CARGOUNIT
RENT YOUR WAY

ESG REPORT FOR 2025

Shaping a **better tomorrow**

ENVIRONMENTAL, SOCIAL & GOVERNANCE PERFORMANCE

CARGOUNIT Sp. z o.o.
WWW.CARGOUNIT.EU

June 2026
THE THIRD ANNUAL ESG REPORT

Table of contents

About this **report**

The reporting process organises management processes around sustainability, collects and calculates relevant data, and frames a strategy for managing ESG impacts, risks and opportunities — activities that improve the quality of business management.

WHAT YOU'LL FIND INSIDE

Introduction

Company overview, mission, vision, values, and a letter from the management board.

Three ESG pillars

Detailed chapters on Environmental, Social and Governance topics — with data and KPIs developed for each area.

Appendices

Strategy, PAI reporting, GHG emissions and the materiality analysis.

CARGOUNIT at a glance

MISSION

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

VISION

To be the most professional and trustworthy partner in rolling stock rental and maintenance, contributing to the development of rail transport for society and the environment.

FIVE VALUES

PROFESSIONALISM	Knowledge, skills and experience — we care about the highest quality of services and standards.
TRUST	Long-term relations built through honesty, integrity and open communication.
RESPECT	The foundation of partnership and success — for our colleagues, customers and the environment.
RELIABILITY	We are responsible in our commitments — we keep our word.
DEVELOPMENT	Growing the team's skills and the company's resources based on the principles of CSR.

A LETTER FROM THE CHIEF EXECUTIVE

Dear Stakeholders,

It is my pleasure to present CARGOUNIT’s third ESG Report. Rail is among the most efficient ways to move freight and passengers, and our role is clear — to increase quality and access to modern rolling stock for freight and passenger transport while continuously raising the bar on **environmental, social and governance** performance.

In 2025, we continued the rejuvenation of our fleet toward modern electric locomotives, lowered emissions across our operations, narrowed the gender pay gap and adopted a new Code of Ethics. We further lowered the business dependency on the diesel assets.

Each step is a building block toward a more sustainable European rail sector.

Thank you to our employees, customers and partners for joining us on this journey — together we are shaping a better tomorrow.

KEY ACTIONS AND EVENTS IN 2025:

- GHG emissions **decreased**.
- **46%** share of women in the workforce.
- **57%** of energy for own consumption from renewable sources.
- **Wage gap reduced** from 50% to 29%.
- **First EcoVadis** assessment.
- Adoption of **Code of Ethics**

Łukasz Boroń

CHIEF EXECUTIVE OFFICER · CARGOUNIT SP. Z O.O.

PART II · ENVIRONMENTAL

02

Caring for the **natural environment**

Our fleet, emissions, energy mix, EcoVadis — and the progress made in 2025

Environmental **highlights**

Headline progress on emissions, fleet rejuvenation, energy mix

01 Low GHG emissions growth despite the **dynamic development** of the Company.

02 Headquarters in Wrocław fully powered by **renewable energy**.

03 Growing fleet of **modern electric locomotives** supporting green transport.

04 **Phasing out** old diesel locomotives and reducing business dependency on these assets.

05 Progress in **ESG strategy implementation** in the Environmental area.

06 The share of **modern mainline electric locomotives 48%.**

07 The first **EcoVadis assesment** completed for 2025.

08 **10.8m km** of green freight transported by clients using electric locomotives.

Our fleet is moving **towards net-zero**

SHARE OF ELECTRIC LOCOMOTIVES IN FLEET

2024 → 2025

64 % → 68 %

2024 2025

SHARE OF MODERN ELECTRIC LOCOMOTIVES

2024 → 2025

39 % → 48 %

2024 2025

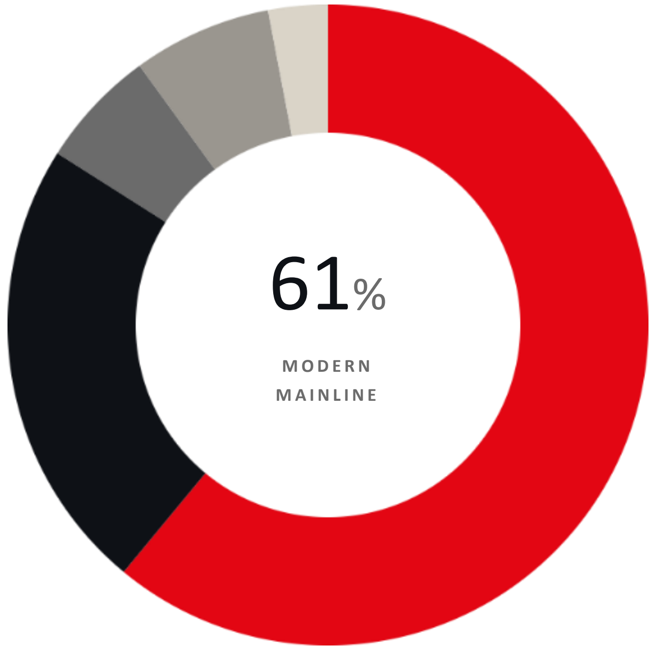
+2.5 %

Total fleet growth in 2025 — with further deliveries of **modern mainline electric locomotives committed** in the pipeline and simultaneously phasing out older legacy assets.

Revenue mix shifting to **modern, electric assets**

The Company's revenue is increasingly generated by modern electric locomotives, while exposure to legacy diesel shunters declines — combining business growth with environmental ambition.

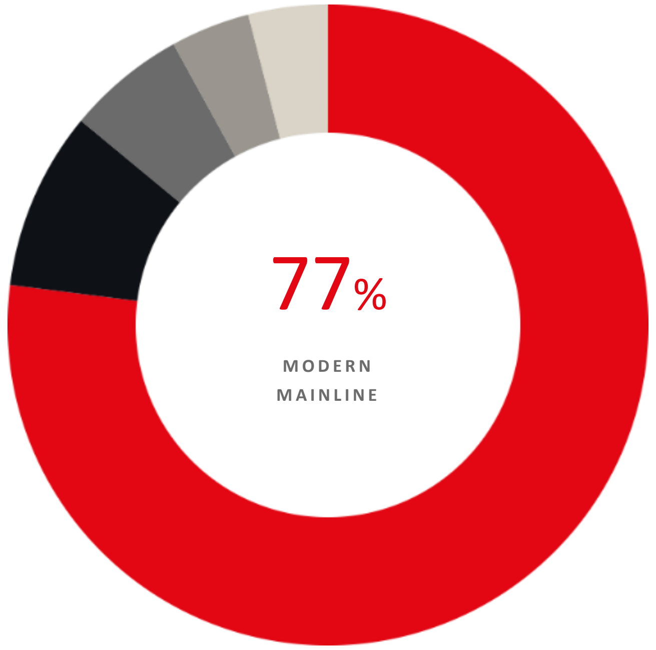
2024



SHARE OF REVENUE BY CATEGORY

	2024	2025
Modern mainline electric	61%	77%
Mainline Electric	23%	9%
Modernised shunter	6%	6%
Shunter (big diesel)	7%	4%
Mainline Diesel	3%	4%

2025



MODERN ASSETS

Revenue from **modern assets** increased from **61% in 2024 to 77% in 2025** .

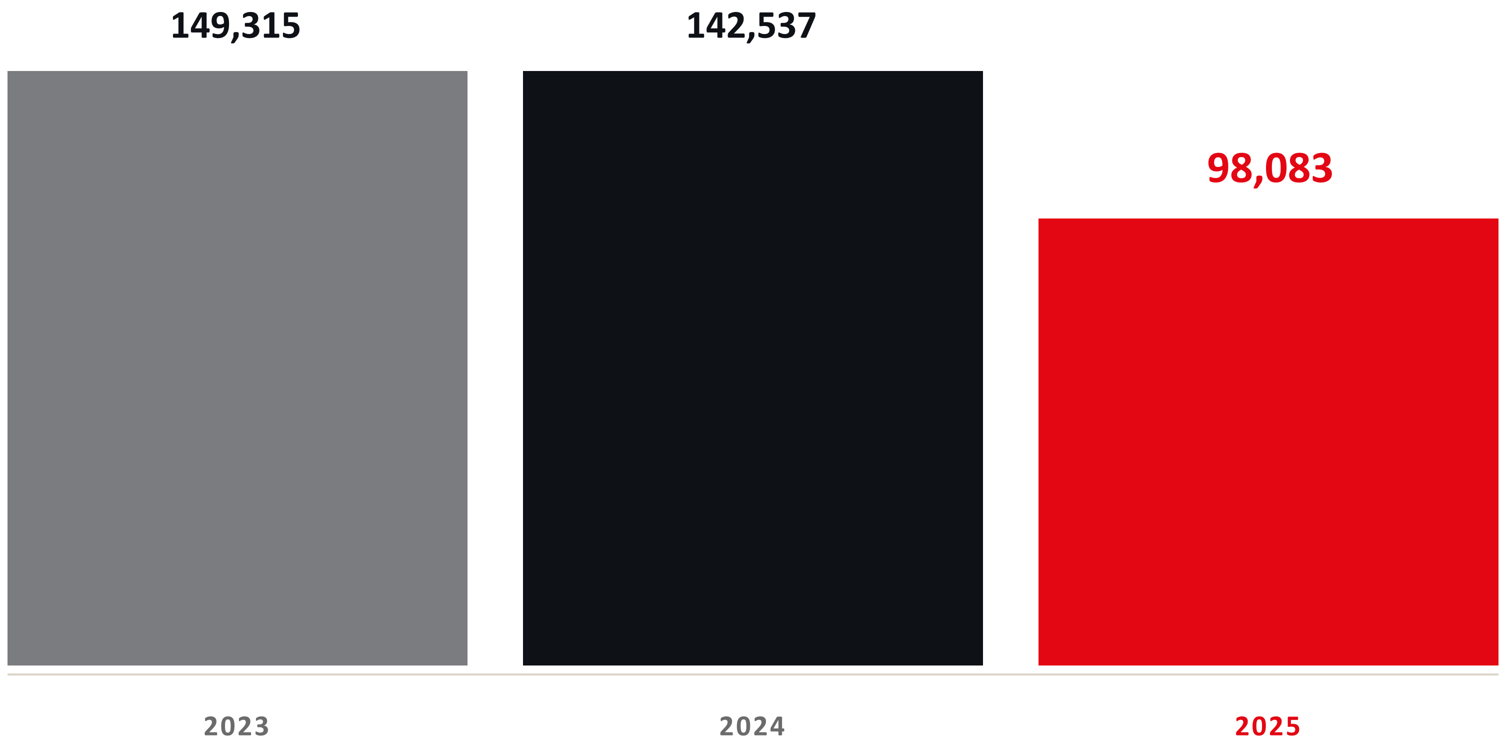
ELECTRIC ASSETS

Revenue from **electric assets** rose from **84% in 2024 to 86% in 2025**.

BIG DIESEL SHUNTERS

Revenue from **big diesel shunters** reduced from **7% in 2024 to 4% in 2025**.

GHG emissions are decreasing



Total emissions decreased because of an increase in the share and usage of modern electric locomotives and the improved energy mix for Poland.

Cleaner electricity in Poland – Poland's grid emission intensity dropped by 9.7% to 554 gCO2e/kWh (EEA data), meaning every unit of electricity consumed produces less CO_2.

Shift to modern locomotives – Usage of old electric assets declined by 75% (measured by mileage). At the same time, the use of Vectron locomotives increased (+66% mileage). The Vectron multi-system locomotives operate across multiple countries (including Germany, Austria, and Czechia), which have significantly lower grid emission intensities than Poland — further reducing the overall average.

SCOPE	2023	2024	2025
tCO_2e			
Scope 1	85	92	110
Scope 2	30	39	41
Scope 3	149,200	142,406	97,932
Total	**149,315**	**142,537**	**98,083**

Inventory based on the GHG Protocol — Scopes 1 + 2 calculated 2024; Scope 3 categories restated 2025

Calculation inputs: locomotive series, engine type (electric, diesel, electric + last-mile diesel), power, average mileage, average diesel use or grid emission factors. Based on technical specifications and client usage data.

COMMENT

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

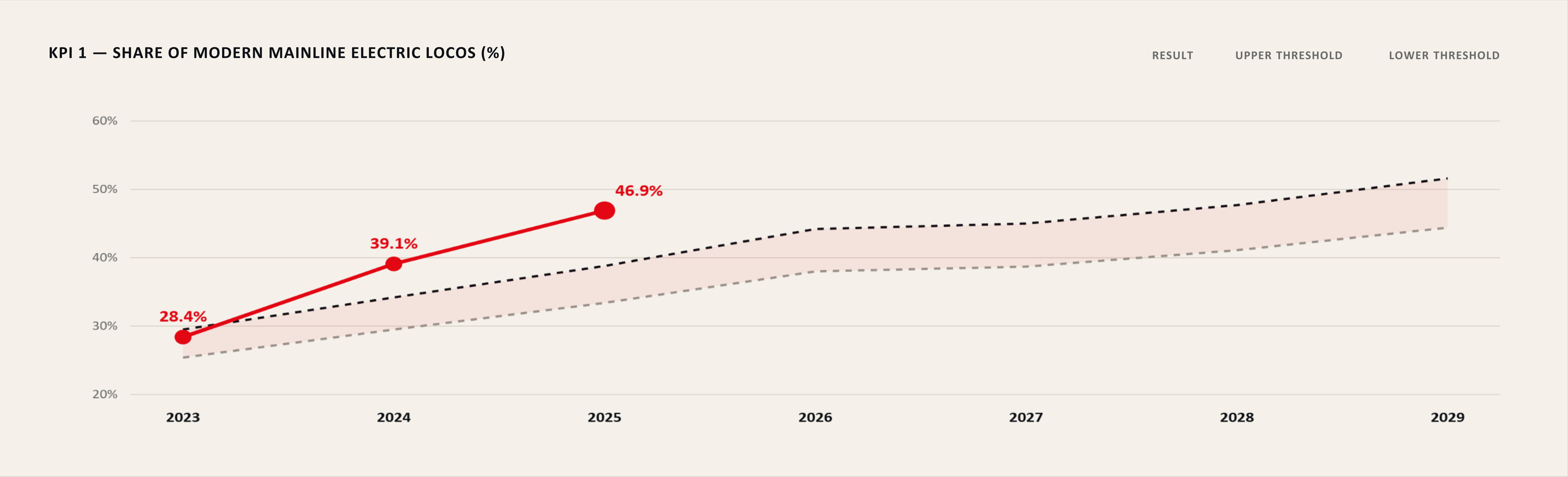
The Company for the purpose of the GHG calculation took into account:
- Series of locomotives,
- Type of engine (electric, diesel, electric with last-mile diesel engine),
- Power of the locomotives,
- Average use of diesel or GHG emissions based on energy generation mix,
- Average mileage of locomotive series.

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

Modern mainline electric locos — **exceeding the KPI band**

CARGOUNIT is contractually required with the lenders to keep the share of modern mainline locomotives in the fleet within a target band.

Results have **exceeded the upper threshold** in 2024 and 2025.



The Company's business strategy assumes investments in modern assets — combining business, ESG and financial goals, and demonstrating a clear commitment to the rejuvenation of the fleet.

100 %

RENEWABLE ENERGY AT WROCŁAW HQ

Renewable energy for the **Wrocław office**

CARGOUNIT operates in two locations — its headquarters in **Wrocław** and a second office in **Zabrze**.

Wrocław office: **100% renewable energy** via the *EKO Premium* certificate (Tauron, Poland).

Wrocław building operator holds the **WELL Health & Safety** certificate.

45.7 %

RENEWABLE FOR OWN CONSUMPTION · 2025

CERTIFICATE

PTCE-11900/TEP/02914/2025

This is to certify that

BARCARROTA SPÓŁKA Z O.O.

located in Warszawa

will be buying in 2025 energy in the frames of the product

EKO Premium TAURON

PTCE

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

PTCE

The Chairman of the Board Polish Association for Energy Certification

TAURON

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

Kraków, October 2024

Waste Segregation

Wrocław Office – The Company committed to waste segregation based on the requirements from the building operator.

Zabrze Office – The Company segregates waste based on the separate agreement with a waste management company.

EcoVadis assessment — **Committed Badge**

In its first assessment, CARGOUNIT was evaluated as Committed by EcoVadis — setting a baseline for the Company's sustainability performance ahead.

ECOVADIS COMMITTED BADGE · CARGOUNIT

First EcoVadis rating · awarded October 2025.

01 STRENGTHS

High scores in the **Labour & Human Rights** category and the **Ethics** category.

02 ROOM TO IMPROVE

Opportunity to strengthen the **Environment** category — especially formalising procedures already in place.

03 OUTLOOK

A solid start — with a promising trajectory toward a **higher score in the 2026 assessment** .

ECOVADIS FOUR THEMES

Environment	Labour & Human Rights	Ethics	Sustainable Procurement
DEVELOP	STRENGTH	STRENGTH	BASELINE

CO_2 reduction — **Clean Advantage**

Participation in the Clean Advantage programme – reducing emissions generated by the car fleet.

39 CO_2 tonnes less

CO2 CERTYFIKAT KOMPENSACJI

Fleetcor niniejszym certyfikatem oświadcza, że uczestnicząc w programie Clean Advantage:

CARGOUNIT SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ

złagodził/a ślad węglowy swojej floty poprzez kompensację do

39 012.22 kg CO2 w 2025 roku.

Dzięki programowi Clean Advantage zainwestowali Państwo w certyfikowane projekty kompensacji emisji CO2, które zostały wybrane zgodnie z uznanymi w branży standardami, a emisje zostały obliczone przy użyciu współczynników konwersji gazów cieplarnianych brytyjskiego Department for Environment, Food and Rural Affairs (DEFRA).

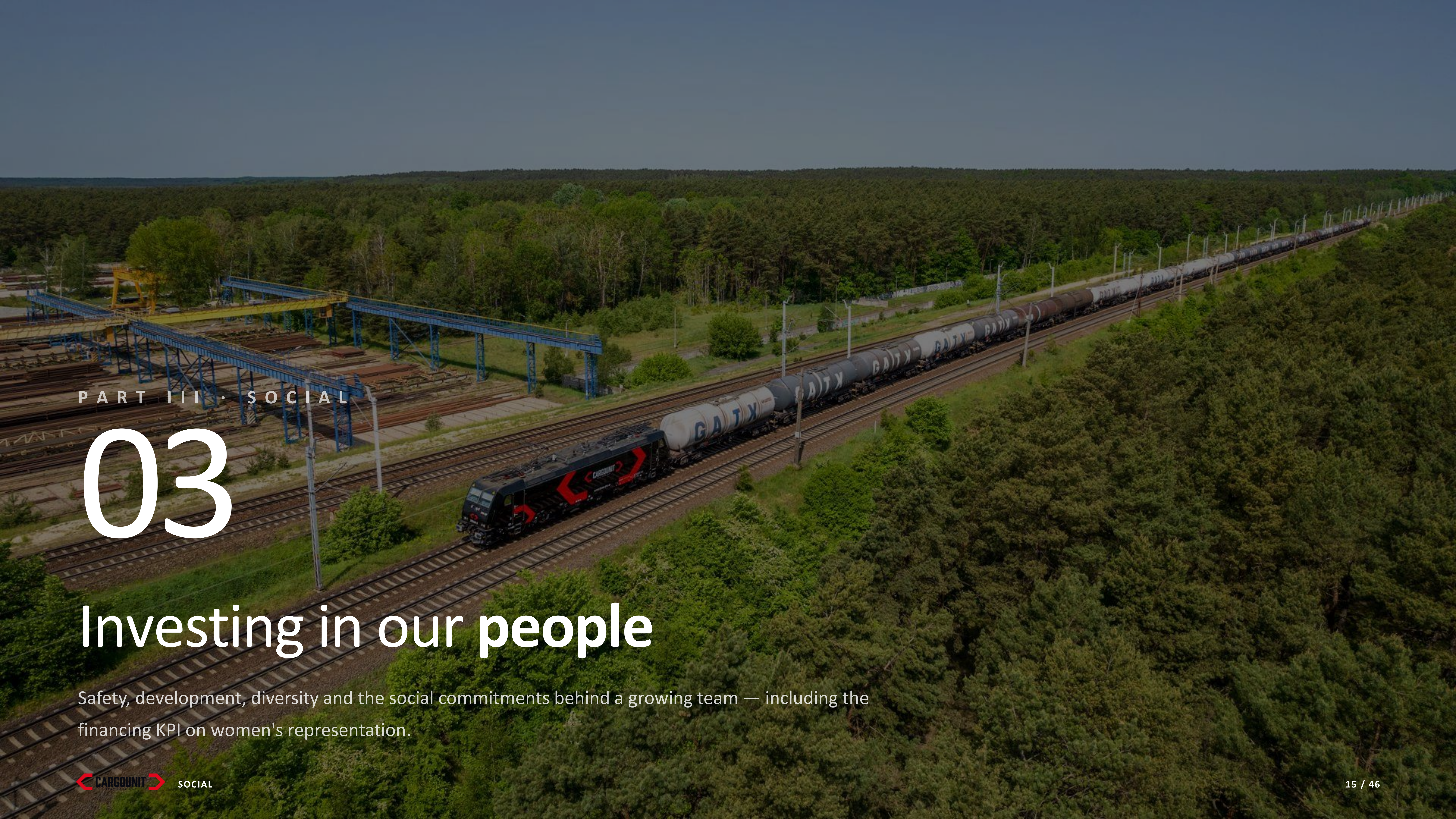
Jako firma Fleetcor pragniemy podziękować Państwu za te działania i mamy nadzieję, że wszyscy możemy stać się częścią rozwiązań na rzecz bardziej zrównoważonej przyszłości.

Kompensacja emisji CO2 nie sprawia, że jazda sama w sobie staje się bardziej zrównoważona. Celem naszego programu jest zrekompensowanie szacowanej emisji CO2 generowanej przez paliwo zakupione za pomocą karty paliwowej. Żadne informacje zawarte w witrynach internetowych Fleetcor, wiadomościach e-mail i/lub treściach publikowanych lub udostępnianych za pośrednictwem innych kanałów marketingowych dotyczących naszego programu kompensacji emisji CO2 nie stanowią prawnej gwarancji, że 100% rzeczywistej emisji CO2 jest kompensowane przez Fleetcor. Prosimy o zapoznanie się z obowiązującymi Warunkami Ogólnymi w celu uzyskania bardziej szczegółowych informacji na temat naszego zobowiązania wobec Państwa.

FLEETCOR® Clean Advantage®

Fleetcor Poland sp. z o. o. | Generation Park Z | ul.Towarowa 28 | 00-839 Warszawa | Polska
Sąd Rejonowy dla m.st. Warszawy w Warszawie, XIII Wydział Gospodarczy | KRS 0000505365 | NIP: 5252584121 | REGON: 147190446 | Kapitał zakładowy: 5.000 PLN

Clean Advantage Certificate



PART III · SOCIAL

03

Investing in our **people**

Safety, development, diversity and the social commitments behind a growing team — including the financing KPI on women's representation.

Social **highlights**

Headline progress for our people — including survey results, training participation, safety performance and external commitments to communities.

01 **Good employee satisfaction** in the Company — survey conducted as part of ESG Strategy.

02 **High share of women** in the staff — exceeding the financing KPI threshold.

03 **Decreasing wage gap** — down from 39% in 2024 to 29% in 2025.

04 **First-aid training** for the entire Company

05 Great education opportunity — **94% of employees** participated in trainings.

06 High safety standards — **no injuries** among employees.

Results of the annual employee satisfaction survey

67%

WOULD RECOMMEND WORKING FOR CARGOUNIT TO A FRIEND

Results of the second survey in CARGOUNIT. Good results with room for overall improvement. The survey is prepared annually and implemented in line with the ESG Strategy

% of Agree and Strongly Agree responses

Q: I enjoy working in my team

97 %

Q: I find the position I hold satisfactory

67 %

Zero workplace **accidents**

0

OCCUPATIONAL ACCIDENTS RECORDED IN 2025

Working with locomotives is demanding. The Company maintains rigorous **occupational health and safety standards** and runs regular first-aid and H&S training for the entire staff.

CARGOUNIT — a place for **development**

94 %

EMPLOYEES' PARTICIPATION IN TRAININGS, 2025

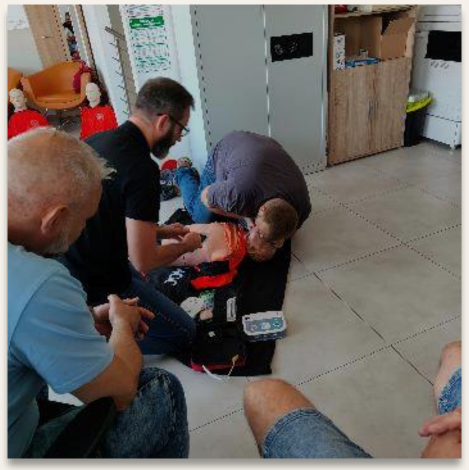
The high level of training participation reflects values shared across the team. CARGOUNIT supports learning across **languages, law, technical disciplines and leadership**.

PROGRAMMES COMPLETED

LANGUAGES	English lessons twice a week during work hours.
LEGAL	Legal training to keep up with the changing regulatory environment.
COMMERCIAL	B2B sales and negotiations workshops.
TECHNICAL	ECM industry-specific training and technical trainings for maintenance teams.
FIRST-AID	Comprehensive first-aid training.
FINANCIAL	Finance and accounting courses to keep pace with the evolving business environment.
POSTGRAD	Sponsorship for MBA and other postgraduate studies.

First-Aid Training

In 2025, the entire Company participated in a hands-on, comprehensive first-aid training. An experienced paramedic led the sessions.



CARGOUNIT named **Ambassador of Health Promotion**

CARGOUNIT was awarded the title **Ambasador Promocji Zdrowia** by Polskie Towarzystwo Postępów Medycyny — Medycyna XXI, for taking part in the 1st !Na Zdrowie educational campaign in 2025/2026.

AWARD

Health Promotion Ambassador

Granted by Polskie Towarzystwo Postępów Medycyny — Medycyna XXI for participation in the 1st !Na Zdrowie educational campaign, 2025/2026.

The programme offered multiple courses and educational materials on modern health issues.


MEDYCYNAXXI
Polskie Towarzystwo Postępów Medycyny

Polskie Towarzystwo Postępów Medycyny – MEDYCYNA XXI

nadaje tytuł

AMBASADOR PROMOCJI ZDROWIA

dla **CARGOUNIT Sp. z o.o.**

za udział w I Kampanii edukacyjnej !NA ZDROWIE realizowanej w latach 2025/2026

!na zdrowie

prof. UM dr hab. n. med. Marcin Barylski
Prezes Zarządu PTPM

Warszawa, 17 marca 2026r.

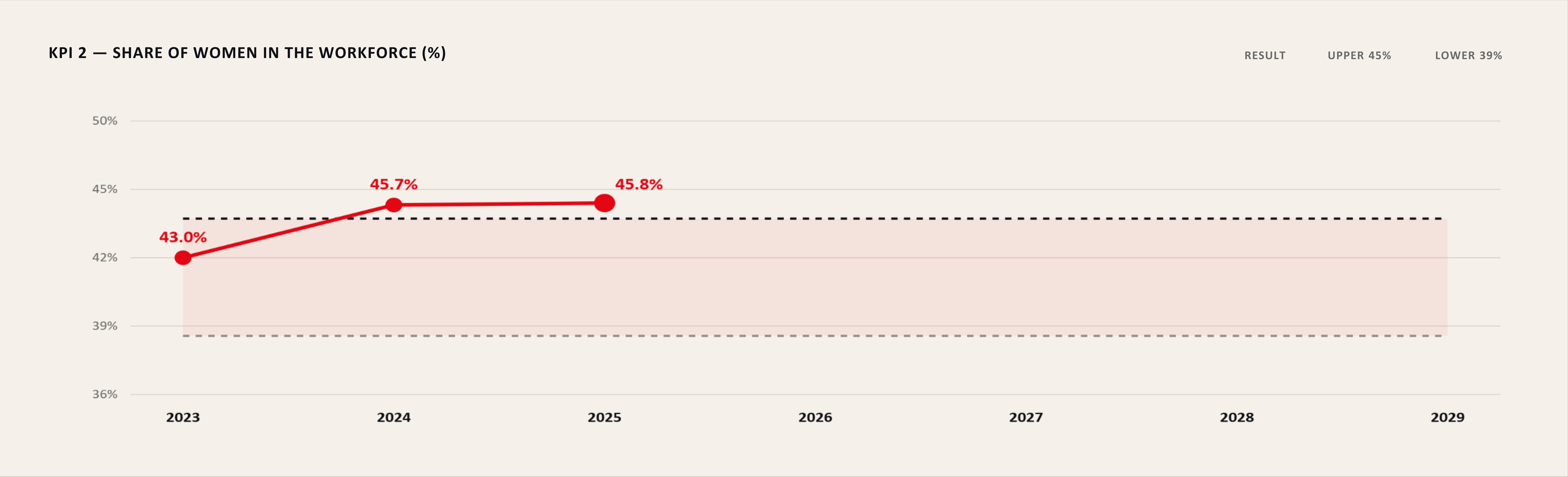
Honorata Gawlas, MBA
Wiceprezes Zarządu PTPM

The recognition supports **ESG Strategic Goal 2** — taking care of the working environment, with a dedicated focus on employee health and wellbeing.

Ambassador of Health Promotion certificate · Medycyna XXI, March 2026.

Share of women in the workforce — **above 45%**

The financing KPI requires the share of women in the workforce to sit within a band of 39–45%. The Company exceeded the upper threshold from 2024 onward.



In a **male-dominated sector** like rail, exceeding the upper threshold is a meaningful result. The Company is committed to maintaining a diverse and skilled team as the fleet and operations continue to grow.

Closing the **gender pay gap**

The unadjusted hourly wage gap has narrowed from 50% to 29% over three reporting cycles — supported by hiring, promotion and benchmarking practices reviewed under PAI disclosure.

−21 pp

PAY GAP REDUCTION SINCE 2023

Sustained year-on-year progress on the unadjusted hourly wage gap, reported alongside PAI disclosures.

AVG GROSS HOURLY WAGE

MEN*	WOMEN
PLN 93.8	PLN 66.7

* Excluding the management board · 2025 figures

PART IV · GOVERNANCE

04

Code of ethics, cybersecurity, NPS

Compliance training, ESG risk management, customer satisfaction and the formal structures that hold CARGOUNIT's ESG ambitions to account.

Governance **highlights**

Compliance, ESG risk management, customer voice and oversight — operationalised across legal, supervisory and management routines.

01 **98% of employees** participated in compliance training run by the legal department.

02 ESG questionnaire included in the MMS workshop assessment

03 Second customer NPS survey **+31** , with a customer-experience programme launched in 2025.

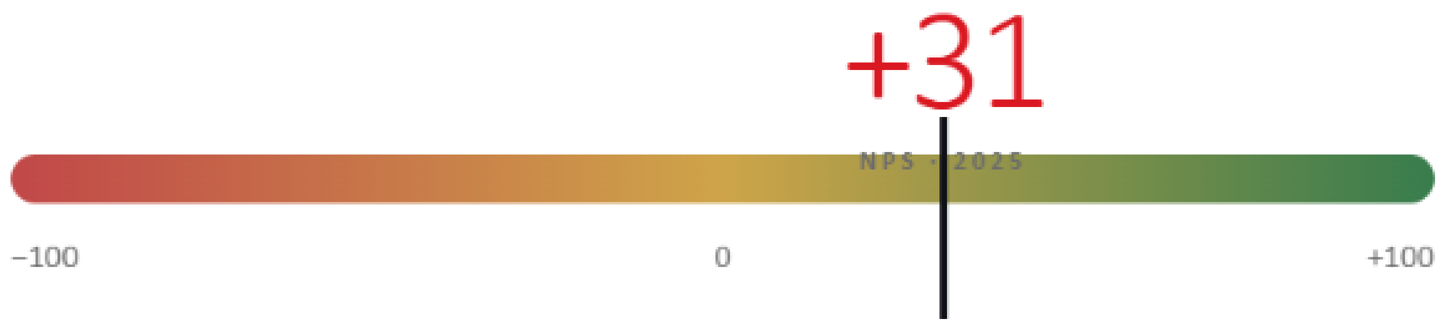
04 Series of resolutions adopted to **implement ESG standards** across the Company.

05 **Zero data breaches**, zero successful cybersecurity attacks.

06 Introduction of Code of Ethics

Customer satisfaction survey **NPS +31**

Building a client-centric approach is core to the Company's growth. The second NPS measurement points to advantages and supports the customer-experience programme launched in 2025.



> In 2025, the Company launched a Customer Experience project in cooperation with an external consulting firm, followed by the establishment of a dedicated Customer Service Department as of 1 May 2026, aimed at further improving service quality and strengthening a consistent client-centric approach across the organisation.

WHAT CLIENTS RATED HIGHLY

- **High professionalism and strong competencies of the team**
- **Availability and engagement of coordinators and account managers**
- **Partnership driven approach and openness in daily cooperation**
- **Strong technical expertise and effective support in resolving operational issues**
- **High-quality relationships based on trust and constructive cooperation**

High participation in the compliance trainings

98%

PARTICIPATION RATE IN THE COMPLIANCE TRAININGS

The Compliance trainings are conducted by the Legal Department. In 2025, the participation rate was high. The training provides useful information on the most important procedures and changes.

ESG assessment of **maintenance workshops**

Questions regarding ESG topics are implemented in the MMS (Maintenance Management System) form that maintenance providers must fill.

✓ 1 Seamless implementation of the ESG questionnaire into existing processes.

✓ 2 A growing number of companies that completed the survey.

✓ 3 Gathering the results in one internal database.

✓ 4 Promoting ESG standards and spotting possible risks in cooperation.

New **Code of Ethics**

The Code of Ethics sets the standards of conduct expected across CARGOUNIT and its value chain. It is publicly available on the Cargounit website, alongside our other governance documents.

SIX TOPIC AREAS

The Code covers the key topics that shape how we work — with our people, our partners, and the wider environment.

PUBLICLY AVAILABLE

The Code of Ethics is published on the Cargounit website, together with our other governance-related documents.

www.cargounit.eu

01 **Human and Employment Rights**

Dignity, equal treatment, freedom of association and decent working conditions across the organisation.

02 **Fair Competition and Anti-Corruption**

Zero tolerance for bribery and conflicts of interest, competing fairly on the merits.

03 **Environmental Protection**

Responsible use of resources and reducing the environmental impact of our operations and fleet.

04 **Innovation and Cybersecurity**

Safeguarding data, systems and intellectual property while pursuing responsible innovation.

05 **Supply Chain Integrity**

Extending our ethical standards to suppliers and partners across the value chain.

06 **Whistleblowing**

Confidential channels to report compliance issues, with protection against retaliation.

Cybersecurity and **data protection**

Protecting customer, employee and operational data is a continuous discipline. The Company operates with a zero-tolerance approach to breaches.

0

DATA BREACHES · 2025

No data breaches were recorded across the Company's systems in 2025.

0

GDPR / RODO INFRINGEMENTS · 2025

No serious GDPR (RODO) infringements were identified in 2025.

HOW IT'S RUN

A continuous improvement process, supported by an external IT partner.

Cybersecurity at CARGOUNIT is treated as an ongoing discipline, not a one-off project. Day-to-day operations, monitoring and incident response are supported by a specialised external IT company, with controls reviewed and upgraded regularly.

OVERSIGHT

Annual cybersecurity review.

Cybersecurity performance — including incidents, near-misses and improvement actions — is reviewed every year as part of the Company's annual internal reporting.

PART V · APPENDICES

05

Appendices

Strategy and results · PAI reporting · GHG categories · Materiality analysis · Stakeholders · Sustainability-linked financing.

ESG strategy — **four strategic goals**

The ESG strategy sets four strategic goals spanning all three pillars. Each goal carries specific objectives, KPIs and implementation dates. Responsibility sits with the CEO, supported by the ESG coordinator.

01

ENVIRONMENTAL

Caring for the natural environment

- Carbon footprint
- Renewable energy share
- Circular waste management
- Environmental certifications
- Environmental supplier criteria

02

SOCIAL

Taking care of the working environment

- Health and safety standards
- Health promotion policy
- Development opportunities
- Satisfactory working conditions
- Employee equality

03

GOVERNANCE

Strengthening ESG management structures

- ESG risk management
- High ethical culture
- ESG education for staff
- External ratings

04

SUPPLIERS

Responsible cooperation with suppliers

- Supplier ESG audits & database
- Transparent stakeholder communication
- Good practice with value-chain partners
- Responsible marketing & service
- Anti-corruption & conflict of interest
- Compliance & business integrity

Strategic Goal 1 — **Environmental focus**

№	SPECIFIC GOAL	KPI	COUNTING METHODOLOGY / PROCESS / DESIGN	TARGET DATE	2025 RESULT
1	Calculating the carbon footprint	Carbon footprint for emission Scopes 1 and 2	Calculating the Company's carbon footprint	2024	**Completed**
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	In progress
3	Increasing share of renewable energy in total purchased energy	Use of renewable energy for own business at 50%	Renewable energy consumed ÷ total energy consumed	2025	**45.7%**
4	Responsible waste management in line with the circular economy	80–90% of segregated waste	Waste management in accordance with the waste hierarchy	2026	Planned
5	Obtaining environmental certificates	ISO 14001 environmental management system	Obtaining the ISO 14001 environmental management system	2026	Postponned

On track

Strategy progress. The first carbon footprint was calculated in June 2024 for 2023. ESG questions have been added to the ECM workshop questionnaire. The Wrocław Office is purchasing green energy under the EKO Premium Tauron certificate. Item 3 below target – increased share of Zabrze Office in energy use. Further Environmental initiatives to be implemented in 2026.

Strategic Goal 2 — **Working conditions**

№	SPECIFIC GOAL	KPI	COUNTING METHODOLOGY / PROCESS / DESIGN	TARGET DATE	2025 RESULT
1	Providing employees with development opportunities	Continuing education for employees	Min. 80% of employees participating in trainings	2024	**93%**
2	Ensuring gender equality among employees	Appropriate proportion of women / men in work positions	Headcount of a given gender ÷ total headcount	2024	**45.7%**
3	Taking care of occupational health and safety standards	Regular employee training in first aid and H&S	Number of trainings and percentage of trained employees	2025	Completed
4	Providing satisfactory working conditions (e.g. satisfaction)	Employee engagement & satisfaction at ≥ 70%	Annual satisfaction survey result	2025	**67.7%**

On track

Strategy progress. A strong 93% training participation. Women's share at 45.7% — exceeding the 45% target in a male-dominated sector. The satisfaction survey was conducted as part of ESG implementation. 67% are satisfied with their position and 67% would recommend CARGOUNIT as an employer.

Strategic Goal 3 — **ESG management structures**

№	SPECIFIC GOAL	KPI	COUNTING METHODOLOGY / PROCESS / DESIGN	TARGET DATE	2025 RESULT
1	Obtaining ESG ratings	Obtaining a rating (e.g. EcoVadis)	External rating assessment (e.g. EcoVadis)	2024	**Completed**
2	ESG risk management	Identification and monitoring of key ESG risks for the business	Key ESG opportunities and risks identified, with mitigation tools	2024	**Completed**
3	Building a corporate culture based on high ethical standards	Mandatory initial and periodic compliance code training	90% of employees with proof of knowledge	2024	**98%**
4	Raising employee competences in ESG	Mandatory training on ESG topics	90% of employees with proof of knowledge	2025	**In progress**

On track

Strategy progress. Risk Register is reviewed twice a year. First EcoVadis assessment completed in 2025. Compliance trainings completed. Next ESG training to be completed in 2026.

Strategic Goal 4 — **Responsible cooperation with suppliers**

№	SPECIFIC GOAL	KPI	COUNTING METHODOLOGY / PROCESS / DESIGN	TARGET DATE	2025 RESULT
1	Ensuring standards of compliance and business integrity	Regular review and updating of compliance policies	Cyclical reviews of compliance procedures and ESG-driven updates	2024	**Completed**
2	Maintaining transparent communication with stakeholders	Information campaigns on good social practices	Number of campaigns conducted per year	2024	**In progress**
3	Responsible marketing, sales and quality of service	Satisfaction survey among key customers	Number of surveys and survey results	2024	**31 on a scale -100 to 100**
4	Conducting audits of the most important suppliers	Preparation of audit criteria and training / informing suppliers	Share of suppliers declaring compliance with criteria	2025	In progress
5	Prevention of corruption and management of conflicts of interest	Analysis of corruption risk in supplier cooperation	Categorisation by risk severity and mitigation methods	2025	Procedure in place, risk assessment to be completed
6	Good practices with value-chain partners	Cyclical ESG-criteria assessment of business partners	Audit procedure	2026	Planned

On track

Strategy progress. ESG questionnaire added in the maintenance workshop assessment. Anti-corruption procedure in place, comprehensive risk assessment to be completed. Customer survey completed.

PAI reporting — **Environment**

Principle Adverse Impact indicators relevant to environmental performance, reported under the SFDR framework for the past three reporting cycles.

INDICATOR	DATA POINT	2023	2024	2025
Exposure from fossil fuel companies	Value of fossil fuel revenues	**0**	**0**	**0**
Share of energy consumed and produced from non-renewable sources	Energy consumed from renewable sources (kWh)	**0**	**26,626**	**22,882**
	Total energy consumed (renewable + non-renewable) (kWh)	**36,630**	**46,706**	**50,114**
Energy produced	Energy produced from renewable sources (kWh)	**0**	**0**	**0**
	Total energy produced (kWh)	**0**	**0**	**0**
Energy intensity per sector with significant climate impact	Revenue from significant-climate-impact activities?	**No**	**No**	**No**
Activities affecting biodiversity-sensitive areas	Adverse effect on biodiversity-sensitive areas?	**No**	**No**	**No**
Emissions to water	Direct emissions to water (T)	**0**	**0**	**0**
Hazardous & radioactive waste indicator	Volume of hazardous and radioactive waste generated	**0**	**0**	**0**

PAI reporting — **Social**

Social PAI indicators: workforce demographics, pay equity and controversial-weapons exposure, reported for the past three cycles.

INDICATOR	DATA POINT	2023	2024	2025
Violations of UN Global Compact & OECD Guidelines	Has the company breached UNGC / OECD rules?	No	No	No
Lack of processes to oversee compliance with UNGC & OECD	Does the company have these mechanisms in place?	No	No	No
UNADJUSTED GENDER PAY GAP				
	Average gross hourly wage of men* (PLN)	79.67	91.06	93.75
	Average gross hourly wage of women (PLN)	39.88	55.16	66.65
	Unadjusted wage gap	50%	39%	29%
GENDER DIVERSITY OF BOARD MEMBERS				
	Number of women on the management board	0	0	0
	Number of men on the management board	2	2	2
	Board diversity	0%	0%	0%
Exposure to controversial weapons	Manufacture or sale of controversial weapons?	No	No	No

* Excluding the Management Board.

GHG inventory — **Scope 1 & Scope 2** sources

The scope of the GHG inventory under the GHG Protocol: direct emissions from sources owned or controlled by the Company (Scope 1) and indirect emissions from purchased energy (Scope 2).

SCOPE 1 · DIRECT EMISSIONS

LOCATION	TYPE OF EMISSION SOURCE
Wrocław — Office	Car fleet: diesel, petrol, hybrid · refrigerant top-up
Zabrze — Office	Car fleet: diesel, petrol, hybrid
Zabrze — Warehouse	Natural gas combustion

Scope 1 definition. Direct emissions from sources owned or controlled by the Company — fuel combustion in equipment and vehicles, fugitive emissions from technological processes, and refrigerant leaks.

SCOPE 2 · PURCHASED ENERGY

LOCATION	TYPE OF EMISSION SOURCE
Wrocław — Office	Electrical energy · municipal heating
Zabrze — Office	Electrical energy · municipal heating
Zabrze — Warehouse	Electrical energy

Scope 2 definition. Indirect emissions from third parties resulting from the production of electricity, heat, cooling and technological steam purchased by the Company.

GHG Scope 3 — **categories & boundaries**

Scope 3 covers other indirect emissions not included in Scope 2. The operational boundaries below define what is and is not included for CARGOUNIT.

CATEGORY	OPERATIONAL BOUNDARIES
1 · Purchased goods & services	Locomotives · expenses by accounting category
2 · Capital goods	Expenses by accounting category
3 · Energy & fuel emissions not in 1 & 2	Scope 1 & Scope 2 Well-to-Tank (WTT) by energy carrier
4 · Transport & distribution — upstream	Transport by Tier 1 suppliers to Cargounit
5 · Waste from operations	Office waste, wastewater
6 · Business trips	Travel by train, plane, car
7 · Employee commuting	Private car, bus, train, plane
8 · Leased assets (upstream)	*Not applicable*

CATEGORY	OPERATIONAL BOUNDARIES
9 · Transport & distribution — downstream	*Not applicable*
10 · Processing of sold products	*Not applicable*
11 · Use of sold products	Scope 1 & 2 locomotive emissions in the reporting year
12 · End-of-life of sold products	Disposal emissions of locomotives sold in the reporting year
13 · Use of leased assets by third parties	**Largest category.** Direct (Scope 1) and indirect (Scope 2) emissions from locomotives leased to clients
14 · Franchises	*Not applicable*
15 · Investments	*Not applicable*

Material topics by **ESG pillar**

Topics identified through the materiality analysis as most relevant to CARGOUNIT and its stakeholders — the basis for strategic prioritisation and ongoing reporting.

E

ENVIRONMENT

Decarbonisation and emission reduction across the value chain — tackling climate change

Responsible waste management in line with the circular economy — reducing waste production

Reduction of noise

S

SOCIAL

Compliance with health and safety standards

Respect for employee rights

Creating an attractive workplace

Conducting training and taking care of employee development

G

GOVERNANCE

High compliance standards and business integrity

Corruption prevention and conflict-of-interest management

Stakeholder relationship management — including payment and cooperation with suppliers

Transparency of strategies and policies

Data protection privacy and cybersecurity

Materiality analysis — **summary**

The materiality analysis prioritises sustainability issues for CARGOUNIT, informing the order and intensity of activities in the ESG strategy and, over the longer term, in reporting.

AVERAGE MATERIALITY LEVEL

A moderate impact profile

Most topics did not exceed a score of 3/5 on either materiality dimension — meaning CARGOUNIT has a moderate impact on its environment, and the environment does not make a significant impact on the Company.

QUALITY OF WORKPLACE

Safety, rights and development

The most important social topic is compliance with health and safety standards. Employee rights and development programmes also rank highly.

IMPORTANCE OF MANAGEMENT TOPICS

Stakeholders and data privacy

In the value chain, supplier relationships need active management — including relationship quality and human-rights policies. Personal data protection and cybersecurity are also important governance topics.

NO CUT-OFF POINT

Managing all topics, with priorities

Financial significance and impact were highly similar across topics. CARGOUNIT therefore manages all relevant topics, while differentiating priorities and resources by scoring.

Key **stakeholders**

As part of the double materiality study, the most important stakeholders of CARGOUNIT were identified. The 1st-tier group plays a key role in the functioning of the Company, 2nd-tier stakeholders are engaged on an occasional basis.

TIER 1 Implement opinions through consultation

Stakeholders that shape policy

- Employees
- Lessees
- Lenders
- Customers
- Investors
- Banking institutions

TIER 2 Limited engagement & reporting

Stakeholders we report to

- Suppliers & partners
- Regulators
- Media
- Industry bodies
- Local communities
- Wider public

Sustainability-linked loan — **green financing**

CARGOUNIT signed a financing agreement with a consortium of 10 Polish and Western European financial institutions.

JULY 2023

PLN 1.5 bn

€338 m of sustainable financing.

Term loan refinancing existing debt, plus revolving and investment facilities for locomotive purchases.

MARCH 2025

€150 m

Incremental facility.

Supports continued investment in modern electric locomotives.

KPI 1 · ENVIRONMENTAL

Share of modern mainline electric locomotives in the fleet

KPI 2 · SOCIAL

Share of women in the workforce

CONSORTIUM

10 institutions

GEOGRAPHY

PL & Western Europe

CARGOUNIT
RENT YOUR WAY

THANK YOU

Rent your way with us.

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