



CSL[®]

2022



ESG Report

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Company information

CSL Spółka z ograniczoną odpowiedzialnością (*translator's note: the equivalent of Limited Liability Company*) is a professional partner offering comprehensive forwarding services for all export, import, and transit goods transported by sea, land, rail, and air. The comprehensiveness extends to a blend of various transportation modes coupled with customs clearance and warehousing services. The company prioritises highly specialised services delivered with meticulous attention, aiming to benefit not only itself but also its clients, placing utmost importance on the safety of goods and

business operations while considering cost and time efficiency.

CSL wants to create a new reality in logistics, giving customers a competitive advantage, all while maintaining the highest quality of service and acting responsibly for the Company and the environment. CSL has well-established, strong values within the organisation (result, trust, open mind, wide perspectives, together) that help the whole team cooperate better and achieve their goals together.



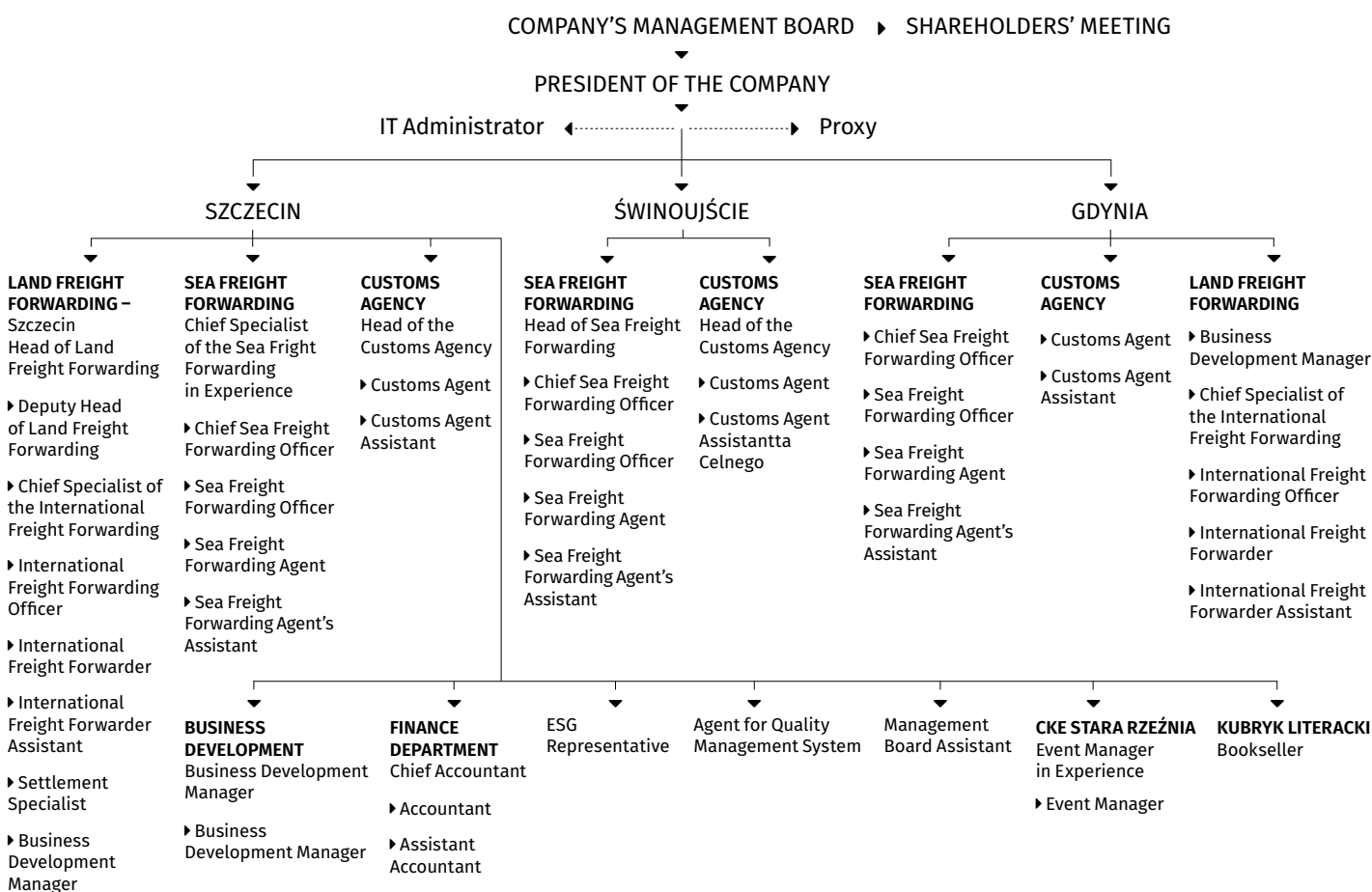
Organisational structure

CSL conducts its shipping operations across three locations: Szczecin, Świnoujście, and Gdynia.

It has 10 branches:

- Land Forwarding Branch in Szczecin,
- Sea Freight Forwarding Branch in Szczecin,
- Customs Agency Branch in Szczecin,
- Sea Forwarding Branch in Świnoujście,
- Customs Agency Branch in Świnoujście,
- Land Forwarding Branch in Gdynia-Gdańsk,
- Sea Freight Branch in Gdynia-Gdańsk,
- Customs Agency Branch in Gdynia-Gdańsk,
- Culture Centre of Euroregion “Stara Rzeźnia”,
- Business Development Branch in Szczecin.

CSL has a transparent organisational structure in which the division of tasks and competences is seamless and dynamic. Company management and the supervision over the entire work are carried out by the Company's Management Board, headed by the President.



Management structure

The corporate bodies of the Company are: the Management Board and the Shareholders' Meeting. The activities and the election of the authorities are set out in the Articles of Association of CSL Sp. z o.o.

The company has a single-person Management Board. Since the Company's establishment, Laura Hołowacz has been the President of the Management Board.

The Shareholders' Meeting consists of Laura Hołowacz, Stanisław Kordyka, and Calbud Nieruchomości Sp. z o.o. Each shareholder owns 1,700 shares, which amounts to 1/3 of the total number of all the Company shares.

Mission

In June 2020, the CSL Group established a new mission statement, describing its business purpose in a more user-friendly way. It reads:

*Creating a new reality in logistics and giving customers
a competitive advantage.*



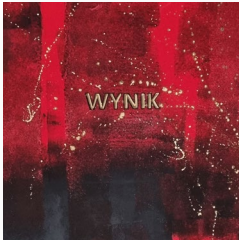
Vision

By 2033, the CSL Group aims to become a world leader in logistics innovation and offer comprehensive solutions in a flexible and secure manner, with the help of constantly improving colleagues.

Quality, innovation, and responsibility. CSL takes up new challenges and prepares for them in a targeted and planned way. Gained experience, skills, and knowledge enable the CSL Group to continuously improve and be open to new opportunities. Thanks to this, the Company is able to meet even the most demanding customers' needs and flexibly adjust its solutions accordingly. CSL focuses on quality, safety, and relationships with customers, partners, and subcontractors.

Values

Value is 'the enduring belief that a particular way of behaving or ultimate life goal is individually and socially more attractive than other ways of behaving and other life goals.' Milton Rokeach's maxim is important for CSL: "Values are, in fact, those norms and rules of conduct that enable human development and achieving satisfaction in life." CSL presents its values as follows:



Result

- It is what we give to ourselves and others.
- We prioritise organisation's goals above our own or an individual department's.
- We celebrate our own and our partners' successes.



Trust

- This is the way we build foundations.
- We build trust through safe operations.
- We rely on credibility for advice and support.
- We seek the best solutions in accordance with the law and regulations.
- We are a stable company for employees and customers.
- We trust each other and know that the other person has good intentions.



Open Mind

- It is the way we communicate inside and outside the company.
- We are open to diversity and to other points of view.
- We are open to the new and step out of our comfort zone with courage.
- We only act and communicate for the benefit of the team as a whole.
- We create partnerships based on trust and acceptance.
- We are flexible and take an individual approach to everyone.
- We love what we do!



Broad Perspectives

- This is the way we take action.
- We set ourselves new challenges.
- We are persistent in finding the best solutions.
- We combine things that are not obvious: business, culture, development, and relationships.
- We are pioneers in creating our own reality.



Together

- This is the way we work together.
- Everyone is important; everyone is a leader in their own position.
- Everyone is responsible for creating a good atmosphere.
- Together we seek solutions, leaving no one in need.
- We just feel good with each other!

Group's composition

CSL is not just a freight forwarding company but a whole group that consists of CSL, CKE Stara Rzeźnia, My Łasztownia Foundation, Kubryk Literacki, and companies: CCIC Intermodal Depo Dunikowo and Inspire.

It should be emphasised that the CSL Group highly values intellectual property rights, as evidenced, among other things, by the fact that CSL has registered word and graphic trademark status, and the name “Stara Rzeźnia” has a registered word trademark status.



CKE Stara Rzeźnia

In 2012, the company purchased the historic building of Stara Rzeźnia (Old Slaughterhouse) in Szczecin's Łasztownia, thoroughly renovated it, and located the company's headquarters there.

Along with the decision to purchase this beautiful building, it was also decided to establish a special branch of the company there, the Culture Centre of Euroregion “Stara Rzeźnia” (Centrum Kultury Euroregionu Stara Rzeźnia).

The CKE has been in existence since December 2014. The main idea is to promote and disseminate initiatives and projects related to culture, art, and artistic creation, education, and business. According to the saying, that CKE Stara Rzeźnia is a place where business meets culture.

The CKE promotes the port and marine traditions of Szczecin. We organise film screenings, workshops for children and adults, educational classes for young people, concerts, exhibitions, lectures, training sessions, conferences, meetings with authors, business meetings, theatre performances, etc. at the area of 540 m².

Moja Łasztownia

In February 2012, CSL Sp. z o.o. purchased a historic 19th-century building located in Łasztownia, which is part of the former municipal meat processing plant complex. The news that in the future, the Stara Rzeźnia was to become not only the headquarters of the shipping company, which was beginning its fifteenth year of operation at the time, but also a social, cultural and business centre open to the public, met with widespread interest and approval. It turned out that this project perfectly matched the expectations of the city authorities and, above all, many residents of Szczecin, as proven by numerous declarations of support and future cooperation, as well as excellent attendance at meetings organised in Łasztownia by CSL. It was with these expectations in mind that the Moja Łasztownia (My Łasztownia) internet portal was created in the summer of 2012. The aim of the initiative was for more and more of Szczecin's residents to speak of Łasztownia as Moja Łasztownia. The company wants to popularise the interesting history of the island, which is surrounded by the West Oder, the Duńczyca, the Mieleński Canal, the Parnica and the Green Canal, and to present the people, companies and institutions that are making Łasztownia a vibrant, economically important and culturally active part of the great Szczecin.

Kubryk Literacki

In Kubryk Literacki (Literary Forecastle), located in the lower part of the Stara Rzeźnia building, Szczecin brands are promoted – publishing houses, publications, and souvenirs created by local artists.

Kubryk Literacki is a bookshop and a shop in one. Here you can buy the most desired Szczecin titles and perfect gifts for your loved ones. Apart from books we also offer mugs, postcards, bags, T-shirts, cushions and much, much more. Most of the designs have a Szczecin print.

CCIC Intermodal Depo Dunikowo

CCIC Intermodal Depo Dunikowo is a project of the first dry intermodal terminal in the West Pomeranian Voivodeship. The idea behind this initiative is to create an alternative option for intermodal cargo transport to the growing transshipment and logistics network in West Pomerania, connecting, among others, Poland with Germany, Scandinavia, and Eastern Europe. The project is primarily of major interest to numerous e-commerce companies, which are increasingly choosing to locate their businesses in Western Pomerania. The main supply chains are containers from major European ports. The value of the terminal is approximately PLN 125 million net for 2023.

Inspire

In 2018 CSL opened another subsidiary, CSL Inspire, an IT company that specialises in IT solutions for logistics and other business areas. CSL Inspire is a company that brings together different generations and combines their experiences.

Quality and safety standards

The company focuses primarily on the quality and safety of its services. This is evidenced by the numerous certifications and accepted standards, as well as the insurance package, the most important of which are:



ISO 9001:2015

ISO 9001:2015 is the international standard for a quality management system. This standard sets out the requirements for effective quality management in an organisation, regardless of its size, industry or business sector.

ISO 9001:2015 certification in transport serves for:

1. improvement of the quality of transport services by monitoring, analysing, and continuously improving processes;
2. ensuring compliance with regulations and customer requirements regarding the quality of transport services;
3. increasing the confidence of customers and business partners by confirming that the company operates in accordance with international quality standards;
4. improving efficiency and operational effectiveness
5. by eliminating errors, reducing wastage, and optimising processes;
5. monitoring and controlling the risks associated with the quality of transport services and taking preventive action.

As a result, ISO 9001:2015 certification in transport helps companies improve the quality of their services, increase their competitiveness in the market, satisfy their customers and build a positive image as a reliable transport partner.

The Company became ISO 9001:2025 certified in 2021.



IFS Logistics (International Featured Standards)

The IFS Logistics standard applies to all types of transport: road, rail, sea, air, or any other type of transport under controlled temperature or ambient conditions. The IFS Logistics standard is applied to food and non-food products. IFS Logistics covers all logistics activities, i.e., loading, transport, unloading, storage,

maintenance, and further distribution.

IFS Food is a standard for auditing food product suppliers/manufacturers and only applies to food product manufacturers and bulk food packaging companies. IFS Food only applies when the product is processed or when there is a risk of contamination during primary packaging of the product.

IFS Logistics is a standard for companies whose activities are focused on logistics of food and other

food products, including transport, storage, distribution, loading/unloading, etc. This applies to all types of operations: delivery by road, rail, or ship; frozen/refrigerated products or stable products.

The company earned IFS Logistics certification in 2021.



AEO (Authorized Economic Operator)

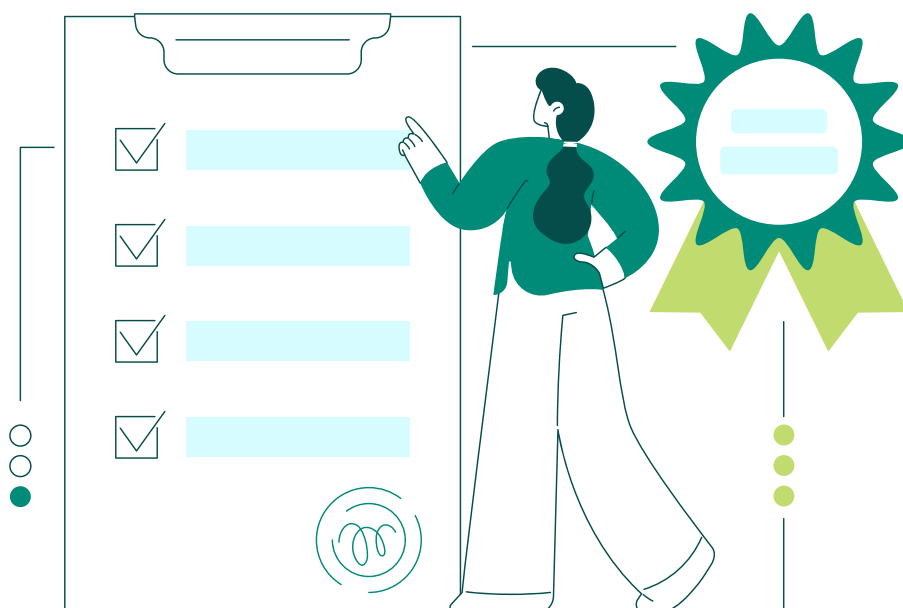
The AEO (Authorised Economic Operator) certificate is a certificate granted to companies by the customs authorities as part of the AEO programme. The AEO programme is an initiative of the World Customs Organisation (WCO) to facilitate international trade by ensuring customs security and compliance.

The AEO certificate is awarded to companies that meet certain criteria for customs security and compliance, such as proper logistics management, security of supply, customs compliance, financial soundness, and integrity in operations.

Having an AEO certificate provides a company with many benefits, such as preferential treatment in customs procedures, administrative simplification, reduced customs controls, reduced time for the movement of goods across borders, increased trust among trading partners and customs authorities, and better positioning in the market as a reliable and secure trading partner.

The AEO certificate is recognised worldwide and aims to facilitate international trade, improve supply chain security, and increase the efficiency and competitiveness of companies.

The company was awarded the AEO certificate in 2009.



Freight forwarder's insurance

CSL has valid insurance policies in place for:

- the Freight Forwarder's civil liability for non-performance or improper performance of the contract of forwarding as specified in the Civil Code;
- civil liability of the contractual road transport operator in national and international traffic;
- civil liability from the operation of customs agency.

The Company's membership of business and industry associations also testifies to the high quality standards, the largest of which are:

- Polish International Freight Forwarders Association,
- New Silk Road Network,
- Northern Chamber of Commerce,
- Poland-Asia Chamber of Industry and Commerce,
- Business Club Szczecin.

Partners

CSL's main business partners include:

- ports/terminals,
- transporters: road, rail, sea,
- logistics centres,
- warehouses,
- customs warehouses,
- customs agencies,
- freighters,
- IT solutions providers.

CSL Group primarily provides services to customers in the manufacturing and distribution industries, including wood pulp, aluminium, construction, food and automotive companies.

The high standard of service provided is evidenced by the On Time Delivery rate, which is consistently maintained between 95-100%, with over 14,500 orders for 2022. CSL is distinguished by its individual customer approach (tailor-made service) and high customer retention rates. CSL provides its services according to the motto 'We don't do everything, but if we do, it's always to the end'.

CSL[®] World

The CSL Group provides operational services to its partners through the state-of-the-art CSL World programme. It is a digital ecosystem in logistics that brings together a network of organisations (partners, subcontractors, customers, suppliers, side providers, and competitors), resources, applications, and projects related to the logistics industry. It is designed to support the sharing of information and knowledge between the partners in this ecosystem and to support their collaboration to increase the reach and business value of each participant.



Risk management

The CSL Group treats non-financial (ESG) risks as an integral part of a wider group of business risks. Risk management in CSL (including ESG risks) is carried out at the operational level within the individual CSL branches by the managers managing them. The Company accepts the assumption of continuous risk management ‘at source’ by the substantive units. Risk monitoring, on the other hand, takes place in the context of regular operational meetings between certain segments of workers and managers, at which the risks most relevant to the Company are discussed. The potential impact of these risks on the Company’s operations is determined, and the necessary preventive actions are identified. The above information is collected and organised by the ESG project team. Based on these, the project team sets clear and measurable sustainability goals. To this end, it involves employees at various levels,

customers and service providers, and also draws on the opinions of external experts. In addition, the team keeps track of progress in meeting the set targets. Furthermore, it monitors low-carbon, sustainability, and environmental trends and regulations, as well as risks related to climate change, low-carbon, and the regulatory environment, and their impact on the CSL Group’s operations. The work of the project team is coordinated by the ESG Representative. Assessment of the adequacy and effectiveness of the adopted sustainability arrangements is carried out by the Company’s Management Board.

CSL Group assesses that the developed risk management approach is sufficient and business efficient.

A graphical representation of how sustainability matters are managed in the CSL Group is as follows:



Risks identified

Risks in the area of corporate governance

1. Risk of employee abuse

Preventive action:

- promoting ethical attitudes and ethical role models among employees;
- sharing information materials on ethics, organisational culture, and corporate governance with employees;
- defining and disseminating knowledge among staff of the procedures in place to deal with abuse.

2. Risk of unethical behaviour in relations with contractors and business partners

Preventive action:

- compliance with legal regulations;
- promotion in all aspects of the business the principles for building relationships with partners based on mutual trust and mutual benefit;
- clearly defined criteria for assessing and selecting business partners;
- establishing cooperation with contractors, guaranteeing the execution of the contract.

3. Risk of conflict of interest

Preventive action:

- dissemination of knowledge and training among employees on potential conflict situations;
- compliance with the law and the Company's practices for avoiding conflicts of interest;
- relevant provisions in employment contracts/co-operation agreements.

Risks in the area of respecting human rights and employment issues

1. Risks of discriminatory actions within the organisation

Preventive action:

- providing employees with information material in the area of ethics, company values, organisational culture and applicable law;
- disseminating the rules on whistleblowing and providing information and support to employees.

2. Risk of staff availability (finding staff with the right skills and losing key staff)

Preventive action:

- sufficiently early planning of human resources;
- activities in the area of external recruitment, e.g. participation in job fairs, cooperation with universities, i.e. Maritime Technical University and West Pomeranian University of Technology, internship programmes, apprenticeships (9 students in 2022);
- proper implementation of the employee into the job, training, and clear definition of the newly recruited employee's responsibilities;
- building effective incentive systems, recognising achievements and initiatives;
- informed and clear communication with employees.

3. Risk of non-compliance with the GDPR

Preventive action:

- adaptation of internal regulations and documentation to the requirements of the GDPR;
- adaptation of sharing and entrustment of personal data policy with the requirements of the GDPR;
- adaptation of information clauses, consents for processing and storage of the data, and provisions in contracts with contractors to the requirements of the GDPR;
- implementation of rules relating to electronic information security, an information systems assurance plan, an information security policy and rules for the use of official equipment.

4. Risks in the provision of safe working conditions

Preventive action:

- assessment of individual workplaces in terms of occupational safety;
- the technical equipment of the workstations and the organisation of the work in accordance with the requirements of the legislation;
- organisation of workstations taking ergonomic principles into account;
- employing staff with qualifications and health and physical conditions appropriate to the requirements of the job;
- initial, periodic and follow-up medical examinations;
- initial and periodic training in occupational health and safety, as well as job instructions;
- procedures to be followed in the event of an emergency, accident, or failure;
- fire safety training;
- first aid training.

Environmental risks

1. Risk of non-compliance with applicable legislation, resulting in penalties

Preventive action:

- systematic monitoring of existing legislation (amendments to existing legislation, new regulations) and the deadlines;
- adequate financial mechanisms to secure funds for the timely implementation of any required payments;

2. Risk of increased negative environmental impacts

Preventive action:

- taking environmental considerations into account at the process of planning and optimisation stage;
- implementing solutions/technologies that reduce the environmental impact of the activities;
- implementing metering systems to manage electricity, water, heat, and gas consumption.



Ethical principles

CSL, both in relation to its employees, business partners, and other stakeholders, is guided by ethical principles. It uses a strategy of promoting its values through:

1. activities with due consideration to corporate social responsibility,
2. creating an ethical organisational culture throughout the CSL Group,
3. transparent actions towards internal and external stakeholders, as well as attention to communication,
4. sponsorship, charity, and partnerships,
5. designing its services and products to reflect CSL's values,
6. marketing activities,
7. educating and communicating CSL's values to various stakeholder groups.

Every employee of the Company, irrespective of their position, is obliged to comply with the ethical principles and can resolve any doubts through the Company's management. Flagrant violations of these rules may result in disciplinary measures.

Anti-corruption policy

CSL has anti-corruption practices in place. Their main objective is to ensure that CSL conducts its operations according to the highest ethical standards and minimises the risk of corruption. They are specifically aimed at:

1. preventing and minimising the risk of corruption in all areas of the Company's activities by putting in place appropriate preventive mechanisms such as ethical guidelines, training, verification procedures, and audits;
2. compliance with legislation and standards. The Company is committed to fully complying with the law, avoiding violations of ethical standards and actions that may lead to violations of anti-corruption standards;
3. to protect the Company's interests against corrupt activities that may lead to financial and reputational losses and violations of the principles of fair competition. Through the application of ethical conduct, the identification, and elimination of conflicts of interest and the implementation of control procedures, the Company aims to secure its position in the market and ensure a fair business environment;
4. building the Company's trust and reputation among its stakeholders, including customers, employees, service providers, government bodies, and the local community. By consistently applying anti-corruption practices, the Company aims to build a positive image as an honest and responsible business entity.

Procedure to avoid conflicts of interest

CSL ensures that all employees and persons associated with CSL act ethically, honestly and in the interests of the Company, to ensure the integrity and good reputation of the Company and to prevent the private interests of employees or persons associated with CSL from affecting the objectivity and integrity of decisions. CSL seeks to identify and avoid conflicts of interest and, where conflicts arise, manages them accordingly.

Information security and cyber-security

CSL has adopted and implemented a Security Policy introducing general security principles, regulating the operation of CSL, outlining the risks, introducing adequate protection rules and the consequences of its violation. The policy also regulates the operating standards intended for all employees, as well as the guidelines and safety rules applicable to them. The policy also covers the aspect of records management of CSL, premises safety, security of documents and information, and staff security.

In addition, the use of company mobile devices, i.e. mobile phones, smartphones, tablets or laptops, is regulated in the CSL Group. The company has also implemented a plan to ensure the continuity of IT systems.

The Company had a detailed cyber security audit carried out by an independent body according to the ISO 27032 standard.

Internal procedure for reporting tax schemes

CSL has adopted and implemented an internal procedure for reporting tax schemes (MDR). It is used to counter the failure to comply with the obligation to provide the Head of the National Revenue Administration with information on the tax schemes occurring in the CSL.

Other procedures

In addition, the following quality management procedures have been implemented and adopted in the CSL Group:

- Station Work Card
- Quality Policy,
- Quality Book,
- Server access procedure,
- Password security procedure,
- QMS processes map,
- Land forwarding process charter,
- Sea freight forwarding process charter,
- Customs agency process charter,
- Internal audit process charter,
- Process charter for corrective and preventive action,
- Process charter for the HAP review,
- Infrastructure management process charter,
- Personnel management process charter.

System procedures:

- PO 01 – Supervision of documented information,
 - FO 01-1 List of external documentation,
 - FO 01-2 List of internal forms,
 - FO 01-3 List of organisational documents,
 - FO 01-4 List of quality records,
- PO 02 – Corrective, preventive and improvement actions,
 - FO 02-1 Corrective, preventive and improvement actions,
 - FO 02-2 List of corrective and preventive actions,
- PO 03 – Review of the Quality Management System,
- PO 04 – Trainings,
 - FO 04-1 Training Plan,
- PO 05 – Internal audit,
 - FO 05-1 Internal audit report,
 - FO 05-2 Internal audit programme

Sea freight forwarding procedures:

- Process map of the sea freight forwarding service,
- Process map of the sea freight forwarding service,
- PSM 01 – Preparation of the offer, signing of the contract, and acceptance of the order,
- PSM 02 – Selection and evaluation of service providers,
- PSM 03 – Supervision of contract implementation,
- PSM 04 – Inconformity arising during service delivery,
- PSM 05 – Order settlement,
- Product Safety Culture,
- HACCP System Safety and Food Book,
- Scheme of the storage service process,
- Scheme of the maritime transport service process,
- Process scheme of the port service of a container of fish in an import relationship,
- Risk analysis,
- PTI-SZN Traceability Test Szczecin,
- PTI-GDY Traceability Test Gdynia,
- IFS01 – Product recall and withdrawal.

Land forwarding procedures:

- Process map of the inland freight forwarding service,
- PSL 01 – Offer and commission,
- PSL 02 – Service provider selection and evaluation,
- PSL 03 – Order settlement,
- PSL 04 – Discrepancies in the transport process,
- ISL 01 – Settlement of fastening materials, Product Safety Culture,
- HACCP System Safety and Food Book,
- Scheme of the storage service process,
- Scheme of the land transport service process,
- Process scheme of the port service of a container of fish in an import relationship,
- Risk analysis,
- PTI-SZN Traceability Test Szczecin,
- PTI-GDY Traceability Test Gdynia,
- IFS01 – Product recall and withdrawal.

Customs agency procedures:

- Process map of the customs agency service,
- Process map of the customs agency service,
- PAC 01 – Development of the offer, signing of the contract, and acceptance of the order,
- PAC 02 – Customs clearance,
- PAC 03 – Supervision of service providers,
- PAC 04 – Decision issued on request and appeals to Customs and Revenue,
- IAC 02 – Simplified Procedures,
- IAC 03 – Procedure for clearance of CAP goods,
- IAC 04 – Instruction for keeping records of warehouse and bonded warehouse.

Environmental management

CSL attaches great importance to protecting the environment and tackling climate change. The company has taken a number of measures to achieve carbon neutrality by 2050, including:

1. reducing greenhouse gas emissions

- in the field of road transport, cooperates with operators with modern and low-emission vehicle fleets;
- optimising routes;
- consolidating loads;
- promoting intermodal transport;
- seeking to replace its own fleet of passenger cars with low-emission ones.

2. energy efficiency and resource conservation

- setting flexible working schedules;
- improving storage logistics;
- investing in green technology;
- applying recycling and waste reduction.

3. cooperation with suppliers

- sharing the loads;
- using carriers with low-emission fleets, i.e. Euro 5, Euro 6, Euro 7.

4. employee awareness and education

- training in sustainability, carbon footprint reduction, climate protection, waste segregation;
- seeking to replace its own fleet of passenger cars with low-emission ones.

5. cooperation with institutions and the community

- participating in environmental initiatives and environmental and climate protection programmes;
- working with local communities to promote values.



Carbon footprint analysis

CSL has prepared a report presenting a comprehensive analysis of the CSL Group's carbon footprint for 2022. The report uses the international Greenhouse Gas Protocol carbon footprint reporting standard and endeavours to provide reliable and credible information on the greenhouse gas emissions generated by the CSL Group. The analysis covered three main scopes of emissions:

- **Scope 1:** Direct emissions, which amounted to 78 tonnes CO₂e. The largest share was accounted for by emissions associated with the generation of thermal energy, mainly from the heating of the Szczecin branch and the combustion of fuel in company vehicles.
- **Scope 2:** Indirect emissions connected to purchased electricity and heat, amounting to 95 tonnes CO₂e. Emissions from electricity consumption played a dominant role, particularly in the Szczecin branch.
- **Scope 3:** The remaining indirect emissions, which accounted for 6647 tonnes of CO₂e. A key category was emissions from transport contracts, and primarily from road and maritime transport.

CSL has identified the type of emission sources included in each range according to the Greenhouse Gas Protocol category (table below). This enables an accurate understanding of where the CSL Group's greenhouse gas emissions are coming from, which is the key information for developing emission reduction strategies.

SCOPE 1	SCOPE 2	SCOPE 3
<ul style="list-style-type: none"> • Emissions from the CSL Sp. z o.o. boiler plant. • Emissions from vehicles owned and leased by CSL Sp. z o.o. and subsidiaries 	<ul style="list-style-type: none"> • Emissions from purchased electricity by CSL Sp. z o.o. and subsidiaries • Emissions from purchased thermal energy by CSL Sp. z o.o. and subsidiaries 	<ul style="list-style-type: none"> • Emissions from freight transport by different modalities (road, sea, rail and air), including fuel supply • Emissions related to purchased goods and services, including capital goods • Emissions related to business travel and commuting • Emissions related to the use of products sold

CSL acquired data showing the emissions aggregated for the different types of range (table below). This enables it to quickly assess which area of the business is the main source of emissions, and to determine which areas should be targeted to reduce emissions and achieve the CSL Group's sustainability goals.

Emissions in ranges and categories		in tonnes CO2e		in kg CO2e		percentage
Scope 1	Scope 1 – Direct emissions:	78.3	t CO2e	78,280	kg CO2e	1.15
Scope 2	Scope 2 – Emissions from energy consumption	94.5	t CO2e	94,504	kg CO2e	1.39%
Scope 3	Category 1 – Purchased goods and services	6,513.6	t CO2e	6,513,603	kg CO2e	95.51%
	Category 2 – Purchased capital goods	40.7	t CO2e	40,700	kg CO2e	0.60%
	Category 3 – Fuel supply	14.8	t CO2e	14,840	kg CO2e	0.22%
	Category 4 – Upstream transport	12.5	t CO2e	12,473	kg CO2e	0.18%
	Category 6 – Business travels	6.9	t CO2e	6,887	kg CO2e	0.10%
	Category 7 – Staff commuting	57.7	t CO2e	57,701	kg CO2e	0.85%
	Category 11 – Use of products sold	1.1	t CO2e	1,122	kg CO2e	0.02%

The conclusions from the analysis are as follows:

- Scope 3 emissions account for the largest share (97.47%) of total emissions. The remaining Scope 2 (1.39%) and Scope 1 (1.15%) respectively
- In Scope 1, direct emissions amounted to 78.28 tonnes CO2e.
 - Of this, emissions from thermal energy consumed (heating the Szczecin office with gas fuel) accounted for 72%, while emissions from the fuel combustion of eight company vehicles accounted for 28%.
- In Scope 2, indirect emissions from purchased electricity and heat amounted to 94.50 tonnes CO2e.
 - Of these, emissions of electricity consumed accounted for the largest share (99%), while emissions of thermal energy consumed (heating of the Gdynia office) accounted for 1%.
 - Emissions from facilities in Szczecin accounted for 95%, facilities in Świnoujście for 3% and in Gdynia for 2% of the total Scope 2 electricity consumed emissions.
- Scope 3 emissions amounted to 6,647.83 tonnes CO2e.
 - The majority (97.98%) of emissions are accounted for by Category 1 – Purchased goods and services, and within this are emissions from transport procurement. Transport services emissions are determined by the type of modality, as road transport (TIR) generates the highest (87.24%) emissions while the other modality, maritime, generates 11.26% of transport services emissions.
 - Category 7 – Employee commuting generated emissions of 57.70 tonnes CO2e, representing 0.87% of total Scope 3 emissions.
 - The other Categories do not represent a significant percentage of Scope 3.

Reducing negative environmental impacts

CSL is implementing measures to reduce its negative environmental impact. It identifies and monitors other indicators to control it and take action to mitigate this negative impact..

Transport

When contracting transport services, CSL ensures that its contractors provide services using vehicles that meet the Euro 5, Euro 6, or Euro 7 standard.

In addition, the Company allows employees to work remotely (based on the Company's Remote Working Regulations), thus reducing the negative emissions associated with transporting certain employees to the Company's premises on a daily basis.

Energy consumption

The company is taking a number of measures to reduce electricity consumption. Energy-efficient LED lighting is used in the Company's offices. A recuperation system is in operation in the building. In the near future, the Company intends to transfer its data to external servers, thus liquidating its own server room located at the Company's headquarters.

Water consumption

The company is also committed to reducing water consumption and reducing the generation of plastic in its offices. Reverse osmosis filters are installed at CSL's premises and A++-class dishwashers are available for staff use. CSL monitors the water consumption rate, which was 469 m3 in 2022 in the Szczecin branches.

Paper consumption

The company is implementing, as far as legally possible, an electronic document circulation system (e.g. e-invoices, customs declarations), thus reducing the use of paper for printing documents. CSL monitors the paper consumption rate, which in 2022 at the Szczecin, Świnoujście and Gdynia branches was as follows:

Paper orders		
SZCZECIN	ŚWINOUJŚCIE	GDYNIA
790 reams of paper	70 reams of paper	80 reams of paper
tj. 395.000 sheets	tj. 35.000 sheets	tj. 40.000 sheets
total: 470.000 sheets		

Management of employee issues

Conditions of employment

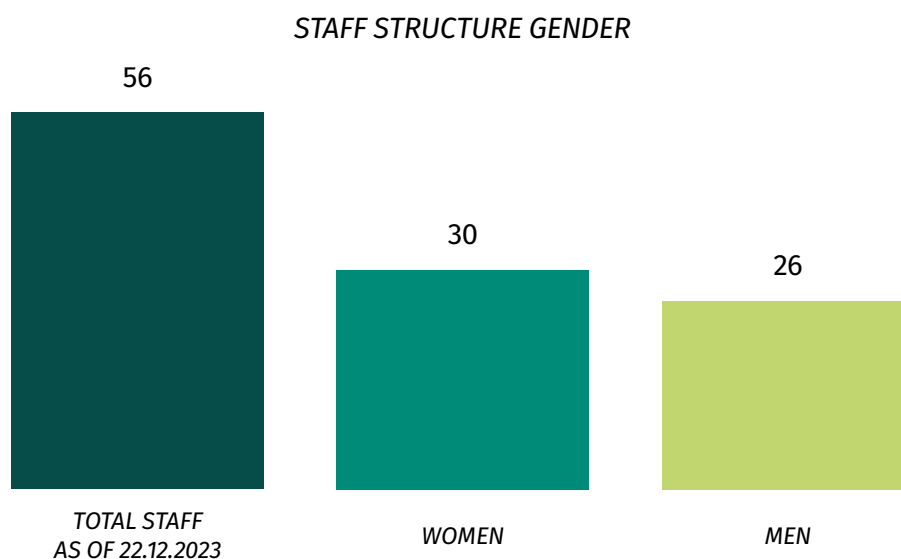
The CSL Group values its employees in every aspect, following the principle: satisfied employees are efficient employees. The Company offers stable employment conditions and a fair remuneration system (described in detail in the Employment and Remuneration Regulations). Additionally, the Company enables its employees to enjoy a number of additional benefits on preferential terms, including funding for sports card and private medical care.

CSL is keen to invest in the development of its employees by organising various types of training and courses. One of the Company's values is its broad outlook, which motivates continuous education and exploring new trends in the TSL market. The professional qualification of employees is enhanced through in-house thematic training courses with business coaches, online courses to broaden industry knowledge, as well as training organised by external institutions related to IT, tax and revenue or customs and tax issues. Furthermore, employees themselves have the opportunity to request additional activities, such as a regular individual language course or a new course of study.

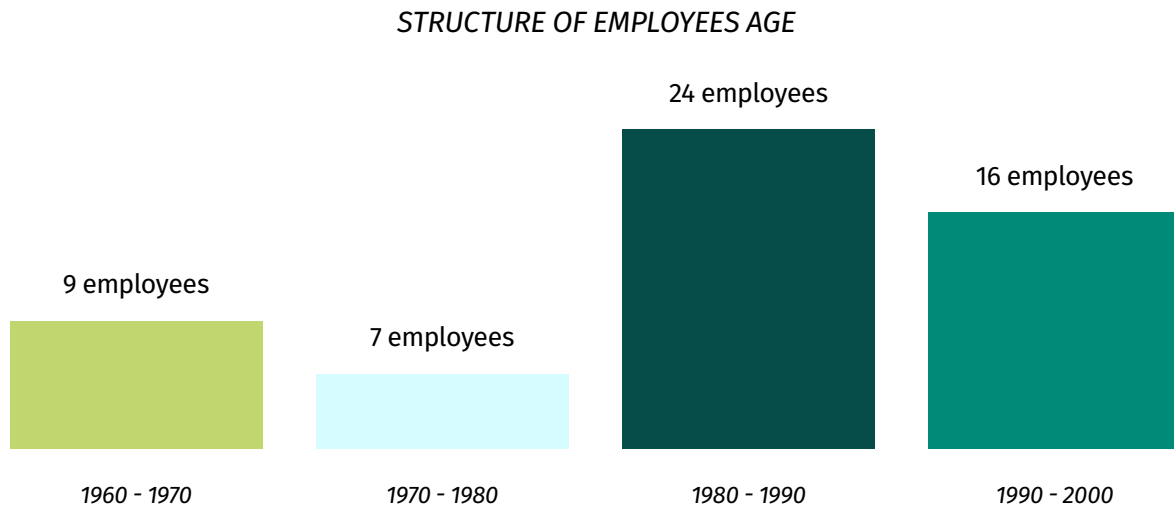
CSL is an experienced team that is also keen to participate in integration programmes and joint development training. Such meetings strengthen the team, sustain creativity and allow us to get to know each other even better.

Workforce diversity

The CSL Group employs a total of 56 people based on an employment contract, 54% of whom are women and 46% men.



The dominant group among CSL employees is between 34 and 44 years old. They constitute 43% of all employees.



Tackling discrimination and bullying

The Company ensures that no employee engages in bullying or any practice that discriminates another employee.

In recruiting new employees, the company aims to set clear recruitment standards. The only criteria for the selection of employees are the skills, potential, and experience required for the job.

CSL promotes a transparent remuneration policy, ensuring that the remuneration policy is clear, understandable, and based on objective criteria. It strives for equality in access to benefits and perks, as well as for flexible employment conditions such as remote working and individual working time schedules to support the diversity of employees' life situations.

CSL carries out actual activities against bullying, discrimination, or sexual harassment in the workplace and in connection with work, consisting in particular of preventive and intervention measures such as:

- providing employees with information material on the issues of bullying, discrimination, or sexual harassment and counteracting them on an ongoing basis;
- introducing confidential communication channels related to issues of bullying, discrimination, or sexual harassment;
- obtaining the support of external consulting firms.

In addition, CSL strives to be a friendly workplace for employees and to build an organisational culture focused on employee wellbeing, so that everyone gets support from management and other employees. This is to build a good working atmosphere.

Work-life balance

CSL's human resources management aspiration is to ensure that employees are able to achieve harmony between their professional and private life requirements. In this respect, the Company supports the diversity of employees' life situations, promotes flexibility in work organisation, and ensures equal opportunities and treatment for all employees.

Right to information and participation

The employees' right to information and participation refers to the right of workers to receive relevant information concerning the company and to participate in decisions that may affect their working conditions and situation in the workplace. In this regard, CSL ensures that employees are kept informed about CSL's strategy and objectives, development plans, and the following and planned changes, as well as the right to express their opinions, concerns, and suggestions relating to working conditions, company policies, or other aspects of the organisation.

CSL encourages employees to familiarise themselves with the organisation's regulations, policies, and procedures so that they have a full understanding of their rights and responsibilities.

CSL believes that ensuring employees' right to information and participation is key to building an engaged and satisfied workforce and a sense of appreciation and respect in the workplace. CSL is fostering a culture of transparency and trust throughout the organisation, especially between employees and managers.

Fundamental rights and freedoms

Fundamental rights and freedoms are fundamental rights to which every human being is entitled irrespective of their background, beliefs, gender, race, or other personal characteristics. They are recognised internationally, nationally, and regionally as inalienable and inherent to human dignity. CSL declares respect for human rights, fundamental freedoms, democratic principles, and norms as laid down in the International Charter on Human Rights and other core UN human rights conventions, including the UN Convention on the Rights of Persons with Disabilities, the UN Declaration on the Rights of Indigenous Peoples, the ILO Declaration on Fundamental Principles and Rights at Work and the core ILO conventions, the European Convention for the Protection of Human Rights and Fundamental Freedoms, the European Social Charter, and the Charter of Fundamental Rights of the European Union.

CSL actively undertakes sponsorship and charitable activities. In doing so, it is guided by values such as social responsibility, stability, modernity, and sustainability.

In 2022, the CSL Group engaged in many social activities that contributed to the development of the local community. It has organised a number of events of a professional, educational, entertainment, and cultural nature, as well as dedicated to the youngest and seniors, the most important of which are:

2022:

- Care of the CSL captains' square;
- GOCC;
- Shvaya Sunday (It is a celebratory day commemorating a Polish journalist and writer, Monika Szwaja – translator's note);
- Lectures: Krawczak, Rudnicki, Kopycińska;
- Filipinki (band);
- Independence Day;
- Christmas on the Łasztownia;
- Mikołajki (Santa Claus Day) at Łasztownia;
- Forwarder's day;
- Intermodal Conference;
- Carriers' Conference.

in other years:

- Author meeting with Marek Rudnicki;
- Women's Day with a lecture by Małgosia Krawczak and a mural in support of Ukrainian women;
- Author meeting with Captain Gawłowicz;
- Choir Concertino Concert;
- Mural of Good Intentions for Oder;
- Pioneer;
- Lady Frog – a meeting about 'Captain Danuta Kobylińska-Walas, or First Lady of the Oceans';
- Mural 'Postcard from Łasztownia';
- Senior Movie;
- Album Premiere: Entrepreneurial Szczecin
- Mural TSKAE;
- Daria Zaseda's 'Sisters Grimm' exhibition;
- Mural of Christmas Intentions;
- Intermodal Conference;
- Carriers' Conference.