

#StrivingForExcellence

Hegelmann Deutschland Annual Sustainability Report

Hegelmann Express GmbH & HT RFS Solutions GmbH
for 2025 · 01.01.2025 – 31.12.2025



Prepared in accordance with the VSME Standard — Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises by EFRAG — OPTION B: Basic Module and Comprehensive Module



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1 – Introduction

This report reflects our commitment to understanding and addressing the impacts of our operations across various ESG (environmental, social, governance) domains.

We recognize the importance of not only managing our immediate business performance but also considering the broader implications of our activities on the environment, society and economy.

Our intention is to also foster transparency regarding our practices and long-term goals and address the growing need for sustainability-related disclosures, especially regarding our employees, clients, suppliers and other business partners, as well as investors and financial institutions.

With this, we hope to strengthen the trust of our stakeholders and create a framework for continuous improvement, which is why we are dedicated to evolving in our disclosure as we receive feedback to remain a responsible business partner in an ever-changing landscape.

Hegelmann Deutschland brings together Hegelmann Express GmbH and HT RFS Solutions GmbH, two road freight transport providers operating across Europe with Germany as our primary country of operations. As a family-run business, we approach sustainability the same way we approach our people and partners: with respect, honesty and a long-term sense of responsibility that extends well beyond the boundaries of any single reporting period.

This report has been prepared in accordance with the VSME Standard, the Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises issued by EFRAG. We have adopted Option B, combining both the Basic Module and the Comprehensive Module, in order to give our stakeholders a fuller and more meaningful picture of our performance than a minimum disclosure would allow. It covers the period from 1 January 2025 to 31 December 2025 and has been prepared on an individual basis.

As a logistics operator, we are conscious that our activities carry a real environmental footprint, from fuel consumption and emissions to the resources embedded in our fleet and facilities. We are equally aware of our responsibilities toward the thousands of drivers, colleagues and communities connected to our network. This report is our effort to measure these impacts honestly, to set out where we stand today, and to be clear about where we intend to improve.

Our progress is reflected in the certifications and assessments we have pursued, including our EcoVadis Silver rating, our CDP scores for climate change and water security, and our ISO 14001, ISO 9001 and ISO 45001 management systems. We see these not as endpoints but as milestones on a longer path, and we look forward to building on them in the years ahead under the spirit of **#StrivingForExcellence**.

2 – General Disclosures

2.1 B1 – Basis for preparation

DISCLOSURE REQUIREMENT

24. The undertaking shall disclose: (a) which of the following options it has selected: i. OPTION A: Basic Module (only); or ii. OPTION B: Basic Module and Comprehensive Module; (b) if the undertaking has omitted a disclosure as it is deemed classified or sensitive information (see paragraph 19), the undertaking shall indicate the disclosure that has omitted. (c) whether the sustainability report has been prepared on an individual basis (i.e. the report is limited to the undertaking's information only) or on a consolidated basis (i.e. the report includes information about the undertaking and its subsidiaries); (d) in case of a consolidated sustainability report, the list of the subsidiaries, including their registered address, covered in the report; and (e) the following information: i. the undertaking's legal form; ii. NACE sector classification code(s); iii. size of the balance sheet (in Euro); iv. turnover (in Euro); v. number of employees in headcount or full-time equivalents; vi. country of primary operations and location of significant asset(s); and vii. geolocation of sites owned, leased or managed. 25. If the undertaking has obtained any sustainability-related certification or label, it shall provide a brief description of those (including, where relevant, the issuers of the certification or label, date and rating score).

2.1.1 Report scope and period

Hegelmann Deutschland, a consolidated group consisting of two main operational companies Hegelmann Express GmbH and HT RFS Solutions GmbH, (further: "we", "the reporting undertaking", "our company") prepared this sustainability report in accordance with the VSME standard (Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises by EFRAG (European Financial Reporting Advisory Group)).

B1-24.a It refers to the reporting period 2025 and covers OPTION B: Basic Module and Comprehensive Module of the VSME standard. Qualitative and quantitative information throughout this report generally relates to the reporting period. In some cases, additional information for previous reporting period(s) is provided for comparability purposes where we deemed it relevant and helpful for the user of this report, as per the recommendations of the VSME standard.

2.1.2 Consolidation Scope

B1-24.c The report was prepared on Individual basis.

B1-24.d There are no subsidiaries that fall within the consolidated scope.

2.1.3 Disclosures omitted due to confidentiality

B1-24.b No disclosures were omitted due to containing classified or sensitive information as defined in paragraph 19 of the VSME.

2.1.4 Main characteristics of the reporting undertaking

2.1.4.1 Legal form and economic activities

B1-24.e.i Hegelmann Express and HT RFS operate under the legal form Private limited liability undertaking as defined by the national legislation.

B1-24.e.ii With regard to the economic activity classification as per the EU Regulation (EC) No 1893/2006, the following NACE Codes are relevant for both companies: H.49.41 - Freight trans-port by road.

Hegelmann Express and HT RFS provide multimodal transport and specialised trailers to integrate logistics directly into client workflows. In the automotive sector, they transport materials, components, and finished vehicles for fast-paced, just-in-time production lines. For chemical logistics, trained drivers use bulk liquid trailers to move fuels and resins to production sites. The e-commerce division offers dedicated warehouse space and logistics software to speed up consumer deliveries. The dry bulk tanker fleet ships raw materials like grains, powders, and plastic pellets to manufacturing plants. Perishable items, dairy, and beverages travel in thermo trailers and food-grade tankers across European food and beverage networks. Plus, thermo trailers with remote temperature monitoring and specialist drivers handle high-value pharmaceutical cargo. Dry bulk trailers carrying up to 60 cubic metres of grain support agricultural growers and distributors.

2.1.4.2 Financial and workforce indicators for the reporting period

B1-24.e.iii Total turnover

290,960,913.98 €

B1-24.e.iv Balance sheet total

113,161,597.57 €

B1-24.e.v Number of employees

273.00 HC

2.1.4.3 Geographic footprint and asset location

B1-24.e.vi Our primary country of operations is Germany.

B1-24.e.vii The table below presents the overview of the significant sites managed for the reporting period, including their geolocations provided as coordinates (latitude and longitude), where **1 = Hegelmann Express GmbH** & **2 = HT RFS Solutions GmbH**.

SITE	ADDRESS	POSTAL CODE	CITY	COUNTRY	GEOLOCATION (COORDINATES)
1	Heinrich-Blanc-Straße 30	76646	Bruchsal	Germany	49.124727698207614, 8.552368311216865
2	Im Ochsenstall 9	76689	Karlsdorf	Germany	49.14789988401498, 8.551187976074772

2.1.4.4 Sustainability-related certifications obtained by the company

B1-25 Hegelmann Deutschland obtained the following sustainability certifications or eco-labels relevant to our operations:

For Hegelmann Express GmbH: The company scored a B for Climate Change and a C for Water Security with CDP (Carbon Disclosure Project), while EcoVadis awarded it a Silver Medal (overall score 72/100, 91st percentile) on 30 April 2025. TÜV SÜD certified the company's three main systems on 26 August 2024, valid until 25 August 2027, covering ISO 45001:2018 (Reg. 12 117 68101 TMS), ISO 14001:2015 (Reg. 12 104 68101 TMS), and ISO 9001:2015 (Reg. 12 100 68101 TMS). For ethical compliance, DNV completed a SMETA 4-Pillar 6.1 audit on 15 April 2024 (Sedex ZAA600056414) with all corrective actions closed. LACON GmbH verified IFS Logistics 3.0 food transport compliance on 31 October 2024 with a 94.95% score valid until 20 March 2026 (Reg. L1001047-2024-01), and issued two QS-System approvals on 29 November 2024 (valid to 20 March 2026) for meat wholesale (QS-ID 4953113267495) and fruit/vegetable logistics (QS-ID 4953113263888). Information security under TISAX was verified at Hegelmann Express by ENX Association on 20 March 2024, valid until 18 March 2027 (Assessment ID AN37HN-1), and Cefic completed an SQAS assessment on 22 August 2023 with a 94% score valid until 1 September 2026 (Report 91555). For HT RFS Solutions GmbH: TÜV SÜD certified its systems on 17 July 2024 (valid until 16 July 2027) for ISO 45001:2018 (Reg. 12 117 67906 TMS), ISO 14001:2015 (Reg. 12 104 67906 TMS), and ISO 9001:2015 (Reg. 12 100 67906 TMS). Finally, DQS GmbH issued a TAPA TSR 2023 Level 1 secure transport certification on 6 July 2025, valid until 5 July 2028 (Reg. 31602052 TAPA TSR23), and verified European Good Distribution Practice (GDP) compliance on 18 February 2025 for temperature-sensitive transport, valid until 3 March 2028 (Reg. 31602052 GDP).

CDP Climate Change: B

CDP Water Security: C

EcoVadis Silver 72/100

ISO 45001:2018

ISO 14001:2015

ISO 9001:2015

SMETA 4-Pillar 6.1

IFS Logistics 3.0 — 94.95%

TISAX AN37HN-1

SQAS (Cefic) 94%

TAPA TSR23 Level 1

EU GDP compliance



IFS Logistics



TISAX



TAPA TSR



SQAS Assessed



QS Certified



ISO 45001



ISO 9001



ISO 14001



GDP Compliance


CDP Supplier
Engagement


EcoVadis Silver

2.2 C1 – Strategy: Business Model and Sustainability-Related Initiatives

DISCLOSURE REQUIREMENT

47. The undertaking shall disclose the key elements of its business model and strategy, including: (a) a description of significant groups of products and/or services offered; (b) a description of significant market(s) the undertaking operates in (such as B2B, wholesale, retail, countries); (c) a description of main business relationships (such as key suppliers, customers distribution channels and consumers); and (d) if the strategy has key elements that relate to or affect sustainability issues, a brief description of those key elements.

2.2.1 Business Model

Five core values guide operations across Hegelmann Express and HT RFS. As a family-run business, both firms treat employees and partners as an international family. Respect drives daily interactions through openness and honesty. On sustainability, both entities manage their workforce responsibly and use renewable resources whenever available. The businesses focus on technical progress to improve processes and achieve operational excellence. Motivation fuels their goal to deliver top-tier global logistics, treating every challenge as an opportunity to win or learn.

C1-47.a Hegelmann Express is a transport and logistics service provider operating throughout Europe and its core services include road transportation (Providing Full Truckload (FTL) and Less than Truckload (LTL) services), logistics solutions (Delivering economic and reliable transport services using various transport means to meet specific customer requirements), freight forwarding (Managing and coordinating complex transport chains across international borders). HT RFS Solutions GmbH is a road feeder service transport provider operating throughout Europe and it provides flexible, tailor-made transport solutions across a Europe-wide network all the way to the end customer.

C1-47.b Hegelmann Express serves the B2B sector with extensive transport operations across Western and Eastern Europe. It focuses on industrial and commercial clients who require cross-border logistics. The company positions itself as a leading provider that adapts quickly to international market developments. HT RFS operates a Europe-wide network for B2B industrial and commercial clients. It establishes its market position as a reliable partner that delivers flexible, tailor-made transport solutions.

C1-47.c Hegelmann Express and HT RFS rely on key relationships to run their operations. Their customers include corporate clients from various industries who depend on them for logistics. Plus, authorised suppliers and subcontractors provide transport capacity and modern fleet assets. The companies actively encourage these partners to meet sustainability and CSR standards.

2.2.2 Strategy and Sustainability

C1-47d An Integrated Management System (IMS) underpins the corporate strategies of Hegelmann Express and HT RFS to align business goals with environmental and social responsibilities. Hegelmann Express reduces emissions by investing in a modern, fuel-efficient fleet and alternative fuel options. It improves operational efficiency through ecological driver training, advanced route planning, and smart load management. But both companies share key compliance and digital pillars. Both businesses enforce sustainability standards through a Sustainable Procurement Policy. They also use the osapiens HUB digital complaint system to meet human rights and environmental regulations like the LkSG and CSDDD. Plus, they drive efficiency by digitalising processes with specialised documentation software like BPA-Solutions.

2.3 B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy

DISCLOSURE REQUIREMENT

26. If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, it shall state so. The undertaking shall state whether it has: (a) practices. Practices in this context may include, for instance, efforts to reduce the undertaking's water and electricity consumption, to reduce GHG emissions or to prevent pollution, and initiatives to improve product safety as well as current initiatives to improve working conditions and equal treatment in the workplace, sustainability training for the undertaking's workforce and partnerships related to sustainability projects; (b) policies on sustainability issues, whether they are publicly available, and any separate environmental, social or governance policies for addressing sustainability issues; (c) any future initiatives or forward-looking plans that are being implemented on sustainability issues; and (d) targets to monitor the implementation of the policies and the progress achieved towards meeting such targets. 15. If the undertaking is a cooperative, it may disclose: (a) the effective participation of workers, users or other interested parties or communities in governance; (b) the financial investment in the capital or assets of social economy entities referred to in the Council Recommendation of 29 September 2023 (excluding donations and contributions); and (c) any limits to the distribution of profits connected to the mutualistic nature or to the nature of the activities consisting in services of general economic interest (SGEI).

2.3.1 Policies, practices and initiatives for transition to a sustainable economy

B2-26 Hegelmann Deutschland has practices, policies, and (future) initiatives for the transition towards more sustainable operations in the sustainability areas Climate change, Pollution, Water and marine resources, Circular economy, Own workforce, Workers in the value chain, Affected communities, Consumers and end users, Business conduct.

B2-26.c Hegelmann Deutschland confirms whether it has future initiatives and forward-looking plans in place addressing sustainability issues: Yes.

B2-26.d Hegelmann Deutschland reports whether it has defined measurable targets to track the implementation of its sustainability measures and to evaluate progress over time: Yes.

2.3.2 Voluntary disclosure for companies operating as cooperatives

B2-79 Both Hegelmann Express and HT RFS operate as a private limited liability undertaking rather than a cooperative. Therefore, they do not make use of the voluntary disclosure under paragraph 79 of the VSME standard and its relevant disclosures.

2.4 C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

DISCLOSURE REQUIREMENT

48. If the undertaking has put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy, which it has already reported under disclosure B2 in the Basic Module, it shall briefly describe them. The undertaking may use the template found in paragraph 149 of Annex II of this Recommendation for this purpose. 49. The undertaking may indicate, if any, the most senior level of the undertaking accountable for implementing them.

2.4.1 Policies, practices and initiatives for transition to a sustainable economy

C2-48 We have integrated the following practices, policies and future initiatives into our business:

14001 to reduce operational impacts. They invest in energy-efficient technologies, alternative fuels, and optimised route planning. Hegelmann Express also focuses on regular vehicle maintenance and renewable energy solutions. When it comes to external partners, both businesses require suppliers and subcontractors to comply with strict environmental and human rights standards. They verify this adherence through rigorous contract checks and performance reviews. Plus, they work with these partners to implement electronic transactions and supply chain crisis systems. Their transport providers must use modern vehicles and train drivers in eco-driving. Both companies offer clients low-CO2 transport solutions and carbon compensation frameworks. But they also focus on internal culture. They embed dedicated sustainability modules directly into their employee training programmes to build long-term environmental awareness.

Additionally, we have set the following sustainability targets:

Both Hegelmann Express and HT RFS commit to identical long-term climate goals within their management frameworks. They target a 25% reduction in their total corporate carbon footprint by 2030, followed by full climate neutrality across operations and supply chains by 2045. But their specific operational targets differ. Hegelmann Express focuses heavily on social and workforce development. Within two years, the business plans to increase employee retention by 15%, boost job satisfaction scores by 20%, and secure a 25% advancement in targeted employee skills. HT RFS concentrates on safety and compliance metrics. It designs annual occupational health and safety targets to prevent workplace accidents entirely. It also establishes strict environmental objectives tied to clear performance metrics and firm deadlines.

Hegelmann Express actively runs and expands its rail freight capacity. As the client base grows, expanding rail transport options cuts road transport emissions and supports low-carbon supply chains.

C2-49 The most senior level accountable for implementing our practices, policies and targets is Senior Sustainability Manager.

3 – Environmental Disclosures

3.1 B3 – Energy and Greenhouse Gas Emissions

DISCLOSURE REQUIREMENT

29. The undertaking shall disclose its total energy consumption in MWh, with a breakdown as per the table below, if it can obtain the necessary information to provide such a breakdown: 30. The undertaking shall disclose its estimated gross greenhouse gas (GHG) emissions in tons of CO₂ equivalent (tCO₂eq) considering the content of the GHG Protocol Corporate Standard (version 2004), including: (a) the Scope 1 GHG emissions in tCO₂eq (from owned or controlled sources); and (b) the location-based Scope 2 emissions in tCO₂eq (i.e. emissions from the generation of purchased energy, such as electricity, heat, steam or cooling). 31. The undertaking shall disclose its GHG intensity calculated by dividing 'gross greenhouse gas (GHG) emissions' disclosed under paragraph 30 by 'turnover' disclosed under paragraph 24(e)(iv).

3.1.1 Energy Consumption

B3-29 The total energy consumption at Hegelmann Deutschland amounted to 718.28 MWh during the reporting period. The following table presents the breakdown by source and energy type to the extent the information available at Hegelmann Deutschland allows:

TYPE OF ENERGY CONSUMPTION	AMOUNT
Non-renewable energy consumption	
Electricity (as in utility billings)	491.81 MWh
Self-generated electricity	0.00 MWh
Fuels	0.00 MWh
Renewable energy consumption	
Electricity (as in utility billings)	226.47 MWh
Self-generated electricity	0.00 MWh
Fuels	0.00 MWh
Non-renewable electricity	491.81 MWh
Renewable electricity	226.47 MWh

The following measures are used in the future to reduce the energy consumption:

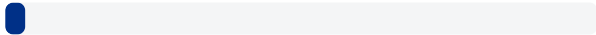
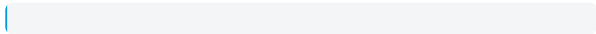
To reduce energy consumption, Hegelmann Express targets specific fleet and fuel efficiencies, while both companies share facility and operational goals. Hegelmann Express aims for 45% of its fleet to run on alternative fuels by 2035. It uses a dual HVO 100 strategy that combines direct deployment with a certified mass-balancing system. The company continues to modernise its fleet with fuel-efficient trucks, enforces a mandatory eco-driving training programme for all drivers, and uses advanced route management to cut empty kilometres. For facility management, both companies commit to 100% renewable electricity in their buildings by 2030. They back this with regular technical maintenance. Plus, they enforce strict resource conservation protocols and invest in energy efficiency. On the digital front, both businesses are transitioning to BPA-Solutions for specialised document management, automating workflows through projects like the TNT process, and requiring subcontractors to deploy modern, energy-efficient vehicles.

3.1.2 GHG emissions

B3-30.a,b For the reporting period, the Scope 1 emissions (direct emissions from owned or controlled sources) accounted for 10,467.98 tCO₂e and Scope 2 emissions (location-based emissions from purchased energy) 346.98 tCO₂e respectively. A complete breakdown of our GHG emissions is provided in the following:

SCOPE	AMOUNT
Gross Scope 1 GHG Emissions	10,467.98 tCO ₂ e
Gross Scope 2 location-based GHG Emissions	346.98 tCO ₂ e
Gross scope 2 market-based GHG Emissions	N/A
Total Scope 1 and Scope 2 GHG Emissions (location-based)	10,814.96 tCO ₂ e
Total Scope 1 and Scope 2 GHG emissions (market-based)	N/A
Gross Scope 3 GHG Emissions	304,761.65 tCO ₂ e
Total GHG emissions (location-based)	315,576.61 tCO ₂ e
Total GHG emissions (market-based)	N/A

Categories of Scope 3 emissions – Disaggregated Scope 3 emission

CATEGORY	EMISSION
Purchased Goods and Services	3,545.28 tCO ₂ e
Capital Goods	4,906.94 tCO ₂ e
Fuel- and Energy-Related Activities (Not Included in Scope 1 or Scope 2)	5,645.51 tCO ₂ e
Upstream Transportation and Distribution	290,559.28 tCO ₂ e
Waste Generated in Operations	0.27 tCO ₂ e
Business Travel	104.34 tCO ₂ e
Employee Commuting	0.00 tCO ₂ e
Upstream Leased Assets	0.00 tCO ₂ e
Downstream Transportation and Distribution	0.00 tCO ₂ e
Processing of Sold Products	0.00 tCO ₂ e
Use of Sold Products	0.00 tCO ₂ e
End-of-Life Treatment of Sold Products	0.00 tCO ₂ e
Downstream Leased Assets	0.00 tCO ₂ e
Franchises	0.00 tCO ₂ e
Investments	0.00 tCO ₂ e
Scope 1	 10,467.98 t
Scope 2 (location-based)	 346.98 t
Scope 3	 304,761.65 t

B3-31 Based on our total turnover stated under disclosure B1, our GHG intensities amounts to the following numbers disaggregated by GHG Scopes.

SCOPE	INTENSITY
Scope 1 and 2 (location-based)	0.0000372
Scope 1 and 2 (market-based)	N/A
Scope 1,2 and 3 (location-based)	0.0010846
Scope 1,2 and 3 (market-based)	N/A

3.2 C3 – GHG reduction targets and climate transition

DISCLOSURE REQUIREMENT

54. If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. In line with paragraphs 50 to 53 above and if it has set Scope 3 reduction targets, the undertaking shall also provide targets for significant Scope 3 emissions. In particular, it shall provide: (a) the target year and target year value; (b) the base year and base year value; (c) the units used for targets; (d) the share of Scope 1, Scope 2 and, if disclosed, Scope 3 that the target concerns; and (e) a list of main actions it seeks to implement to achieve its targets. 55. If the undertaking that operates in high climate impact sectors has adopted a transition plan for climate change mitigation, it may provide information about it, including an explanation of how it is contributing to reduce GHG emissions. 56. In case the undertaking operates in high-climate impact sectors and does not have a transition plan for climate change mitigation in place, it shall indicate whether and, if so, when it will adopt such a transition plan. 160. A climate transition plan for climate change mitigation is a set of present and future actions meant to align the undertaking's business model, strategy and operations with the key overarching global goal of limiting global warming to 1.5°C. 161. Establishing a credible transition plan for the undertaking is something that should be supported by elements such as (a) identifying clear responsibilities and roles; (b) integrating the plan into the undertaking's business strategy and financial planning; (c) including information on decarbonisation levers and pathways as well as quantifiable indicators that can be monitored throughout predefined timeframes; (d) allowing for regular reviewing and updating after stakeholder consultations when appropriate; and (e) covering the entirety of its own operations and, to the largest possible extent, the value chain or else providing an explanation as to any limitation.

C3-54.a,b,c,d Hegelmann Express and HT RFS have established GHG emission reduction targets as part of their sustainability efforts. These targets cover Scope 1 and Scope 2 emissions, and where relevant, significant Scope 3 emissions. The company uses GHG Protocol and GLEC framework as the methodological basis for GHG accounting.

The table below presents the overview of the GHG emission targets. The estimates are based on spend-based (direct and indirect transport emissions) and activity-based approaches using GHG Protocol Technical Guidance.

SCOPES OF GHG EMISSIONS	BASE YEAR VALUE	TARGET YEAR VALUE	% REDUCTION	% OF TOTAL COVERED
Scope 1 GHG emissions	10,467.98 tCO ₂ e	0.00 tCO ₂ e	100.00%	100.00%
Location-based Scope 2 GHG Emissions	346.98 tCO ₂ e	0.00 tCO ₂ e	100.00%	100.00%
Total GHG emissions of Scope 1 and 2 (location-based)	10,814.97 tCO ₂ e	0.00 tCO ₂ e	100.00%	100.00%
Scope 3 GHG Emissions	304,761.65 tCO ₂ e	304,761.65 tCO ₂ e	0.00%	0.00%
Total GHG emissions of Scope 1, 2 and 3 (location-based)	315,576.63 tCO ₂ e	304,761.65 tCO ₂ e	3.43%	1.42%

CATEGORIES OF SCOPE 3 EMISSIONS	BASE YEAR	TARGET YEAR	% REDUCTION	% COVERED
Purchased Goods and Services	3,545.28 tCO ₂ e	3,545.28 tCO ₂ e	0.00%	0.00%
Capital Goods	4,906.94 tCO ₂ e	4,906.94 tCO ₂ e	0.00%	0.00%
Fuel- and Energy-Related Activities	5,645.50 tCO ₂ e	5,645.50 tCO ₂ e	0.00%	0.00%
Upstream Transportation and Distribution	290,559.27 tCO ₂ e	290,559.27 tCO ₂ e	0.00%	0.00%
Waste Generated in Operations	0.27 tCO ₂ e	0.27 tCO ₂ e	0.00%	0.00%
Business Travel	104.34 tCO ₂ e	104.34 tCO ₂ e	0.00%	0.00%
Employee Commuting	0.00 tCO ₂ e	0.00 tCO ₂ e	0.00%	0.00%
Upstream Leased Assets	0.00 tCO ₂ e	0.00 tCO ₂ e	0.00%	0.00%
Downstream Transportation and Distribution	0.00 tCO ₂ e	0.00 tCO ₂ e	0.00%	0.00%
Processing of Sold Products	0.00 tCO ₂ e	0.00 tCO ₂ e	0.00%	0.00%
Use of Sold Products	0.00 tCO ₂ e	0.00 tCO ₂ e	0.00%	0.00%
End-of-Life Treatment of Sold Products	0.00 tCO ₂ e	0.00 tCO ₂ e	0.00%	0.00%
Downstream Leased Assets	0.00 tCO ₂ e	0.00 tCO ₂ e	0.00%	0.00%
Franchises	0.00 tCO ₂ e	0.00 tCO ₂ e	0.00%	0.00%
Investments	0.00 tCO ₂ e	0.00 tCO ₂ e	0.00%	0.00%

C3-54.e To achieve the set targets, we have implemented a series of actions at Hegelmann Deutschland. These include:

Hegelmann Express directly tackles Scope 1 emissions by transitioning its fleet to Bio-LNG (5,844.61 kg were allocated for mass-balance in 2025) and HVO 100 (78,915.51 litres were allocated for mass-balance in 2025), buying Euro VI heavy-duty trucks, and piloting electric vehicles on short-haul routes. It also enforces mandatory academy training for drivers, uses telematics to cut empty runs, and runs strict vehicle maintenance schedules. Both companies share the remaining decarbonisation and digital priorities. They source 31.53% of their electricity from renewable sources and upgrade office spaces with energy-efficient LED lighting. For supply chain impacts, they enforce procurement standards that require subcontractors to run modern fleets and prove their drivers undergo ecological training. But they also streamline data tracking. Both firms feed real-time fuel and subcontractor data into the osapiens platform for automated carbon accounting. The companies also embed greenhouse gas reduction KPIs directly into their annual management reviews to keep climate goals at the core of their business.

Intermodal transport acts as a core mechanism to cut emissions in logistics. Hegelmann Express actively runs and expands its rail freight capacity. As the client base grows, expanding rail transport options cuts road transport emissions and supports low-carbon supply chains.

Under the "Mission Green" initiative, Hegelmann Express introduced two Volvo FM 500 Electric Trucks into fixed-route service in February 2024. Each electric truck runs around 5,000 kilometres monthly to deliver zero-emission performance for core freight routes. Electric vehicles sit alongside biofuel trucks as key drivers for fleet decarbonisation. These vehicles allow access to urban zero-emission zones and operate during night hours when diesel trucks face restrictions. Operational feedback shows lower energy costs, improved driver comfort, and direct cuts in Scope 1 emissions. Looking ahead, the company plans to expand its electric fleet to accelerate decarbonisation targets.

3.2.1 Climate transition plan

Hegelmann Deutschland confirms whether it operates in a high climate impact sector as defined by the EU Regulation (EC) No 1893/2006 referred to in the VSME Standards: Yes.

C3-55 Hegelmann Deutschland currently has implemented the following transition plan.

Hegelmann Express and HT RFS are formalising their decarbonisation strategies into comprehensive transition roadmaps. Hegelmann Express focuses directly on its transport operations, pledging to modernise its fleet so 45% of vehicles run on alternative fuels like Bio-LNG and HVO 100 by 2035. To bypass regional infrastructure gaps, the company combines direct HVO 100 usage with mass-balancing and book-and-claim systems for transparent customer allocation. It also lowers fuel use through mandatory driver training and smart route planning like the digitalised TNT process. But both businesses share the same facility and governance targets. They commit to sourcing 100% of their facility electricity from renewable sources by 2030. Plus, both firms embed their climate goals into their IMS and ISO 14001 frameworks to guarantee continuous improvement, regular internal audits, and direct board-level supervision.

3.3 C4 – Climate risks

DISCLOSURE REQUIREMENT

57. If the undertaking has identified climate-related hazards and climate-related transition events, creating gross climate-related risks for the undertaking, it shall: (a) briefly describe such climate-related hazards and climate-related transition events; (b) disclose how it has assessed the exposure and sensitivity of its assets, activities and value chain to these hazards and transition events; (c) disclose the time horizons of any climate-related hazards and transition events identified; and (d) disclose whether it has undertaken climate change adaptation actions for any climate-related hazards and transition events. 58. The undertaking may disclose the potential adverse effects of climate risks that may affect its financial performance or business operations in the short-, medium- or long-term, indicating whether it assesses the risks to be high, medium, low.

3.3.1 Climate related hazards and transition events

Hegelmann Deutschland has conducted an assessment to identify potential climate-related hazards and climate transition events that may impact its operations, assets, and supply chain. These include both physical climate hazards and transition events arising from regulatory, market, or technology changes. The information below provides an overview of the climate-related hazards and transition we identified.

C4-57.a Hegelmann Express and HT RFS are both exposed to physical hazards including acute extreme weather events such as floods, severe snowstorms, and prolonged heatwaves, which can damage infrastructure and cause delivery delays. Transition events include regulatory developments such as the EU Corporate Sustainability Due Diligence Directive (CSDDD) and stricter vehicle emission standards (Euro VII), as well as market shifts where clients increasingly require carbon-neutral logistics and the adoption of alternative fuel technologies.

C4-57.b Our assessment of the exposure and sensitivity to climate-related hazards and climate-related transition events included, among other, the following: Exposure and sensitivity are assessed through the Integrated Management System (IMS), utilizing the ISO 14001 and ISO 9001 frameworks. Hegelmann Express evaluates the sensitivity of fleet assets based on their age and compliance with emission zones, while both Hegelmann Express and HT RFS monitor the volatility of energy and fuel markets, and manages value chain exposure by enforcing sustainability standards for subcontractors and suppliers through their Sustainable Procurement Policy.

C4-57.c Hegelmann Deutschland defined the relevant time horizons as short-term, medium-term, and long-term.

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Immediate regulatory compliance like the LkSG and managing volatile fuel prices.

5ΑΆôçæ5ΑΆúæĩεΑĩĩΚλN3

Both businesses align with securing 100%renewable electricity for all facilities by 2030 and ensuring 45% of the Hegelmann Express fleet runs on alternative fuels by 2035.

Nĩçĩ5ΑΆúæĩεΑĩĩΚNκ3

Complete alignment with European Union climate-neutrality goals, transitioning the entire logistics network to zero-emission operations.

Hegelmann Express and HT RFS categorise their identified risks and strategic events into three distinct planning horizons. In the short-term (covering 1 to 3 years), the firms focus on immediate regulatory compliance like the LkSG and managing volatile fuel prices. Moving into the medium-term (up to 2035), both businesses align with specific environmental milestones. These milestones include securing 100% renewable electricity for all facilities by 2030 and ensuring 45% of the Hegelmann Express fleet runs on alternative fuels by 2035. The long-term (up to 2050) strategy focuses on complete alignment with European Union climate-neutrality goals, transitioning the entire logistics network to zero-emission operations.

C4-57.d Hegelmann Deutschland indicates whether it has undertaken climate change adaptation actions in response to identified climate-related hazards and transition events: Yes.

C4-57.d Hegelmann Deutschland states that it has implemented climate change adaptation actions in response to the climate-related hazards and transition events identified. Adaptation actions include the deployment of a dual-track strategy for alternative fuels (HVO 100 and Bio-LNG), utilizing direct supply and a certified mass-balancing system to navigate varying infrastructure levels at Hegelmann Express. Operational resilience is maintained through mandatory driver training programs for all drivers at Hegelmann Express and the subcontractors of both Hegelmann Express and HT RFS to reduce sensitivity to fuel price spikes. Additionally, the digitalization of the Track and Trace (TNT) process allows for real-time route optimization to bypass physical hazards at Hegelmann Express, and the commitment to source 100% renewable electricity for both companies by 2030 decouples administrative operations from fossil fuel market volatility.

3.3.2 Potential financial and operational impact

C4-58 Hegelmann Express and HT RFS face specific adverse impacts across three distinct time horizons. In the short term (1 to 3 years), carbon pricing mechanisms like ETS 2 present a medium risk that directly inflates fuel costs and lowers profit margins for both companies. Immediate regulatory compliance also poses a medium risk. Tracking systems demand high administrative spending, and failure threatens severe financial penalties or lost corporate contracts. Moving into the medium term (up to 2035), Hegelmann Express faces a high financial risk from the heavy capital investment needed to build a 45% alternative-fuel fleet, since Bio-LNG and HVO 100 trucks carry steep upfront costs. Inconsistent European refuelling infrastructure presents a medium risk during this period, causing route delays and forcing the use of complex mass-balancing systems to offset local shortages. In the long term (up to 2050), climate factors present further medium risks. Extreme weather like floods and chronic heatwaves cause immediate road closures, accelerate vehicle wear, and increase maintenance costs for Hegelmann Express. But these severe weather patterns also drive up operational protection costs. Insurance providers respond by raising premiums for fleet assets and cargo.

3.4 B4 – Pollution of Air, Water and Soil

DISCLOSURE REQUIREMENT

32. If the undertaking is already required by law or other national regulations to report to competent authorities its emissions of pollutants, or if it voluntarily reports on them according to an Environmental Management System, it shall disclose the pollutants it emits to air, water and soil in its own operations, with the respective amount for each pollutant. If this information is already publicly available, the undertaking may alternatively refer to the document where it is reported, for example, by providing the relevant URL link or embedding a hyperlink.

B4-32 Hegelmann Deutschland is not subject to mandatory reporting on pollutants in line with the voluntary management system environmental management system (ISO 14001). But we regularly report on the emissions of pollutants to air, soil and water.

The following emissions were recorded for the reporting period:

POLLUTANT	EMISSION TO AIR	EMISSION TO WATER	EMISSION TO SOIL
Carbon dioxide (CO ₂)	12,050,104.57 kg	0.00 kg	0.00 kg
Methane (CH ₄)	1,835.99 kg	0.00 kg	0.00 kg
Nitrous oxide (N ₂ O)	172,819.13 kg	0.00 kg	0.00 kg

The following measures are used in the future to reduce the amount of pollution:

Hegelmann Express and HT RFS deploy targeted operational and digital measures to cut air, water, and soil pollution. Hegelmann Express tackles air quality by aiming to transition 45% of its fleet to alternative fuels like Bio-LNG and HVO 100 by 2035. It scales renewable fuel use through a dual approach of direct network supply and certified mass-balancing. Hegelmann Express also buys Euro VI-standard vehicles, runs a mandatory driver training programme, and uses route-planning software to minimise emissions and idling. To stop water and soil leaks, Hegelmann Express follows ISO 14001 and SQAS maintenance standards and deploys modern containment systems for hazardous waste. Both companies align their procurement and digital backbones. They expand their Sustainable Procurement Policy to force subcontractors to meet strict spill-prevention criteria, adopt BPA-Solutions and digitise the TNT process to cut down paper waste and server energy, and use IMS reviews to spot pollution risks and update guidelines fast.

3.5 B5 – Biodiversity

DISCLOSURE REQUIREMENT

33. The undertaking shall disclose the number and area of sites that it owns, has leased, or manages in or near a biodiversity sensitive area. 34. The undertaking may disclose metrics related to land-use: (a) total use of land; (b) total sealed area; (c) total nature-oriented area on-site; and (d) total nature-oriented area off-site.

3.5.1 Sites in or near biodiversity-sensitive areas

B5-33 Following a biodiversity sensitivity assessment, we confirm that sites owned, leased or operated by Hegelmann Deutschland are located in or near protected or biodiversity-sensitive areas as defined under the European, international or local regulations: No.

3.5.2 Land use

B5-34 a,b,c The table below presents the land use indicators as per par. 34 of the VSME Standard:

TYPE OF LAND-USE	AREA PREVIOUS YEAR	AREA REPORTING YEAR	AREA CHANGE
Total sealed area	2,369.80 m ²	2,369.80 m ²	0.00%
Total nature-oriented area on-site	0.00 m ²	0.00 m ²	0.00%
Total nature-oriented area off-site	0.00 m ²	0.00 m ²	0.00%
Total use of land	2,369.80 m ²	2,369.80 m ²	0.00%

3.6 B6 – Water

DISCLOSURE REQUIREMENT

35. The undertaking shall disclose its total water withdrawal, i.e. the amount of water drawn into the boundaries of the organisation (or facility); in addition, the undertaking shall separately present the amount of water withdrawn at sites located in areas of high water-stress. 36. If the undertaking has production processes in place which significantly consume water (e.g. thermal energy processes like drying or power production, production of goods, agricultural irrigation, etc.), it shall disclose its water consumption calculated as the difference between its water withdrawal and water discharge from its production processes. 89. The undertaking may provide additional explanatory information to contextualise its water withdrawals or consumption. For example, the undertaking may highlight if rainwater is collected and used as a replacement for tap water or if water is discharged into other parties for cascading use.

3.6.1 Total water withdrawal

B6-35 Our total water withdrawal amounted to 2,047.50 m³. It was predominantly used for cleaning purposes.

3.6.2 Operations in high water-stress areas

B6-35 In line with the VSME requirements, we conducted an assessment to identify potential sites at Hegelmann Deutschland operating in high water-stress areas and can confirm that we have no such sites.

3.6.3 Water consumption and water-intense operations

B6-36 Hegelmann Deutschland does not have water-intense processes or operations that consume significant amounts of water. Therefore, we did not disclose additional metrics on water consumption.

3.6.4 Additional context around water consumption

B6-154 Our water resources are primarily drawn from municipal water supply. Hegelmann Express and HT RFS prioritize conservation and efficiency across energy, water, and office supplies through investments in energy-efficient technologies, renewable sources, and rigorous water resource management, enhancing the quality and preservation of water sources.

3.7 B7 – Resource Use, Circular Economy and Waste Management

DISCLOSURE REQUIREMENT

37. The undertaking shall disclose whether it applies circular economy principles and, if so, how it applies these principles. 38. The undertaking shall disclose: (a) the total annual generation of waste broken down by type (non-hazardous and hazardous); (b) the total annual waste diverted to recycling or reuse; and (c) if the undertaking operates in a sector using significant material flows (for example manufacturing, construction, packaging or others), the annual mass-flow of relevant materials used. 95. The requirements in paragraph 38 may be omitted by undertakings that generate only household waste. In such cases, the undertaking will only state that it generates this type of waste. 97. SMEs must disclose hazardous and radioactive waste if their operations involve generating such waste. Applicability depends on the presence of hazardous or radioactive materials in business processes.

3.7.1 Circular economy principles

B7-37 Currently our company applies the principles of circular economy, which include eliminating waste and pollution, fostering circular products and materials and regenerating nature: Yes.

Some of the initiatives aimed at embedding circular principles in our operations during the reporting period included:

Hegelmann Express disposes of and recycle their old tires with the help of a partner, MRH. To save resources, reusable tires are sorted out ahead of time. They make anti-slip mats out of discarded tires, which they market and sell or utilize in their business. Discarded tires are also used in the manufacture of oil binders. Whole tires can be used to create tire-derived fuel, which produces more energy than coal. In the concept of a "circular economy", whole recycling strives to close the economic cycle. Tire Derived Aggregate is commonly used in many civil engineering applications, such as landslide repair and the building of retaining walls. Rubber mulch or shredded tires can be used as playground mulch or as residential yard mulch. Crumb rubber, or finely shredded rubber, can be used for rubberized asphalt, artificial turf, or rubber mats.

3.7.2 Waste

B7-160, B7-38.c As part of the operations, Hegelmann Express generates waste other than household waste but HT RFS does not. We therefore disclose Hegelmann Express metrics in accordance with par. 38.c of the VSME standard.

B7-162 We note that both companies do not generate radioactive waste.

B7-38 The table below shows the amount of waste generated by Hegelmann Express broken down by waste category, where it presents consolidated figures on waste generated and treated during the reporting period.

NON-HAZARDOUS WASTE – 200101 (PAPER AND CARDBOARD)	DIVERTED TO RECYCLE/REUSE	DIRECTED TO DISPOSAL
Mass	0.00 kg	2,704.59 kg
Volume	0.00 m ³	20.40 m ³

WASTE TYPE	AMOUNT
Hazardous waste generated (mass)	0.00 kg
Hazardous waste generated (volume)	0.00 m ³
Non-hazardous waste generated (mass)	2,704.59 kg
Non-hazardous waste generated (volume)	20.40 m ³
Recycled and reused waste (mass)	0.00 kg
Recycled and reused waste (volume)	0.00 m ³
Total amount of waste (mass)	2,704.59 kg
Total amount of waste (volume)	20.40 m ³

3.7.3 Annual mass-flow of relevant materials

As we do not operate in a sector using significant material flows, we did not disclose metrics on the annual mass-flow of relevant materials in accordance with the par. 160 of the VSME standard.

Note: the annual mass flow includes raw materials, auxiliary materials, input materials, semi-finished products and excludes energy sources and water. Data for the previous reporting period is only relevant for companies that report under VSME for at least the second time.

4 – Social Disclosures

4.1 B8 – Workforce – General Characteristics

DISCLOSURE REQUIREMENT

39. The undertaking shall disclose the number of employees in headcount or full-time equivalent for the following metrics: (a) type of employment contract (temporary or permanent); (b) gender; and (c) country of the employment contract, if the undertaking operates in more than one country. 40. If the undertaking employs 50 or more employees, it shall disclose the employee turnover rate for the reporting period.

4.1.1 General characteristics

As stated under the B1 disclosure, during the reporting period Hegelmann Deutschland employed a total of 273.00 employees measured in Headcount (HC).

B8-39.a,b,c The table below provides key information on the workforce at Hegelmann Deutschland. For comparability purposes, the metrics describing the workforce composition are also presented in Headcount (HC).

TYPE OF EMPLOYMENT CONTRACT	NUMBER OF EMPLOYEES
Temporary contract	19.00 HC
Permanent contract	254.00 HC

GENDER	NUMBER OF EMPLOYEES
Male	216.00 HC
Female	57.00 HC
Other	0.00 HC
Not reported	0.00 HC

Additionally, an overview of the company's workforce distribution across its operating countries is provided below:

COUNTRY	NUMBER OF EMPLOYEES
Germany	273.00 HC

Male		216 HC
Female		57 HC
Permanent contract		254 HC
Temporary contract		19 HC

4.1.2 Employee turnover rate

B8-40 For the reporting period, the employee turnover rate at Hegelmann Deutschland was 65.50%. The turnover rate is based on the voluntary and involuntary departures, such as resignations, dismissals, retirements, or death in service.

4.2 C5 – Additional (general) workforce characteristics

DISCLOSURE REQUIREMENT

59. If the undertaking employs 50 or more employees, it may disclose the female-to-male ratio at management level for the reporting period. 60. If the undertaking employs 50 or more employees, it may disclose the number of those self-employed without personnel who are working exclusively for the undertaking, and temporary workers provided by undertakings primarily engaged in 'employment activities'.

4.2.1 Female-to-male ratio at management level

During the reporting period, Hegelmann Deutschland employed 273.00 HC people in total.

C5-59 Within its management team, the gender ratio was 0.56, divided into 5.00 HC female and 9.00 HC male. The term "management" is defined as per the VSME standards definition - the level below the board of directors.

4.2.2 Self-employed persons working exclusively for the reporting company

C5-60 The following table presents the relevant figures for individuals working exclusively for the undertaking on a self-employed basis without personnel, as well as temporary workers supplied by undertakings primarily engaged in employment activities, for the reporting period.

TYPE OF WORKER	NUMBER OF EMPLOYEES
Total self-employed without personnel that are working exclusively for the undertaking	0.00 HC
Total temporary workers provided by undertakings primarily engaged in employment activities	19.00 HC

4.3 C6 – Additional own workforce information – Human rights policies and processes

DISCLOSURE REQUIREMENT

61. The undertaking shall disclose an answer to the following questions. (a) Does the undertaking have a code of conduct or human rights policy for its own workforce? (b) If yes, does this cover: Child labour, forced labour, human trafficking, discrimination, accident prevention, other topics. (c) Does the undertaking have a complaints-handling mechanism for its own workforce?

4.3.1 Human Rights Policy, Code of Conduct (own workforce)

C6-61.a Hegelmann Deutschland has established a human rights policy / Code of Conduct pertaining to its workforce: Yes.

C6-61.b (i-vi) The Code of Conduct includes the topics Accident prevention, Child labour, Discrimination, Forced labour, Human trafficking, Other. Additional topics of the code of conduct are: Both companies conduct annual human rights due diligence to systematically evaluate and manage social risks, enforce strict data protection protocols to secure personal information and guarantee full GDPR compliance, provide clear guidelines to prevent conflicts of interest and maintain professional integrity and transparency in all business dealings, formally recognise freedom of association as a fundamental right within their broader stakeholder engagement setup.

Child labour

Forced labour

Human trafficking

Discrimination

Accident prevention

Data protection & GDPR

Freedom of association

4.3.2 Complaints handling mechanism

C6-61.c Hegelmann Deutschland has implemented a complaints-handling mechanism for its own workforce to ensure any concerns are reported and addressed in a timely and confidential manner: Yes.

4.4 C7 – Severe negative human rights incidents

DISCLOSURE REQUIREMENT

62. The undertaking shall disclose an answer to the following questions: (a) Does the undertaking have confirmed incidents in its own workforce related to: i. child labour; ii. forced labour; iii. human trafficking; iv. discrimination; or v. other? (b) If yes, the undertaking may describe the actions being taken to address the incidents described above. (c) Is the undertaking aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users? If yes, specify.

4.4.1 Own workforce

C7-62.a (i-v) Hegelmann Deutschland confirms that pertaining to its workforce, there have been confirmed human rights incidents: No.

Hegelmann Express and HT RFS support employee mental health through structured workplace initiatives. Both firms provide an Employee Assistance Program that offers confidential counselling for personal and professional challenges. Regular mental health workshops and educational materials cover stress management, emotional resilience, and mindfulness. Plus, the businesses support work-life balance through flexible working arrangements and remote work options to reduce employee stress.

4.4.2 Measures taken to address the incidents

The following measures were taken in order to address the incidents:

To manage confirmed or potential human rights incidents, Hegelmann Express and HT RFS run a structured response framework. If an adverse impact occurs, the compliance team deploys immediate remediation steps. It engages directly with affected individuals like drivers, coordinates with suppliers to resolve the issue, and cooperates with trade unions, NGOs, or external authorities to secure lawful outcomes. Operators then log all actions transparently in the osapiens HUB platform for audit traceability. But if any grievance or monitoring alert reveals a deviation, it triggers a mandatory Corrective Action Plan (CAP) workflow. The compliance team issues a formal notice to the supplier within five days. The supplier must investigate the root cause and propose corrective actions within ten days. Within fifteen days, the compliance team validates the proposal and sets clear deadlines. The supplier then executes the fixes and submits proof like payroll records or training logs. A compliance officer verifies the changes within thirty days of the deadline. And the entire case logs into the osapiens HUB Case Management Tool to track due dates automatically. Plus, the company applies escalating sanctions if a supplier fails to cooperate. Initial penalties include formal warnings, mandatory targeted training, or reduced business volume. The company suspends operations immediately for critical breaches like wage withholding or unsafe driver accommodation. Finally, the Managing Director approves complete contract termination for persistent non-compliance or severe violations like forced labour.

4.4.3 Value chain

In 2025, Hegelmann Express partnered with a digital compliance platform to deploy an AI-driven system across its supply chain. The software screens over 3,000 sources and 30 certificate types to spot environmental, social, and corruption risks. Standardised questionnaires align supplier reviews with the German Supply Chain Act (LkSG) and EU CSDDD requirements across 13 risk categories. Suppliers use a multilingual portal to submit data, receive automated reminders, and complete corrective actions. The system also runs AI news crawling and a 26-language complaint portal for early risk detection. Alongside digital monitoring, Hegelmann Express integrated all permanent suppliers into its driver training portal. The firm screened 100% of suppliers using environmental and social criteria, auditing 75% of them on sustainability metrics.

C7-62.c Hegelmann Deutschland indicates whether it is aware of any confirmed incidents involving workers in the value chain, affected communities, consumers, or end-users: Yes.

Hegelmann Deutschland is aware of confirmed severe negative human rights incidents pertaining to the value chain for the reporting period. The following description provides insights on the accidents:

One confirmed severe human rights incident was identified at Hegelmann Express upstream value chain during the reporting period, at a subcontracted transport provider deploying third-country national drivers on international routes. The allegations concerned potential non-compliance with posted-worker minimum wage requirements, incomplete working time records, undocumented training cost deductions, substandard accommodation, and discriminatory treatment. No incidents of child labour or forced labour were confirmed. The business relationship was terminated in March 2025. An independent third-party compliance audit was commissioned, which confirmed gaps in the documentation and monitoring of subcontractor labour conditions. A corrective action plan with defined responsibilities, deadlines and monitoring indicators was established, including enhanced due diligence for subcontractors deploying third-country nationals, defined accommodation standards, a fixed subcontractor audit cycle, and multilingual driver contact and escalation structures. The grievance mechanism was replaced by a digital channel enabling anonymous reporting, in line with HinSchG and Directive (EU) 2019/1937.

4.5 B9 – Workforce – Health and Safety

DISCLOSURE REQUIREMENT

41. The undertaking shall disclose the following information regarding its employees: (a) the number and rate of recordable work-related accidents; and (b) the number of fatalities as a result of work-related injuries and work-related ill health

B9-41.a During the reporting period, the number of work-related accidents that were classified as recordable under applicable regulations was 2.00 which corresponds to a recordable incident rate of 0.73 per 100 employees.

B9-41.b Zero fatalities occurred during this reporting period.

We are deeply committed to ensuring the safety and well-being of our workforce. Accordingly, we actively monitor, prevent, and reduce occupational risks through ongoing safety training, audits, assessments, and the implementation of preventive measures. Each major incident is thoroughly investigated, and corrective actions are implemented to prevent any recurrence.

Hegelmann Express and HT RFS operate an Occupational Health and Safety (OHS) management system to protect employees, subcontractors, and local communities. Both businesses conduct annual risk assessments across all operational tasks and update safety protocols to match current legal standards. Occupational Safety Committee (ASA) meetings run regularly with external safety specialists and company doctors to review emerging risks. For mobile workers and drivers, the firms conduct regular risk reviews, deliver safety training in multiple languages, investigate accidents, and run health surveillance processes. The OHS policy covers road safety, driver access to essential facilities, and 24/7 emergency support. Fully integrated subcontractors must comply with ISO 9001, ISO 45001, ISO 14001, IFS Logistics 3.0, SQAS, and TISAX standards. Driver representatives and health committees meet regularly to refine safety measures and log training records.

Hegelmann Express maintains driver working conditions through strict vehicle standards and operational support. Trucks undergo routine technical inspections and come equipped with climate-controlled cabins and hands-free emergency communication tools. Drivers get guaranteed access to drinking water, rest areas, vehicle-independent accommodation, and secure waiting areas during loading operations. Digital route planning systems evaluate real-time road risks and direct drivers toward pre-arranged safe parking facilities.

4.6 B10 – Workforce – Remuneration, Collective Bargaining, and Training

DISCLOSURE REQUIREMENT

42. The undertaking shall disclose: (a) whether the employees receive pay that is equal or above applicable minimum wage for the country it reports in, determined directly by the national minimum wage law or through a collective bargaining agreement; (b) the percentage gap in pay between its female and male employees. The undertaking may omit this disclosure when its headcount is below 150 employees noting that this threshold will be reduced to 100 employees from 7 June 2031; (c) the percentage of employees covered by collective bargaining agreements; and (d) the average number of annual training hours per employee, broken down by gender.

B10-42.a In Germany, the minimum wage is statutory, meaning defined by the national law. During the reporting period, all of our employees received remuneration that is in line with or exceeds the applicable minimum wage: Yes.

B10-42.b The gender pay gap for the reporting period is -10.32%, representing the percentage difference in average gross hourly pay between male and female employees.

B10-42.c The collective bargaining agreements covered 0.00% of our workforce (meaning employees who are contractually covered by at least one such agreement).

B10-42.d

The table below presents the average number of annual training hours per employee in 2025, disaggregated by gender and reporting category.

GENDER	AVERAGE NUMBER OF ANNUAL TRAINING HOURS
Male	4.30
Female	4.30
Other	0.00
Not reported	0.00

Male — training hrs		4.3 hrs
Female — training hrs		4.3 hrs

Both Hegelmann Express and HT RFS enforce living standards for company-provided and third-party housing. Compliance teams perform regular housing inspections, enforce contractual safety standards on accommodation vendors, and operate clear complaint mechanisms. Approved facilities must provide drinking water, internet access, proper ventilation, cooking facilities, and gender-segregated sanitary rooms. Sites follow strict fire safety protocols, emergency plans, and security arrangements. Both companies cover all accommodation costs for employees travelling on overnight or multi-location assignments.

In 2024, Hegelmann Express launched a driver onboarding and career development programme, the programme contained 34 online and on-site training modules in 2025. Courses cover mandatory safety subjects like loading rules, accident prevention, and rest times. They also cover internal compliance rules like business ethics, complaint handling, and diversity policies. Specific technical courses train drivers on the Eco-Driving Scorecard, IFS food transport standards, and retailer freight rules. The company updates training topics regularly using regulatory updates, test results, and direct driver feedback.

Hegelmann Express and HT RFS run an internal Learning and Development Programme to upskill office staff and operational teams. Courses cover social responsibility, environmental standards, business operations, and management skills. In 2025, employees completed an average of 4.3 training-hours across these modules.

Hegelmann Express established an internal shared library to promote continuous learning and resource efficiency. Employees donate and swap books with colleagues rather than buying new copies. This initiative reduces material consumption while encouraging continuous personal development.

5 – Governance Disclosures

5.1 B11 – Convictions and fines for corruption and bribery

DISCLOSURE REQUIREMENT

43. In case of convictions and fines in the reporting period, the undertaking shall disclose the number of convictions, and the total amount of fines incurred for the violation of anti-corruption and anti-bribery laws

B11-43 During the reporting period, Hegelmann Deutschland was involved in 0.00 conviction(s) related to violations of anti-corruption and anti-bribery laws either through the reporting undertaking itself, its subsidiaries or its employees. The total amount of fines incurred for violating anti-corruption and bribery laws amounted to 0.00 €.

We are committed to upholding compliance with regulatory norms and will address the above-mentioned incidents internally to prevent future violations.

We introduced the following measures planned in the future:

Hegelmann Express and HT RFS use tight accounting controls and internal financial checks to prevent fraud, bribery, and conflicts of interest, these controls are intended to promote transparency and accountability across all financial transactions. Both companies regularly run mandatory compliance training through an internal e-learning platform for all employees and relevant subcontractors, these modules specifically raise awareness regarding ethical risks and company policies. They manage conflict-of-interest using a compliance framework that includes clear protocols for managing conflicts of interest and ensuring crisis response, provide secure and confidential whistleblower system to encourage stakeholders to report violations of laws or ethical standards without fear of retaliation. To tackle money laundering, they integrate proactive risk assessments directly into their daily workflows and strategic plans. The companies also focus on continuous improvement by committing to systematic enhancements which involves a systematic analysis and adjustment of processes, measures, and guidelines based on results from regular evaluations, and conduct regular internal audits and process reviews to update their policies, close operational gaps, and stay fully aligned with changing legal requirements.

Note (as defined by VSME): Convictions are violations of anti-corruption and anti-bribery laws referred to any verdict of a criminal court against an individual or undertaking in respect of a criminal offence related to corruption and bribery, for example where these court decisions are entered in the criminal record of the convicting European Union Member State. Fines are monetary penalties resulting from violations of anti-corruption and anti-bribery laws imposed by a court, commission or other government authority, which are paid to a public treasury.

5.2 C8 – Revenues from certain sectors and exclusion from EU reference benchmarks

DISCLOSURE REQUIREMENT

63. If the undertaking is active in one or more of the following sectors, it shall disclose its related revenues in the sector(s): 1. controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons); 2. the cultivation and production of tobacco; 3. fossil fuel (coal, oil and gas) sector (i.e. the undertaking derives revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in Article 2, point (62), of Regulation (EU) 2018/1999 of the European Parliament and the Council 17), including a disaggregation of revenues derived from coal, oil and gas; or 4. chemicals production if the undertaking is a manufacturer of pesticides and other agrochemical products. 64. The undertaking shall disclose whether it is excluded from any EU reference benchmarks that are aligned with the Paris Agreement as described in paragraph 177 of Annex II of this Recommendation.

5.2.1 Controversial sectors

C8-63.a,b,c,d As of the reporting date, Hegelmann Deutschland doesn't generate revenues from the following sectors as identified in the VSME standard, as presented in the table below:

GOVERNANCE REVENUE SECTORS	TOTAL AMOUNT OF REVENUE	SHARE OF TOTAL REVENUE
Controversial Weapons	0.00 €	0.00%
Tobacco	0.00 €	0.00%
Oil	0.00 €	0.00%
Coal	0.00 €	0.00%
Gas	0.00 €	0.00%
Total Fossil Fuels	0.00 €	0.00%
Pesticides Agrochemicals	0.00 €	0.00%

5.2.2 Exclusion from the EU reference benchmarks aligned with the Paris Agreement

C8-64 As of the reporting date, Hegelmann Deutschland states if it is excluded from the EU reference benchmarks aligned with the Paris Agreement: No.

5.3 C9 – Gender diversity ratio in the governance body

DISCLOSURE REQUIREMENT

65. If the undertaking has a governance body in place, the undertaking shall disclose the related gender diversity ratio.

C9-65 As of 31.12.2025, the gender diversity ratio in the governance body of Hegelmann Deutschland stands at 0.00, consisting of 0.00 female and 2.00 male member(s).

Male members		2 (100%)
Female members		0 (0%)

Hegelmann Deutschland aims to continue improving gender balance through targeted recruitment and leadership development initiatives.

Hegelmann Deutschland is committed to enhancing diversity and inclusion at all levels, including governance, and is actively working towards a more balanced representation.

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Stakeholders can direct inquiries regarding the ESG disclosures or sustainability practices of Hegelmann Express and HT RFS to sustainability@hegelmann.com.