

INTEGRATED ESG POLICY

NORD LOGWAY

LOGISTICS PROVIDER

Environment, Labour Practices, Human Rights and Business Ethics

1. Management commitment

At Nordlogway S.L. (hereinafter “Nordlogway”), we see logistics as a strategic activity that must create value for our clients, people and society, acting responsibly, sustainably and ethically towards all our stakeholders.

We aim to be a leading logistics partner, combining operational excellence, innovation, safety, environmental efficiency and commitment to people.

Our ESG commitment is based on integrating environmental, social and governance criteria into our business strategy, into the management of risks and opportunities, and into all our operational decisions. As a result of this commitment, we aim to reduce our environmental impact, guarantee safe and decent working conditions, and ensure business ethics, regulatory compliance and good corporate governance across all our operations.

To this end, sufficient resources are ensured, and objectives and operational plans are set to guarantee progress towards fulfilling our commitment.

2. Scope

This Integrated ESG Policy applies to all Nordlogway sites located in Manlleu and Santa Perpètua de Mogoda.

Compliance with this document is mandatory for all employees, management, middle managers, the Board of Directors, temporary staff, interns, subcontractors, business partners, suppliers and collaborators acting on behalf of the company.

This policy comes into force on the day of its approval or revision.

3. ESG principles of action

3.1. Environment: We are committed to minimising the environmental impact of our operations through efficient resource management and a progressive transition towards more sustainable logistics.

Nordlogway is committed to:

- Reducing Scope 1 and 2 greenhouse gas emissions by improving energy efficiency, monitoring consumption and progressively transitioning to renewable energy sources.
- Measuring, monitoring and reducing indirect Scope 3 emissions associated with relevant value chain activities.
- Optimising operations and facilities to reduce the consumption of fuel, energy and other natural resources.
- Promoting the efficient use of materials, packaging and consumables, prioritising reduction, reuse, recyclability and the purchase of materials with a lower environmental impact.
- Promoting the responsible management of the chemicals used in our operations, prioritising their safe use and the prevention of spills or environmental impacts.
- Ensuring that waste segregation is carried out in 100% of our warehouses.
- Ensuring the proper management of hazardous and non-hazardous waste in accordance with applicable regulations and the best available practices.
- Collaborating with clients and suppliers to develop more sustainable supply chains and reduce the environmental impacts associated with logistics services.

Our commitments will be fulfilled through specific objectives:

- Reduce indirect emissions from imported energy by 10% in 2026 across all facilities compared with the 2025 baseline (Indicator: Scope 2 emissions in tCO2e).
- Reduce direct emissions associated with fleet vehicle consumption by 5% in 2026 compared with the 2025 baseline year (Indicator: Scope 1 - Fleet emissions in tCO2e).
- Reduce energy consumption across all facilities by 5% before the end of 2027 compared with the 2024 baseline (Indicator: Energy consumption in KWh relative to the number of pallets handled, in thousands).
- Achieve carbon neutrality for Scope 1 + 2 by 2045 (Indicator: Total Scope 1+2 emissions in tCO2e).

3.2. Labour practices and human rights: People are our organisation's main asset and, for this reason, Nordlogway is committed to:

- Ensuring that everyone can carry out their work in a safe and healthy environment by identifying, assessing and eliminating or reducing occupational health and safety hazards and risks.
- Ensuring fair, lawful and decent working conditions, including respect for working hours, rest periods, pay, work-life balance, workplace wellbeing and fundamental rights.
- Guaranteeing equal opportunities and non-discrimination on the grounds of sex, age, disability, ethnic origin, sexual orientation, religion, opinion, family situation or any other personal or social circumstance.
- Preventing, prohibiting and acting against any form of workplace harassment, sexual harassment, gender-based harassment, discriminatory harassment or disrespectful treatment, ensuring appropriate communication and response channels.
- Promoting continuous training and the professional development of employees to improve their skills, employability, performance and satisfaction.
- Encouraging participation, internal communication and consultation of employees on matters affecting their safety, wellbeing and professional development.
- Prohibiting all forms of forced labour, child labour, degrading treatment or violation of internationally recognised human rights.

Our objectives regarding labour practices and human rights are as follows:

- Maintain zero workplace accidents at our facilities between 2026 and 2030 (Indicator: Number of recorded accidents).
- Increase total training hours by 10% in 2026 compared with the 2024 baseline year (Indicator: Total training hours delivered / year).
- Ensure that, from 2026, 100% of new hires receive basic information on health and safety, internal rules, equality, non-discrimination and communication channels (Indicator: No. of new hires receiving training / Total no. of new hires *100).
- Maintain a working environment free from discrimination and harassment by recording, investigating and managing 100% of the reports received in accordance with internal procedures and applicable legislation, with a commitment to respond and close them within a maximum of 90 days (Indicator: % of reports resolved on time).
- Carry out a workplace climate survey of the entire workforce in 2026-2027, with a minimum participation rate of 70%, and implement improvement plans based on the results (Indicator: Survey participation rate (%) and Number of

improvement plans implemented).

3.3. Ethics, Integrity and Good Governance: We act according to principles of transparency, accountability and ethical conduct. We are committed to:

- Complying with applicable legislation, the commitments we have made and the principles of integrity, transparency, fair competition and corporate responsibility.
- Expressly rejecting any form of corruption, bribery, extortion, fraud, money laundering, misappropriation or unethical conduct.
- Preventing, identifying and managing actual, potential or apparent conflicts of interest, ensuring that business decisions are made objectively and in the legitimate interest of the organisation.
- Establishing rules on gifts, hospitality, donations, sponsorships, relationships with third parties and procurement to avoid undue influence or unjustified advantages.
- Encouraging the reporting of irregularities or suspected non-compliance through appropriate channels, guaranteeing confidentiality, the absence of retaliation and the diligent handling of the reports received.
- Ensuring the responsible management of information, including confidentiality, personal data protection, information security, appropriate use of systems, record retention and prevention of unauthorised access.
- Promoting responsible relationships with clients, suppliers and collaborators, incorporating ethical and compliance criteria into the selection, assessment and monitoring of third parties where applicable.

The ethical objectives of Nordlogway, S.L. are:

- Ensure that in 2026, 100% of staff in critical roles (purchasing, finance, institutional relations, procurement) receive or have received anti-corruption, anti-bribery and anti-fraud training (Indicator: % of staff in critical roles who complete the training).
- Maintain an accessible and anonymous whistleblowing channel, guaranteeing confidentiality and protection against retaliation, with a commitment to respond and close reports within a maximum of 90 days (Indicator: % of reports resolved on time).
- Include ethical clauses in contracts with key suppliers in 2027, covering anti-corruption commitments, conflicts of interest and respect for human rights (Indicator: % of new/renewed contracts with key suppliers that include ethical clauses).

4. Commitment to our clients

As a logistics provider, we understand that our responsibility goes beyond operational execution. We work alongside our clients to:

- Design efficient and sustainable logistics solutions.
- Provide transparency through data and indicators.
- Continuously improve service quality.
- Reduce environmental impacts and operational risks.
- Build long-term collaborative relationships.

We want to be a strategic partner that delivers economic, environmental and social value.

5. Management and continuous improvement

To ensure compliance with this policy:

- We set ESG objectives aligned with our strategy, risks, impacts and stakeholder expectations.
- We measure key performance indicators on environmental, labour, human rights, ethics and responsible information management matters.
- We regularly review our progress and keep documented evidence of objectives, actions, results and decisions taken.
- We drive innovation, digitalisation and process improvement as levers to reduce negative impacts, prevent risks and improve our service.
- We involve employees, clients, suppliers and collaborators in our sustainability commitment by communicating this policy and promoting its proportionate application across the value chain.

6. Organisational responsibility

General Management approves this policy, leads it, guarantees the resources needed for its implementation and development, and approves its revisions.

Nordlogway has appointed an ESG Sustainability team made up of members of the Board of Directors and the heads of each department. This team will meet at least once a year, and additionally whenever there are relevant changes, to review ESG performance, the achievement of objectives, the risks identified and the suitability of this policy. Its duties are to:

- Oversee the application of the policy's commitments and their integration into the organisation's processes.
- Review and propose annual objectives to the Board of Directors, including environmental, labour, human rights and business ethics objectives.
- Define indicators, gather evidence, analyse results and propose corrective or improvement actions when deviations are detected.
- Identify best practices, tools and resources that the company can use to achieve its commitments and objectives.
- Regularly review and update the policy, keep a record of its revisions and communicate it to employees, suppliers, clients and other relevant stakeholders.

Each area manager must integrate these commitments, ensure they are applied in the processes under their responsibility, communicate the requirements to their teams and keep evidence of compliance.

Everyone at Nordlogway contributes to fulfilling these commitments through their daily decisions and behaviour. Sustainability is not an isolated project; it is a way of managing and doing business.

To facilitate the allocation of roles, the following RACI matrix is established:

R = Person responsible for carrying out or coordinating the activity;

A = Person responsible for approving or accountable for the activity;

C = Person consulted before or during decision-making;

I = Person informed of the outcome or progress.

Activity / responsibility	General Management	Board of Directors	ESG Sustainability Team	Area managers	Employees
Approval of the Integrated ESG Policy and its revisions	A	C	R	I	I
Definition of ESG objectives and monitoring indicators	A	C	R	C	I
Implementation of environmental, labour, human rights and ethics commitments	A	I	C	R	R
Collection of ESG indicators, evidence and results	I	I	A/R	R	C
Monitoring of compliance with legal and client requirements	A	I	R	C	I
Internal and external communication of the policy	A	I	R	R	I
Identification and management of deviations, risks and improvement opportunities	A	I	R	R	C
Annual review of the policy, objectives, indicators and action plans	A	C	R	C	I

7. Review and evaluation mechanism

This policy will be reviewed at least once a year and whenever there are relevant changes in the business activity, applicable legislation, ESG risks, client requirements or performance results. The review will include an analysis of the degree to which objectives have been achieved, the suitability of the commitments, the effectiveness of the actions implemented and the need to define corrective or improvement actions.

The ESG Sustainability team will document the results of the review, keep evidence of the decisions taken and propose to General Management any necessary updates to the policy, objectives, indicators or action plans. Where applicable, the evaluation will take into account environmental, labour, human rights, business ethics and responsible information management indicators.

Approval date: 30 June 2026

Next review: 30 June 2027



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