

Shaping a Better Tomorrow

Environmental, Social, and Governance
Report for 2024

June 2025



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CARGOUNIT ESG Report

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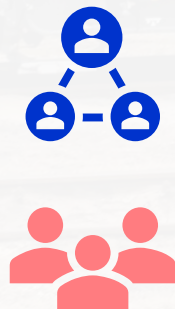




About the report

CARGO UNIT is not legally obliged to publish a non-financial report according to the European Sustainability Reporting Standards (ESRS) criteria. Nevertheless, due to the company's ambitions, the management took a decision that ESG policies will become a part of CARGO UNIT's strategy and would start publishing an annual ESG Report starting from 2024.

The reporting process requires organizing management processes related to sustainable development topics, collecting and calculating the data held, and prompts the development of a strategy for managing ESG impacts, risks and opportunities. These are activities that improve the quality of business management. In addition, the report is also a clear message for numerous stakeholders who have an impact on the company's future success. Due to the fact that CARGO UNIT operates and will operate within the European Union, the Company decided to follow ESRS standards.



This chapter covers general information related to the company and its activities such as mission, vision, values and market context. Letter from the management board of the Company is included as well.

The next three chapters describe in detail the pillars of ESG (Environment, Social, Governance). Each of the subchapters provides additional information related to the area. Relevant data is reported and the KPIs developed for each area related to the strategy are shown.



Management letter



We are proud to present our second ESG Report. The pillars of sustainable development — Environmental, Social, and Governance — are increasingly important to the success of the company and our stakeholders, including our investors, employees, and financial institutions.

We believe that by integrating ESG considerations into our core business strategy, we are mitigating risks, enhancing operational efficiency, and creating long-term value for our stakeholders.

We are committed to grow the Company, with ESG values and KPIs embedded into our daily operations.

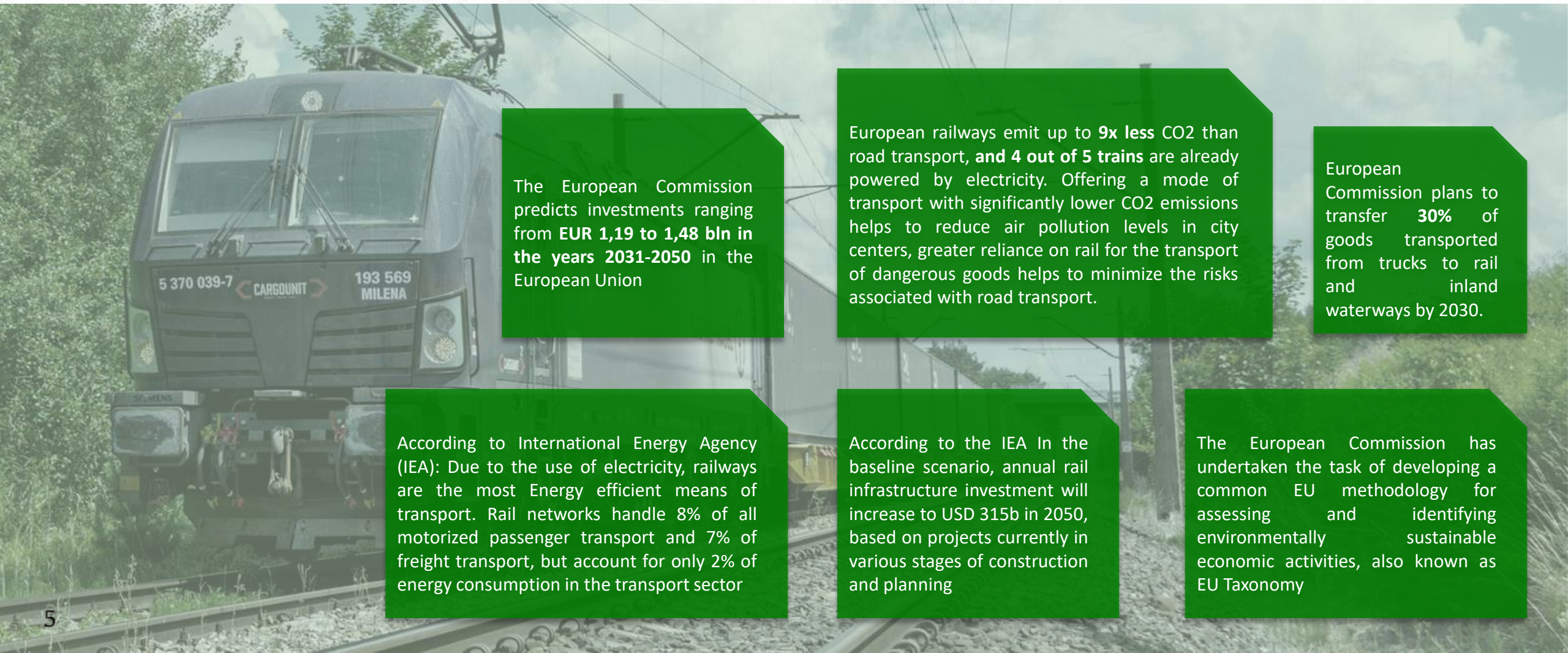
In 2024 we achieved a significant progress in implementation of ESG strategy:

- *GHG emissions decreased by 5%,*
- *Use of renewable Energy for own consumption reached 57%,*
- *Share of women in the workforce amounted to 46%,*
- *Decreased wage gap from 50% to 39%.*

Łukasz Boroń
Chief Executive Officer
CARGOUNIT Sp. z o.o.



The railway sector is key to sustainable transport



The European Commission predicts investments ranging from **EUR 1,19 to 1,48 bln in the years 2031-2050** in the European Union

European railways emit up to **9x less** CO₂ than road transport, and **4 out of 5 trains** are already powered by electricity. Offering a mode of transport with significantly lower CO₂ emissions helps to reduce air pollution levels in city centers, greater reliance on rail for the transport of dangerous goods helps to minimize the risks associated with road transport.

European Commission plans to transfer **30%** of goods transported from trucks to rail and inland waterways by 2030.

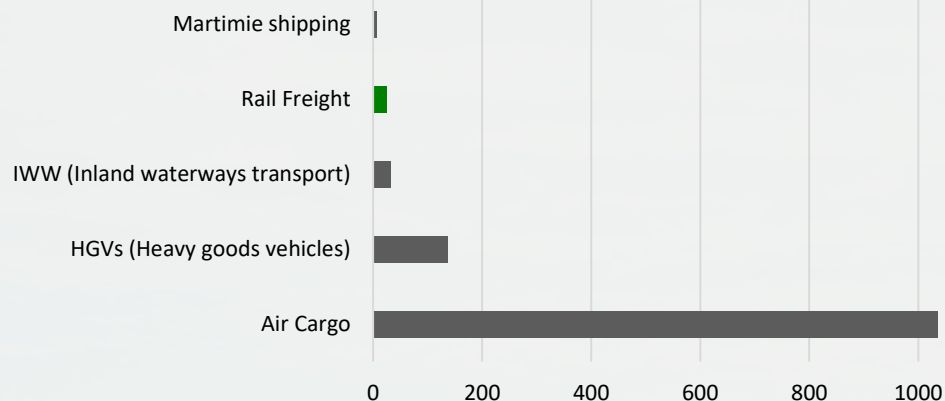
According to International Energy Agency (IEA): Due to the use of electricity, railways are the most Energy efficient means of transport. Rail networks handle 8% of all motorized passenger transport and 7% of freight transport, but account for only 2% of energy consumption in the transport sector

According to the IEA In the baseline scenario, annual rail infrastructure investment will increase to USD 315b in 2050, based on projects currently in various stages of construction and planning

The European Commission has undertaken the task of developing a common EU methodology for assessing and identifying environmentally sustainable economic activities, also known as EU Taxonomy

The railway sector is key to sustainable transport

Emissions in Freight Segment [gCO₂e per tonne-km]

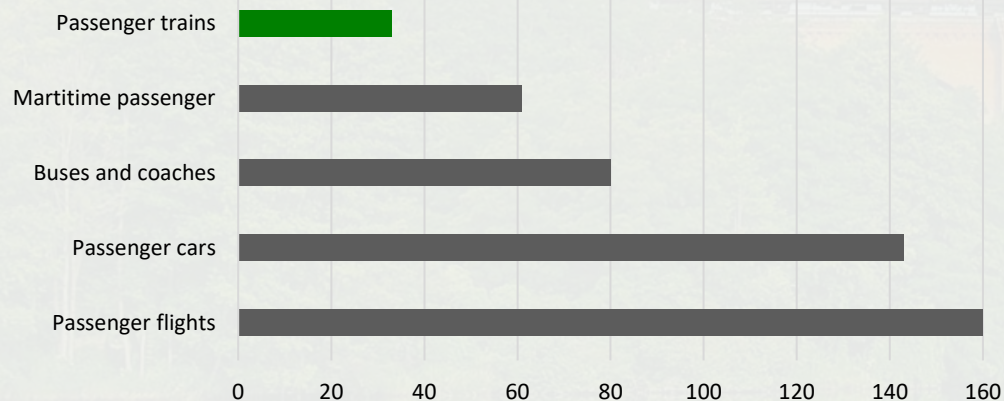


Freight and passenger transport is by far the greenest transport solution in terms of emissions. Only maritime shipping emits less in terms of tonnes per kilometre.

Investments and rail infrastructure and vehicles are crucial to green transport. At the same time rail industry must focus on delivering an attractive business value (i.e. transport time, flexibility) to gain new clients and increase its share in the passenger and freight segments.

Data source: European Environment Agency

Emissions in Passenger Segment [gCO₂e per passenger-km]





Cargounit means green development

-23.2% emissions per employee

Emissions per employee down by -12.7% despite 24% growth in employment. Working at CARGOUNIT is green!

10.7m km of green freight

Our customers have transported thousands of tonnes of freight using electric locomotives, covering 10 700 000 km. The equivalent of 267 laps of the earth. Tonnes of goods were transported in a green way!

Phasing out diesel significance

Electric locomotives generate 84% of the Company's revenues and modern electric locomotives generate 61,1%. Old diesel locomotives are gradually being retired.

-18.7% emissions per 100km

Emissions per 100 km down by -18.7%, despite that our clients drove 17.5% more kilometres with our locomotives

Supporting green transport

More than 85% of our locomotive mileage is covered by electric locomotives

50% of the car fleet is hybrid

Working with locomotives requires mobility. The Company invested in a hybrid fleet car to limit emissions. The percentage of the hybrid cars is likely to increase.



Our mission and vision



MISSION

Improving the quality of transport by increasing the availability of low-emission rolling stock for freight and passenger carriers.

VISION

We strive to be the most professional and trustworthy partner in rolling stock rental and maintenance. We believe that this way we contribute to the development of rail transport for the benefit of society and the environment.



Our values



PROFESSIONALISM

Based on our knowledge, skills and experience, we care about the highest quality of services and standards.



TRUST

The trust of our customers and colleagues is our priority. We focus on building long-term relations through honesty, integrity and open communication.



RESPECT

We believe that respect is the foundation of partnership and success. The needs of our colleagues, customers and the environment around us are important to us.



RELIABILITY

We are reliable and responsible in our commitments – we keep our word.



DEVELOPMENT

Our goal is to develop based on the principles of corporate social responsibility. We focus on improving the skills of our team and developing resources.

We are convinced that, guided by the above values, we will be the first-choice partner for our customers and a friendly workplace for our employees.



Sustainability linked-loan – supporting green investments

March 2025

EUR 150m of Incremental Facility

July 2023

PLN 1.5b of Sustainable Financing

CARGO UNIT has signed a financing agreement with a consortium of 10 Polish and Western European financial institutions amounting to €338 million (PLN 1.5 billion).

The financing includes a term loan to refinance existing debt, a revolving loan and an investment loan to finance the company's locomotive purchases. The financing has been granted in the Sustainability Linked Loan formula, the interest rate of which depends on the fulfillment of sustainability goals.

In the financing agreement two sustainability KPIs are embedded: Share of women in the workforce and Share of modern mainline locomotives in the fleet.

In March 2025, the Company signed the incremental facility for EUR 150m to support the investments in modern electric locomotives.

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CARGOUNIT ESG Strategy - Recap



4 strategic goals have been defined for CARGOUNIT:

- Strengthening of ESG management structures in the company,
- Environmental focus,
- Development of responsible cooperation with suppliers
- Focus on working conditions.

The goals were set based on the analysis of the significance of the company's area of activity as well as SWOT ESG analysis.

Ways to achieve strategic goals were identified.

Specific KPIs were assigned to each goal with the desired time horizon for achieving them.

The KPI indications result from the specific nature of the rail transport market, which was identified through the analysis of sector practices and benchmark comparisons.

The key challenges facing CARGOUNIT include preparing formalized standards of cooperation with suppliers and collecting reliable ESG data

A division of management responsibilities in ESG topics relevant to the Company was proposed.

CARGOUNIT is a relatively small company in terms of employment that wants to grow in the complex management area of sustainability and wants to reduce the negative impact of its business on the environment.

For this reason, a simple division of the responsibilities was proposed. Based on the CEO's direct responsibility for ESG issues and the support of the ESG coordinator responsible for performing tasks in this area collecting information and implementing ESG policies



Path to the ESG strategy for CARGOUNIT



STRATEGIC GOAL 1

Caring for the environment natural



STRATEGIC GOAL 2

Taking care of working environment



STRATEGIC GOAL 3

Strengthening structures of ESG management within the Company



STRATEGIC GOAL 4

Development of responsible cooperation with suppliers

The ESG strategy that has been developed involves achieving strategic objectives in all ESG areas (environmental, social and corporate governance).

Steps to ESG Strategy in CARGOUNIT:

Strategic and specific goals were determined based on:

- double materiality analysis study,
- ESG diagnosis of the Company and Ecovadis simulation,
- the industry benchmarks, including a review of best practices in the industry, ESG activities, and general guidelines and planned regulations.



Strategic specific goals



Caring for the environment natural

Calculating the carbon footprint

Increasing the share of renewable
energy in the total purchased energy

Responsible waste management in
accordance with the circular economy

Obtaining environmental certifications

Including environmental aspects in
supplier assessment



Taking care of working environment

Maintaining occupational health and
safety standards

Implementing a health promotion
policy

Ensuring satisfactory working
conditions for employees

Providing employees with development
opportunities

Ensuring employee equality



Strengthening structures of ESG management within the Company

Managing ESG risks

Creating a high ethical culture

Enhancing employee competencies in
ESG

Obtaining rating assessments



Development of responsible cooperation with suppliers

Conducting audits of key suppliers and
creating an ESG database of suppliers

Maintaining transparent
communication with stakeholders

Adhering to best practices in
collaboration with value chain partners

Conducting responsible marketing,
sales, and ensuring quality service

Preventing corruption and managing
conflicts of interest

Ensuring compliance standards and
business integrity



Main goals and benefits of the developed ESG strategy

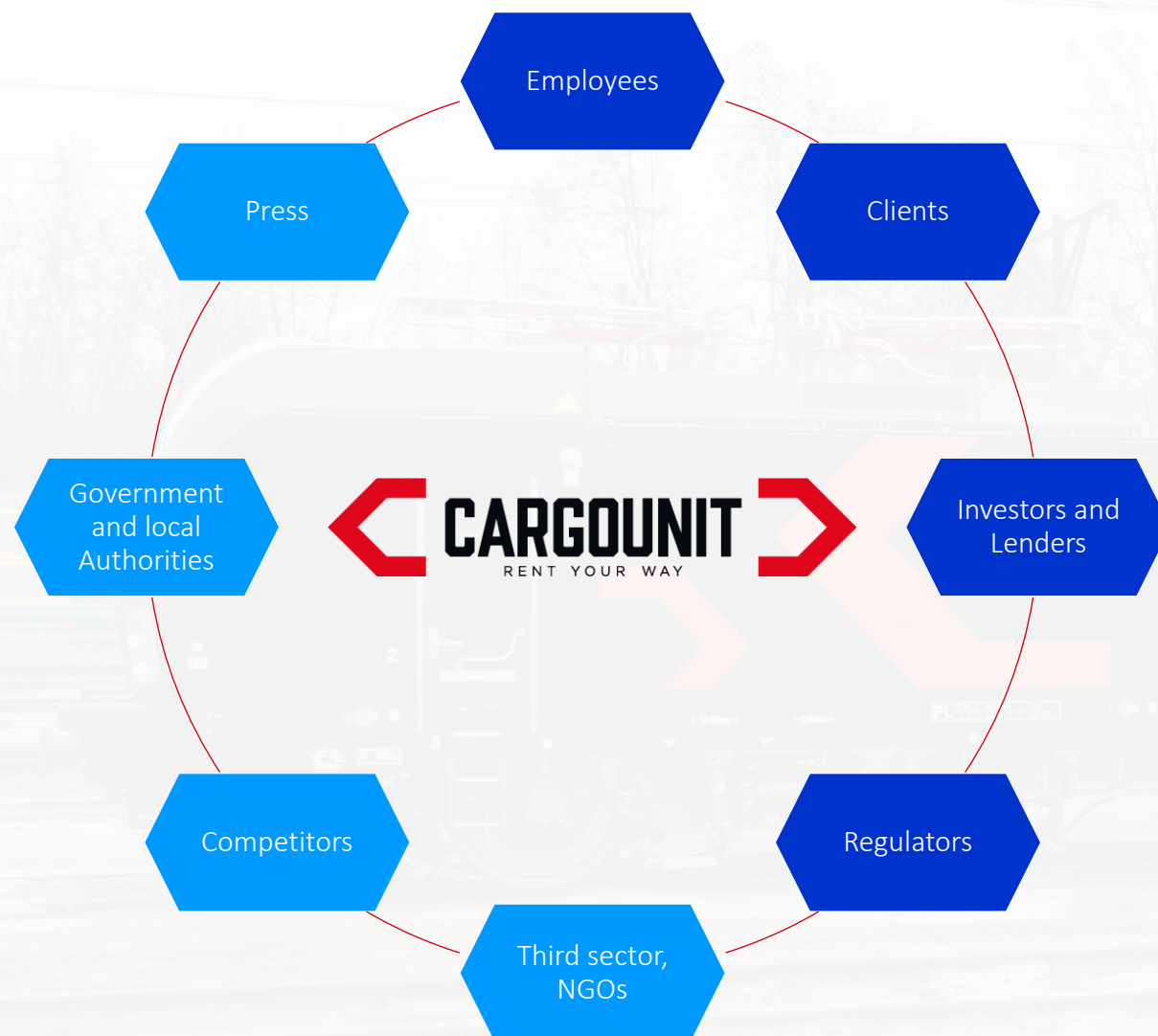


- Learning and understanding regulatory requirements in the area of sustainable development,
- Conducting a gap analysis in terms of minimum ESG standards,
- Defining a clear vision and adequate ambitions of the company in the ESG area,
- Prioritization of goals according to the principle of double importance and from the perspective of key stakeholders focused on finding and building value of the company,
- Clear and pragmatic selection of KPIs and structures for managing and monitoring strategy implementation,
- Developing a strategy supporting the company's market profile and building business relationships,
- Goals and structures prepared to meet challenges resulting from dynamically changing external conditions (e.g. regulatory) and internal constraints,
- Increasing the company's positive impact on the socio-environmental system,
- Securing the value creation for stakeholders in the coming years.





Key stakeholders identified



As a part of the dual materiality study the most important stakeholders of CARGOUNIT were identified. Employees, customers, end users, investors, lenders, banking institutions are from the key group, that shape the company's policies the most.

The 1st Tier Stakeholders is a group that plays a key role in the functioning of the Company. The Company aims to implement the opinions of these stakeholders (e.g. through occasional consultations).

The Company takes the 2nd Tier Stakeholders into account to a limited extent (e.g. we report on our activities). The interaction is occasional with these stakeholders.

1st Tier Stakeholders

2nd Tier Stakeholders



Summary of materiality analysis

The materiality analysis identified the most important sustainability issues for CARGOUNIT. The relevant topics hierarchy is reflected in the materiality matrix and implies, the order and intensity of the company's activities in terms of its ESG strategy and, in the longer term, and also in terms of reporting.

Materiality analysis is a critical process in ESG reporting, aimed at identifying and prioritizing the most significant issues that affect an organization and its stakeholders. This analysis helps the Company to determine which ESG factors are most relevant to its business operations, risk management, and strategic goals.



Average materiality level

Most of the topics did not exceed the significance at the level of 3/5 in any of the two dimensions. This means that CARGOUNIT has a moderate impact on its environment and does not make a significant environmental impact



Quality of workplace

The most important social topic for CARGOUNIT was compliance with health and safety standards. The company also recognizes the importance of employee rights and development programs for employees



Importance of management topics

In the value chain, relations with stakeholders, especially suppliers, are important. In this area, CARGOUNIT has numerous areas to manage, such as the quality of relationships and human rights policies. Personal data protection and cybersecurity are also an important management topic



No cut-off point

Measuring financial significance and impact revealed a high similarity in the importance of the selected topics. For this reason, we decided to manage all relevant topics, while diversifying time and resources depending on the scoring of the topics in question



The list of materiality topics

E - Pillar

Environment

- Decarbonisation and emission reduction throughout the value chain [tackling climate change]
- Responsible waste management in accordance with circular economy [reducing waste production]
- Reduction of noise

S - Pillar

Social

- Compliance with health and safety standards
- Respect for employee rights
- Creating an attractive workplace
- Conducting training and taking care of employee development

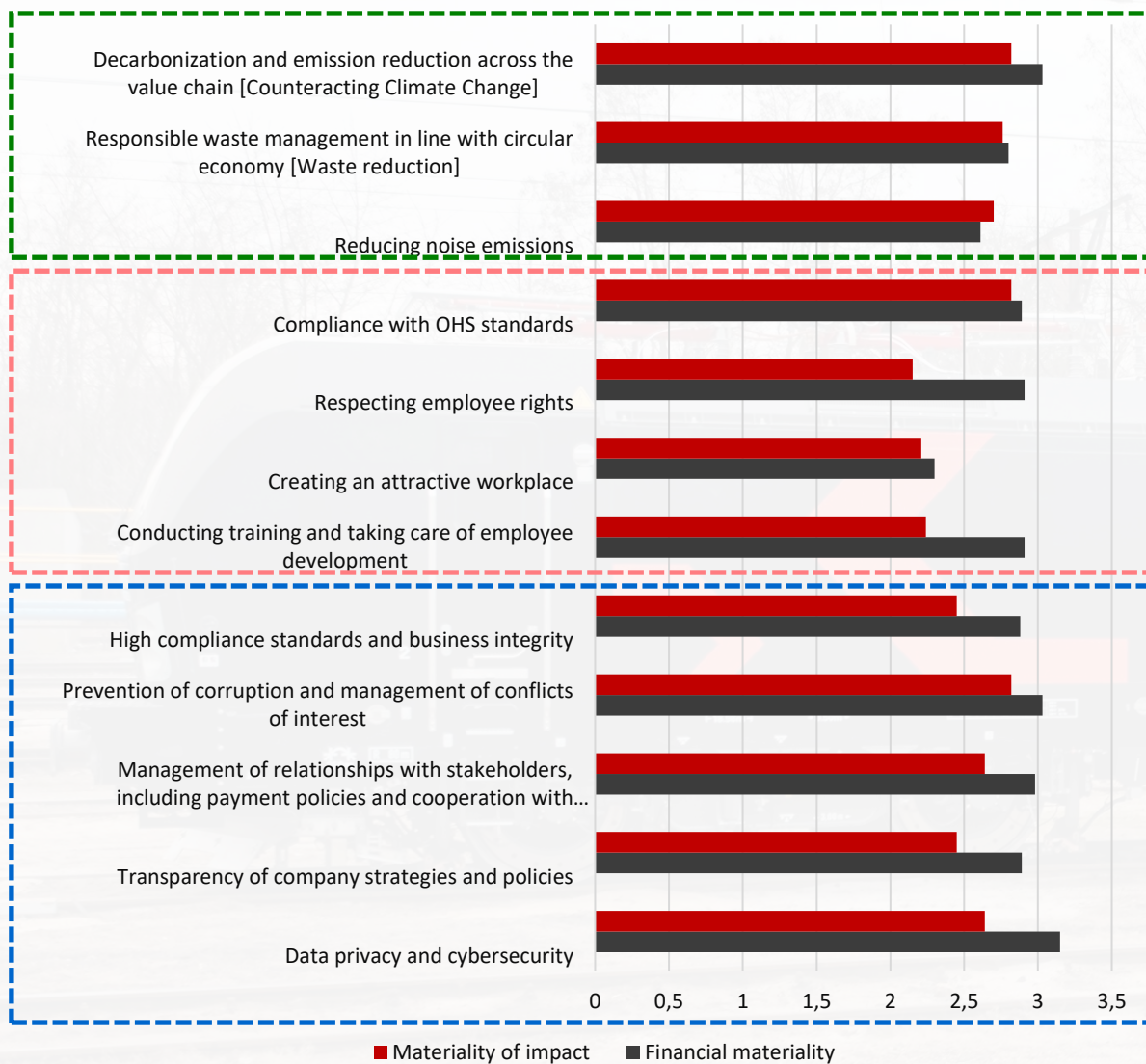
G - Pillar

Governance

- High compliance standards and business integrity
- Corruption prevention and conflict of interest management
- Stakeholder relationship management, including payment and cooperation policies with suppliers
- Transparency of the Company's strategies and policies
- Data privacy and cybersecurity



Materiality analysis summary



Environmental

Social

Governance

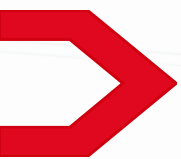
Identifying and prioritising these topics through a materiality analysis helps the Company focus on the areas that have the greatest impact on its long-term success and stakeholder value. By addressing these material issues, CARGOUNIT can enhance transparency, foster trust, and drive sustainable growth

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Environmental update in CARGOUNIT



Key Points

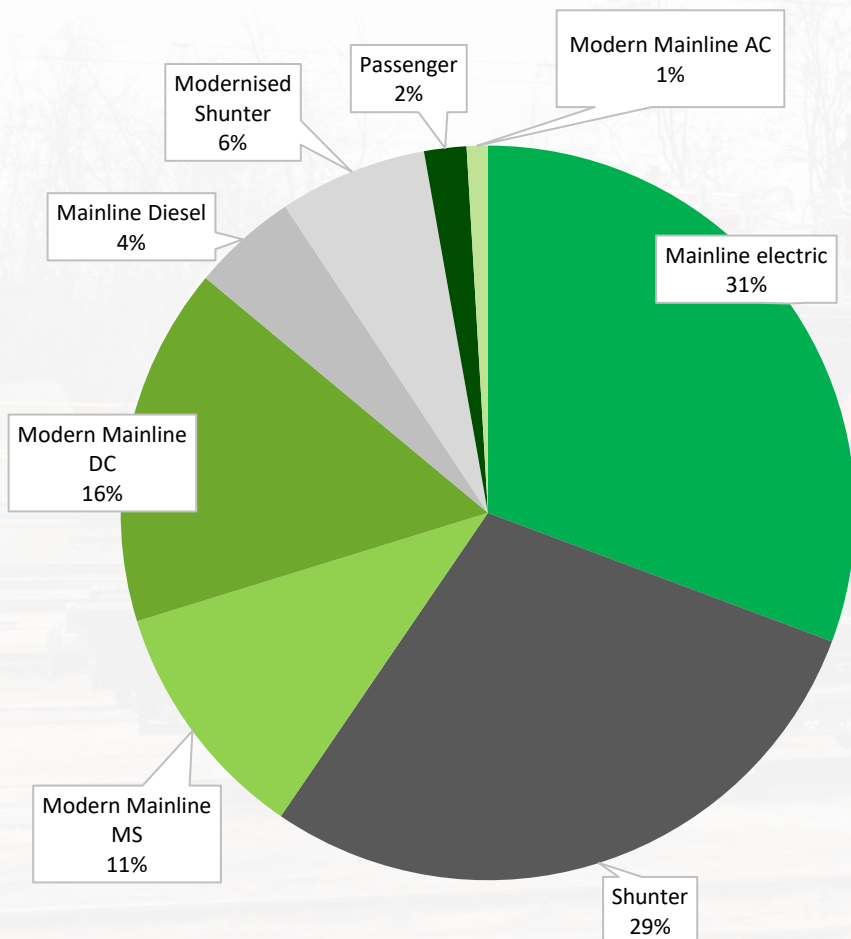
- Low GHG emissions growth despite the dynamic development of the Company,
- Headquarters in Wrocław fully powered by renewable Energy,
- Growing fleet of modern electric locomotives supporting green transport,
- Phasing out old diesel locomotives and reducing business dependency on these assets,
- Progress in ESG strategy implementation in the Environmental area,
- Bigger consciousness of ESG topics among staff,
- EcoVadis certification planned for 2025.



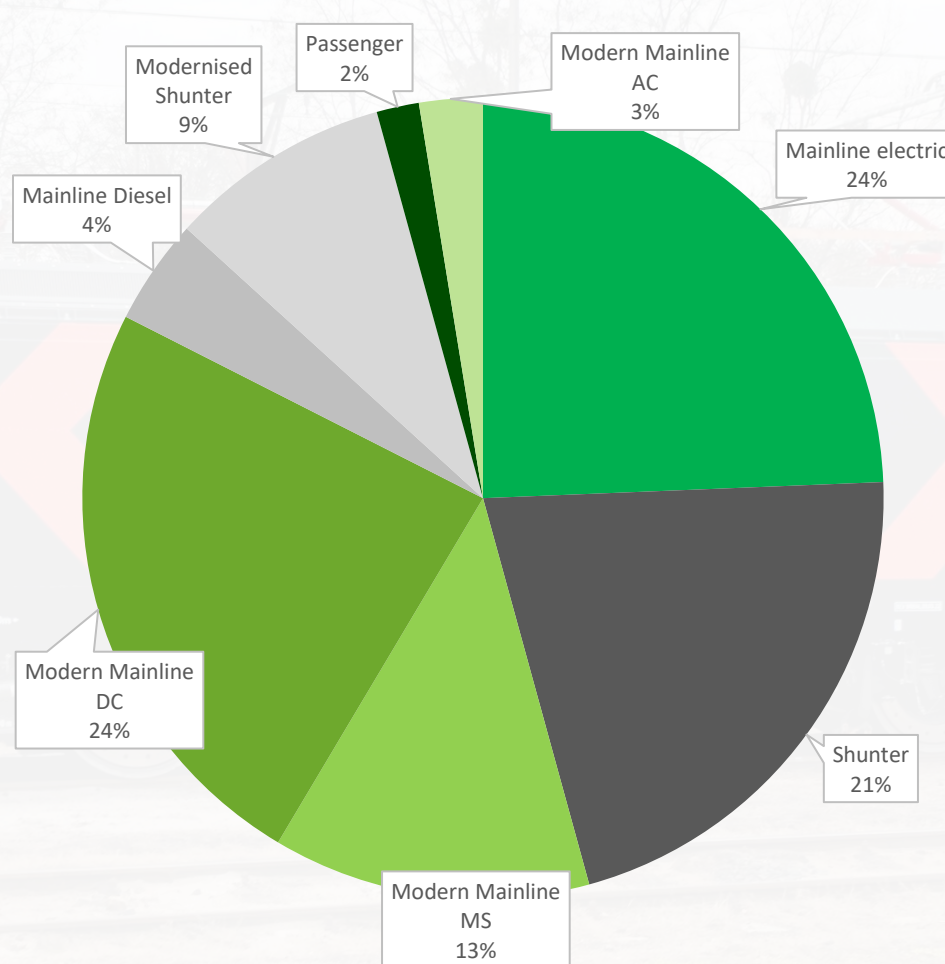


Fleet development towards net-zero

2023



2024



Fleet rejuvenation with further deliveries of modern mainline electric locomotives committed

The fleet growth of 8,8% in 2024

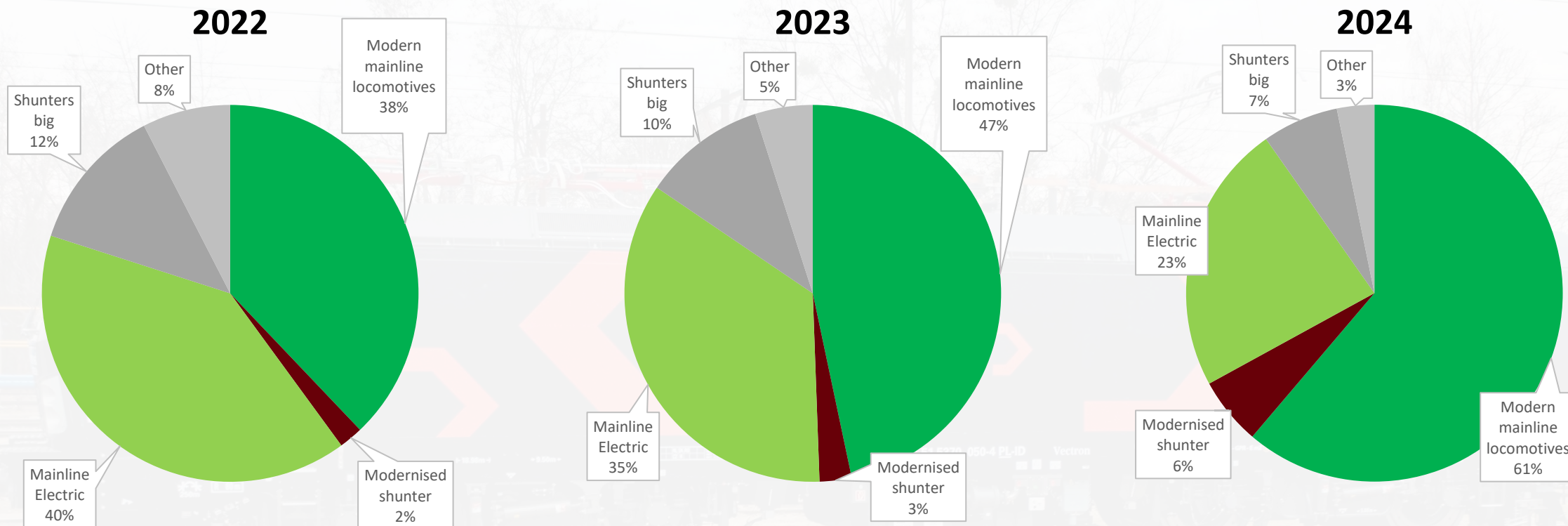
The share of modern electric locomotives increased from 27% to 39%

The share of electric locomotives increased from 60% to 65%



Fleet development towards net-zero

Revenue mix



The share of revenue from big shunter diesel locomotives reduced from 12% in 2022 to 7% in 2024

The share of revenue from modern assets increased from 38% to 61%

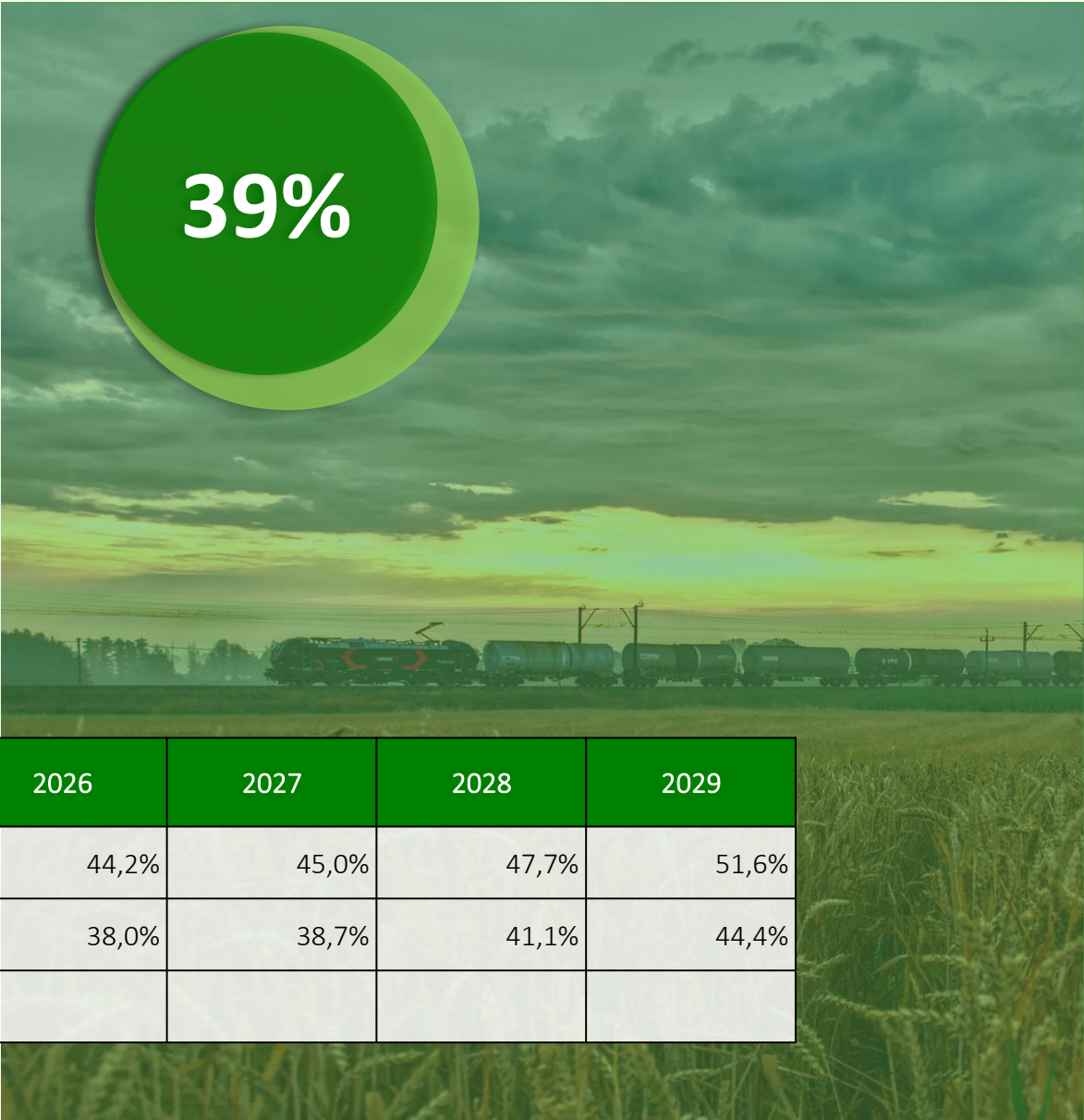
The share of revenue from electric assets increased from 78% to 84%



Sustainability linked-loan – enviromental KPI

Share of modern mainline electric locomotives in the fleet

The Company is obliged to keep the share of the modern mainline locomotives in the fleet within a band or exceed the target values. The Company's business strategy assumes investments in modern assets, which means combining business, ESG and financial goals and shows commitment to the net-zero rejuvenation of the fleet.



KPI 1 - Share of modern mainline electric locos (%)	2023	2024	2025	2026	2027	2028	2029
Upper threshold	29,5%	34,2%	38,8%	44,2%	45,0%	47,7%	51,6%
Lower threshold	25,4%	29,5%	33,4%	38,0%	38,7%	41,1%	44,4%
Result	28,4%	39,1%					



Emission calculation basis Scope 1 and Scope 2

The scope of the greenhouse gas emission source inventory conducted, and an approach adopted for calculating GHG emissions in the following scopes of the GHG Protocol:

- **Scope 1** – Direct emissions from sources owned or controlled by the Company, i.e., emissions from fuel combustion in and vehicles, fugitive emissions from technological processes, emissions from refrigerant leaks;
- **Scope 2** – Indirect emissions from third parties resulting from the production of electricity, heat, cooling, and technological steam that were purchased by the Company;
- **Scope 3** – Other indirect emissions not covered in Scope 2.

Sources of Scope 1 GHG emissions

LOCATION – SOURCES OF EMISSIONS	TYPES OF EMISSION SOURCES
Wrocław – Office	car fleet: diesel, petrol, hybrid (diesel/petrol)
	refrigerant topping up
Zabrze – Office	car fleet: diesel, petrol, hybrid (diesel/petrol)
Zabrze – Warehouse	natural gas combustion

Sources of Scope 2 GHG emissions

SOURCES OF EMISSIONS	TYPES OF EMISSION SOURCES
Wrocław – Office	electrical energy
	municipal heating
Zabrze – Office	electrical energy
	municipal heating
Zabrze – Warehouse	electrical energy



Emission calculation basis Scope 3 categories

CATEGORY	OPERATIONAL BOUNDARIES
Category 1. Purchased goods and services	Locomotives
	Expenses determined on the basis of accounting categories
Category 2. Capital goods	Expenses determined on the basis of accounting categories
Category 3. Energy and fuel emissions not included in Scopes 1 and 2	Scope 1 Well-to-Tank (WTT) (by energy carrier)
	Scope 2 Well-to-Tank (WTT) (by energy carrier)
Category 4. Transport and distribution - upstream	Transport by Tier 1 suppliers to Cargounit
Category 5. Waste generated as a result of the entity's activities	Office waste, wastewater
Category 6. Business trips	Business travel by various means of transport: train, plane, car
Category 7. Employee commuting	Commuting to work by various means of transport: private car, bus, train, plane
Category 8. Leased assets	Not applicable
Category 9. Transport and distribution - downstream	Not applicable

CATEGORY	OPERATIONAL BOUNDARIES
Category 10. Processing of sold products	Not applicable
Category 11. Use of Sold Products	Scope 1 and 2 locomotive emissions in the reporting year
Category 12. Handling of sold products at the end of their useful life	End-of-life emissions (e.g. disposal) of locomotives sold in the reporting year
Category 13. Use of Leased/Leased Assets to Third Parties	Direct (Scope 1) and indirect (Scope 2) emissions from the use of locomotives leased to third parties
Category 14 – Franchises	Not applicable
Category 15 – Investments	Not applicable



GHG emissions dropped by -5%

Scope	2024 Emissions [t CO2e]	2023 Emissions [t CO2e]	Change %
Scope 1	92	85	8%
Scope 2	39	30	31%
Scope 3	142 406	149 200	-5%
Total	142 537	149 315	-5%

The overall GHG emissions decreased by 5%.
The revenues rose by 23% and employment rose by 24%. The presented GHG increase shows the sustainable possibility to grow the business. Surely, with the further implementation of the ESG strategy and improvement in the energy mix of Poland, a further decrease is possible.

The majority of the generated GHG emissions generated by the Category 13 Leased Assets to Third Parties in Scope 3.

The Company for the purpose of the GHG calculation took into account:

- Series of locomotives,
- Type of engine (electric, diesel, electric with last-mile diesel engine),
- Power of the locomotive,
- Average use of diesel or GHG emissions based on energy generation mix ,
- Average mileage of locomotive series.

The calculations were based on the technical specifications of the locomotives and data received from selected clients regarding the use of the assets.



Renewable energy for the Wrocław office

CERTIFICATE

PTCE-07688/TEP/02914/2024

This is to certify that
BARCARROTA SPÓŁKA Z O.O.

located in Warszawa
will be buying in 2024
energy in the frames of the product



offered by

TAURON Sprzedaż sp. z o.o.

It is also hereby certified that energy
sold as a product of
EKO Premium
participates in the
System of Ecological Energy Sales Guarantee
and originates entirely from an ecological source



The Chairman of the Board
Polish Association
for Energy Certification

Mariusz Schmidt
Mariusz Schmidt

Kraków, November 2023



The Vice Chairman of the Board
TAURON Sprzedaż sp. z o.o.

Tomasz Lender
Tomasz Lender



CERTIFICATE

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The Chairman of the Board
Polish Association
for Energy Certification

Mariusz Schmidt
Mariusz Schmidt

Kraków, October 2024



The Chairman of the Board
TAURON Sprzedaż sp. z o.o.

Mariusz Purat
Mariusz Purat



CARGOUNIT has two locations, the headquarters is in Wrocław and the second office is in Zabrze. Wrocław Office owner has been using green Energy with the EKO Premium certificate by Tauron (energy provider in Poland).

100% of the energy used in Wrocław Office comes from renewable sources. Building operator has also obtained WELL Health and Safety certificate.

Zabrze Office operator is in the process of obtaining BREEAM certification



SOLIDA CAPITAL PROPERTIES
Poland
Jan 2025

The WELL Health-Safety Rating is an evidence-based, third-party verified rating for all facility types, focused on operational policies, maintenance protocols, emergency plans and stakeholder education to address safety and acute health issues and help organizations put the necessary protocols in place for resilience and response.

WELL HEALTH-SAFETY RATING



Rachel Woodson
RACHEL WOODSON, PRESIDENT & CEO,
INTERNATIONAL WELL BUILDING INSTITUTE

Environment - Principle Adverse Impact (PAI) reporting

Indicator	Data	Indicator value 2024	Indicator value 2023
Exposure from fossil fuel companies	The value of fossil fuel revenues	0 [mln EUR]	0 [mln EUR]
Share of energy consumed and produced from non-renewable sources	The amount of energy consumed from renewable energy sources	26 626 [kWh]	0 [kWh]
	Total energy consumed (renewable + non-renewable energy sources)	46 706 [kWh]	36 630 [kWh]
	Volume of energy produced from renewable energy sources	0 [kWh]	0 [kWh]
	Total energy produced (renewable + non-renewable energy sources)	0 [kWh]	0 [kWh]
	Energy consumption	0%	0%
	Energy production	0%	0%
Energy intensity per sector with significant climate impact	Does the company generate revenues through activities with a significant impact on the climate?	No	No
	Total energy consumed (renewable + non-renewable energy sources)	46 706 [kWh]	36 630 [kWh]
Activities adversely affecting biodiversity sensitive areas	Does the company adversely affect biodiversity sensitive areas?	No	No
Emissions to water	Direct emissions to water	0 [T]	0 [T]
Hazardous waste and radioactive waste indicator	Volume of hazardous and radioactive waste generated	0	0

57% of energy used is from renewable sources



Strategic Goal 1: Environmental focus



KPIs FOR STRATEGIC GOAL 1

NO	SPECIFIC GOAL	KPI	COUNTING METHODOLOGY/PROCESS/DESIGN	IMPLEMENTATION DATE
1	Calculating carbon footprint.	Calculating the carbon footprint for emission ranges 1 and 2.	Calculating the Company's carbon footprint	2024
2	Including environmental aspects in supplier evaluation.	Creation of an environmental policy in the supply chain	Implementation of environmental policy in the supply chain	2025
3	Increasing the share of energy from renewable sources in total purchased energy.	Use of renewable energy for own business at 50%	The formula for calculating the indicator: amount of energy used from renewable energy sources/amount from energy consumption	2025
4	Responsible waste management in line with the circular economy.	80-90% of segregated waste	Waste management in accordance with the waste hierarchy.	2026
5	Obtaining environmental certificates.	Obtaining an ISO 14001 environmental management system	Obtaining an ISO 14001 environmental management system	2026



Strategy Progress in the Enviromental Area



KPIs FOR STRATEGIC GOAL 1

KPI	PLANNED IMPLEMENTATION	RESULT	COMMENT
Calculating the carbon footprint for emission ranges 1 and 2.	2024	GHG results in the report	The Company calculates GHG emissions in the range 1-3. The first calculation was made in June 2024 for 2023.
Creation of an environmental policy in the supply chain	2025	ESG questions in the ECM questionnaire for the workshops	The ECM head added ESG-related questions to ECM survey for workshops wishing to be included on our certified workshops list. This goal is in progress.
Use of renewable energy for own consumption at 50%	2025	57.0%	The Wrocław Office building is purchasing green energy withEko Premium Tauron certificate (PTCE-07688/TEP/02914/2024). The certificate proves that the Energy used comes from renewable sources.

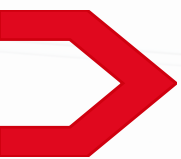
On track with the ESG Strategy implementation in the Environment

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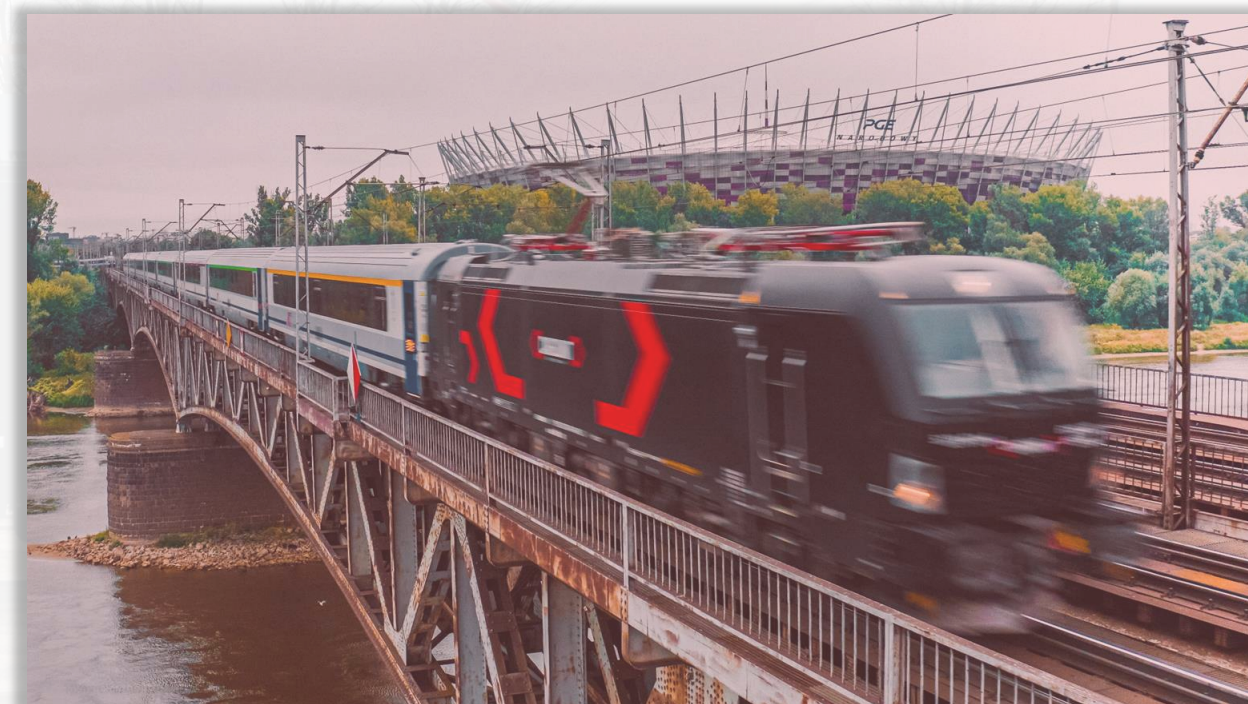


Social update in CARGOUNIT



Key Points

- High employee satisfaction in the Company – survey conducted as a part of ESG Strategy,
- High share of women in the staff,
- Decreasing wage gap,
- New bonus programme involving ESG,
- Great education opportunity for employees – 93% participated in trainings,
- High safety standards – no injuries among employees,
- The Company sponsored a team of Para-Cyclists at the 2024 Paralympic Games in Paris and won a charitable auction organised by the WOŚP Foundation





People like working at CARGOUNIT

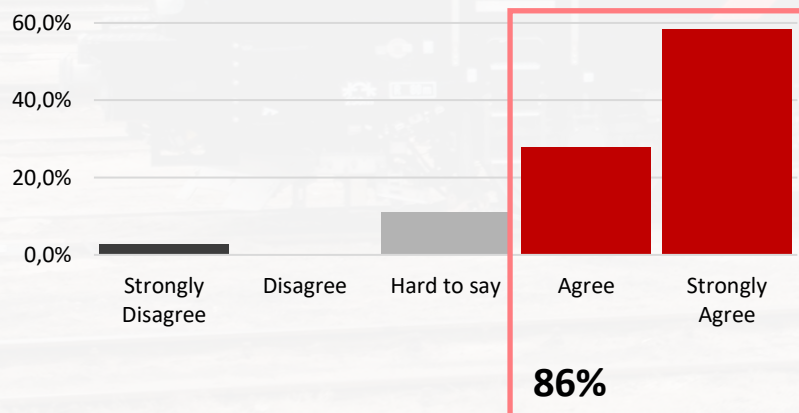


86%

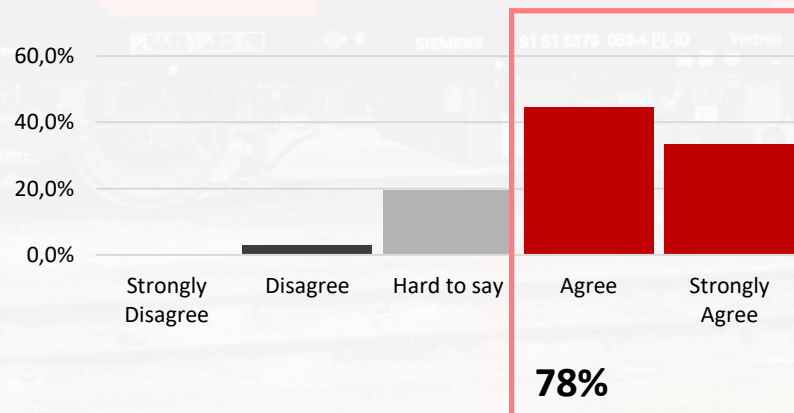
Employees would
recommend working for
Cargounit to their
friends

The Company conducted a satisfaction survey among employees. Head of HR analysed the results with the Management and appropriate actions were planned to increase further the employee satisfaction. Example results are presented below on the charts.

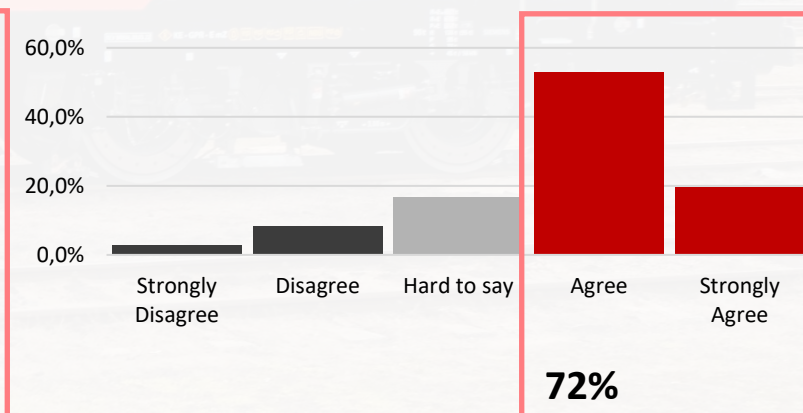
I enjoy working in my team



I find the position I hold satisfactory



I think there are opportunities for
development in the company





Corporate culture development program

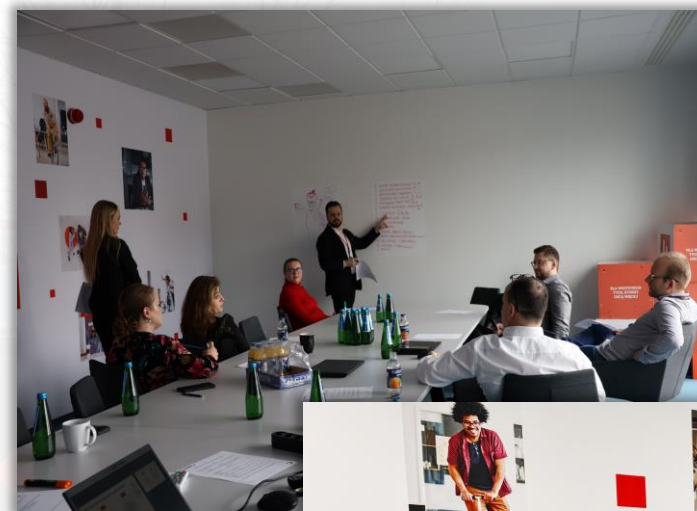


The Company has been pursuing a corporate culture development program called "Culture on Tracks" („Kolej na Kulturę"). The goal of the program is to define and develop the Company's values, mission, and build a net of desired competencies and behaviors. The program was also serve to establish a bonus program based on the set of shared behaviors.

The Company has so far implemented:

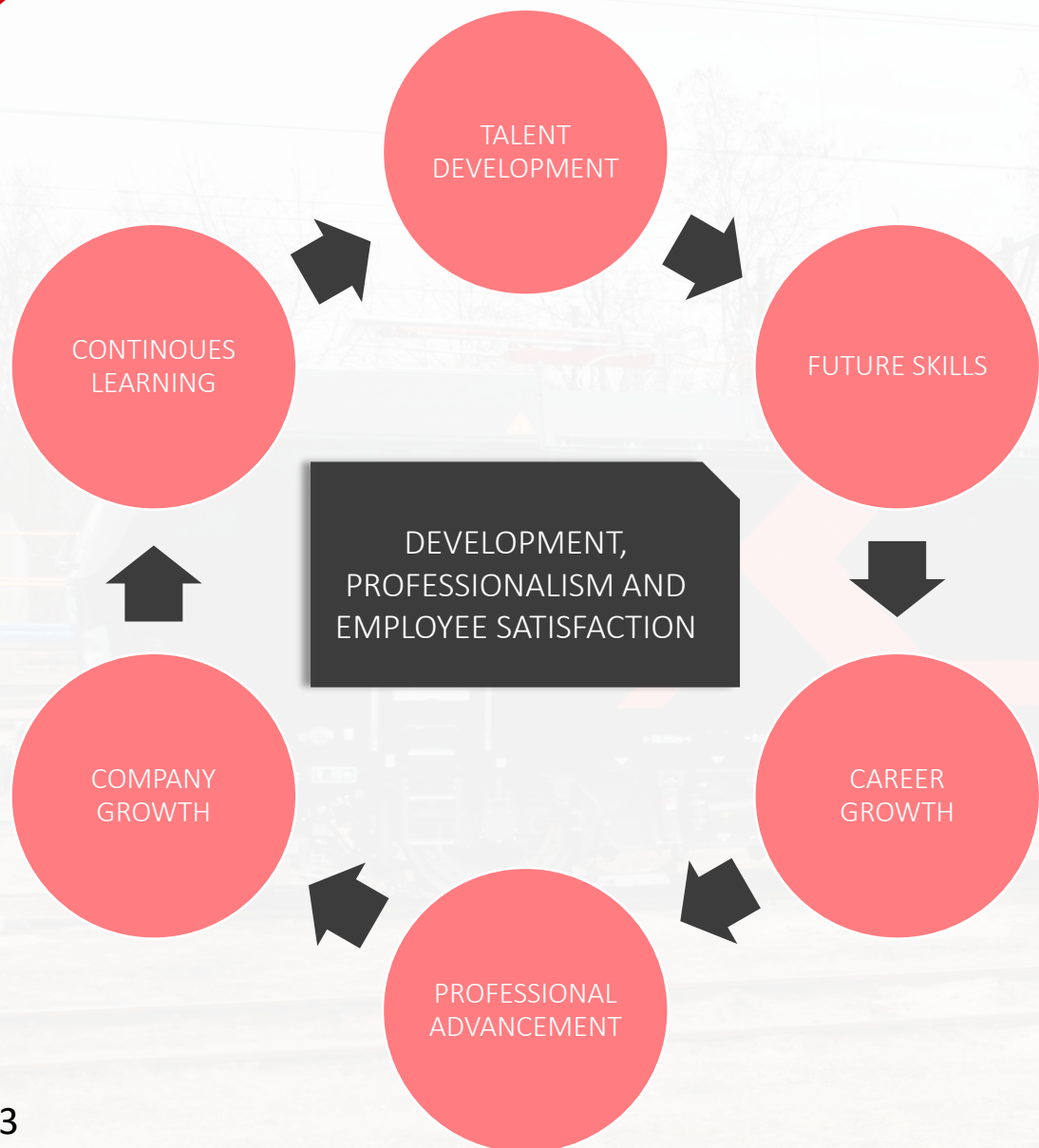
- mission, vision and values,
- carried out multiple development workshops
- developed a set of shared behaviours,
- developed a new bonus system with an ESG factor included

The Company has also recorded a movie on the values and mission with the employees.





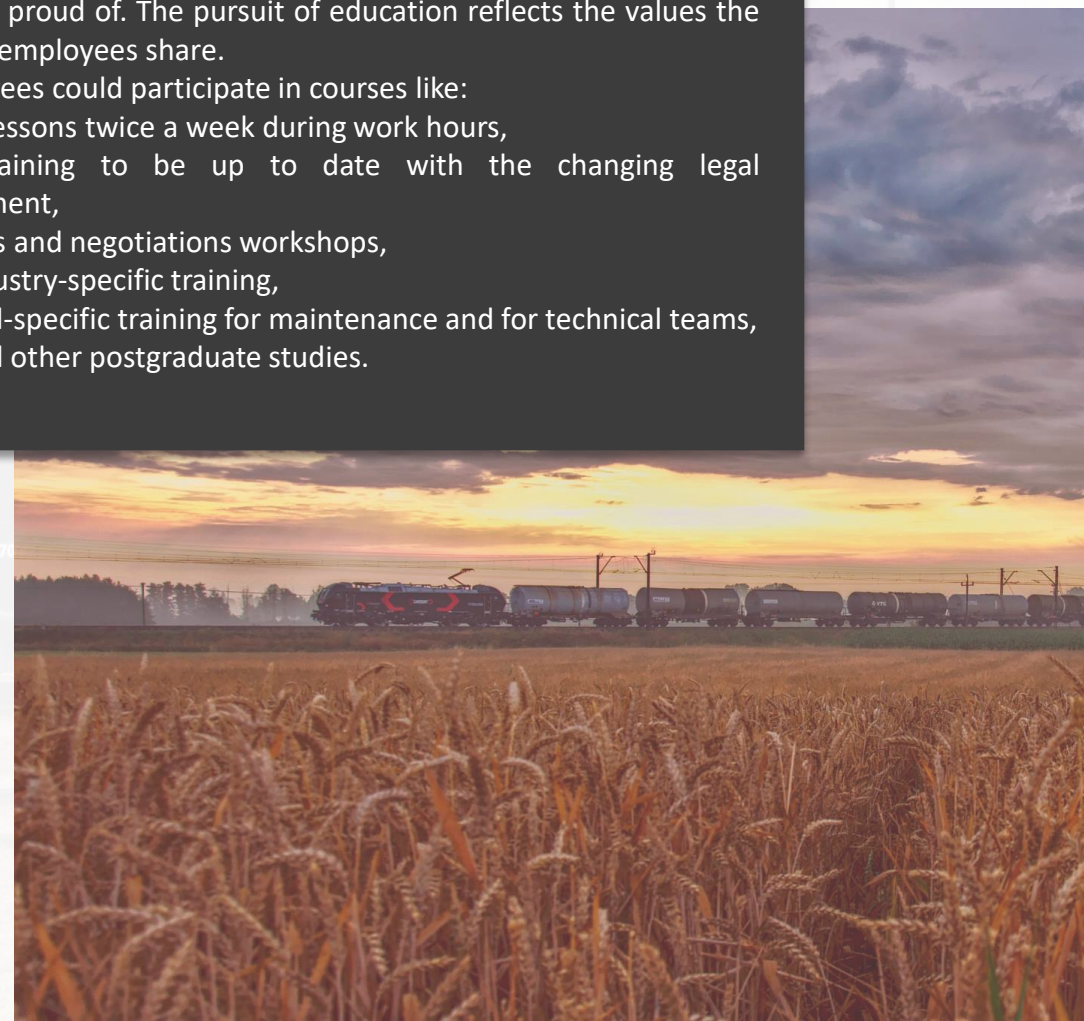
CARGOUNIT – the place for development



The high percentage of participation in training is something the Company is proud of. The pursuit of education reflects the values the Company's employees share.

The employees could participate in courses like:

- English lessons twice a week during work hours,
- Legal training to be up to date with the changing legal environment,
- B2B sales and negotiations workshops,
- ECM industry-specific training,
- Technical-specific training for maintenance and for technical teams,
- MBA and other postgraduate studies.



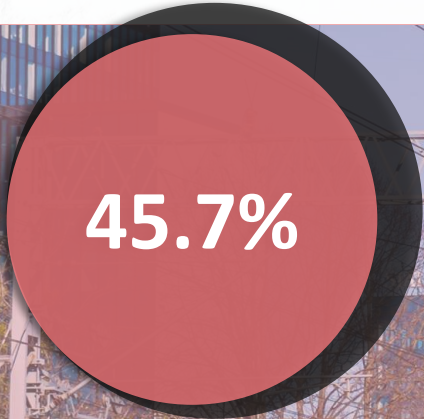


Share of women in the workforce exceeded 45%



The share of women in the workforce (%)

The Company believes in a diversified workforce and has agreed to set a target for the share of women in total employment. With a growing fleet and operations, the Company will need a skilled and diverse team. According to the KPI the share of women in the workforce has to be within the defined bend. The Company exceeded the upper threshold of the KPI in 2024



KPI 2 - Share of women in the workforce (%)	2023	2024	2025	2026	2027	2028	2029
Upper threshold	45%	45%	45%	45%	45%	45%	45%
Lower threshold	39%	39%	39%	39%	39%	39%	39%
Results	43%	45,7%					



Social - PAI reporting



Indicator	Data	Indicator Value [2024]	Indicator Value [2023]
Violations of the Global Compact and the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises	Has the company breached UNGC rules or OECD guidelines?	No	No
Lack of processes and controls to oversee compliance with the Global Compact and the OECD Guidelines for Multinational Enterprises	Does the company have these mechanisms in place?	No	No
Unadjusted gender pay gap	Average gross hourly wage of men* [PLN]	91,06	79,67
	Average gross hourly wage of women [PLN]	55,16	39,88
	Unadjusted wage gap	39%	50%
Gender diversity of board members	Number of women in the company's management board	0	0
	Number of men on the company's management board	2	2
	Diversity of board members	0%	0%
Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Is the company involved in the manufacture or sale of controversial weapons?	No	No

Decreasing wage gap from 50% to 39%

*Excluding the Management Board



Strategic Goal 2: Focus on working conditions



KPIs FOR STRATEGIC GOAL 2

NO	SPECIFIC GOAL	KPI	COUNTING METHODOLOGY/PROCESS/DESIGN	IMPLEMENTATION DATE
1	Providing employees with development opportunities	Providing employees with continuing education.	Min. 80% of employees who participated in training courses to improve professional skills (including soft skills).	2024
2	Ensuring gender equality among employees	Determining the appropriate proportion of women/men in work positions and implementing it.	Number of employees of a given gender/total number of employees in the company	2024
3	Taking care of occupational health and safety standards.	Conducting regular employee training in first aid and health & safety	Number of trainings and percentage of trained employees.	2025
4	Providing employees with satisfactory working conditions (e.g. satisfaction).	Maintaining the employee engagement and satisfaction index at the level of 70%.	The value of the employee engagement and satisfaction index at least 70% measured on the basis of annual satisfaction surveys.	2025



Strategy Progress in the Social Area



KPIs FOR STRATEGIC GOAL 2

KPI	PLANNED IMPLEMENTATION	RESULT	COMMENT
Providing employees with continuing education.	2024	93%	High share of employees who participated in trainings
Determining the appropriate proportion of women/men in work positions and implementing it.	2024	45.70%	At the end of 2024, 45,6% of the workforce was women. The goal is to have the indicator at least 45% so the Company achived it with a small margin. However, in the male-dominated sector as rail, the result is a success.
Maintaining the employee engagement and satisfaction index at the level of 70%.	2025	85%	The Company conducted a satisfactory survey among employees. 78% of people were satisfied with their position in the Company and 85% would recommend CARGO UNIT to a friend as a good workplace.

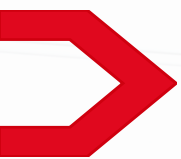
The Company is on track with the ESG Strategy implementation and even goals for 2025

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Governance update in CARGOUNIT



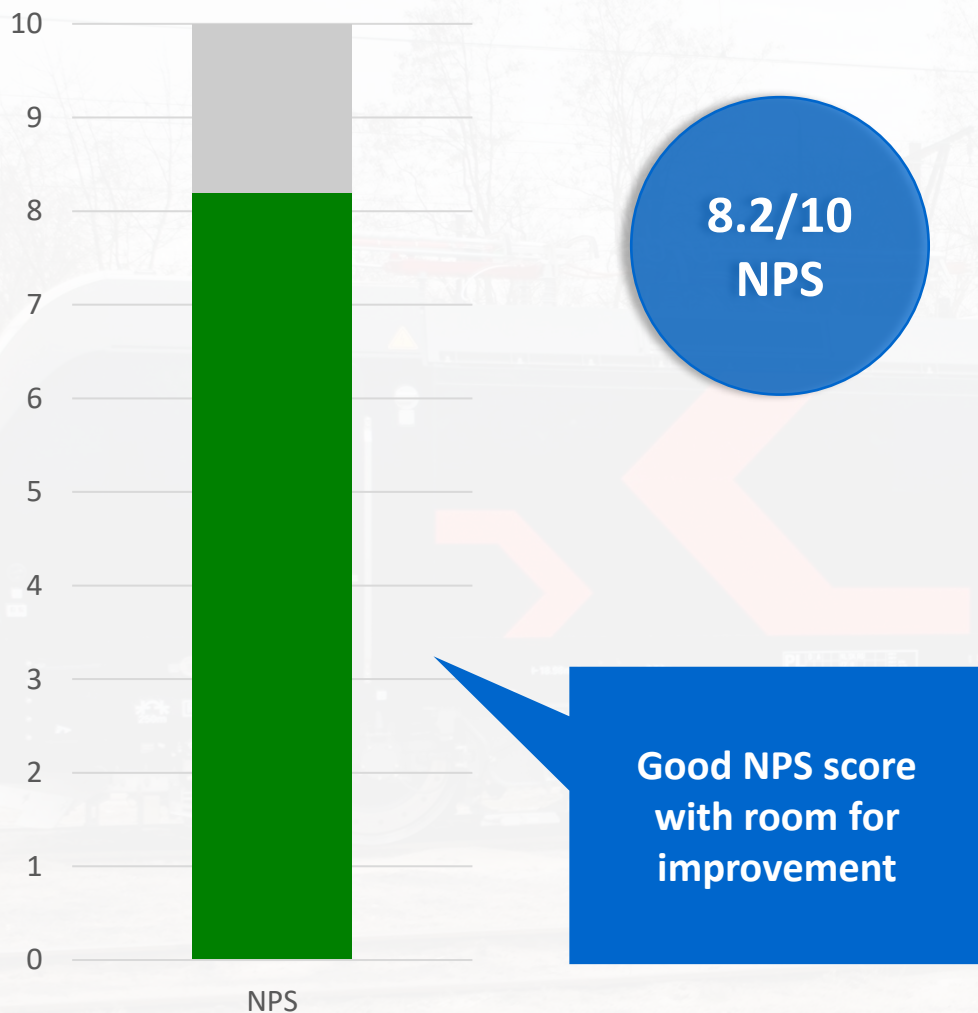
Key Points

- 91,3% participated in compliance training conducted by the legal department,
- ESG training took place in 2024 and is planned for 2025 as well,
- The Company surveyed clients to measure NPS and satisfaction – part of ESG implementation,
- Series of resolutions adopted to implement ESG standards in the Company,
- Neither data breaches nor successful cybersecurity threats recorded,
- Risk Register extended to include ESG risks,
- ESG coordinator has been assigned to make ESG reporting and coordinate the implementation of the ESG strategy,
- ESG topics are regularly discussed at weekly management meetings and Supervisory Board meetings.





Customer satisfaction survey



The Company conducted its first customer satisfaction survey. Building a client-centric approach is key for the Company, so the results are valuable and point out advantages and areas to improve.

Our clients highly rated our:

- Response time and professionalism,
- Fleet management,
- Response time for technical issues,
- ECM standards.

In 2025, the Company launched a customer experience project with a consultancy firm to further improve the quality of the service.



Strategic Goal 3: Strengthening ESG management structures in the company



KPIs FOR STRATEGIC GOAL 3

NO	SPECIFIC GOAL	KPI	COUNTING METHODOLOGY/PROCESS/DESIGN	IMPLEMENTATION DATE
1	Obtaining ESG ratings	Obtaining a rating (e.g. EcoVadis)	Rating assessment (e.g. Ecovadis)	2024
2	ESG risk management	Identification and monitoring of key ESG risks for the business	Identification of key opportunities and risks in the ESG area, along with the tools used to mitigate them	2024
3	Building a corporate culture based on high ethical standards	Introduction of mandatory initial and periodic training in compliance with the compliance code	90% of employees with proof of knowledge	2024
4	Raising employee competences in the field of ESG	Introduction of mandatory training on ESG topics	90% of employees with proof of knowledge	2025



Strategic Goal 4: Development of responsible cooperation with suppliers



KPIs FOR STRATEGIC GOAL 4

NO	SPECIFIC GOAL	KPI	COUNTING METHODOLOGY/PROCESS/DESIGN	IMPLEMENTATION DATE
1	Ensuring standards of compliance and business integrity	Regular review and updating of compliance policies and procedures with issues arising from new ESG regulations	Conducting regular reviews of the application of compliance procedures	2024
2	Maintaining transparent communication with stakeholders	Implementation of information campaigns regarding good social practices applied by the company	Number of campaigns conducted per year	2024
3	Conducting responsible marketing, responsible sales and ensuring quality of service	Conducting a satisfaction survey among key customers, asking about their experiences with marketing, sales and customer service	Number of surveys, results	2024
4	Conducting audits of the most important suppliers	Preparation of audit criteria and training/informing suppliers	Percentage of suppliers declaring compliance with audit criteria	2025
5	Prevention of corruption and management of conflicts of interest	Analysis of corruption risk in cooperation with suppliers	Categorization of suppliers in terms of the severity of corruption risk and development of risk mitigation methods for individual categories	2025
6	Following good practices in cooperation with value chain partners	Preparing a procedure for assessing business partners who will be subject to cyclical assessment including ESG criteria	Audit procedure	2026

Strategy progress in the Governance area

KPIs FOR STRATEGIC GOAL 3

KPI	PLANNED IMPLEMENTATION	RESULT	COMMENT
Obtaining a rating (e.g. EcoVadis)	2024	Postponed	The Company decided to postpone the certification in order to improve the ESG position of the Company.
Identification and monitoring of key ESG risks for the business	2024	Completed	The Company reviews its Risk Register twice a year. The risks related to ESG were added in the FMEA methodology risk register alongside other business risks.
Introduction of mandatory initial and periodic training in compliance with the compliance code	2024	91,30%	The Compliance training was completed by the Legal Department with a satisfactory result.
Introduction of mandatory training on ESG topics	2025	Completed	In 2024, the Company-wide training was conducted by KPMG, in 2025 the workshops will be prepared by the ESG coordinator in the Company

Great progress in the Governance area and more to come!

KPIs FOR STRATEGIC GOAL 4

KPI	PLANNED IMPLEMENTATION	RESULT	COMMENT
Regular review and update of compliance policies and procedures with issues arising from new ESG regulations	2024	Completed	The policies are reviewed on a regular basis.
Implementation of information campaigns regarding good social practices applied by the company	2024	7	The Company published 7 posts on social media around activities related to ESG.
Conducting a satisfaction survey among key customers, asking about their experiences with marketing, sales and customer service	2024	8,2/10 NPS score	The survey was conducted. It was sent to various stakeholders among clients.



Rent your way with us



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