



**CSL<sup>®</sup>**

**2023**



***ESG Report***

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## Company information

CSL Limited Liability Company is a professional partner that offers comprehensive forwarding services for all types of goods in export, import and transit, delivered by sea, land, rail and air. Comprehensiveness also means combining various types of transport with customs agency services and warehousing. The company focuses on highly specialized services and provides them with great care, striving to achieve benefits not only for itself, but also for its contractors, taking care primarily of the safety of goods and interests, not forgetting about the costs and time of service implementation.

CSL wants to create a new reality in logistics, giving customers a competitive advantage, all while maintaining the highest quality of services and acting responsibly for the Company and the natural environment. CSL has established, strong values within the organization (result, trust, open mind, broad perspectives, together), which help the entire team to work better together and achieve the set goals together.



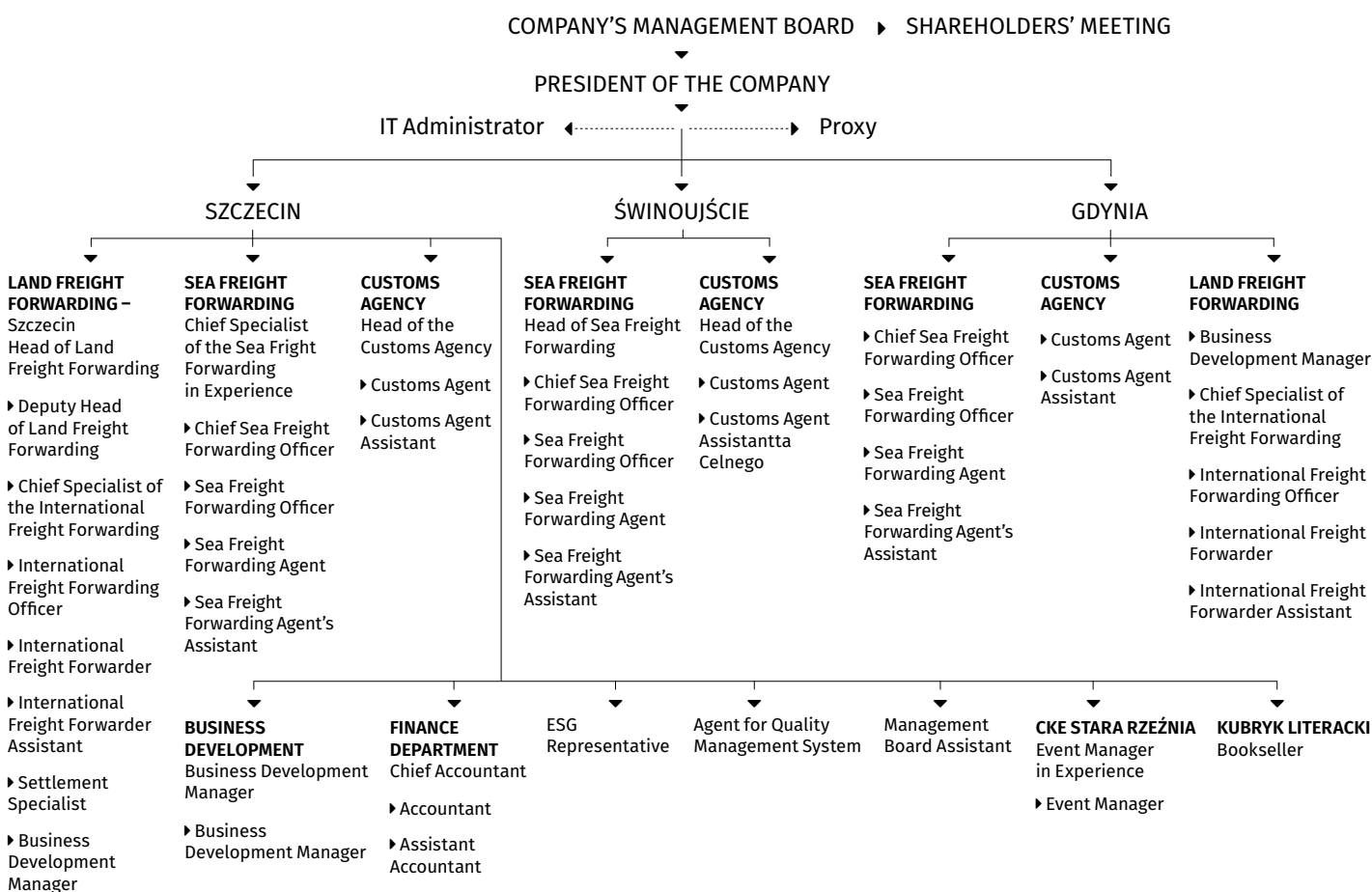
## Organisational structure

CSL conducts forwarding activities within 3 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 organizational structure, in which the division of tasks and competences occurs in an uninterrupted and dynamic manner. The company’s management and supervision of all work is carried out by the Management Board of the Company headed by the President.



## Management structure

The Company’s bodies are: the Management Board and the Shareholders’ Meeting. The activities and election of the authorities are specified in the Company Agreement of CSL Sp. z o. o.

The Company has a one-person Management Board. Since the beginning of the Company’s operation, the President of the Management Board has been Laura Hołowacz.

The Shareholders’ Meeting consists of Laura Hołowacz, Stanisław Kordyka and Calbud Nieruchomości Sp. z o. o. Each of the partners holds 1,700 shares, constituting 1/3 of the total number of all shares in the Company.

## **Mission**

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In June 2020, a new mission statement for the CSL Group was established, which describes its business purpose in a more friendly way. It reads:

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



## **Vision**

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By 2033, the CSL Group wants to become a global leader in logistics innovation and offer comprehensive solutions in a flexible and safe manner with the participation of constantly developing employees.

Quality, innovation and responsibility. CSL takes on new challenges and prepares for them in a purposeful and planned manner. The experience, skills and knowledge gained enable the CSL Group to continuously improve and open up to new things. Thanks to this, it is able to cope with even the most demanding customers and flexibly adapt its solutions for them. CSL focuses on quality, safety and the relationship with the customer, partner and subcontractor.

## Values

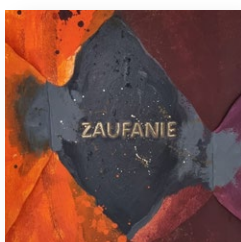
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A value is „a lasting belief that a given course of action or ultimate goal of life is individually and socially more attractive than other courses of action and other goals of life”. Milton Rokeach’s sentence is important for CSL : „Values are those norms and principles of conduct which enable a person to develop and achieve satisfaction in life”. CSL presents its values in the following way:



### *Result*

- This is what we give to ourselves and others.
- We place the goals of the organization above our own or an individual department’s.
- We celebrate our own and our partners’ successes.



### *Trust*

- This is how we build the foundations.
- We build trust through safe operations.
- We focus on credibility in the field of advice and support.
- We are looking for 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*

- This is the way we communicate inside and outside the company.
- We are open to diversity and other points of view.
- We are open to new things and we boldly step out of our comfort zone.
- We act and communicate only for the benefit of the entire team.
- We create partnership relationships based on trust and acceptance.
- We are flexible and approach everyone individually.
- We love what we do!



### *Broad Perspectives*

- This is the way we take action.
- We focus on new challenges.
- We are persistent in searching for 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 look for solutions, leaving no one in need.
- We just feel good together!

## Group's composition

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CSL is not only a forwarding company, but an entire group consisting of CSL, CKE Stara Rzeźnia, Moja Łasztownia Foundation, Kubryk Literacki and the companies: CCIC Intermodal Depo Dunikowo and Inspire.

It should be emphasized that the CSL Group highly values intellectual property rights, as evidenced by, among others, the fact that CSL has the status of a registered word-and-graphic trademark, and the name Stara Rzeźnia has the status of a registered word trademark.



### CKE Stara Rzeźnia

In 2012, the Company purchased the historic building of the Old Slaughterhouse in Łasztownia, Szczecin, had it thoroughly restored and located its headquarters there.

Along with the decision to purchase this beautiful building, the decision was also made to establish a special branch of the company – the Euroregion Stara Rzeźnia Cultural Centre.

CKE has existed since December 2014. The idea is primarily to promote and disseminate initiatives and ventures related to culture, art and artistic creation, education and business. In accordance with the saying that CKE Stara Rzeźnia is a place where business meets culture.

CKE promotes the port and maritime traditions of Szczecin. It offers an area of approximately 540 m<sup>2</sup>, where film screenings, workshops for children and adults, educational activities for young people, concerts, exhibitions, lectures, trainings, conferences, author meetings, business meetings and theatre performances are organised.

### *Moja Łasztownia*

In February 2012, the Company acquired a historic, 19th-century building located in Łasztownia, which was part of the complex of former municipal meat plants. The news that Stara Rzeźnia was to become not only the seat of the forwarding company, which was then entering its fifteenth year of operation, but also a publicly accessible social, cultural and business centre, was met with general interest and approval. It turned out that this project perfectly matched the expectations of the city authorities, and above all of many residents of Szczecin, as evidenced and is evidenced by numerous declarations of willingness to support it and future cooperation, as well as excellent attendance at meetings organised in Łasztownia by CSL. It was with these expectations in mind that the internet portal *Moja Łasztownia* was created in the summer of 2012. The aim of the initiative was for more and more residents of Szczecin to refer to Łasztownia as *Moja Łasztownia*. The company wants to popularize the interesting history of the island surrounded by the Western Oder, the Duńczyca, the Mieleński Canal, the Parnica Canal and the Zielony Canal, as well as present the people, companies and institutions that make Łasztownia once again a vibrant, economically important and culturally active part of the greater Szczecin.

### *Literary Cubicle*

The Literary Cubicle, located in the lower part of the Old Slaughterhouse building, promotes Szczecin brands: publishing houses, publications and souvenirs created by local artists.

Kubryk Literacki is a bookstore and a shop in one. Here you can buy the most desired titles from Szczecin and excellent gifts for your loved ones. In addition to books, the shop's assortment also includes mugs, postcards, bags, T-shirts, pillows and much more. Most of the designs have a Szczecin print.

### *CCIC Intermodal Depo Dunikowo*

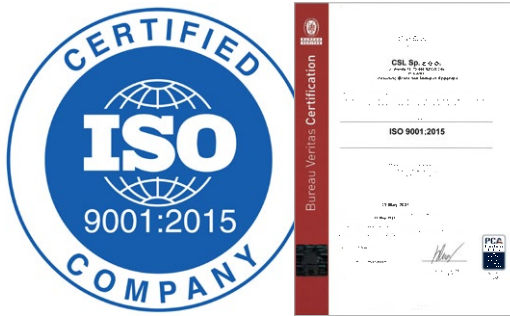
CCIC Intermodal Depo Dunikowo is a project of the first intermodal, dry terminal in the West Pomeranian Voivodeship. The idea of this initiative is to create an alternative possibility for transporting intermodal cargo to the transshipment and logistics network developing in West Pomerania, connecting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

### *Inspire*

In 2018, CSL opened a subsidiary, *Inspire*, currently *Inspire*, which is an IT company specializing in dedicated IT solutions for the logistics industry and other business areas. *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 the services provided. This is evidenced by numerous certificates and adopted standards as well as an insurance package, the most important of which are:

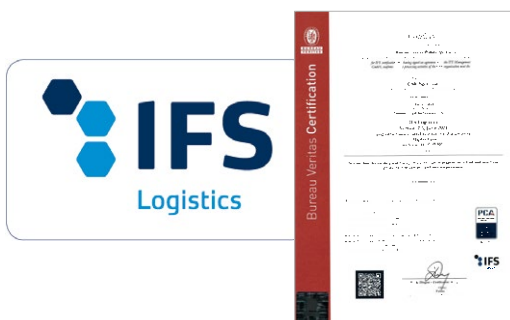


### ISO 9001:2015

ISO 9001:2015 is an international standard for a quality management system. This standard specifies requirements for effective quality management in an organization, regardless of its size, industry or sector of activity.

ISO 9001:2015 certificate in transport is used for:

1. improving the quality of transport services through monitoring, analysis and continuous improvement of processes;
  2. ensuring compliance with regulations and customer requirements regarding the quality of transport services;
  3. increasing the trust of customers and trading partners by confirming that the company operates in accordance with international quality standards;
  4. improving operational efficiency and effectiveness by eliminating errors, reducing losses and optimizing processes;
  5. monitoring and controlling risks related to the quality of transport services and taking preventive measures.
- As a result, the ISO 9001:2015 certificate in transport helps companies improve the quality of services, increase market competitiveness, satisfy customers and build a positive image of the company as a reliable transport partner.
- ISO 9001:2025 Certificate The company has been successfully maintaining the ISO standard since 2000.



### IFS Logistics (International Featured Standards)

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

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

IFS Logistics is the standard for companies whose business is focused on the logistics of food and non-

food products, including transportation, warehousing, distribution, loading/unloading, etc. This applies to all types of operations: delivery by road, rail or ship; frozen/chilled or shelf-stable products.

IFS Logistics Certificate The company has successfully maintained the IFS standard since 2016.



### AEO (Authorized Economic Operator)

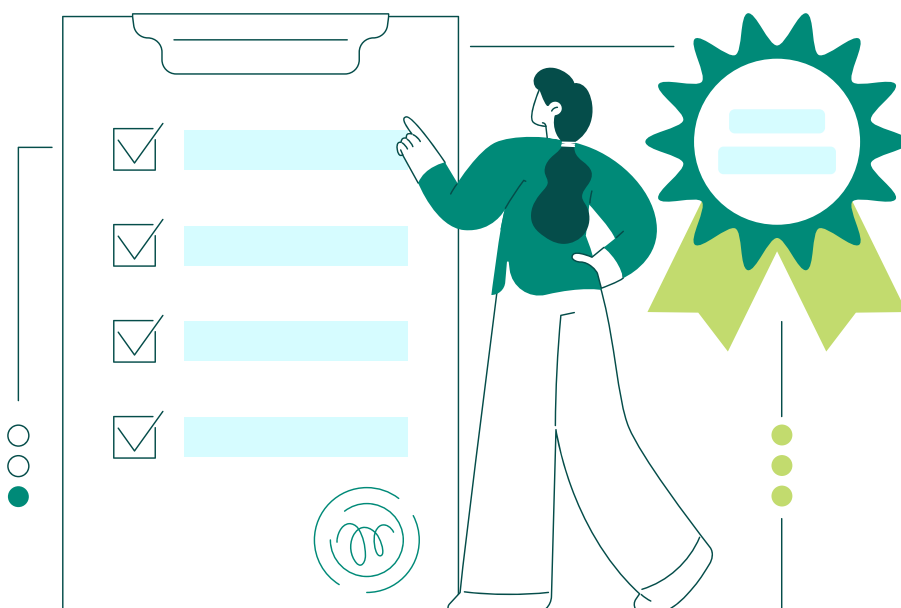
AEO Certificate ( Authorized Economic Operator) is a certificate granted to companies by customs authorities under the AEO program. The AEO program is an initiative of the World Customs Organization (WCO) aimed at facilitating international trade by ensuring customs security and compliance.

The AEO certificate is awarded to companies that meet specific customs security and compliance criteria, such as appropriate logistics management, supply security, compliance with customs and tax regulations, financial soundness and honesty in operation.

Having an AEO certificate gives a company many benefits, such as preferential treatment in customs procedures, administrative simplification, reduction of customs controls, shortening the time of flow of goods across borders, increased trust among trading partners and customs authorities, as well as better positioning on the market as a reliable and safe trading partner.

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

The company obtained the AEO certificate in 2009.



### *Freight forwarder's insurance*

CSL has valid insurance policies for:

- the civil liability of the freight forwarder for failure to perform or improper performance of the freight forwarding contract, which he bears in accordance with the provisions of the Civil Code;
- liability of the contractual road carrier in domestic and international traffic;
- civil liability for running a customs agency.

High-quality standards are also evidenced by the Company's membership in business and industry associations, the largest of which are:

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

## **Partners**

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*CSL's main business partners are:*

- ports/terminals,
- carriers: road, rail, sea transport,
- logistics centres,
- warehouses,
- customs warehouses,
- customs agencies,
- shipowners,
- IT solutions providers.

The CSL Group provides services primarily to clients from the manufacturing and distribution industries (including cellulose, aluminium, as well as construction, food and automotive companies).

The high standard of services provided is evidenced by the On Time Delivery indicator, which is maintained in the range of 95-100%, with over 13 thousand orders for 2023. CSL is distinguished by its individual approach to the client (tailor service made) and a high level of customer retention. CSL provides its services in accordance with the motto „We don't do everything, but if we do, we always do it to the end.”

# CSL<sup>®</sup> World

The CSL Group provides operational support to its partners through the modern CSL World program. This is a digital ecosystem in logistics that brings together a network of organizations (partners, subcontractors, recipients, suppliers, secondary service providers and competitors), resources, applications and projects related to the logistics industry. Its purpose is to support the sharing of information and knowledge between the partners of this ecosystem and to support their cooperation in order to increase the reach and business value of each of the participants.



## Risk management

The CSL Group treats non-financial risks (ESG) as an integral part of a broader group of business risks. Risk management in CL (including ESG risk) is carried out at the operational level within individual CSL branches by managers managing them. The Company adopts the assumption of continuous risk management „at source” by substantive units. Risk monitoring is carried out as part of regular operational meetings of employees of individual segments with managers, during which the most significant risks for the Company are discussed. The potential impact of these risks on the Company’s operations is determined and the necessary preventive actions are determined. The above information is collected and organized by the ESG project team. Based on it, the project team sets clear and measurable goals in the field of sustainable development. To this end, it involves employees at various levels, customers and service providers,

and also uses the opinions of external experts. In addition, the team constantly monitors progress in achieving the set goals. Additionally, it monitors trends and regulations in the field of low emissions, sustainable development and environmental protection, as well as risks related to climate change, low emissions and the regulatory environment and their impact on the functioning of the CSL Group. The work of the project team is coordinated by the ESG Representative. The assessment of the adequacy and effectiveness of solutions adopted in the field of sustainable development is carried out by the Management Board of the Company.

The CSL Group believes that the developed approach to risk management is sufficient and business effective.

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



## **Identified risks**

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### *Corporate Governance Risks*

#### 1. Risk of employee abuse.

##### Preventive actions:

- promoting ethical attitudes and ethical patterns among employees;
- providing employees with information materials on ethics, organisational culture and corporate governance principles;
- defining and disseminating knowledge among employees about the applicable procedures for dealing with abuse.

#### 2. The risk of unethical conduct in relationships with contractors and business partners.

##### Preventive action:

- compliance of activities with the law;
- promoting in all aspects of activity the principles of building relationships with partners based on mutual trust and mutual benefits;
- clearly defined criteria for evaluating and selecting business partners;
- establishing cooperation with contractors providing a guarantee of contract performance.

#### 3. Risk of conflict of interest

##### Preventive action:

- disseminating knowledge among employees about potentially conflict situations and training in this area;
- compliance with legal provisions and the Company's practices for avoiding conflicts of interest;
- appropriate provisions in employment contracts/cooperation agreements.

### *Risks in the area of respecting human rights and labor issues*

#### 1. Risks of discriminatory actions within the organization

##### Preventive action:

- providing employees with information materials in the area of ethics, corporate values, organizational culture and applicable law;
- disseminating the rules for reporting irregularities and providing information and support among employees.

## 2. Staff availability risk (finding employees with appropriate qualifications and losing key employees)

### Preventive action:

- early planning of human resources;
- activities in the area of external recruitment, including participation in job fairs, cooperation with universities, i.e. the Maritime University of Technology and the West Pomeranian University of Technology, internship programs, professional internships (9 students in 2022);
- proper induction of the employee into the scope of tasks, training and clear definition of the responsibilities of the newly hired employee;
- building effective motivation systems, appreciating achievements and initiatives;
- conscious and clear communication with employees.

## 3. Risk of non-compliance with the GDPR

### Preventive action:

- adapting internal regulations and documentation to GDPR requirements;
- adapting the rules for sharing and entrusting personal data to the requirements of the GDPR;
- adapting information clauses, consents to data processing and storage and provisions of contracts with contractors to the requirements of the GDPR;
- implementation of principles related to the security of information in electronic form, a plan for ensuring the operation of IT systems, an information security policy and regulations for the use of official devices.

## 4. Risks related to ensuring safe working conditions

### Preventive action:

- assessment of individual workstations in terms of work safety;
- technical equipment of workstations and work organization in accordance with the requirements of legal regulations;
- organization of workstations taking into account the principles of ergonomics;
- employing employees with qualifications and health and physical conditions adequate to the requirements of a specific position;
- initial, periodic and control medical examinations;
- initial and periodic occupational health and safety training and on-the-job instruction;
- procedures to be followed in the event of a hazard, accident or breakdown;
- fire protection training;
- first aid training.

## *Risks in the area of the natural environment*

1. Risk of failure to comply with applicable legal provisions, resulting in the imposition of penalties.

Preventive action:

- systematic monitoring of applicable legal provisions (changes to existing provisions, new regulations) and their deadlines;
- appropriate financial mechanisms to secure funds for the timely execution of any required payments;

2. Risk of increasing negative impact on the natural environment

Preventive action:

- taking into account environmental considerations at the stage of process planning and optimization;
- implementing solutions/technologies that reduce the scale of the impact of business activities on the environment;
- implementation of measurement systems managing the consumption of electricity, water, heat and gas



## **Rules of ethics**

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

1. activities taking into account corporate social responsibility,
2. creating an ethical organizational 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 values,
6. marketing activities,
7. educating and informing various stakeholder groups about CSL values.

Every employee of the Company, regardless of their position, is obliged to observe the principles of ethics and any doubts may be resolved through the Company's management. Gross violation of these principles may result in disciplinary measures.

## **Anti-corruption policy**

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CSL applies anti-corruption practices. Their main goal is to ensure that CSL conducts its business in accordance with the highest ethical standards and minimizes the risk of corruption. In particular, they aim to:

1. preventing and minimizing the risk of corruption in all areas of the Company's activity by introducing appropriate preventive mechanisms, such as ethical guidelines, training, verification procedures and controls;
2. compliance with legal regulations and standards. The Company strives to fully comply with the law, avoiding violations of ethical norms and actions that may lead to a violation of anti-corruption standards;
3. protecting the Company's interests against corruption activities that may lead to financial and reputational losses and violations of fair competition principles. By applying the principles of ethical conduct, identifying and eliminating conflicts of interest and introducing control procedures, the Company aims to secure its position on the market and ensure a fair business environment;
4. building trust and reputation of the Company among its stakeholders, including customers, employees, service providers, state authorities and the local community. Through consistent application of anti-corruption practices, the Company strives to build a positive image as an honest and responsible business entity.

## ***Procedure for avoiding conflicts of interest***

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CSL ensures that all employees and persons associated with CSL act ethically, honestly and in the interests of the Company, in order to ensure the integrity and good reputation of the Company, and to prevent situations in which the private interests of employees or persons associated with CSL may affect the objectivity and integrity of decisions made. CSL strives to identify and avoid conflicts of interest and, where they do arise, manages them appropriately.

## ***Information security and cybersecurity***

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CSL has adopted and implemented a Security Policy introducing general security principles, regulating the functioning of CSL, presenting threats, introducing adequate protection principles and consequences of its violation. The policy also regulates the standards of operation intended for all employees, as well as the guidelines and security principles that apply to them. The policy also covers the aspect of document management in CSL, the security of premises, the security of documentation and information and the security of personnel.

Additionally, the CSL Group regulates the rules for using company portable devices, i.e. mobile phones, smartphones, tablets and laptops. The company has also implemented a Plan to ensure the continuity of IT systems.

The Company conducted a detailed cybersecurity audit by an independent entity in accordance with the ISO 27032 standard.

## ***Internal procedure for reporting tax schemes***

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

## Other procedures

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

- Job Card Position
- Quality Policy,
- Quality Manual,
- Server access procedure,
- Password security procedure,
- QMS process map,
- Land forwarding process card,
- Sea freight process card,
- Customs Agency Process Card,
- audit process card,
- Corrective and preventive action process card,
- MCS Review Process Card,
- Infrastructure Management Process Card,
- Personnel management process card.

*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 – Quality Management System Review,
- PO 04 – Trainings,
  - FO 04-1 Training Plan,
- PO 05 – Internal audit,
  - FO 05-1 Internal audit report,
  - FO 05-2 Internal audit program.

*Sea freight forwarding procedures:*

- Sea freight forwarding service implementation process map,
- Sea freight forwarding service process map,
- 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 over the execution of the order,
- PSM 04 – Inconsistencies arising during the provision of the service,
- PSM 05 – Settlement of the order,
- Product Safety Culture,
- HACCP System Food and Safety Book,
- Storage service process diagram,
- Sea transport service process diagram,
- Flow chart of the port service process of a container with fish in the import relationship,
- Threat analysis,
- PTI-SZN Traceability Test Szczecin,
- PTI-GDY Traceability Test Gdynia,
- IFS01 – Product Withdrawal and Recall.

*Land forwarding procedures:*

- Map of the land forwarding service implementation process,
- PSL 01 – Offer and order,
- PSL 02 – Selection and evaluation of the service provider,
- PSL 03 – Settlement of the order,
- PSL 04 – Inconsistencies in the transport process,
- ISL 01 – Settlement of fastening materials,
- Product Safety Culture,
- HACCP System Food and Safety Book,
- Storage service process diagram,
- Land transport service process diagram,
- Flow chart of the port service process of a container with fish in the import relationship,
- Threat analysis,
- PTI-SZN Traceability Test Szczecin,
- PTI-GDY Traceability Test Gdynia,
- IFS01 – Product Withdrawal and Recall.

*Customs agency procedures:*

- Customs agency service implementation process map,
- Customs agency service process map,
- PAC 01 – Preparation 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 upon application and appeal to the customs and tax office,
- IAC 02 – Simplified procedures,
- IAC 03 – WPR goods clearance procedure,
- IAC 04 – Instructions for keeping warehouse and customs warehouse records.

## Environmental management

CSL attaches great importance to environmental protection and combating climate change. The company has taken a number of actions to achieve carbon neutrality by 2050, including::

### 1. reducing greenhouse gas emissions

- in the field of road transport, it cooperates with entities with a modern and low-emission vehicle fleet;
- optimizes routes;
- consolidates cargo;
- promotes intermodal transport;
- aims to replace its own fleet of passenger cars with low-emission ones.

### 2. energy efficiency and resource conservation

- sets flexible work schedules;
- improves warehousing logistics;
- invests in ecological technology;
- practices recycling and waste reduction.

### 3. cooperation with suppliers

- shares loads;
- uses the services of carriers with a low-emission fleet, i.e. Euro 5, Euro 6.

### 4. awareness and education of employees

- is trained in sustainable development, carbon footprint reduction, climate protection, waste segregation;
- incorporates climate topics into internal communications;

### 5. cooperation with institutions and the community

- participates in ecological initiatives and environmental and climate protection programs;
- works 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 2023. The report uses the international Greenhouse carbon footprint reporting standard Gas Protocol and efforts have been made to provide reliable and credible information regarding the greenhouse gas emissions generated by the CSL Group. The analysis covered three main emission scopes:

- **Scope 1:** Direct emissions, which amounted to 78 tonnes of CO<sub>2</sub>e. The largest share was emissions related to the production of heat, mainly from heating the Szczecin branch and fuel combustion in company vehicles.
- **Scope 2:** Indirect emissions related to purchased electricity and heat, amounting to 95 tonnes of CO<sub>2</sub>e. Emissions from electricity consumption played a dominant role, especially in the Szczecin branch.
- **Scope 3:** Other indirect emissions, which accounted for 6,647 tonnes of CO<sub>2</sub>e. The key category was emissions from transport contracts, primarily road and maritime transport.

CSL identified the type of emission sources included in each range according to the Greenhouse category Gas Protocol (table below). This provides a clear understanding of where CSL Group's greenhouse gas emissions come from, providing key information for developing emission reduction strategies.

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

CSL has obtained data showing emissions aggregated across different scope types (table below). This enables it to quickly assess which scope of activity is the main source of emissions and determine where actions should be directed to reduce emissions and achieve CSL Group’s sustainability goals.

Emissions in ranges and categories		in tons of CO <sub>2</sub> e		in kg CO <sub>2</sub> e		in %
Range 1	Scope 1 - Direct emissions:	64.9	tCO <sub>2</sub> e	64 867	kgCO <sub>2</sub> e	0.89%
Range 2	based energy consumption emissions	113.8	tCO <sub>2</sub> e	113 810	kgCO <sub>2</sub> e	1.57%
	<i>Scope 2 - Emissions from energy consumption by location based</i>	<i>114.1</i>	<i>tCO<sub>2</sub>e</i>	<i>114 124</i>	<i>kgCO<sub>2</sub>e</i>	<i>not included</i>
Range 3	Category 1 - Purchased goods and services	0.4	tCO <sub>2</sub> e	412	kgCO <sub>2</sub> e	0.01%
	Category 2 - Purchased Capital Goods	39.4	tCO <sub>2</sub> e	39 400	kgCO <sub>2</sub> e	0.54%
	Category 3 - Fuel deliveries	12.4	tCO <sub>2</sub> e	12 449	kgCO <sub>2</sub> e	0.17%
	Category 4 - Upstream transport	6 989.5	tCO <sub>2</sub> e	6 989 476	kgCO <sub>2</sub> e	96.23%
	Category 5 - Generated waste	0.6	tCO <sub>2</sub> e	564	kgCO <sub>2</sub> e	0.01%
	Category 6 - Business trips	4.4	tCO <sub>2</sub> e	4 381	kgCO <sub>2</sub> e	0.06%
	Category 7 - Employee Commuting	37.2	tCO <sub>2</sub> e	37 196	kgCO <sub>2</sub> e	0.51%
	Category 11 - Use of products sold	1,1	tCO <sub>2</sub> e	1 098	kgCO <sub>2</sub> e	0.02%
	Category 12 - End of Life Disposal	0.0	tCO <sub>2</sub> e	2	kgCO <sub>2</sub> e	0.00%

table 1: Carbon Footprint in 2023 / Source: Own study.

The conclusions of the analysis are as follows:

- The discussion begins with an analysis of Scope 1 emissions, which includes direct emissions generated by the company. Scope 1 emissions in 2023 amounted to 64.9 tCO<sub>2</sub>e. Two main categories of Scope 1 emissions are discussed in detail,
  - emissions from thermal energy consumption, which account for 72.3% of total emissions, and emissions from fuel combustion by company vehicles, which account for 27.7% of Scope 1 emissions. Detailed data on thermal energy consumption and vehicle fuel consumption are presented in the figures.
- Next, Scope 2 is analyzed, which includes indirect emissions from purchased electricity and heat. Scope 2 emissions in 2023 amounted to 113.8 t CO<sub>2</sub>e. The most important element in this scope was emissions from consumed electricity, accounting for 99.3% of total Scope 2 emissions. Details of the sources of these emissions and their locations are presented in the figures.
- Additionally, Table 1 presents Scope 2 energy emissions calculated using two methods. The first, “location-based method ,” is based on the average emission intensity of a given geographic location, allowing for comparison of emissions across different regions. The second, “market - based method ,” takes into account a company’s specific energy choices, such as purchasing green energy, providing a more precise picture of the organization’s actual emissions. Providing both values provides a comprehensive picture of the company’s carbon footprint, allowing stakeholders to better understand the organization’s environmental impact and its efforts to reduce emissions. In addition, the presentation of both methods is consistent with international reporting standards, which increases transparency and comparability of data across companies. The values obtained using the first method were included in the calculation of CSL’s carbon footprint.

➤ The next step is to discuss Scope 3 emissions, which include indirect emissions related to deliveries, transportation, product use, and other factors outside the company. Emissions from individual Scope 3 categories are analyzed in detail, such as purchased goods and services, fuel supplies, transportation, waste generation, business travel, employee commuting, and use of sold products. It is worth noting that Scope 3 emissions constitute a significant portion of CSL's overall emissions.

➤ As part of the analysis of Scope 3 Emissions, emissions were also analysed in terms of:

- Category 8 – Leased Assets from Third Parties,
- Category 9 – Downstream Transportation and Distribution
- Category 10 – Processing of Sold Products,
- Category 13 – Leased Assets to Third Parties,
- Category 14 – Franchises,
- and Category 15 – Investments.

The results of the analysis indicated that the categories mentioned either do not occur or do not generate emissions that would have a significant impact on the total figures.

## ***2 carbon footprint in 2022 - 2023***

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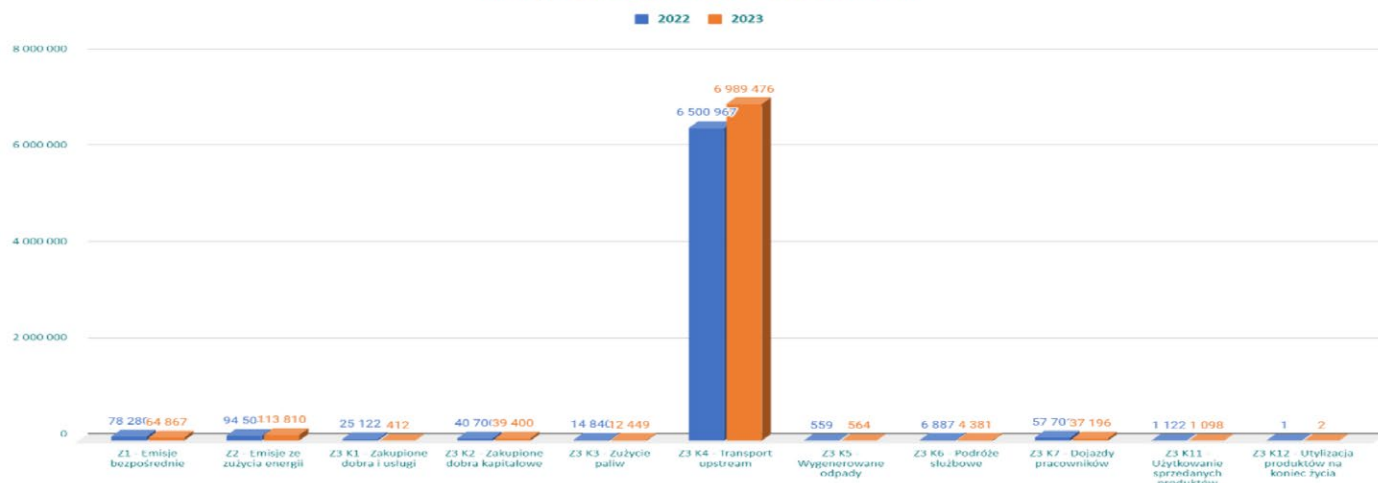
The assessment of the level of greenhouse gas emissions in the CSL Company shows that the company is taking many actions to minimize its impact on the environment. This analysis is valuable information that can be used to further optimize processes and reduce the carbon footprint of the CSL Company . Figure 1 shows the level of the generated carbon footprint in 2022 compared to 2023.

In 2022, these emissions were Scope 1 of 78.3 t CO<sub>2</sub>e, Scope 2 of 94.5 t CO<sub>2</sub>e and Scope 3 of 6,648 t CO<sub>2</sub>e. Cradle-to-gate emissions were 6,819.6 t CO<sub>2</sub>e and cradle-to-grave emissions were 6,820.7 t CO<sub>2</sub>e.

In 2023, these emissions were Scope 1 of 64.9 t CO<sub>2</sub>e, Scope 2 of 113.8 t CO<sub>2</sub>e, and Scope 3 of 7,085 t CO<sub>2</sub>e. Cradle-to-gate emissions were 7,262.6 t CO<sub>2</sub>e, and cradle-to-grave emissions were 7,263.7 t CO<sub>2</sub>e.

A detailed analysis of the above data indicates an increase in the carbon footprint of transport services (ZS K4 Transport upstream ). This is due to the increased number of orders completed by CSL, in particular in the area of sea, air and rail transport. In 2023, the number of transports performed increased by almost 7.3 million km compared to the previous year (in 2022, transports were performed for approximately 54 million km, and in 2023 approximately 61.3 million km). The above means that the scope of CSL's activities in the above areas has increased, not CO<sub>2</sub>e emissions. At the same time, a comparison of the level of the carbon footprint emitted by CSL in 2022 and 2023 in the remaining categories shows that there have been favorable changes resulting in a reduced environmental impact. The above trend is particularly noticeable in the area of direct emissions. Heat energy consumption decreased from 27,611 m<sup>3</sup> in 2022 to 22,980 m<sup>3</sup> in 2023. The Company's emissions resulting from business trips and employee commuting also decreased.

### Emisje CO<sub>2</sub>e Spółki CSL - 2023 vs. 2022



drawing 1: CSL emissions in three categories in the comparison 2022 to 2023 in kg CO<sub>2</sub>e / Source: Own study.

Specification (year of issue)	2 022	2023		2023/2022
Scope 1 - Direct Emissions	78.3	64.9	tCO <sub>2</sub> e	-17.16%
based energy consumption emissions	94.5	113.8	tCO <sub>2</sub> e	20.43%
Range 3 - Upstream	6 646.8	7,083.9	tCO <sub>2</sub> e	6.58%
Range 3 - Downstream	1,1	1,1	tCO <sub>2</sub> e	-0.04%
Cradle to Gate Emissions	6 819.6	7 262.6	tCO <sub>2</sub> e	6.50%
Emissions from cradle to grave	6 820.7	7 263.7	tCO <sub>2</sub> e	6.49%

table 2: CSL Company Emissions in 2022 and 2023 / Source: Own study.

## Reducing the negative impact on the environment

CSL implements actions aimed at reducing the negative impact on the natural environment. It identifies and monitors other indicators that allow for its control and taking actions to reduce this adverse impact.

### Transport

When commissioning transport services, CSL ensures that its contractors provide services using vehicles that meet the Euro 5 and Euro 6 standards.

In addition, the Company enables employees to work remotely (based on the Company's Remote Work Regulations), thus reducing negative emissions associated with the daily transportation of certain employees to the Company's headquarters.

### Energy consumption

The Company undertakes a number of actions aimed at reducing electricity consumption. Energy-saving LED lighting is used in the Company's offices. The building has a recuperation system. In the near future, the Company intends to transfer its data to external servers, thus eliminating its own server room located at the Company's headquarters.

### *Water consumption*

The company also takes care to reduce water consumption and limit the generation of plastic in its offices. Reverse osmosis filters are installed in the CSL headquarters, and employees have access to A++ class dishwashers.

CSL monitors the water consumption rate, which in 2023 in Szczecin branches amounted to 578 m<sup>3</sup>.

### *Paper consumption*

The company, to the extent legally possible, implements an electronic document circulation system (including e-invoices, customs declarations), thus reducing the use of paper for printing documents.

CSL monitors the paper consumption rate, which in 2023 in the Szczecin, Świnoujście and Gdynia branches was as follows:

Paper order		
<b>SZCZECIN</b>	<b>ŚWINOUJŚCIE</b>	<b>GDYNIA</b>
555 reams of paper	120 reams of paper	120 reams of paper
i.e. 277,500 sheets	i.e. 57,500 sheets	i.e. 60,000 sheets
total: 341,000 cards		

## Management of employee affairs

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### Employment Conditions

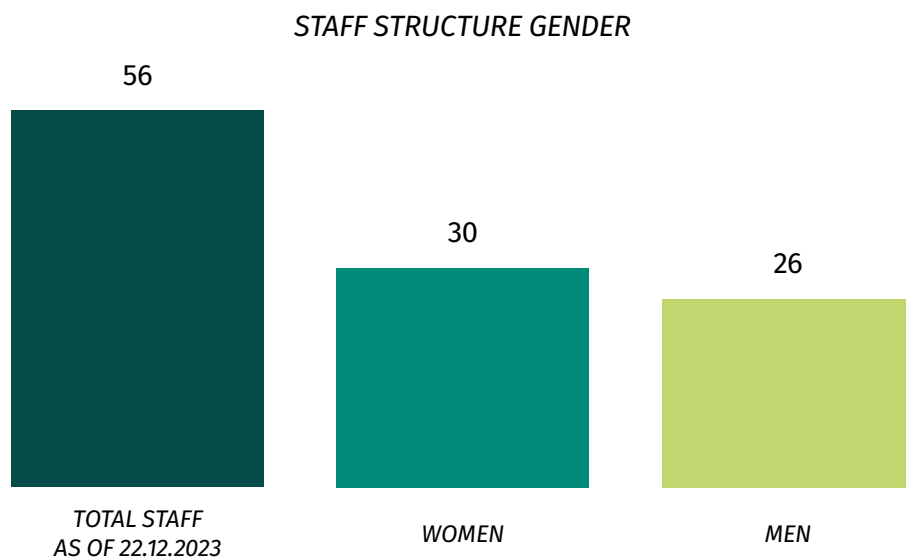
The CSL Group values its employees in every aspect, guided by the principle: satisfied employees are effective employees. The Company offers stable employment conditions and a fair remuneration system (described in detail in the Work Regulations and the Remuneration Regulations). Additionally, the Company allows its employees to use a number of additional benefits on preferential terms, including co-financing for a sports card or 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 values of the Company is broad perspectives, which motivates continuous education and the introduction of new trends in the TSL market. The improvement of employees' professional qualifications is carried out through internal thematic training with business coaches, online courses expanding knowledge of the industry, as well as training organised by external institutions, related to IT, tax and treasury or customs and tax issues. Additionally, employees themselves have the opportunity to report the need for additional activities, such as: a regular individual language course or a new field of study.

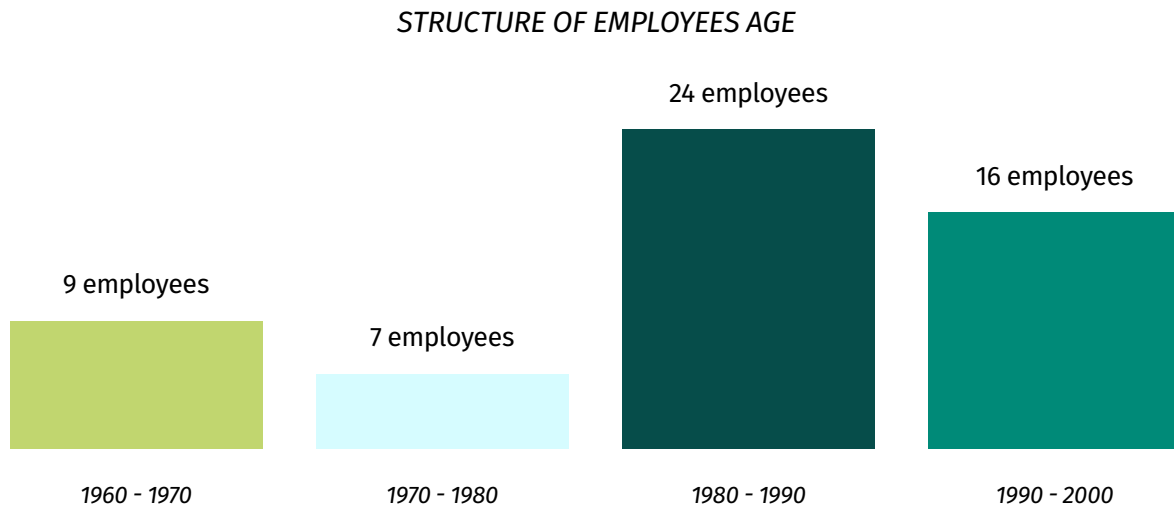
CSL is an experienced team that also willingly participates in integration programs and joint development training. Such meetings strengthen the team, sustain creativity and allow us to get to know each other even better.

### Employee Diversity

The CSL Group employs a total of 56 people under employment contracts, of which 53.6% are women and 46.4% are men.



The dominant group among CSL employees are those aged 34 to 44. They constitute 43% of all employees.



## ***Combating discrimination and mobbing***

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The company ensures that no employee engages in mobbing or any practices that discriminate against another employee.

The Company, in terms of recruiting new employees, aims to define clear recruitment standards. The only criteria for selecting and selecting employees are the skills, potential and experience required to perform a given job.

CSL promotes a transparent remuneration policy. It ensures that the remuneration policy is clear, understandable and based on objective criteria. It strives for equal access to benefits and benefits, as well as strives to provide flexible employment conditions such as remote work or individual work schedule to support the diversity of employees' life situations.

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

- providing employees with ongoing information materials on the issues of mobbing, discrimination or sexual harassment and counteracting these phenomena;
- introducing confidential communication channels related to the issues of mobbing, discrimination or sexual harassment;
- obtaining support from external consulting companies.

In addition, CSL strives to be a friendly workplace for employees, as well as to build an organizational culture focused on employee well-being, so that everyone receives support from management and other employees. This is to build a good working atmosphere.

## ***Work-life balance***

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CSL's human resources management aspiration is to provide employees with the opportunity to achieve harmony between professional and private life requirements. In this respect, the Company supports the diversity of employees' life situations, promotes flexibility in work organization and ensures equal opportunities and treatment for all employees.

## ***Right to information and participation***

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The employee right to information and participation refers to the right of employees to receive important information about the company and to participate in decision-making that may affect their working conditions and the situation at work. In this regard, CSL provides employees with current information on CSL's strategy and goals, development plans and current and planned changes, as well as the right to express their opinions, concerns and suggestions related to working conditions, company policies or other aspects of the organization's activities.

CSL encourages employees to familiarize themselves with the organization's regulations, policies and procedures so that they fully understand their rights and responsibilities.

CSL believes that ensuring employees have the right to information and participation is key to building an engaged and satisfied workforce, and a sense of being valued and respected in the workplace. CSL builds a culture of transparency and trust throughout the organization, especially between employees and management.

## ***Fundamental rights and freedoms***

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Fundamental rights and freedoms are fundamental rights that belong to every human being, regardless of their origin, beliefs, gender, race or other personal characteristics. They are recognized at international, national and regional levels as inalienable and inseparable from human dignity. CSL declares its respect for human rights, fundamental freedoms, democratic principles and norms as set out in the International Bill of 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 International Labour Organization Declaration on Fundamental Principles and Rights at Work and the core conventions of the International Labour Organization, 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 engages in sponsorship and charity activities. It is guided by values such as social responsibility, stability, modernity and sustainable development.

In 2023, the CSL Group was involved in many social activities that contributed to the development of the local community. It organized a number of events of an industry, educational, entertainment, cultural nature, as well as those dedicated to the youngest and seniors, the most important of which were:

*in 2022:*

- Care of the CSL captains square;
- WOŚP;
- Swiss Sunday;
- CSL Values Meetings;
- Małgorzata Krawczak: the entire series of ,CSL Values' meetings: 14
- Lectures: Małgorzata Krawczak, prof. Jacek Rudnicki, Ludmiła Kopycińska;
- Independence Day;
- Christmas over Łasztownia ;
- St. Nicholas Day at Łasztownia (New Year's Eve)
- Author meetings: Maria Jaremek, Maciej Krzeptowski
- Women's Day with an exhibition
- Concert of the Concertino Choir;
- Exhibition of Mrs. Daria Zaseda from Ukraine
- Senior Movie
- Premiere of the film Wojtuś
- annual Mural of Christmas Intentions;
- Postcard from Łasztownia - seasonally painted doors
- Charity concert Piotr Bumaj
- "Szczecin Mermaid" promotional campaign for the Old Slaughterhouse building

*in other years:*

- Author's meeting with Jacek Rudnicki;
- Women's Day with a lecture by Małgosia Krawczak and a mural in support of Ukrainian women;
- Author's meeting with Captain Gawłowicz;
- Concertino Choir Concert;
- Mural of Good Intentions for the Odra;
- Pioneer;
- Lady Frog – meeting about „Captain Danuta Kobylińska-Walas, or the First Lady of the Oceans”;
- Mural „Postcard from Łasztownia”;

- Senior Movie;
- Album Premiere: Enterprising Szczecin
- TSKAE Mural;
- „The Sisters Grimm” exhibition by Daria Zaseda;
- Christmas Intentions Mural;
- Intermodal Conference;
- Carriers Conference;
- Care of the CSL captains square;
- WOŚP;
- Swiss Sunday;
- Lectures: Małgorzata Krawczak, prof. Jacek Rudnicki, Ludmiła Kopycińska;
- day with legendary Stettiner music group „Filipinki”;
- Independence Day;
- Christmas over Łasztownia ;
- Saint Nicholas Day in Łasztownia