contributing directly to Gruber Logistics's overall sustainability objectives. Moreover, Gruber Logistics actively incorporates intermodal transport

solutions as part of its commitment to energy efficiency. By combining multiple modes of transport, Gruber Logistics not only diversifies its logistics methods but also reduces reliance on single-mode, energy-intensive options.

We want to pursue a structured path also based on high-level standards recognized at international level. Thus, we decided to integrate a formal strategy to improve our Environmental management system into Gruber Logistics' Vision 2050¹:

Environmental Certification

Short-term targets (by 2026)

Begin expansion of ISO certification for Environmental Management Systems (EMS) across branches.

Medium-term targets (by 2030)

Achieve full ISO certification for EMS in all company branches, ensuring standardized environmental management practices.

Long-term targets (by 2050)

Maintain ISO and other relevant certifications across all operations, continuously updating practices to align with evolving environmental standards.

** The baseline to compare the data and monitor the advancement has been set at 2022 to ensure accurate, relevant, and standardized measurements aligned with recent operational data and sustainability initiatives.*

Energy efficiency and GHG emissions reduction

Gruber Logistics closely monitors its environmental impact and is dedicated to minimizing it through the use of a modern fleet equipped with low-impact vehicles, such as those powered

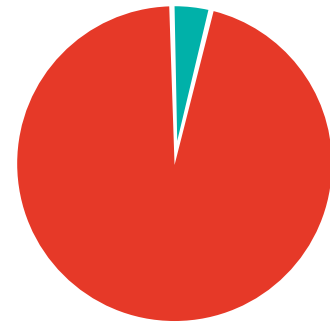
by liquefied natural gas (LNG) and low-emissions fuels. The company recognizes that regularly renewing its fleet is essential to maintaining compliance with international environmen-

tal standards and the European Union's directives on heavy vehicle emissions. By investing in state-of-the-art vehicles, Gruber Logistics ensures that its fleet remains aligned with

evolving regulations, thereby reducing its carbon footprint and contributing to global sustainability goals.

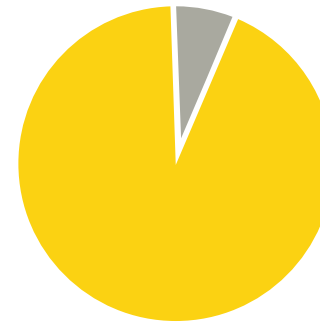
EURO standard classification and fuel type of Gruber Logistics fleet

■ EURO 6: 97%
■ Pre-EURO 6: 3%



In addition, the company ensures the optimal performance of its fleet through meticulous maintenance practices, including the regular inspection and replacement of key components like brake pads. This proactive

■ Diesel: 93%
■ Liquefied Natural Gas: 7%



approach not only supports compliance with environmental regulations but also enhances operational efficiency, demonstrating Gruber Logistics' commitment to both sustainability and operational excellence.

Alternative fuels and fleet innovation



Despite all market challenges, we are increasingly investing in reducing our emissions, setting new benchmarks in the industry as deploying electric vehicles and testing new solutions.

Stefan Knapp

Executive Director
Fleet

Alternative fuels and fleet innovation

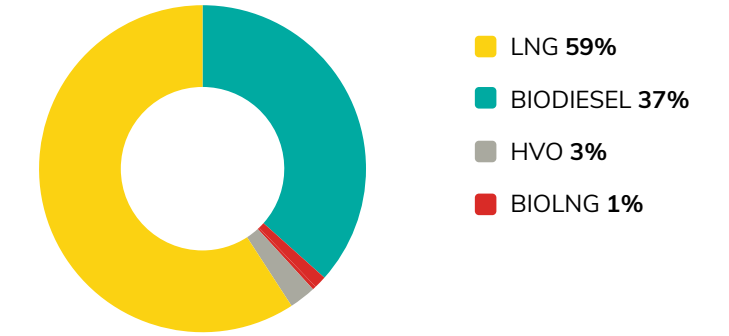
Gruber Logistics' Sustainable Fuel Procurement Policy has been structured to ensure a responsible approach in sourcing alternative fuels, focusing on reducing environmental impacts and promoting supplier accountability. The policy prioritizes low-impact fuels such as Biodiesel (B100), Hydrotreated Vegetable Oil (HVO), LNG, Bio-LNG, and electric options, aligning with the European Renewable Energy Directive. The latter wants to ensure that at European level all selected fuels meet rigorous sustainability criteria to support GHG emission reductions.

In 2023, the use of renewable fuels allowed to avoid the emission of 2.730 t of CO₂ eq.

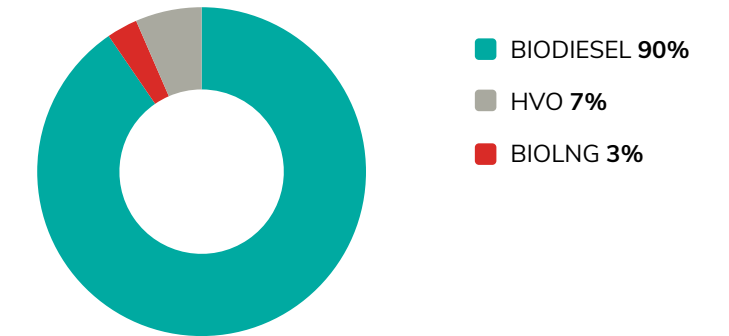
Fuel consumption by fuel type

Fuel type	Renewable	Non-renewable	Alternative fuel	Traditional fuel	Total (L,kg)
BIODIESEL	1.039.096		1.039.096		1.039.096
BIOLNG	34.899		34.899		34.899
CNG		10.168	10.168		10.168
HVO	74.921		74.921		74.921
LNG		1.679.396	1.679.396		1.679.396
PETROL (car)		58.179		58.179	58.179
DIESEL		17.502.279		17.502.279	17.502.279
Total	1.148.915	19.250.022	2.838.479	17.560.458	20.398.938

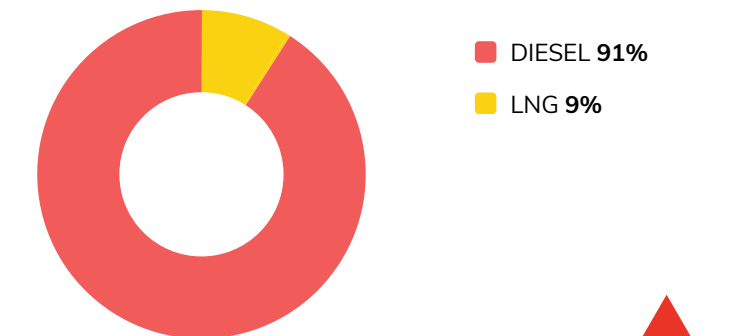
Total consumed alternative fuel (L,kg)



Total consumed renewable fuel(L,kg)



Total consumed non-renewable fuel(L,kg)



To achieve these standards, Gruber Logistics has established a detailed supplier selection and evaluation process. This procedure favors suppliers that actively work to reduce emissions, conserve resources, and manage waste responsibly. Suppliers are encouraged to adopt sustainable practices, including re-

cycling, waste reduction, and water conservation, to mitigate their environmental impact in line with Gruber Logistics' own ESG commitments. Regular monitoring and audits of fuel suppliers are integral to the policy, ensuring adherence to the company's sustainability standards. Through both third-party

verification and internal audits, we are projecting to maintain a high level of transparency and hold suppliers accountable for their environmental performance. These audits also provide insights for improvement, enabling our Company to engage with suppliers in furthering their sustainability capacity.

Sustainability requirements applied to fuel provider

Gruber Logistics requires fuel suppliers to meet recognized EU-level certifications, such as ISCC EU (International Sustainability and Carbon Certification), to ensure the sustainability of biofuels. Suppliers must also comply with the European RED II (Renewable Energy Directive II), which mandates calculation and reporting of GHG emissions using the Well-to-Wheel analysis. If suppliers blend different types of the same fuel, they must disclose the composition and origin of each type, using Well-to-Wheel analysis for raw materials. For biofuels with frequently changing raw material compositions, suppliers are expected to periodically update the mix data and recalibrate GHG emissions accordingly.

Sustainability requirements applied to alternative fuels

The fuel product must be made from 100% renewable raw materials that meet sustainability standards under the European RED II directive. It cannot include high ILUC (Indirect Land Use Change) products, which are derived from food and feed crops impacting high-carbon lands like forests and wetlands. If low ILUC products, which avoid food displacement by using improved agricultural practices or non-crop land, are used, this must be documented. The carbon footprint of the alternative fuel must be calculated following RED II guidelines, using the directive's default GHG emission savings values.



Innovation is another critical pillar of the policy, as Gruber Logistics supports a proactive approach to research and development.

The company collaborates with suppliers and vehicle manufacturers to advance fuel technologies and improve alternative fuel vehicle efficiency, partnering with industry leaders to pilot solutions such as electric and hydrogen-powered trucks. These innovations are key to meeting our long-term environmental targets. In line with its

sustainable fuel procurement goals, Gruber Logistics is working to progressively increase the share of alternative fuels in its operations, aiming to phase out conventional fossil fuels and replace them with renewable, low-emission options.

Another major component of our sustainable procurement strategy is the continuous renewal and modernization of the company fleet. By incorporating vehicles that meet the latest emission and performance standards, Gruber Logistics not

only enhances carbon efficiency but also reduces pollutants, particularly in urban settings where air quality is a critical concern.

The Company's long-term vision includes the deployment of zero-emission vehicles, such as battery-electric and fuel-cell electric trucks, as part of its broader goal to establish emission-free transport services across Europe. Transparency is also fundamental to our approach, as evidenced by our commitment to creating a veri-

fied inventory of Scope 1, 2, and 3 emissions, which provides stakeholders with a clear view of the company's carbon footprint and its progress in reducing it.

Similarly to other environmental topics, Gruber Logistics included short and medium-term targets concerning sustainable procurement and fleet's renovation in its Vision 2050*:

Topic	Short-term targets (by 2026)	Medium-term targets (by 2030)	Long-term targets (by 2050)
Sustainable Procurement	Develop a sustainable fuels and energy procurement policy by 2024. Ensure that 30% of suppliers are rated with a sustainable evaluation system.	Increase the supplier evaluation system coverage to 50%, ensuring sustainable ratings for half of suppliers.	Ensure that 100% of suppliers meet sustainability evaluation criteria, creating a fully sustainable supply chain.
Alternative Fuels and Fleet	Provide alternative fuel options across all road transport services to support emission reduction goals.	Double the number of battery electric and fuel-cell electric trucks in the company fleet.	Transition the entire fleet to low emission vehicles, fully relying on alternative fuels and sustainable energy sources.
R&D and Innovation	Conduct 20 R&D projects focused on sustainability, including life-cycle assessment of commercial products and sustainable logistics innovations.	Continue investment in R&D for sustainable logistics and operational innovations.	Lead industry-wide innovation in sustainability through ongoing R&D, with a focus on pioneering solutions that further reduce emissions and environmental impact.

The GLEC Framework

Gruber Logistics offer a wide range of transport and logistics services worldwide across the logistics chain, covering all aspects of transport and related facilities, including the storage and management dedicated to all possible actors of the value chain. Our policy related to the GHG emissions accounting and reporting methodology specifies the technical details about how we quantify our impact on climate change by following the GLEC framework, accredited by the GHG Protocol. The **Global Logistics Emissions Council (GLEC) Framework** is a comprehensive methodology that provides standardized guidelines for calculating and reporting greenhouse gas (GHG) emissions across logistics and supply chain operations. Developed by Smart Freight Centre in collaboration with industry stakeholders, the GLEC Framework allows Gruber Logistics to be aligned with a universal approach within the logistics sector as well as to improve the accuracy and consistency of the calculation.

* The baseline to compare the data and monitor the advancement has been set at 2022 to ensure accurate, relevant, and standardized measurements aligned with recent operational data and sustainability initiatives.

Gruber Logistics' Vision 2050 sets ambitious long-term objectives to achieve significant advancements in energy efficiency and GHG emissions reduction. By 2050, we aim for a comprehensive reduction and certification of Scope 1, 2, and 3 emissions, ultimate-

ly achieving net zero emissions across our operations. In energy efficiency, our strategy emphasizes maximizing fuel economy through optimized routes, adopting renewable energy sources, and enhancing digital tools to monitor and reduce energy usage in

real-time. Nevertheless, keeping track of the advancements towards attaining these ambitious long-term targets can pose significant complexities. Therefore, we established intermediate milestones to monitor and evaluate the effectiveness of long-run actions*.

Topic	Short-term targets (by 2026)	Medium-term targets (by 2030)	Long-term targets (by 2050)
Carbon Footprint Reduction	Implement the GLEC Framework for all transport modes and cover Scope 1, 2, and 3 emissions. Ensure independent third-party verification for Scope 1, 2, and 3 emissions.	Achieve a 20% reduction in Scope 1 emissions (absolute and relative) and a 10% reduction in Scope 3 emissions from road transport, using 2022 as the baseline.	Achieve a 100% reduction and certification of Scope 1, 2, and 3 emissions, aiming for a zero-emission footprint across all operations.
Energy efficiency and Scope 2 emissions reduction	Initiate efforts to reduce Scope 2 emissions, starting with a focus on primary facilities.	Fully abate Scope 2 emissions across all company branches, leveraging renewable energy sources	Sustain zero Scope 2 emissions across all facilities, powered entirely by renewable energy sources

Gruber Logistics is increasingly attuned to its environmental responsibilities, acknowledging the profound impact of its operations and the urgency for sustainable development. As both a buyer and provider of freight services, the company emphasizes a shared

duty to minimize greenhouse gas emissions. This commitment underpins the Company's systematic strategy to assess and address environmental impacts as the first step in redefining its sustainability journey. The operating expenditures we incurred to implement

our Environmental and Energy policy amount to more than € 4 million, allowing us to pursue the ambitious objectives previously described.

* The baseline to compare the data and monitor the advancement has been set at 2022 to ensure accurate, relevant, and standardized measurements aligned with recent operational data and sustainability initiatives.

Scope 1 and Scope 2 emissions focus on direct emissions from owned or controlled sources, while Scope 3 emissions encompass a broader spectrum of impacts on climate change tied to a company's activities, including upstream and downstream emissions. Addressing Scope 3 is vital for organizations aiming to fully evaluate and manage their environmental footprint. For logistics and transportation companies, Scope 3 emissions are particularly significant due to the operational nature of these industries and the environmental effects linked to the movement of goods and additional services.

Gruber Logistics is currently working on an internal tool to quantify its total carbon footprint with the objective to implement it to also calculate Scope 3 emissions starting from 2026 on 2025 data. Taking into account our core operations, road transportation results in the most relevant category from the screening analysis, specifically Full Truckload (FTL), Less than Truckload (LTL), and Express Truckload (XTL). Intermodal, sea, and air freight will be included gradually in order to provide increasingly accurate data overtime. Scope 3 emissions from transportation and distribution activities have been estimated at around 400,000 tons of CO₂ eq for 2023.

Calculating GHG emissions along the life cycle of fuels

In order to capture the full climate impact of fuel use, as required under the GHG Protocol, the GLEC Framework includes emissions from the full fuel life cycle, known as well-to-wheel (WTW) emission factors. WTW factors are comprised of two separate sub-categories:

Well-To-Tank (WTT): consist of all processes between the source of the energy (the well) through the energy extraction, processing, storage and delivery phases up until the point of use (the tank), WTT values can vary by energy source, region, method of production and the energy.

Tank-To-Wheel (TTW): emissions from fuels combusted to power Scope 1 activities (the wheel), TTW is considered to be zero for electricity, hydrogen fuel cells and biofuels – all emissions are in the WTT stages at the point of use.



While TTW emissions from fuels used in direct operations are reported as Scope 1, the associated WTT emissions are reported as Scope 3 as well as emissions for electricity used in the company's direct operations are reported as Scope 2.

Energy Content (GJ)	2021	2022	2023
Renewable	2.600,76	38.346,42	41.119,36
Non-Renewable	445.731,52	707.211,20	720.432,51
Total	448.332	745.558	761.552

Scope 1 emissions by sources

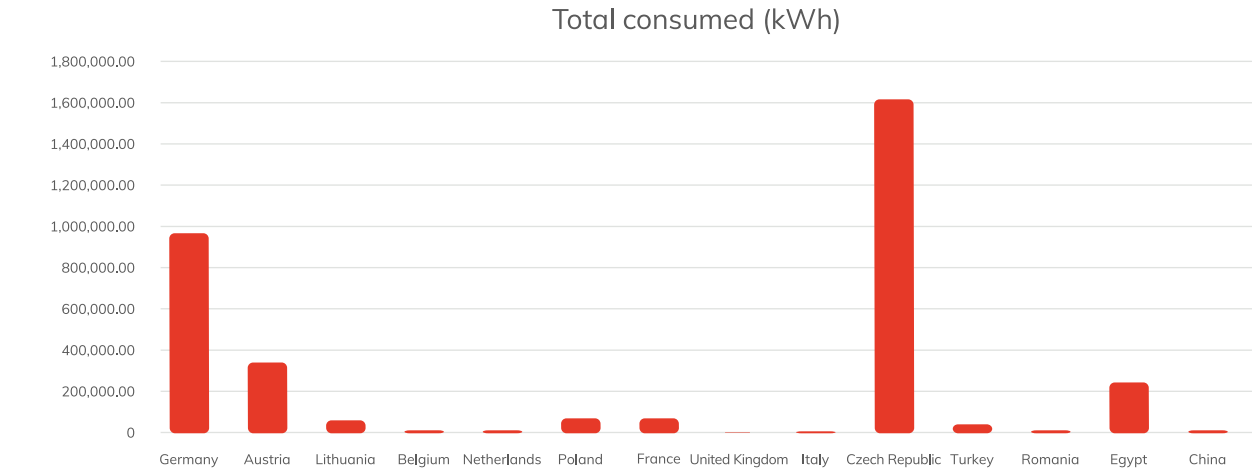
Scope 1 source	Total GHG emissions (tons of CO ₂ eq.)
Vehicles	50.862

By following its decarbonization roadmap in line with the European Green Deal, Gruber Logistics invested in carbon credits financing projects whose objective is the removal or avoidance of GHG emissions. In particular the Company offset 39 tons of CO₂ eq. from Scope 1 emissions to pursue the net zero target.

To translate its awareness into actionable change, Gruber Logistics has initiated comprehensive reporting on energy consumption and related emissions. This effort marks the beginning of a robust process aimed at implementing tangible measures to reduce the carbon footprint of its activities and services, aligning with its broader vision for sustainability.

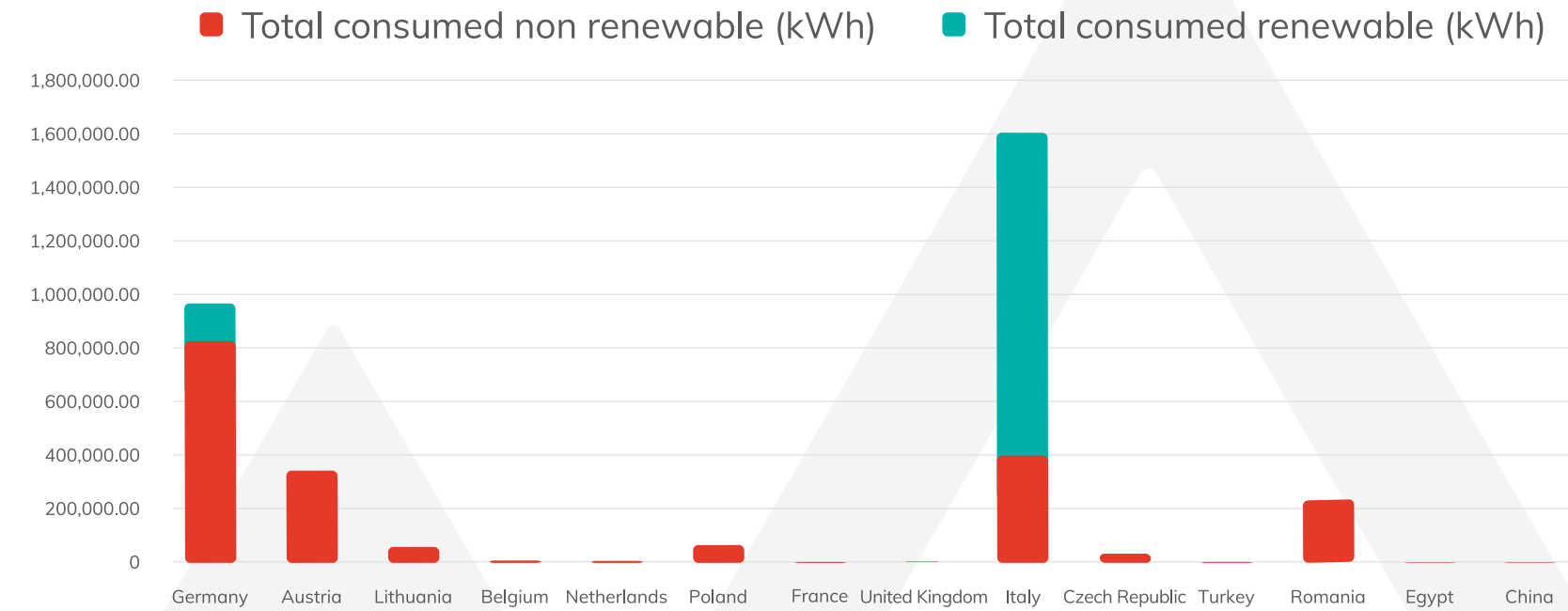
By documenting and analyzing its environmental data, Gruber Logistics not only underscores its accountability but also sets the stage for continuous improvement and innovative solutions.

Renewable and non-renewable energy consumption and Scope 2 emissions by country



Country	Total consumed non renewable (kWh)	Total consumed renewable (kWh)	Total consumed (kWh)	t CO ₂ e emitted Location Based	t CO ₂ e Market based
Germany	830,894.00	139,200.00	970,094.00	331.58	610.12
Austria	345,862.00	-	345,862.00	33.76	-
Lithuania	60,000.00	-	60,000.00	9.25	35.69
Belgium	8,605.00	-	8,605.00	0.98	1.47
Netherlands	7,500.00	-	7,500.00	1.85	2.91
Poland	67,145.00	-	67,145.00	45.79	53.98
France	3,000.00	-	3,000.00	0.09	0.12
United Kingdom	2,000.00	-	2,000.00	0.39	0.79
Italy	403,774.80	1,209,367.00	1,613,141.80	450.18	206.17
Czech Republic	34,000.00	-	34,000.00	20.04	22.84
Turkey	4,000.00	-	4,000.00	0.42	1.68
Romania	239,000.00	-	239,000.00	51.78	51.80
Egypt	2,000.00	-	2,000.00	0.21	0.84
China	3,000.00	-	3,000.00	0.50	1.26
Total	2,010,780.80	1,348,567.00	3,359,347.80	946.84	989.69

Total consumption from renewable and non-renewable sources by country



Emissions intensity and energy intensity based on the net revenue generated

Emissions intensity	0.000223 tons of CO ₂ eq./€ Net Revenues
Energy intensity	0.004505 kWh/€ Net Revenues

Other relevant emissions of Gruber Logistics

Apart from GHG emissions contributing to climate change, Gruber Logistics have to address various air pollution-related emissions beyond its direct (Scope 1) and indirect (Scope 2) emissions, particularly those from transportation and distribution activities (Scope 3). These include pollutants such as **CO₂**, **NO_x**, **particulate matter (PM)**, and **VOCs**, which are associated with vehicle emissions, road, air, and sea freight. In particular, we quantified the emissions produced by Company's trucks powered by Diesel and LNG (Liquefied Natural Gas).

	Total emissions (kg)
NO _x	71,809
Particulates	711

During 2023, Gruber Logistics invested more than € 3.5 million to address such environmental impacts by focusing on transitioning to electric and hybrid vehicles and promoting sustainable procurement practices of alternative fuels generating weaker externalities.

Promoting responsible waste management and circular economy

In recent years, Gruber Logistics has updated its waste management and circular economy policies, strengthening its commitment to sustainability beyond the targets set for 2023. The company has established new goals aimed at reducing waste production and promoting material reuse within a circular economy framework. Operational efficiency and waste minimization are now central elements in Gruber Logistics's strategy, with initiatives that include expanding recycling programs, reducing non-hazardous waste, and digitizing processes to minimize paper usage.

Gruber Logistics is actively developing a robust waste management framework that focus-

es on resource efficiency and aligns with circular economy principles as part of its broader environmental and energy strategy.

The company is committed to promoting the responsible use of raw materials, minimizing waste, and maximizing the reuse, recycling, and regeneration of products at the end of their life cycle. Gruber Logistics advocates for a comprehensive approach to assessing environmental impacts throughout a product's entire life cycle, from production to disposal, to ensure that sustainability is considered at every stage. This includes supporting research and development initiatives aimed at advancing sustainable prac-

tices and finding innovative solutions for reducing environmental impacts. A key example of Gruber Logistics' commitment to sustainability is its partnership with a tire supplier, which has allowed the company to eliminate the classification of tires as special waste.



Instead of disposing of worn-out tires, Gruber Logistics recycles them through a process where old tires are reprocessed into new ones. This practice significantly reduces waste generation, as well as CO₂ emissions and air pollution associated with tire production and disposal. By reusing portions of worn tires, Gruber Logistics extends their lifespan, thereby contributing to the reduction of overall tire consumption and the environmental impact of their disposal.

In addition to its tire recycling initiative, Gruber Logistics promotes several eco-friendly practices throughout its operations.

The company focuses on waste reduction by optimizing processes and minimizing unnecessary material consumption. Furthermore, through its Operational Excellence project, Gruber Logistics has been implementing process digitization and other efficiency measures, which not only streamline operations but also support the circular economy by reducing the need for physical resources and enhancing sustainability. This project is integral to Gruber Logistics' broader sustainability efforts, ensuring that both operational practices and business models are aligned with environmental responsibility and the circular economy.

These initiatives are supported by a series of key performance indicators (KPIs) included in the company's monitoring reports, allowing for tracking the volume and types of waste generated, with a focus on increasing the proportion of waste recycled or repurposed. The goals also include reducing the use of non-renewable resources, promoting product durability, and implementing effective waste sorting at all company facilities.

Enhanced monitoring supports the company's broader environmental objectives, contributing to a transparent and measurable approach to waste management that advances Gruber Logistics's progress toward its 2050 sustainability vision.

Country	Total amount of waste generated (kg)
Germany	211.241
Austria	81.023
Lithuania	14.056
Belgium	52.700
Netherlands	1.757
Poland	11.838
France	10
United Kingdom	469
Italy	381.476
Czech Republic	12.595
Turkey	937
Romania	12.233
Egypt	469
China	703
Total	781.506



Commitment to biodiversity protection

Gruber Logistics demonstrates its commitment to biodiversity through comprehensive policies designed to minimize its impact on the sensitive ecosystems. Recognizing that logistics can indirectly affect biodiversity, the company locates its sites mainly in urban or designated industrial zones to reduce the disturbance to natural habitats. We set specific goals to restore and support biodiversity within its direct influence. For example, we have initiated projects aimed at restoring habitats for bees on company sites, which not only contribute to local biodiversity but also enhance ecological resilience in the surrounding areas. Beyond its own operations, Gruber Logistics sustainable fuel policy incorporates biodiversity considerations, ensuring that fuel production processes prioritize conservation principles and environmental stewardships with conservation experts and stakeholders.

In line the rising importance we attributed to biodiversity preservation, we decided to include specific targets in Gruber Logistics' Vision 2050:



Topic	Short-term targets (by 2026)	Medium-term targets (by 2030)	Long-term targets (by 2050)
Biodiversity	Implement biodiversity protection initiatives, including the creation of bee habitats on company sites.	Evaluate further biodiversity projects based on short-term outcomes to expand efforts in this area.	Support regional and local biodiversity goals, integrating extensive habitat restoration and conservation practices across operational sites.

Annex



Annex

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Methodological note

This Sustainability Report has been designed and edited by Gruber Logistics S.p.A. with the assistance and the methodological support of Up2You S.r.l. Società Benefit.

The second Sustainability Report of Gruber Logistics Group serves as the tool through which our Company communicates on a voluntary basis to all the stakeholders its management practices, policies, performances and future commitments concerning non-financial aspects. The report provides an overview of the main environmental, social and governance-related impacts generated, through the reporting of both qualitative and quantitative information and indicators. These aspects contribute to creating added value for both its people and the communities in which Gruber Logistics operates.

To deliver a prompt and quantitative depiction of performance, the document was prepared by employing the European Sustainability Reporting Standards (ESRS) published by EFRAG. The choice to shift from GRI Standards to ESRS was driven by the willingness to be prepared for the reporting activities in line with the Corporate Sustainability Reporting Directive since the Company will be subject to it starting from 2026. The paragraph “ESRS Content Index,” includes the list of the ESRS indicators that have been reported and a reference to the page within the document where the related information is stated.

The preparation and layout of this Sustainability Report for the period from January 1, 2023, to December 31, 2023 (FY 2023), was coordinated and executed involving the entire organisational structure within the reporting perimeter. The information provided in this doc-

ument was selected based on an analysis of both the external and internal context of Gruber Logistics. The double materiality assessment was conducted with the direct involvement of the Sustainability Board and additional stakeholders. By combining the stakeholder

engagement process with an analysis highlighting the most significant financial risks and opportunities related to sustainability matters, the material topics were identified by taking into account the double perspective of impact and financial materiality. The current version

of the report was subjected to approval by the Board of Directors before being published. For more details see chapter “Our approach to sustainability – Double materiality analysis”.



For this second year of reporting, we were able to respect our intention stated in our previous Sustainability Report of including all the companies within the Group in the disclosure perimeter. Indeed, quantitative and qualitative data were collected by covering the following organizations:

Combitras Srl, GRUBER Logistics GmbH, GRUBER Logistics (PAO) GmbH, GRUBER Montage GmbH, Heavyteam Spezialtransport GmbH, TOP Logistik GmbH, GRUBER Logistics SRL, GRUBER Logistics Forwarding SRL, GRUBER Logistics Shared Services SRL, GRUBER Logistics UAB, GRUBER Logistics Forwarding UAB, GRUBER Logistics Sprl, GRUBER Logistics BV, GRUBER Logistics Sp. z o.o., GRUBER Logistics SAS, GRUBER Logistics International Transport Agency (Shanghai) Co. Ltd., GRUBER Logistics (UK) Ltd., Gruber Logistics Spa, GRUBER Logistics s.r.o., Züst & Bachmeier Project GmbH, Universal Transport Logistik GmbH (UTLPB), Universal Transport Schmitz GmbH & Co. KG (UTSGI), Giller Nutzfahrzeuge GmbH & Co. KG (GINMR), RTC Giller GmbH (RTCPB), UTM Universal Transport GmbH (UTMHH), Züst & Bachmeier Project GmbH (ZBPN), Universal Transport Speziallogistik GmbH (UTMBA), Universal Transport Logistik GmbH (UTLPB) RUST, B+R Transportbegleitung GmbH (BRTHH), Universal Transport Ivanica GmbH (UTISR), StB Verkehrstechnik GmbH (STBH), Universal Transport Spedition GmbH (UTSGO), SW Gotha GmbH (SWGGO), GRUBER Logistics Uluslararası Taşımacılık Ticaret Limited Şirketi, Universal Transport Polska Sp. Z o.o. (UTPPL), Universal Transport Schmitz SRL (UTSRO), Universal Transport Egypt S.A.E. (UTEET).



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