



Human rights and human resources policy

GRUBER LOGISTICS

2024



0	31.01.2024	CEO	✓
Version	Date	Approbation required	Approved



Our action for people

At Gruber Logistics, we steadfastly uphold the belief that conducting business with integrity, compassion, and a commitment to ethical principles is not just a responsibility, but a cornerstone of sustainable success.

Our Human Rights and Human Resources Policy reflects this ethos, outlining our dedication to upholding the highest standards of human rights, labor practices, environmental stewardship, and anti-corruption efforts in all aspects of our operations.

As a leading logistics company, we recognize the diverse range of topics encapsulated within the realm of human rights and human resources. From ensuring fair treatment and equal opportunities for all employees to fostering a workplace culture that celebrates diversity and inclusion, our policy encompasses a broad spectrum of principles aimed at promoting social justice and ethical business conduct.

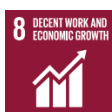
Gruber Logistics is committed to supporting the United Nations' Sustainable Development Goals (SDGs) by integrating them into our business practices.



No Poverty: We contribute to poverty reduction by creating job opportunities and providing fair wages to our employees, thereby improving their livelihoods and contributing to economic stability in the communities where we operate.



Gender Equality: We promote gender equality within our organization by providing equal opportunities for both men and women, ensuring a diverse and inclusive workplace, and supporting initiatives that empower women in the logistics industry.



Decent Work and Economic Growth: We support sustainable economic growth by investing in the training and development of our workforce, adhering to labor laws and regulations, and fostering a safe and healthy work environment.



Reduced Inequalities: We strive to reduce inequalities by promoting diversity and inclusion, implementing non-discriminatory hiring practices, and ensuring equal opportunities for all individuals, regardless of their background or circumstances.



Peace, Justice, and Strong Institutions: We uphold the principles of peace, justice, and strong institutions by operating ethically and transparently, complying with regulations and laws, and promoting accountability and good governance within our organization.



Partnerships for the Goals: We collaborate with stakeholders, including government agencies, NGOs, and other businesses, to achieve the SDGs, leveraging our resources and expertise to create sustainable solutions and drive positive change on a global scale.



Policy objectives

The objectives of our Company are inspired by The Ten Principles of the United Nations Global Compact.

Our commitment to the following principles is unwavering and perpetual. We understand that achieving meaningful progress in the realms of human rights, labor standards, and anti-corruption requires sustained effort, dedication, and vigilance.

Human Rights

At Gruber Logistics, we are unwavering in our commitment to supporting and respecting the protection of internationally proclaimed human rights. We believe in championing the dignity, autonomy, and inherent worth of every individual, regardless of their background or identity. Our aim is to create a workplace environment that is inclusive, respectful, and free from discrimination or harassment of any kind.

Labor Standards

We recognize the importance of upholding labor standards that safeguard the rights and well-being of our employees. This includes ensuring freedom of association and the right to collective bargaining, eliminating all forms of forced or compulsory labor, and eradicating child labor from our supply chain. Furthermore, we are dedicated to promoting fair wages, opportunities for professional growth and advancement for all members of our team and safe working conditions. We promptly analyse the minimum wage in the countries where we operate or the collective contract rules guaranteeing a minimum 5% increase than what is expected in terms of local legislation. We are strongly committed to the welfare of all people involved and place the highest priority on health and safety in our work environment. Our main goal is to prevent accidents, fatalities and occupational diseases, and we strongly combat drug and alcohol use and abuse. Guaranteeing hygiene and the establishment of a proper work place are priorities for Gruber logistics both for direct and indirect employees.

Anti-Corruption

Integrity lies at the heart of everything we do at Gruber Logistics. We adamantly oppose all forms of corruption, bribery, and unethical business practices. Our policy is clear: we conduct our affairs with honesty, transparency, and accountability, working tirelessly to prevent corruption in all its guises and upholding the highest standards of ethical conduct at all times.



Social Dialogue

We are committed in promoting social dialogue in our company fostering open communication channels, encouraging feedback, and creating platforms for employees to voice concerns, ideas, and suggestions. It entails implementing policies that support inclusivity, diversity, and respect, as well as facilitating constructive discussions between management and employees to address issues and promote collaboration towards shared goals. We encourage an open dialogue with trade unions and employees' representatives to improve the wellbeing in the company. Moreover, we actively promote even outside the company through employer associations' the improvement of work conditions. Whistleblowing Policy: We encourage employees to report any unethical or illegal activities within the organization without fear of retaliation. Reports will be taken seriously, investigated promptly, and confidentiality will be maintained to the fullest extent possible

Responsibility and Governance

The responsibility for implementing and monitoring this policy rests with the Human Resources department, working in close collaboration with relevant departments and stakeholders across the organization. We are committed to establishing robust governance mechanisms to ensure compliance with this policy and to foster a culture of accountability and transparency within our organization.

Applicability

This policy applies to all employees, contractors, suppliers, and business partners associated with Gruber Logistics. We expect every individual and entity connected to our organization to adhere to these principles and to conduct themselves in a manner that upholds the values and standards outlined in this policy.

Policy Review

To ensure the continued effectiveness and relevance of this policy, we will conduct regular reviews and assessments. This policy will be reviewed annually, or more frequently if necessary, to ensure alignment with evolving standards, regulations, and best practices in the areas of human rights, labor standards and anti-corruption efforts.

Communication

Transparent communication is essential to the successful implementation of this policy. We are committed to ensuring that all employees and stakeholders are fully aware of and understand our commitment to upholding human rights and promoting responsible business practices. To this end, we will utilize various communication channels, including company-wide meetings, training sessions, digital platforms, and written documentation, to disseminate information and foster dialogue around these critical issues.



At Gruber Logistics, we recognize that our success is intrinsically linked to the well-being of our employees, the communities we serve, and the planet we inhabit.

By embracing these principles and integrating them into our daily operations, we aim not only to achieve business excellence but also to make a positive and lasting impact on society. Together, we can build a future that is fair, equitable, and sustainable for generations to come.



ANNEX



Social ambitions and targets

Definitions

To facilitate understanding of this procedure, we provide below some key definitions.

Fair Wage: A wage that reflects the skills, experience, and responsibilities of an employee and allows for a decent standard of living, going beyond legal minimums when possible.

Diversity and Inclusion (D&I): A commitment to recognizing and valuing differences in age, gender, ethnicity, religion, sexual orientation, disability, and other characteristics, and creating an environment where everyone feels respected, safe, and supported.

Decent Work: Work that is productive and delivers fair income, security in the workplace, social protection, opportunities for personal development, and freedom of expression and organization.

Social Dialogue: All types of negotiation, consultation, or exchange of information between representatives of employers and employees, to promote collective decision-making and prevent conflict.

Accessibility: The design of physical spaces, communication, and practices that enable people with disabilities to participate fully and equally in the workplace.

Regulatory Framework and Purpose

Gruber Logistics is committed to embedding social sustainability in every aspect of its operations. Our Social Ambitions and Targets framework is rooted in the principles of **fairness, respect, safety, and opportunity for all**, and aligned with the **UN Sustainable Development Goals (SDGs)** and international labor and human rights standards.

We believe that promoting diversity, inclusion, and decent work not only enhances the wellbeing of employees but also improves our organizational resilience, innovation, and reputation.

This framework aims to:

- **Contribute to poverty reduction and economic stability** by monitoring fair wages, implementing living wage assessments, and ensuring transparent remuneration practices;
- **Promote diversity and inclusion** through targeted programs for underrepresented groups, intergenerational collaboration, anti-harassment initiatives, and support for employees regardless of gender, religion, sexual orientation, or ability;
- **Foster a culture of participation and dialogue**, ensuring every employee has a voice through open communication channels, feedback tools, and engagement with employee representatives and trade unions;
- **Strengthen human rights and labor standards** by implementing due diligence procedures, promoting freedom of association, and creating safe, healthy, and inclusive working environments;
- **Act transparently and ethically**, aligning with international initiatives and standards (e.g. UniPdr 125:2022, SA8000, UN Global Compact) and encouraging responsible business practices throughout our value chain, including suppliers.

Gruber Logistics will regularly monitor the progress of its social objectives through dedicated KPIs and reporting mechanisms, ensuring accountability and continuous improvement.



Foreword

At Gruber Logistics, we unwaveringly uphold the conviction that conducting business with integrity, compassion, and an unyielding commitment to ethical principles is not merely an obligation but the cornerstone of sustainable success. It is imperative for our Company to address all facets of sustainability, recognizing that a holistic approach is essential for long-term viability and prosperity.

Foremost among these dimensions is the social aspect, which holds immense significance given that our human capital constitutes the core of our operations. Consequently, it is important to formulate and implement a strategy that is deeply rooted in the social aspects of sustainability. This strategy must be comprehensive and meticulously designed to encompass a wide range of considerations, enabling us to identify and address the most pertinent gaps and areas of concern.

A thorough and proactive approach is essential to ensure that we can intervene promptly and effectively when issues are identified. This commitment allows us to consistently maintain a workplace environment that is safe, inclusive, diverse, and respectful for all employees. Our dedication to fostering such an environment is not only built on our ethical principles but also it is a strategic imperative that enhances employee well-being, satisfaction, and productivity.

Our sustained focus on these principles guarantees that we can meet the challenges of the future with resilience, innovation, and unwavering ethical integrity, thereby securing our position as a paragon of sustainable success.

This document builds upon the areas of action and related objectives identified in the Human Rights and Human Resources policy as well as the Diversity and Inclusion Policy and complements them. The goal is to define measurable actions, each associated to identified and relevant internationally recognized standards (GRI and ESRS), achievable in a timeframe which encompasses our short, medium, and long-term vision. To make our ambitions and targets more reality-bound, traceable and concrete, we built a roadmap based on relevant and measurable KPIs to monitor the progress. The baseline to compare the data and monitor the advancement has been set at 2022.

Moreover, given that the social area involves a wide range of qualitative actions and initiatives, these are also an important part of the strategy.

The strategy

The Company's strategy on the matter is constructed around four primary pillars:

1. **Fair Wages**
2. **Diversity and Inclusion**
3. **Stimulating, Safe, and Fair Work Environment**
4. **External Recognition and Commitment to Social Sustainability in the Supply Chain**



Fair wages

The cornerstone of this pillar is to ensure that all employees receive a fair wage, meaning wages higher than the living wage benchmarks set by national legislation in the countries where the company operates. To achieve this, the Company is conducting a comprehensive living wage analysis, through its Living Wage Policy and observing the Company's Pay Gap Policy (aligned with Uni Pdr 125:2022 standard).

Diversity and Inclusion

The Company is committed to fostering a diverse and inclusive environment, addressing all dimensions of diversity including LGBTQ+ community, religious beliefs, gender, disabilities and ethnic minorities. Training programs targeting all job levels will be rolled out starting from 2025 to 2026 to enhance awareness and inclusion. Key actions include:

- **Promoting Equal Opportunities:** Data on gender pay gaps will be collected, with the aim of implementing measures to reduce any disparities identified by 2025.
- **Creating a Safe Workplace:** The legal department whistleblowing procedure, established in July 2024, will help gather complaints related to discrimination, with strategies to address these issues being developed based on this data.
- **Employee Involvement:** The Company plans to increase employee engagement through annual appraisals and satisfaction surveys. By 2030, the goal is for 100% of employees to participate in these appraisals. Additionally, diversity and inclusion benchmarking surveys will be conducted on an annual base.

Stimulating, Safe, and Fair Work Environment

Continuous investment in employee learning and development is a priority, ensuring opportunities for both vertical and horizontal growth within the company. By 2026, the Company aims to monitor investment per employee in learning and development and the percentage of employees participating in performance and career development reviews. To ensure a fair and safe work environment, a corporate policy on health and safety has been implemented in 2025, accompanied by a monitoring report. Furthermore, an analysis of employee contracts across all branches will be conducted by 2026. Moreover, to ensure a fair work environment it is important to define precise guidelines for career management.

External Recognition and Commitment to Social Sustainability in the Supply Chain

To be a leader in addressing social issues within the industry, the Company seeks external verification of its practices and aims to establish partnerships based on mutual respect for social sustainability principles. Achieving UNI/PdR 125 certification in 2025 has been a crucial step in this direction.



Moreover, the company intends to ensure that 100% of its suppliers are evaluated on human rights criteria by 2026 and that all suppliers sign contracts upholding expectations regarding human rights, diversity, and inclusion.

Soft measures

In line with the Company's Human Rights, Human Resources, and Diversity & Inclusion policies, Gruber Logistics is implementing a range of soft measures aimed at fostering a more inclusive, respectful, and equitable workplace. These initiatives are designed to promote diversity, encourage open dialogue, and create a culture where every individual feels valued and empowered. The following actions are currently being implemented or planned, with a target completion between 2026 and 2027:

- **Establishing Employee Resource Groups (ERGs):** Dedicated ERGs will be created for underrepresented groups, including the LGBTQIA+ community, to provide a safe and supportive space for employees to connect, share experiences, and promote inclusion from within. These groups will be instrumental in driving cultural change and embedding inclusive practices across the organization.
 - Status: Ongoing – Target year 2026
- **Fostering a Culture of Visible Allyship:** The Company will actively encourage visible support for diversity by displaying symbols of inclusion and allyship. This helps normalize support for all identities and reinforces a culture of openness.
 - Status: Ongoing
- **Creating a Diversity and Inclusion Hub on the Intranet:** A dedicated section of the Company intranet will be developed to highlight its commitment to D&I. This space will include employee testimonials, cultural stories, and celebrations of key events such as religious holidays or Pride Month, enhancing awareness and education.
 - Status: Implementation ongoing – Target year 2026–2027
- **Launching Team-based Interest Groups and Chats:** To build community and support informal exchange, the Company will launch thematic team chat groups (e.g., for kudos, after-work meetups, car sharing, or sports). These initiatives aim to foster everyday connections and a sense of belonging.
 - Status: Implementation ongoing – Target year 2027
- **Promoting Open Dialogue and Experience Sharing:** The Company will organize discussion spaces and invite guest speakers to talk about personal experiences, unconscious bias, and how to foster mutual respect. These moments of reflection will help break down barriers and stimulate constructive dialogue.
 - Status: Implementation ongoing – Target year 2026–2027
- **D&I Questionnaire:** A regular questionnaire on Diversity & Inclusion is already in place and reviewed annually. It gathers insights into employees' perceptions and experiences, providing valuable data to shape future initiatives.
 - Status: In place – Reviewed annually
- **Cultural and Religious Awareness Campaigns:** The Company promotes respect for all cultures and beliefs by integrating a multicultural calendar into its communication plan, celebrating key dates from different traditions.
 - Status: In place – Reviewed annually
- **Supporting Community Engagement Projects:** To extend its impact beyond the workplace, Gruber Logistics will support external projects and programs aligned with its D&I goals, reinforcing its role as a responsible and inclusive corporate citizen.



- Status: Implementation ongoing – Target year 2026–2027

Ambitions and Targets

SDG 1: Contribute to poverty reduction, economic stability and improve employees' livelihoods

Ensure fair wages for all employees, reflecting their skills, experience and contributions

Implement a living wage analysis to monitor human rights and human resources policy requirements on wage level

- Percentage of internal employees and contract workers covered by the living wage analysis

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
100%	100% Complete coverage across all countries and contract types	100% Continuous coverage, regularly updated with living wage data

- Percentage of internal employees and contract workers paid below the minimum wage

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
0%	0%	0%

Annual salary increases monitoring and reporting

- Percentage of employees for whom a possible individual salary increase is considered in the annual budget process

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
100%	100% All employees assessed for potential salary review, with focus on preventing bias or unjustified gaps	100% Annual salary review process embedded in company-wide people strategy and ESG objectives

- Overall annual wage/benefit adjustment, taking into account changes in the cost of living in the individual regions implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
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Data is monitored	Systematic yearly review of wage and benefit adjustments based on regional cost of living data, with internal documentation and traceability	Wage and benefit adjustment process fully embedded in compensation policy, reviewed annually, and aligned with living wage and inflation indicators at local level
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SDG 10: Reduce inequalities by promoting diversity and inclusion

Implement succession plans that reflect diversity, especially targeting underrepresented groups

Implement succession plans that reflect the diversity in the talent pipeline specifically highlighting potential successors from underrepresented groups at all levels as well as selection strategies in line with Diversity and Inclusion principles

→ Guidelines for career management defined

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Guidelines implemented and reviewed every 3 years	Fully integrated career development framework, aligned with ESG goals

Emphasize an intergenerational focus to foster collaboration and understanding across age groups

Foster intergenerational cooperation and exchange of competences

→ Training for all HR employees to raise awareness of age discrimination implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Annual refresh training for all HR & team leaders	Integrated into onboarding and leadership development programs

→ Training for top management on the added value of intergenerational cooperation implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Training delivered to all current top managers; included in onboarding for future executives	Topic integrated in leadership development programs and reviewed regularly to adapt to workforce evolution

Foster an inclusive environment that accommodates various religious beliefs and ethnic minorities



Make the workplace a safe space for everyone

→ Training for all HR employees to raise awareness of different religious backgrounds implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Annual refresh training for all HR & team leaders	Integrated into onboarding and leadership development programs

→ Training for the Top Management to raise awareness of different religious backgrounds implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
N	Training implemented	Training delivered to all current top managers; included in onboarding for future executives

Commit to a fully accessible workplace and provide support for individuals and managers to create an inclusive environment for employees with disabilities

Monitor the share of employees with disabilities in the workforce, enhancing the accessibility to Company's buildings

→ Percentage of employees with disabilities

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Data is monitored	Accessible workspaces promoted across all locations; representation monitored annually	Fully inclusive workplace culture with continuous improvement on accessibility, and transparent reporting on representation and progress

→ Company's building accessibility rate

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Data is collected	50%	100%

Provide targeted support and implement initiatives for the LGBTQIA+ community

Make the workplace a safe space for everyone

→ Number of complaints filed through channels for people in own workforce to raise discrimination concerns on the topic



Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Data is monitored	Discrimination complaints systematically tracked and analysed annually to identify trends and take corrective actions	Robust and trusted complaint management system in place, with transparent reporting, periodic impact assessments, and continuous improvement of preventive measures

→ Affinity Group for interested employees created

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Affinity group active and supported by HR	Affinity group integrated into company's inclusion strategy; contributes to policy development and awareness campaigns

→ Cooperation with external partners initiated

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Commitment renewed and active participation ensured	Contribution to EU best practices and pilot projects

→ Yearly training for all HR employees to raise awareness for diversity implemented and possible actions defined

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Annual refresh training for all HR & team leaders	Integrated into onboarding and leadership development programs

→ Yearly training for the Top Management to raise awareness for diversity and possible actions implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	All current managers trained at least once; training included in standard managerial path for new hires	Inclusion-related training for managers updated periodically and included in continuous leadership development framework

Provide equal opportunities for both men and women in the selection process and within the Company

Promote equal opportunities and impartiality for both men and women all along employees journey in the Company

→ Entry salary at each level/grade per gender traced



Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Used to monitor and close gender pay gaps, Uni Pdr 125 certification	Gender pay reporting and salary equity certification (review Uni Pdr 125)

→ Yearly countermeasures to decrease eventual gender pay gap defined

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Used to monitor and close gender pay gaps, Uni Pdr 125 certification	Gender pay reporting and salary equity certification (review Uni Pdr 125)

→ Yearly training for all HR employees to raise awareness for gender equality implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Annual refresh training for all HR & team leaders	Integrated into onboarding and leadership development programs

→ Yearly training for the Top Management to raise awareness for gender equality implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	All current managers trained at least once; training included in standard managerial path for new hires	Inclusion-related training for managers updated periodically and included in continuous leadership development framework

Promote social dialogue by fostering open communication channels, encouraging feedback, and creating platforms for employees to voice concerns, ideas, and suggestions in order to facilitate constructive discussions between management and employees and with trade unions and employees' representatives

Make every voice heard in order to avoid the insurgence of hostilities on the workplace and among colleagues

→ Share of employees that have undertaken the annual appraisal on the total number of employees

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
>80%	100% of employees evaluated with documented feedback	100%, with outcomes linked to career development and training plans

→ Share of employees that have undertaken a satisfaction survey

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
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100%	100%	100%
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→ Leadership model policy implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Guidelines implemented and reviewed every 3 years	Fully integrated across the whole group aligned with ESG goals

Supporting initiatives that empower women in the logistics industry

Emphasize women presence in logistics industry

→ Collaboration with external stakeholders initiated

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Structured partnerships with NGOs, universities, or D&I networks	Long-term collaborations embedded in sustainability and HR strategies

→ Yearly social media campaign implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Annual campaigns planned in alignment with key D&I dates with Marketing team collaboration	Social media campaigns co-created with affinity groups; recognised as part of employer branding and culture strategy

Create a workplace environment that is free from harassment of any kind

Create a framework of anti-harassment rules

→ Framework created

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y aligned with Uni Pdr 126	Refined and extended to all HR and ESG domains	Fully integrated into corporate governance processes

→ Training for all managers (once during their career in the company) implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	All current managers trained at least once; training included in standard managerial path for new hires	Inclusion-related training for managers updated periodically and included in continuous leadership development framework



Create a workplace that thrives on the unique strengths and perspectives of every individual

Allow everyone to be their ownself on the workplace by creating the conditions for this to happen

→ Benchmarking survey/questionnaire on diversity and inclusion performed

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Benchmark repeated periodically to measure progress	Benchmarking embedded in company strategy

SDG 8: Decent work, labor standards and economic growth

Invest in training and development by giving opportunities for professional growth and advancement to all Company's members

Implement trainings for employees and allow for greater career flexibility through staff mobility and a more efficient organization form

→ Learning & Development Investment per employee

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Data is monitored	CHECK WITH ETTORE	CHECK WITH ETTORE

→ Percentage of employees that participated in regular performance and career development reviews

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
100%	100%	100%

→ Share of employees that have moved inside the Company (between different departments)

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Data is monitored	Internal mobility monitored through structured development plans	Internal mobility embedded in career paths and talent retention strategy

Promote and protect human rights for all employees and all individuals through the Company's value chain



Implement a human rights due diligence process to identify, prevent, mitigate and account for how the Company address adverse impacts on human rights

→ Human rights due diligence process implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Implemented across all operations and key suppliers	Regularly audited and aligned with international frameworks

→ Number of complaints or reports of human rights violations

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Data is monitored	Discrimination complaints systematically tracked and analysed annually to identify trends and take corrective actions	Robust and trusted complaint management system in place, with transparent reporting, periodic impact assessments, and continuous improvement of preventive measures

Ensure that all employees are informed about all Company's implemented ESG policies, actions and targets

Spread the awareness on the ESG implemented practices and the Company's progress

→ Training matrix where to keep track of the number of employees who have joined the training, the date, the topic.. constructed

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Fully used to monitor compliance and participation	Digital tool integrated with automated tracking

→ Training matrix where to keep track of onboarding training constructed

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Fully used to monitor compliance and participation	Digital tool integrated with automated tracking

Foster a safe and healthy work environment

Implement a Corporate policy on health and safety and related monitoring report

→ Policy implemented

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
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Y	Updated every 3 years to reflect legal and best practice changes	Embedded internally in all operations and implemented with all stakeholders
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→ Percentage of all operating sites for which an employee health and safety risk assessment has been conducted

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
100%	100%	100%

Prevent accidents, fatalities and occupational diseases, strongly combat drug and alcohol use and abuse and guarantee hygiene

→ Report and monitor on health and safety data on an annual base

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Y	Report includes physical and mental well-being indicators	Real-time data monitoring across all sites and subsidiaries

Guarantee freedom of association and right to collective bargaining

Analyse the different type of contracts to which employees are subject within all branches of the company

→ Percentage of the workforce of all locations that are covered by formal collective agreements regarding working conditions

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
100%	100%	100%

→ Percentage of the workforce of all locations represented by a joint committee between management and workers on health and safety issues

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
100%	100%	100%

SDG 16 & SDG 17: Operate ethically and transparently within the Company and collaborate with all external stakeholders to achieve the SDGs



Operate ethically and transparently by promoting accountability and good governance within our organization

Analyse relevant data on human rights categories (i.e. child labor, labor right, discrimination) coming from the legal whistleblowing mechanism

→ Numbers of complaints filed related to human rights categories

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
Data is monitored	Data aggregated and shared in internal annual reports	Robust and trusted complaint management system in place, with transparent reporting, periodic impact assessments, and continuous improvement of preventive measures

Get the ISO-related certification (e.g. ISO 30415, SA8000; UNI/PdR 125)

→ Chosen certification obtained

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
UniPdr 125 maintained	Obtain SA 8000	Maintain all certifications and continuous progress

Adhering/joining a qualifying international initiatives and standards

Adhere to international initiatives (e.g. UN global compact, UN standard of Conduct)

→ Chosen international initiative adhered to

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
N	Commitment renewed and active participation ensured	Contribution to EU best practices and pilot projects

Adhere to EU initiatives (e.g. EU diversity charter - Carta per le pari opportunità)

→ Chosen EU initiative adhered to

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
N	Commitment renewed and active participation ensured	Contribution to EU best practices and pilot projects

Adhere to not-for-profit associations (e.g. Parks, Workplace pride)

→ Chosen not-for profit associations adhered to



Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
N	Commitment renewed and active participation ensured	Contribution to EU best practices and pilot projects

Drive the change outside the Company's internal borders by collaborating with all external stakeholders

Inclusive procurement: expect suppliers to adhere to sustainability principles and include expectations in supplier documents.

→ Percentage of suppliers adhering to anti-child labor and anti-forced labor standards.

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
100%	100%	100%

→ Share of suppliers who signed a contract with expectations on human rights, diversity and inclusion expectations

Short Term Target (2026)	Medium Term Target (2030)	Long Term Target (2050)
100%	100%	100%



Procedure for implementing and updating corporate policies

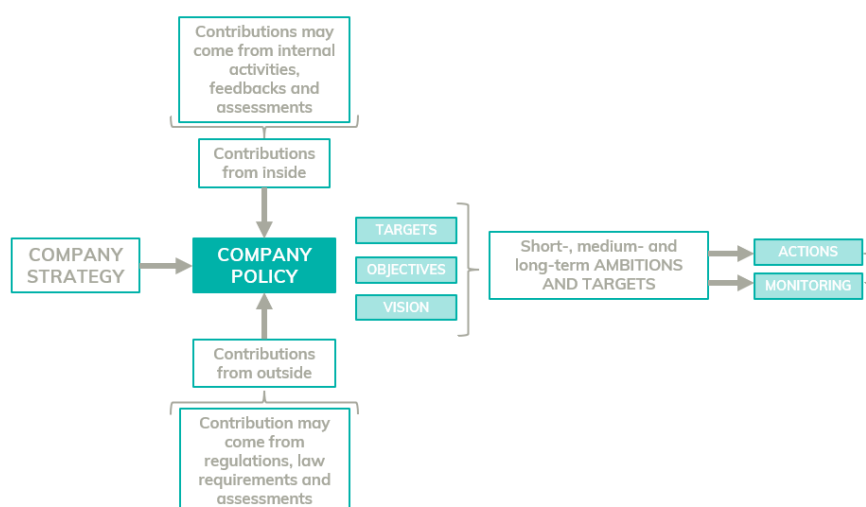
The principles that guide Gruber Logistics Corporate Social Responsibility are part of the Company's corporate vision and are fully reflected both in the Company values and strategy. The ESG strategy outlined by the Company covers three pillars: Environmental, Social and Governance. Moreover, Gruber Logistics gives a particular emphasis to procurement, considered as a forth pillar of its ESG strategy.

Gruber Logistics' ESG policies reflect the company's vision, mission, and core values. The policies serve as a framework for developing and implementing the broader corporate strategy by setting clear, measurable objectives and targets related to Environmental, Social and Governance issues . The policies apply to the entire Gruber Logistics Group. It covers all employees, managers, contractors and business partners.

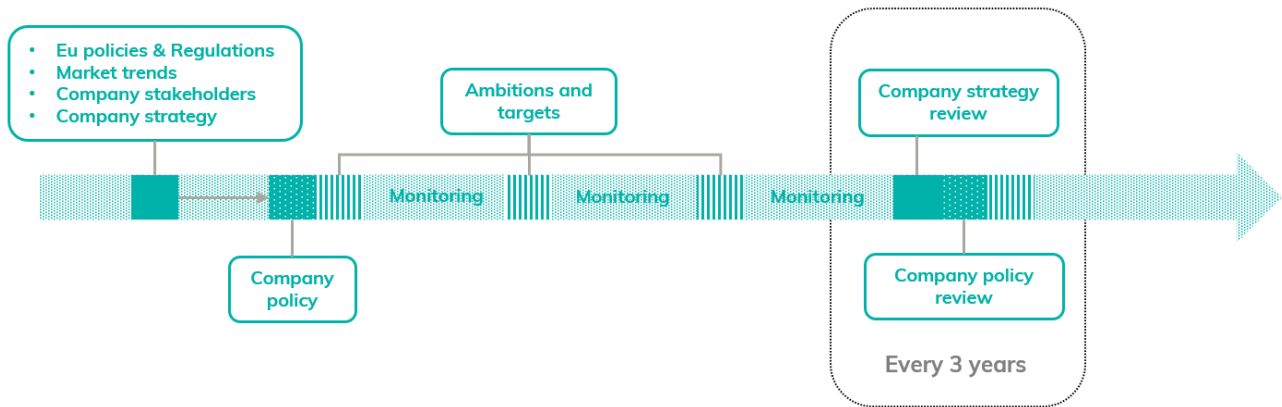
The ESG policies outline Gruber Logistics' key action areas, setting broad objectives, defining commitments, and identifying material topics. Policies establish measurable ambitions and targets tied to internationally recognized standards (ESRS), achievable in a timeframe which encompasses our short, medium, and long-term vision.

Company's short-term targets represents touchpoints to evaluate the effectiveness of the long-run actions. Therefore, the goals are more reality-bound and based on existing projects. Medium-term targets act as a bridge between short-term operational goals and long-term strategic vision, offering direction while maintaining flexibility. Then, a robust long-term vision requires ambitious targets to drive concrete progress in the short and medium term, standing for the ultimate goal to which the strategy aims.

The following diagram shows how company policies and related ambition and targets are set taking input from and in coherence with the company strategy, as well as how internal and external input can influence the policy-making process.



Gruber Logistics laid down a process to review and update the Company's policy to tackle new challenges and renew the commitment for a more sustainable development. This process builds on a constant monitoring process ensuring ongoing evaluation of goals and targets in line with the Company's strategy.



Policies can also be updated more frequently to include any relevant additions that reflect business changes. The policy review process is managed by the Sustainability function and validated by the Quality & HSE function before final approval by the CEO.

Gruber Logistics' Sustainability Board is responsible for designing, monitoring, and reporting on the company's Environmental, Social, and Governance (ESG) strategy. The board meets biannually to discuss actions for enhancing and executing the Sustainability Strategy and related policies. It reports directly to the CEO, aligning priority focus areas with the company's mission and overall strategy. The Sustainability Board includes representatives from all necessary functions due to transversal relevance of sustainability.

