

**Delivering
sustainable impact
through smarter
operations**





Our purpose

To make the commercial road transport industry clean, fair and efficient

Eurowag is a leading pan-European integrated payment and mobility platform focused on the commercial road transport (“CRT”) industry. We help the CRT sector to become more clean, fair and efficient by enabling the daily operations of transport companies through an integrated digital ecosystem of payments, mobility and data-driven services.

Our end-to-end platform simplifies the complexity and fragmentation inherent in commercial road transport, supporting customers across Europe to operate more efficiently, remain competitive and navigate the transition to lower-emission transport. Through the continued development of our integrated platform and Decarbonisation as a Service offering, we are responding to the long-term trends of digitalisation and decarbonisation that are reshaping the CRT industry, today and into the future.

This Sustainability Report describes how we manage our most significant environmental, social and governance impacts, and how sustainability considerations are embedded within our business model, strategy and day-to-day operations. It provides transparency on our performance, priorities and progress in areas that matter most to our stakeholders and to the long-term success of our business.

The report has been prepared on a consolidated basis, using the same scope as our financial statements, and covers our own operations as well as relevant upstream and downstream value-chain activities. We apply recognised international frameworks and good-practice principles to support consistent, decision-useful sustainability disclosures.

We continue to monitor regulatory and reporting developments across our markets and to evolve our sustainability reporting in line with stakeholder expectations and as our data, governance and processes continue to mature and improve over time.

In addition, this Sustainability Report incorporates disclosures required under the UK Modern Slavery Act. These disclosures outline our policies, due-diligence processes and actions to prevent modern slavery and human trafficking within our operations and supply chains, reflecting our commitment to responsible business conduct and respect for human rights across all jurisdictions in which we operate.

Contents

Introduction

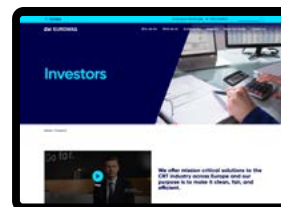
- 1 Our purpose
- 2 Our commitment
- 3 2025 highlights
- 4 Business model
- 5 Our value chain
- 6 Our sustainability journey

Our approach

- 7 Leadership insights
- 8 Industry insights
- 9 Stakeholder engagement
- 10 Double Materiality Assessment

Our strategy and action plan

- 11 Sustainability strategy
- 12 **Transforming transport sustainably**
- 13 Why it matters to Eurowag
- 15 Eurowag’s roadmap to net zero
- 16 Managing our greenhouse gas emissions
- 18 Managing our impacts on nature and biodiversity
- 20 Accelerating the energy transition
- 22 Helping customers reduce GHG emissions intensity
- 24 **Investing in our people and communities**
- 25 Why it matters to Eurowag
- 26 Promoting diversity and inclusion within Eurowag and our industry
- 28 Supporting employee health and engagement
- 30 Creating positive impact in our local communities
- 32 Improving driver wellbeing and safety
- 34 Giving SMEs fair access to technology and finance
- 36 **Operating with integrity**
- 37 Why it matters to Eurowag
- 38 Sustainable governance
- 39 Risk management and internal controls over sustainability reporting
- 40 Responsible business practices
- 42 Upholding data privacy and security
- 43 Human rights and modern slavery



Visit: investors.eurowag.com/investors/



Scan the QR code to read our latest Annual Report



Our commitment

Refreshing our sustainability strategy for a changing world



Jenny Pidgeon
VP Sustainability and CSR

Against a backdrop of accelerating climate and nature risks, energy insecurity and regulatory change, we stay focused on what matters most – helping commercial road transport operators navigate the transition with practical solutions and delivering on our purpose to make CRT clean, fair and efficient."

In 2025 we refreshed our sustainability strategy to focus on the areas where Eurowag can add the greatest impact for customers, society and the commercial road transport sector.

2025 has been marked by a continued escalation of the climate and nature crises, alongside growing geopolitical and economic uncertainty. Extreme weather, ecosystem degradation and biodiversity loss are increasingly affecting societies and businesses alike, disrupting infrastructure and supply chains. At the same time, geopolitical tensions and energy security concerns have highlighted the fragility of global systems and the complex trade offs inherent in the energy transition. Against this backdrop, corporate sustainability efforts are being tested: expectations for action remain high, yet the regulatory and reporting landscape is evolving unevenly across regions, creating complexity for companies operating across multiple markets.

For the CRT sector, these dynamics are particularly pronounced. Road transport remains essential to Europe's economic resilience, even as it faces mounting pressure to reduce emissions, limit environmental impacts and improve social outcomes. CRT accounts for around 9% of total greenhouse gas emissions in Europe, underlining both the scale of the challenge and the importance of accelerating practical, scalable solutions.

Over the past year, the sector's transformation has continued to shift from long-term ambition to execution. With digitalisation we are improving efficiency, compliance and transparency, while progress towards decarbonisation is shaped

by practical constraints including energy capacity, infrastructure readiness and cost. Shippers, regulators and financial stakeholders are placing greater emphasis on credible data, intensifying the need for solutions that support environmental responsibility alongside competitiveness and operational resilience.

Against this backdrop, we refreshed our sustainability strategy in 2025, bringing our material priorities into three interconnected pillars: Transforming transport sustainably, Investing in our people and communities, and Operating with integrity. Through Eurowag's integrated platform and growing digital ecosystem, we are focused on helping customers stay competitive by reducing inefficiencies and accelerating the transition to lower-emission transport. We expanded practical decarbonisation options, increasing access to alternative fuels such as HVO, enabling immediate emissions reductions without major fleet replacement. In parallel, we continue to build the infrastructure and partnerships that support a multi-energy future for CRT, including truck parks that combine alternative fuels with charging, as well as secure parking with facilities and services for drivers.

We recognise that a successful transition depends on people – from drivers on the road, to the teams who build and deliver our services. We continue to strengthen employee engagement, diversity and inclusion, and are

proud to share that we met our 2025 target of 40% women in leadership.

We continued to run our extensive CSR programme for positive community impact, including preventative health campaigns with partner Loono, helping to raise awareness and encourage early detection and prevention amongst both drivers and employees. We also supported driver health and safety through campaigns designed to improve first aid readiness and on the road health and wellbeing for professional drivers.

The strength of our governance, culture and ethics underpins all our activities. We remain focused on responsible business conduct, robust compliance, data protection and responsible supply chain practices. Our strategy refresh builds on the insights from our double materiality work and supports continued progress in embedding sustainability into decision-making and governance across the Group. In a rapidly changing environment, maintaining trust with customers, employees, partners and communities remains essential. Our commitment to making CRT clean, fair and efficient is steadfast, and this report sets out how we are delivering that commitment in practice – and how we will continue to scale impact in the years ahead.



2025 highlights

Our year in numbers



Transforming transport sustainably

33%

reduction in direct emissions (Scope 1 and 2, on a market basis) compared to baseline year 2023

2,591

active alternatively fuelled trucks using our products and services

180%

increase in HVO volume

10%

increase in the total number of locations in our alternative refuelling network

>200

dedicated CRT charging locations accessible via our new hybrid fleet card, and 900,00+ charging points



Investing in our people and communities

40%

women in leadership roles achieved on target by 2025

67%

employee engagement survey score

265

local good causes supported across 19 countries by employee-led donations via Philanthropy & You initiative

1%

pre-tax profit donated, through employee-led donations, volunteering and corporate charity partnerships

86%

of drivers surveyed agreed Eurowag supports their safety and 76% their wellbeing



Operating with integrity

100%

of new suppliers >€20k assessed with our ESG risk tool from H2 2025

100%

of data privacy incidents detected and classified, with full mitigation plans implemented

86%

of suppliers paid on time



Celebrating recognition we received during the year

#1

company in the Czech Republic for sustainability reporting and carbon reduction (CZECH TOP 100 and Climate & Sustainable Leaders)

Giving Tuesday award for best corporate charity project in the Czech Republic (Association of Social Responsibility CZ)

ESG Excellence award for strategic ESG integration, carbon management and transparent reporting (University of Economics and Business, Prague VŠE)

ESG Transparency Excellence benchmark (EUPD)



Business model

Creating value for our stakeholders

We take advantage of our rich history and unique access to data to help make the CRT industry clean, fair and efficient. Headquartered in the Czech Republic, but with offices and customers throughout Europe, we have a truly pan-European footprint.



» Find out more about our business model in our 2025 Annual Report

What makes us unique

Trusted and scaled platform

- > 30 years of building trusted customer relationships
- > Pan-European presence across 25 countries
- > Integrated fuel and toll network covering 23 countries
- > ~17,000 fuel acceptance points, including ~2,200 alternative fuel stations
- > Deeply embedded, mission-critical infrastructure for customers

Speed and efficiency

- > One integrated digital platform simplifying complex workflows
- > One-stop-shop for payments, tolling and fleet services
- > AI-enabled tools improving efficiency and customer experience

- > Data-driven routing, cost optimisation and automation
- > Proprietary data enabling insight-led product innovation

Resilient growth

- > Strong and resilient revenue growth
- > Rule of 50: Double-digit growth with ~40% EBITDA margins
- > Diversified revenues reducing single product dependency
- > High cross-sell and up-sell potential across integrated services
- > Disciplined capital allocation and deleveraging

Market opportunity

- > €9 billion addressable market with significant runway
- > Expanding digital and indirect sales channels

- > Strong partnerships with OEMs and industry players
- > Increasing penetration across SMEs and fragmented customer base

Sustainability as a growth driver

- > Building infrastructure for a lower-carbon CRT
- > Supporting customers in their decarbonisation journey
- > Expanding access to alternative fuels and eMobility solutions
- > Data and digital tools enabling emissions and cost optimisation
- > Focus on driver wellbeing, safety and responsible business practices

Value created for stakeholders



Customers

By simplifying their complex workflows we help our customers operate in a more efficient, cost-effective and sustainable way.



Suppliers

We foster transparent long-term partnerships that drive mutual growth and support efficient, scalable operations across Europe.



Employees

We provide a supportive, inclusive workplace that enables personal growth and rewards performance.



Investors

We create value for our investors by driving profitable growth in a disciplined and sustainable way, supported by strong governance and financial transparency.



Society and the environment

We enable a more efficient and sustainable transport ecosystem, while operating responsibly and contributing to long-term decarbonisation.



Policy makers and regulators

We operate transparently, complying with regulatory requirements, and constructively supporting the development of efficient and compliant transport systems.

» Read more about Eurowag's interactions with stakeholders on page 9



Our value chain

How we create value





Our sustainability journey

Embedding sustainability across our business

Our commitment to making the commercial road transport (“CRT”) industry clean, fair and efficient continues to guide our sustainability journey.

Sustainability is increasingly intertwined with competitiveness, resilience and long-term value creation. We have steadily matured our approach accordingly – moving from establishing policies and targets, to embedding sustainability more deeply into our operating model and decision-making across Eurowag Group. In 2025, we refreshed our sustainability strategy to focus on the areas where we can deliver the greatest impact, aligned with our purpose and the evolving needs of our stakeholders.



Where we are

In 2025, our focus was on strengthening the foundations for our sustainability programme. This included refreshing our sustainability strategy to sharpen our priorities and align them more closely with how we create value, operate our business and support the CRT ecosystem through its transition.

We continued to deepen our understanding of the environmental, social and governance topics most relevant to Eurowag, building on our double materiality work and improving the quality and consistency of sustainability data and governance.

At the same time, we progressed the integration of sustainability into our core business activities – from platform development to partnerships and public-affairs engagement. We expanded and scaled Decarbonisation as a Service solutions that help customers address emissions and efficiency challenges in practice, including growth in green fuel corridors and electrification services, alongside continued investment in digital tools that increase efficiency across CRT operations.

Where we're going

We will continue to embed sustainability into how Eurowag operates, grows and innovates, focusing our investment and actions on what delivers the most value for our customers, our business and the environment.

Building on our refreshed strategy, we will direct our efforts towards execution across our three strategic focus areas: Transforming transport sustainably, Investing in our people and communities, and Operating with integrity. This includes further integrating sustainability into product strategy and platform development, scaling decarbonisation solutions, and continuing to support customers with practical tools that balance environmental ambition with operational realities.

We will also further mature our governance, measurement and accountability frameworks, improving the quality of sustainability data and KPIs and ensuring clear ownership across the business. Through collaboration with customers, partners, industry bodies and policymakers, we will continue to advocate for balanced, effective approaches that enable a faster, fairer transition of the CRT sector.



Leadership insights

Sustainability scales when it delivers value today



Martin Vohánka
Chief Executive Officer

At Eurowag, we build solutions for an industry that rarely gets the spotlight, yet keeps Europe functioning: commercial road transport, representing 5% of EU GDP.

Our purpose is simple – to make CRT clean, fair and efficient – and we pursue it by harnessing critical data at scale, leveraging AI to remove friction from everyday operations. We enable trucking companies to succeed in the digital low-carbon era.

2025 was a year of execution. We advanced the next stage of our strategy: bringing our services together into a unified, end-to-end digital platform. The phased rollout of Eurowag Office continued with product and customer migrations and new capabilities introduced into customer workflows – including digital onboarding and AI tools that reduce administrative load and support better decision making. This matters because CRT remains highly fragmented, with too many disconnected systems and too few actionable insights. Our platform strategy is designed to change this – not for its own sake, but because it strengthens customer resilience, reduces ecosystem inefficiencies and makes people's work simpler and more rewarding.

Integration is central to this ambition. In 2025, we continued the work of bringing our acquired capabilities into one Eurowag experience to create the "whole-journey" value we want to deliver: one interface, simple pricing, no duplications and end-to-end workflows from Load to Cash.

Our goal is not only to digitise CRT, reduce inefficiencies and therefore energy intensity, but also to scale a commercially workable transition to low-carbon energies. In 2025 we focused on solutions that can be deployed today, expanding access to alternative fuels including HVO and bioLNG across Europe. We also continued developing the physical and service ecosystem with our franchisee partners enabling lower-emission refuelling and charging capabilities at road transport hubs across Europe.

Across the market we see "sustainability" and "efficiency" converging. Customers want measurable savings, less admin and predictable costs. Our product direction therefore increasingly connects energy intensity reduction and emissions avoidance with everyday performance – through better routing and driving style, higher utilisation and more actionable data.

In 2025, we refreshed our sustainability strategy. This was not about changing our long-term direction, but sharpening execution by addressing our most material impacts, risks and opportunities. It helps us focus on what we can genuinely influence through our business model – the products we build, the services we scale, the partnerships we choose, and the standards we apply.

Operating with integrity is foundational in an ecosystem business like ours – where trust, data security and responsible conduct are prerequisites.

We strengthened how sustainability is embedded into governance, performance management and daily decision making. We also continued investing in people – inside Eurowag and across our wider communities – because a fair and efficient CRT sector depends on wellbeing, safety and opportunity. These efforts are central to our purpose: reflecting our belief that better transport is not only cleaner, but also more human.

Looking ahead, our priorities are clear. We will continue building out Eurowag Office, connecting more and more unique data sets and unleashing the power of AI to create a more seamless CRT ecosystem. We will scale practical efficiency and decarbonisation options – by removing adoption barriers through access to alternative fuels, electrification services and better insights, making impact visible for our customers. And we will keep raising the bar on how we operate – with integrity, discipline and respect for the people and communities touched by Eurowag.

I want to thank our customers, partners and colleagues for their trust and commitment. We have an exciting journey ahead – and we are moving forward in the right way: with focus, realism and a clear purpose.



Real change happens when sustainability makes business simpler – and delivers value on every journey."



Industry insights

Navigating a route to net zero CRT



Matthias Maedge
VP CRT Decarbonisation

The commercial road transport (“CRT”) sector remains central to Europe’s economy, with Central and Eastern Europe playing a particularly significant role in international freight. And at the same time, decarbonisation is no longer optional – it is being driven by regulation, customer demand and the need to future-proof business models.

Decarbonisation in CRT is being pushed from multiple directions at once. European policy from CO₂ standards for heavy-duty vehicles to RED III, AFIR, ETS2 and CountEmissions EU, is tightening expectations. At the same time, large shippers are now required to report Scope 3 emissions, which is cascading pressure directly onto transport operators. For many CRT companies, this is no longer a strategic discussion – it is becoming a commercial requirement.

However, the pathway forward is far from clear. Operators are navigating a complex and, at times, inconsistent regulatory landscape. Different frameworks take different approaches – some based on lifecycle emissions, others focused only on tailpipe – creating uncertainty about which technologies will ultimately be recognised and rewarded. For businesses operating on thin margins and long asset cycles, this lack of clarity is a real barrier to investment.

Progress is happening, but unevenly. Drop-in fuels such as HVO are gaining traction because they can deliver immediate emissions reductions without requiring new vehicles or infrastructure. BioLNG is also scaling in certain markets – Germany, for example, has already largely shifted to biomethane. By contrast, battery electric trucks are developing more slowly than expected, constrained by vehicle cost, charging infrastructure and uncertainty around operating economics.

As a result, whilst emissions intensity is improving, absolute emissions are not falling fast enough. Freight demand continues to grow, and current adoption rates of low-carbon technologies are not yet sufficient to meet the pace of regulatory ambition. The sector is moving – but not quickly enough.

A key issue is policy coherence. The coexistence of lifecycle-based approaches and tailpipe-only standards risks distorting investment signals and undermining technology neutrality. In practice, this can favour certain solutions while excluding others that could deliver meaningful emissions reductions today. If this misalignment persists, it will slow progress and increase costs across the sector.

At the same time, broader economic and geopolitical pressures are adding complexity. Energy price volatility, supply chain disruptions and shifting policy priorities are influencing investment decisions. CRT operators are being asked to decarbonise while managing cost pressure and maintaining service reliability – a difficult balance in a highly competitive market.

Despite these challenges, the direction of travel is not in doubt. The legislation is largely in place, OEMs are moving, and infrastructure – while still insufficient – is expanding. The question is no longer whether the transition will happen, but how quickly companies choose to act.

Those that move early – combining alternative fuels, electrification and operational efficiency – will be better positioned to manage risk, control costs and respond to customer demand. Those that wait, risk being forced into more expensive, reactive transitions later.

Decarbonisation in CRT is no longer a distant objective. It is becoming a defining factor for competitiveness, resilience and long-term viability. At Eurowag we want to help our customer navigate the transition.



Decarbonisation in CRT is no longer a distant ambition – it is already reshaping the market. But complexity and policy inconsistency are slowing progress. The industry needs clear, technology-neutral frameworks that enable all viable pathways, because every low-carbon solution will be essential to accelerate the transition and maintain competitiveness.”



Stakeholder engagement

Listening and learning from our stakeholders

We work with a wide range of external stakeholders at EU level, as well as in the countries where we operate. We believe constructive collaboration is key to helping us learn and innovate.

We conduct consultations with employees, customers, suppliers, investors, policymakers and local communities on an ongoing basis. Such conversations help us identify and prioritise sustainability issues that may impact, or be impacted, by our business activities.

The investor relations team, Chief Financial Officer and Chief Executive Officer lead our engagement with prospective and current investors.

Our sales and marketing teams lead our engagement with customers. We monitor the level and type of customer feedback, so that we can address customer needs and concerns. To better understand and respond to their needs, the teams engage with customers through panels, focus groups and surveys that provide formal, quantitative insight into customer needs and interests.

The teams also secure unique insight into the needs of truck drivers through our driver survey, which is answered directly by truck drivers on a quarterly basis.

We engage peers in related and influential industries, such as shippers and freight forwarders, as well as original equipment manufacturers ("OEM") through our automotive division. We work with industry peers and policy makers through our membership and participation in a number of trade bodies, including the Sustainability Working Group of Fleet Cards Europe, which Eurowag currently chairs. This helps us understand and influence regulatory developments, as well as the impact of current and future policy and regulations at EU and member state level.

Drawing on our pan-European footprint, we contribute industry insight to policy discussions on technology-neutral decarbonisation, harmonised implementation of EU legislation (including RED III and ETS2), cross-border greenhouse gas accounting and the rollout of charging and renewable fuel infrastructure.

In 2025 we facilitated dialogue between policymakers and industry through engagement with EU institutions, regional conferences in Central and Eastern Europe, and collaboration with industry associations to promote interoperable, efficient and lower-emission transport solutions.

» **Read more about our stakeholders in our 2025 Annual Report and Accounts**



Customers

In 2025, we updated our customer insight research panels with approx. 150 new contacts, to improve representativeness, and held almost 400 qualitative interviews. We launched a new internal initiative, Customer Connect, to share core insights to inform our business development.

With a focus on testing the customer value proposition for EW Office, we ran qualitative interviews and quantitative questionnaires in all main markets. The findings were converted into a pilot roadmap for commercial testing in 2026.

We strengthened our closed-loop feedback process, to prioritise product and service fixes that address top customer concerns.

We prepared User Experience training and materials to strengthen product discovery within our new product operating model.



Suppliers

In 2025, we maintained frequent and proactive engagement with our energy and service suppliers to navigate a highly dynamic operating environment. Discussions focused on market volatility driven by geopolitical tensions, regulatory developments, and increasing decarbonisation requirements, as well as evolving supply-demand dynamics and new market entrants. We strengthened strategic collaborations with key partners and actively contributed to industry dialogue through associations, conferences, and forums.

These engagements informed actions including expanding our acceptance network across traditional and alternative fuels, scaling our eMobility and truck park offerings, addressing capacity constraints, and ensuring full compliance with international sanctions.



Double Materiality Assessment

Double materiality informed our strategy refresh

Eurowag conducted a double materiality assessment (“DMA”) in 2024 in accordance with guidance set out within the Corporate Sustainability Reporting Directive (CSRD). This assessment involved identifying and objectively evaluating ESG impacts, risks and opportunities, in order to identify the material topics for addressing in our sustainability strategy refresh during 2025.

1 Context mapping

We mapped the business activities and relationships, value chain, external landscape and affected stakeholders to identify relevant sustainability matters. Topics not relevant to our business model were omitted from the review.

2 Identification of impacts

We created a long-list of potentially material IROs across all ESG matters.

3 Assessment of our impacts

To determine their significance, we analysed the long-list of Eurowag’s actual and potential impacts on people and the environment. The assessment was validated with stakeholders internally and externally where appropriate.

4 Identification of risks and opportunities

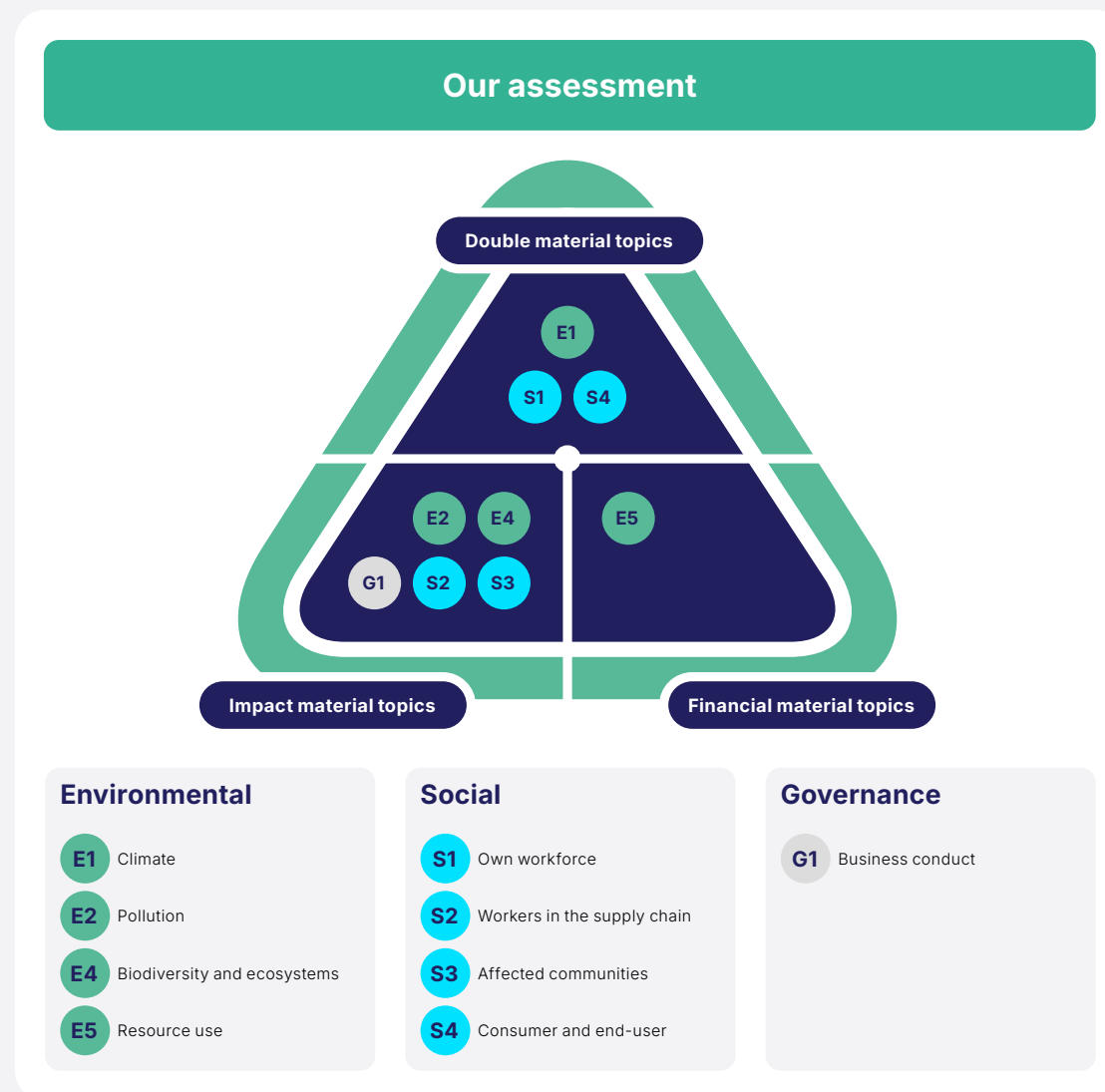
We identified key risks and opportunities from a financial perspective in a cross functional assessment.

5 Financial assessment of risks and opportunities

To determine their materiality, we analysed the risks and opportunities, following a quantitative approach wherever possible, assessing them against Eurowag’s tailored risk evaluation framework.

6 Prioritisation

We prioritised and determined a narrow list of material IROs based on the result of the assessments.





Sustainability strategy

Our sustainability strategy

To achieve Eurowag's strategic priorities to be in every truck, drive customer centricity, grow core services and expand platform capability, we have four enablers, one of which is embedding sustainability into our business. We do this through our sustainability strategy and annual action plan.

In 2025 we reviewed and updated our sustainability strategy, to ensure that it addresses the top ESG impacts, risks and opportunities identified in our double materiality assessment. We simplified the structure to focus on three interconnected pillars - Transforming transport sustainably, Investing in our people and communities, and Operating with integrity – with objectives and targets set for each focus area.

We also added a set of enablers to our strategy, to acknowledge the importance of purpose-led leadership and governance, sustainability integration in decision making, employee engagement, transparent measurement and reporting, impact-driven partnerships and collaboration, and robust compliance in the successful delivery of our sustainability strategy. These enablers will ensure sustainability is embedded into our governance, operating model, decision making and culture.

We operationalise our strategy through an annual sustainability action plan. You can find out more about our progress in the following pages.



Transforming transport sustainably
 ▶ Read more on pages 12 to 23

Investing in our people and communities
 ▶ Read more on pages 24 to 35

Operating with integrity
 ▶ Read more on pages 36 to 43



Transforming transport sustainably

Transforming transport sustainably

Goals

50%

reduction in GHG emissions from our own operations by 2030 (Scope 1 and 2)

80,000

active alternatively fuelled trucks using Eurowag products and services by 2030

20%

reduction in customers' emissions intensity by 2035 (gCO₂e/tkm)

Reduce carbon intensity of delivered energy (gCO₂/MJ) by 15% by 2030 (well to wheel)

Net zero direct GHG emissions by 2040

No fossil fuel products in Eurowag portfolio and net zero business by 2050

Contents

- 13 Why it matters to Eurowag
- 15 Eurowag's roadmap to net zero
- 16 Managing our greenhouse gas emissions
- 18 Managing our impacts on nature and biodiversity
- 20 Accelerating the energy transition
- 22 Helping customers reduce GHG emissions intensity




Decarbonising commercial road transport requires practical solutions that work today. Our role is to help customers reduce emissions through better data, cleaner energy options and more efficient operations across every journey."

Francesco Nazzari
Chief Commercial Officer

Links to SDGs





 Transforming transport sustainably





Why it matters to Eurowag

Impacts, risks and opportunities




These are the impacts, risks and opportunities identified as material based on our double materiality assessment, which we expect to continue refining as our data and processes evolve.

ESRS Category	ESRS Sub-topic	Eurowag IRO	Actual / potential	Impact/Risk/ Opportunity	Value chain	Timeframe
E1 Climate change	Climate change mitigation	Helping customers to decarbonise	Actual	+	Downstream	S M L
		Company GHG emissions	Actual	-	Upstream, Own Operations, Downstream	S M L
		Fossil energy product use	Actual	-	Downstream	S M L
E1 Climate change - transition risks	Market changes	Decline in revenue from fossil fuel due to legislation/market changes	Potential	!	Upstream	S M L
		Client default risk due to cost of significant changes in the market and legislative/market push for decarbonisation	Potential	!	Downstream	S M L
		Economic recessions due to climate and societal crisis, impacting our revenues	Potential	!	Downstream	S M L
		Helping customers to decarbonise as a new/growing revenue stream	Actual	💡	Own Operations	S M L
	Reputation	Loss of brand value – challenges with talent retention and attraction	Potential	!	Own Operations	S M L
E1 Energy	Energy consumption and mix	Renewable energy at our assets	Actual	+	Own Operations	S M L
E2 Pollution	Pollution of air, water, soil, living organisms and food resources	Pollution due to fuel leakage on site	Potential	-	Own Operations	S M L
E4 Biodiversity & Ecosystems	Direct impact drivers of biodiversity loss	Biofuels and their impact on direct or indirect land use change	Potential	-	Upstream	S M L
E5 Circular economy	Resource outflows related to products and services	Circular economy – savings if on-board units are returned and refurbished	Actual	💡	Own Operations	S M L

Impact/Risk/Opportunity

 Positive impact
  Negative impact
  Risk
  Opportunity

Value chain

 Upstream
  Own Operations
  Downstream

Timeframe

 Short
  Medium
  Long



Transforming transport sustainably

Why it matters to Eurowag continued

Ambition

Our ambition is to help create a cleaner and more resilient future for commercial road transport.


We do this by reducing emissions from our own operations, enabling customers to reduce emissions intensity and to decarbonise through clean energy and digital efficiency solutions, and by managing our impacts on nature and biodiversity. Through practical, data-driven solutions, we aim to accelerate the energy transition while strengthening the long-term competitiveness and resilience of CRT.

Targets and performance

Ambition	Baseline	2025 progress	Target	Year
Reduce GHG emissions from our operations	2023	<div style="width: 33%;">33%</div>	50%	2030
Increase active alternatively fuelled trucks using Eurowag products and services	n/a	<div style="width: 2591px;">2,591</div>	80,000	2030
Reduce carbon intensity of delivered energy	2019	<div style="width: 0.5%;">0.5%</div>	15%	2030
Reduce customer emissions intensity	2023–24	<div style="width: 1.7%;">1.7%</div>	20%	2035





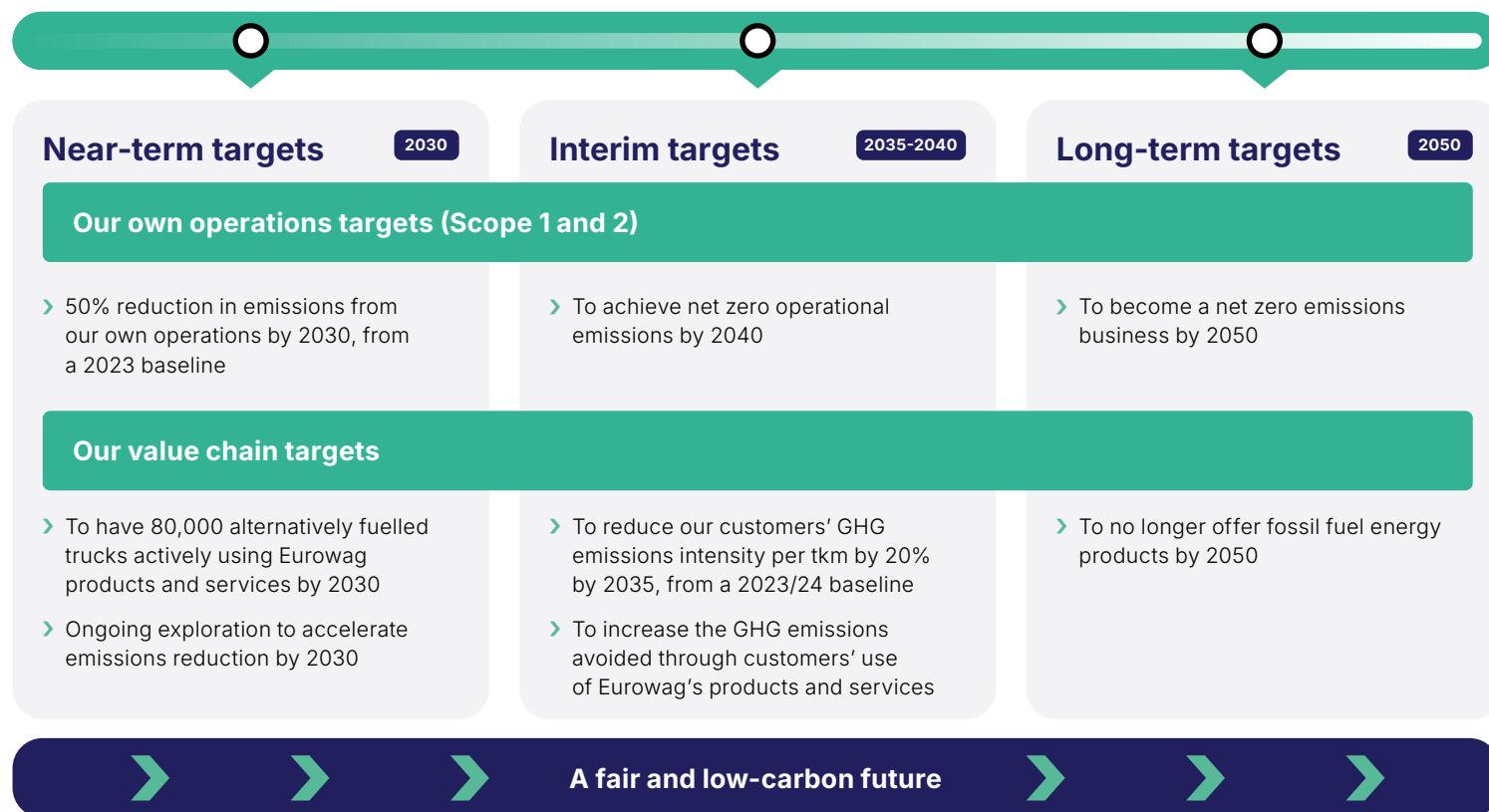
 Transforming transport sustainably

Eurowag's roadmap to net zero

Eurowag is committed to playing a role in enabling the CRT industry to decarbonise while continuing to provide transport services for the people, communities and economies that depend on them. First and foremost, this means helping customers make efficiencies and make the transition from fossil fuels to alternative energy solutions, as well as reducing our own direct emissions. Our ultimate goal is to be part of the global movement to limit global warming to 1.5°C.

We have set a combination of short-term and long-term decarbonisation targets, both for our own operations and our value chain, to ensure that we reach net zero by 2050 at the latest. These targets were built on our best expectations of how the industry would evolve, based on input from stakeholders and industry insights. We continue to monitor market developments to identify how and when we may need to adapt our strategy and key performance indicators. As part of that continuous process we are developing a new KPI in 2026 to track the emissions avoided through customers' use of Eurowag's products and services.

Achieving our business goals sets us on a path of rapid growth, which will have an impact on our Scope 3 emissions, one that is essential for us to take into account as we continue to build out our net zero roadmap and transition plan. We estimate that achieving this rapid growth will result in our absolute Scope 3 emissions peaking after 2030. In the period up to 2030, we are focusing on enabling greater efficiency for customers, whilst developing new business models through Decarbonisation as a Service that promote more rapid uptake of alternative energies and cleaner technology, working hand in hand with OEMs and customers.



Net zero definition: we aim for 90% reduction Scope 1 and 2 by 2040 and 90% reduction for Scope 3 by 2050 (from baseline year 2023 and 2019 respectively), aligning with the net zero definition of ~90% reduction in absolute emissions from our value chain and only ~10% offsets.

The transition to a low-carbon economy is ever evolving, and developing unevenly across Eurowag's commercial markets. We need to stay agile, collaborate, and engage with our key stakeholders to ensure that we contribute positively to this transition – as in the end, we will only be able to fulfil our own net zero ambitions, if all the various parts of this complex industry and wider ecosystem continue to move collectively towards our shared goal of combating climate change.



Transforming transport sustainably

Managing our greenhouse gas emissions

The Eurowag Group has maintained double-digit growth in recent years, steadily increasing the number of employees, revenues, and countries of operation.

As we grow, we remain committed to helping to combat climate change in order to protect planetary & human health, enhancing our resilience by mitigating climate-related risk, ensuring regulatory compliance and contributing to a more sustainable future for our customers, communities and industry.

Material topics and priorities

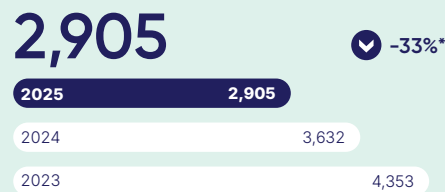
- > **E1 Climate change: Reducing our Company GHG emissions Scopes 1, 2 and 3¹**
- > Switching to renewable electricity for our operations
- > Optimising our car fleet to low and zero emissions vehicles and fuels, including biofuel insetting
- > Investing in on-site renewable energy generation technologies and community energy-sharing projects
- > Optimising office spaces through post-merger integration processes and identifying opportunities for energy management efficiencies

Targets and progress

Net zero operational GHG emissions by 2040
(Scope 1 and 2 market based)

50% reduction in Scope 1 and 2 emissions by 2030
(tCO₂e, market based, baseline year 2023)

GHG emissions from Group operations, Scope 1 and 2 market based (tCO₂e), with biofuel insetting
(tCO₂e, market based, with biofuel insetting)



* Percentage change baseline–2025.

1. You can find more information on the principles and methodologies used in our GHG emissions reporting, including organisational and operational boundaries, in the latest ESG Data and Methodology Statement on our website investors.eurowag.com/sustainability.
2. The movement in Scope 3 emissions from purchased goods and services and use of sold products from 2024 to 2025 is due to a 5% increase YoY in volume of sold fuels. Scope 1 and 2 emissions decreased year-on-year, driven by ongoing efficiency measures and biofuel insetting for our fleet.

Scope 1 and 2 and intensity metrics	2023	2024	2025
Total energy consumption (kWh)	14,608,725	14,185,514	13,026,143
Scope 1 emissions (tCO ₂ e) – market based	2,655	2,304	2,008
Scope 1 emissions (tCO ₂ e) – location based	2,655	2,552	2,256
Scope 2 emissions (tCO ₂ e) – market based	1,698	1,328	897
Scope 2 emissions (tCO ₂ e) – location based	2,038	1,755	1,646
Scope 1 and 2 GHG emissions (tCO ₂ e) – market based with insetting	4,353	3,632	2,905
Total Scope 1 and 2 GHG emissions (tCO ₂ e) – market based	4,353	3,880	3,105
Total Scope 1 and 2 GHG emissions (tCO ₂ e) – location based	4,693	4,308	3,902
GHG intensity: truck parks (tCO ₂ e/refuelling point) – market based	6	5	5
GHG intensity: offices (tCO ₂ e/thousand sqm) – market based	56	55	47
GHG intensity: truck parks (tCO ₂ e/refuelling point) – location based	5	5	5
GHG intensity: offices (tCO ₂ e/thousand sqm) – location based	70	70	71

Scope 3 emissions (tonnes CO ₂ e) ²	2023	2024	2025
Purchased goods and services	1,321,594	1,458,815	1,528,430
Capital goods	882	234	437
Fuel and energy-related activities	1,152	1,096	1,070
Upstream transportation	1,746	2,335	3,098
Waste generated in operations	63	63	172
Business travel	1,227	1,683	1,906
Employee commuting	666	703	617
Downstream transportation	188	226	317
Use of sold products	3,797,008	4,301,478	4,512,889
Total Scope 3 emissions	5,124,526	5,766,632	6,048,937

Operations in the UK (and UK offshore)	2023	2024	2025
Total energy consumption (kWh)	8,392	8,392	7,610
Scope 1 emissions (tCO ₂ e)	6	6	6
Scope 2 emissions (tCO ₂ e) – market based	3	3	3
Scope 2 emissions (tCO ₂ e) – location based	2	2	1
Total Scope 1 and 2 GHG emissions (tCO ₂ e) – market based	9	9	9
Total Scope 1 and 2 GHG emissions (tCO ₂ e) – location based	8	8	7



Transforming transport sustainably

Managing our greenhouse gas emissions continued

IRO management and achievements

Switching to and retaining renewable electricity

In 2025, Eurowag expanded total on-site energy generation capacity by one location in Spain, with an additional six projects in the pipeline expected to be operational in early 2026, bringing the total production potential to 680 kWp, once all locations are running.

This year we successfully launched one of the first cross-entirety renewable energy sharing partnerships in the Czech Republic, becoming one of the first companies on the Czech market to use this peer to peer renewable energy sharing mechanism. Through a 3-year agreement with SIKO Koupelny & Kuchyně, we sourced 157 MWh of locally produced solar electricity, covering up to 17% of our yearly Prague HQ consumption. The electricity is supplied at a fixed price below standard non-renewable market rates, delivering both cost stability and climate impact.



This initiative has already avoided approximately 93 tCO₂e (market-based). Beyond reducing our own operational emissions, the partnership directly supports the expansion of new renewable capacity in the Czech Republic.

Energy reductions

We optimise office space wherever possible to reduce operational energy consumption, especially in connection with integrating acquired companies. In 2025, we closed or merged a further two offices across our operations.

We also installed an air-to-water heat pump at our truck park in Arraia, Spain, to significantly improve the efficiency of water heating for showers.

Addressing Scope 3

While reducing our Scope 1 and 2 emissions and optimising our operational efficiency remain important, we recognise that the majority of Eurowag's GHG emissions arise from Scope 3, primarily linked to our conventional fuels business. Accordingly, we place strategic emphasis on helping customers improve efficiency, reduce emissions intensity and transition to lower-carbon energy solutions. See pages 20-23 for further details.

Mitigating our fleet emissions

We developed an update to our Fleet directive, with the objective of reducing the size and promoting the electrification of Group Fleet. We also updated our Travel & expense directive to emphasise that employees should always consider travelling in an environmentally sustainable way, using public transport and car-pooling to reduce congestion, greenhouse gas and noise emissions wherever possible.

In 2025, we continued our HVO insetting project aimed at reducing emissions from our corporate fleet. Through the same "biofuel swap" mechanism introduced the previous year, we procured 100,000 litres of HVO, consistent with the prior year and representing 23% of fleet diesel consumption, enabling us to indirectly reduce a portion of our fleet's carbon footprint.

The resulting emissions reduction is attributable to Scope 1 (mobile combustion – fleet). However, as biofuel insetting operates as a market-based mechanism for which comprehensive guidance under the GHG Protocol is still under development, the Group also discloses Scope 1 emissions excluding insetting to ensure transparency. The underlying sustainability parameters and associated claims are independently assured by DEKRA on the supplier's side.

Rethinking fuel deliveries

We continued to engage with our fuel delivery partner in the Czech Republic, BenzTransit, which, in addition to using two LNG trucks, started to transition part of its fuel consumption from diesel to HVO. As a result, 23,890 litres of diesel were replaced, avoiding 79 tonnes of CO₂e.

OBU redesign

In 2025, we completed a full cradle-to-grave product carbon footprint assessment of our on-board units. We identified "materials acquisition" and "pre-processing" as the main emission drivers and used these insights to guide lower-carbon design choices for the next-generation EVA2, shifting to a more energy-efficient single-moulding process


and introducing recycled paper packaging. These improvements extend device lifetime and cut energy use in manufacturing, contributing to a lower overall lifecycle footprint.

Next steps

In 2026 we plan to:

- > Boost our Group asset management resources to monitor and improve our energy management, including installing smart meters at priority assets, optimising office spaces and moving to flexible coworking options in selected locations
- > Expand further on-site renewable energy generation capacities, with projects in Slovakia and Romania in pipeline
- > Continue improving our approach to the Company fleet, with a focus on need-for-work principle and a shift to electric and lower-emission vehicles
- > Accelerate Scope 3 emissions reduction by increasing the share of alternative fuels used for deliveries to our truck parks
- > Shift to a more energy-efficient single-moulding process and introduce recycled paper packaging to extend device lifetime and cut energy use in manufacturing, contributing to a lower lifecycle carbon footprint of our next-generation OBU



 Transforming transport sustainably

Managing our impacts on nature and biodiversity

We seek to minimise potential negative impacts of our operations on nature and biodiversity, and support the protection of ecosystems through responsible business practices.

Material topics and priorities

- > **E2 Mitigating risk of water or soil pollution at our truck parks**
- > **E4 Managing potential impacts connected to biofuels and their impact on direct or indirect land use change**
- > **E5 Resource flows related to products and services**
- > Assessing our physical assets for opportunities to mitigate risks connected to nature and biodiversity, and to identify opportunities to protect and enhance

Targets and progress

100%
biofuels sold at Eurowag's own truck parks purchased with sustainability certification from ISCC or equivalent certified sources

2025 100%

94%
refurbished and returned ratio*

* Proportion of on-board units that are refurbished and reintroduced to customers from returned units, annually.

2025 94%

IRO management and achievements

Environmental compliance and risk management

We implemented a new Truck Park Portal and Handbook to standardise truck park operations including health, safety and environmental ("HSE") aspects.

A new environmental control procedure was implemented at Arraia and Salamanca in Spain to improve pollution control. Arraia was identified as a key location due to its flood-prone location and historical contamination.

We completed HSE audits in five markets and enforced strict fuel unloading protocols. Eight environmental spills were recorded, all fully contained and not causing any water or soil pollution.

Collaboration and peer learning

In 2025, we participated in the UN Global Compact Network UK Nature Working Group, engaging in structured peer learning with companies across sectors to strengthen our approach to nature-related risks, impacts and opportunities. The forum enabled practical exchange on topics including biodiversity strategy development, LEAP assessments under the TNFD framework, supplier engagement, and the integration of nature considerations into wider climate and transition planning, while providing early insight into evolving regulatory and voluntary expectations.

Key learnings from these discussions are being applied to our internal practices, particularly in adopting more targeted, risk-based approaches. This engagement supports the development of a more robust and credible approach to managing nature-related risks and opportunities, informed by shared experience, expert input and emerging best practice.

We also began to engage with the local Nature and Landscape Protection Agency in the Pilsen region, where our truck parks Rozvadov I and II are located, close to a special area of conservation – as identified in the biodiversity mapping exercise we carried out the previous year, to explore opportunities for Eurowag to contribute to protecting and enhancing the local ecosystem.

Refurbishing our on-board units

We launched a new initiative to increase the share of returned on-board units ("OBUs") that are refurbished and redeployed, extending product lifecycles, reducing electronic waste and limiting the need for new device production. This supports our circular economy ambitions by lowering resource use and costs while ensuring safe handling of residual materials and full regulatory compliance.





Transforming transport sustainably

Managing our impacts on nature and biodiversity continued

IRO management and achievements continued

Refurbishing our on-board units continued

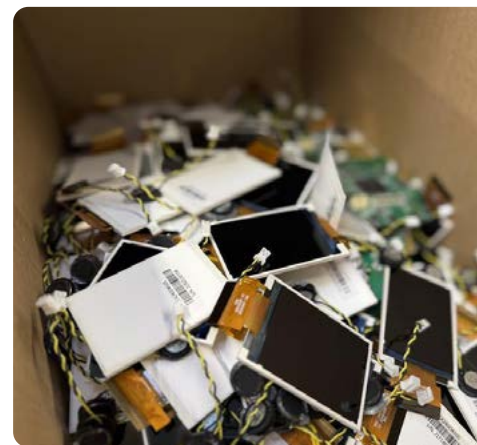
In 2025, we established the operational framework for refurbishment and achieved a 94% refurbished and returned ratio among units sent for refurbishment, with 82% of refurbished devices already redeployed to customers by year-end.

2025 focused on building a robust foundation for circular product flows. We formalised refurbishment processes and policies across supply chain, operations and sustainability, introduced structured reporting with our third-party refurbishment partner to improve traceability, and implemented defined quality testing to ensure refurbished units meet performance standards comparable to new devices. This set-up year provides a reliable baseline for scaling refurbishment and strengthening circularity in the years ahead, as well as generating a considerable cost saving.

Design of new OBU to support circularity

In 2025, we used lifecycle insights to inform OBU design improvements that will strengthen circularity and extend product lifetimes. Lifecycle analysis of materials and component composition helped us identify opportunities to improve durability, reduce replacement rates and enable more efficient refurbishment.

These insights informed the redesign of the plastic enclosure for our next-generation unit, EVA2. The updated housing improves impact and scratch resistance, reducing the need for replacement during refurbishment cycles, and simplifies manufacturing by replacing a double-moulding process with single moulding. We also introduced recycled paper packaging and implemented several design adjustments to facilitate easier disassembly and refurbishment. Together, these improvements support longer product use, fewer replacement parts and more efficient circular product flows.




Next steps

In 2026 we will further strengthening circular product flows by:

- > Maintaining a high refurbished and returned ratio through improved recovery and refurbishment efficiency while reducing turnaround time for refurbished units by optimising logistics and refurbishment workflows
- > Improving unit recovery after contract termination to ensure higher physical return rates and enhancing reporting quality, KPI definitions, and audit readiness
- > Minimising waste to landfill and maximising material recovery from non-refurbishable units
- > Finalising HSE audits in Poland and Romania, launching digital training for truck park employees in Accord Dangereux Routier ("ADR"), discharging and HSE
- > Launching an ecosystem restoration and protection partnership with the local Nature and Landscape Protection Agency in the Pilsen region, where our truck parks Rozvadov I and II are located, as a result of our biodiversity mapping exercise



 Transforming transport sustainably

Accelerating the energy transition

With our deep understanding of the CRT industry, we are creating the technology and incentives to help customers make the transition to a lower-carbon future. We want to accelerate the energy transition and help customers to easily switch from diesel to non-fossil fuel energies and vehicles by driving innovation, alternative products and services, through meaningful partnerships in our sectors.

Material topics and priorities

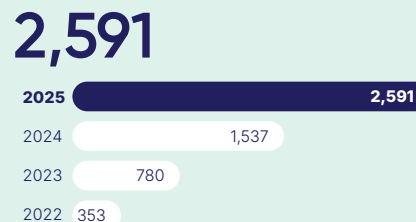
- > **E1 Climate change: Helping customers to decarbonise**
- > **E1 Climate change: Fossil energy product use**
- > Enable access to alternative fuels and clean mobility, introducing a wider alternative offering to customers, e.g. HVO, bioLNG and electricity
- > Collaborate and advocate for clean mobility infrastructure and a fair deal for SMEs
- > Develop advisory tools and services to support customers' energy transition
- > Create incentive packages and affordable financing solutions

Targets and progress

No longer offer fossil fuel energy products by 2050

80,000
active alternatively fuelled trucks using Eurowag products and services by 2030

Active alternatively fuelled trucks*



* From 2025, we expanded the scope of this KPI to include alternatively fuelled trucks using three additional Eurowag Group telematics products and developed a unique-trucks-only filter, to avoid double counting between product groups. As a result, the 2025 figure of 2,591 is not directly comparable to prior years.

Our ultimate goal is to achieve above-market penetration of alternatively fuelled commercial vehicles and our target is based on modelled pathways of decarbonisation in CRT, so our pace of progress will always be partly dependent on the penetration of alternative vehicles in the market.

IRO management and achievements

We recognise that the full variety of alternative fuels or power sources which have the potential to contribute to CRT decarbonisation are needed to achieve transformation in our sector, including renewable fuels (bioLNG and HVO), alternative energies (electricity) and transitional fossil fuels (LNG, CNG, LPG).

In 2025, we again saw customer take-up of alternative fuels grow significantly year-on-year, driven by shippers' requirements.

Active alternatively fuelled trucks in our portfolio*	2023	2024	2025
HVO and Biodiesel 100	39	524	1,186
LNG and bioLNG	552	566	767
Electric	132	198	386
LPG, CNG, bioCNG	57	249	253
Total	780	1,537	2,591

* Alternatively fuelled trucks and light commercial vehicles with active Eurowag service(s) in December 2025.

bioLNG steadily advancing

Eurowag continues to expand its bioLNG network and doubled our efforts by now offering biomethane at over 40% of all LNG stations across Europe with Eurowag acceptance (500+). Almost 20% of the LNG consumption of Eurowag customers switched to bioLNG in 2025. We expect a strong continued trend, with Germany leading the transformation, where 100% of all LNG locations (~200) now offer bioLNG only. This makes the switch from diesel to LNG a very interesting alternative. Additionally, the fuel price of bioLNG keeps falling due to the GHG quota trading market, which guarantees further costs savings on fuel costs versus diesel of up to 50%.

Customers switching to bioLNG can reduce their emissions by more than 100%, as bioLNG produced from waste materials can deliver 'carbon-negative' results by preventing methane emissions that would otherwise be released into the atmosphere during natural decomposition.

HVO in focus for shippers and large logistics companies

While sales of alternative fuels have grown by 50% in volume compared to 2024, Hydrotreated Vegetable Oil ("HVO") sales have increased by 180%. The acceptance network has grown to almost 730 locations, including the largest expansion in Italy (200+ stations). The Company continues to expand HVO at its own truck parks, introduced HVO at its truck parks in Spain and obtained the licence to sell HVO in Poland, besides existing locations in Slovakia, the Czech Republic and Austria.



Transforming transport sustainably

Accelerating the energy transition continued

IRO management and achievements continued

Biofuel Swap in introduced

While demand for HVO has increased significantly, sufficient physical distribution and availability remain a challenge in some markets. During 2025, Eurowag therefore developed a Biofuel Swap service, in co-operation with Finco Energies, which is a new service integrated into Eurowag's digital mobility ecosystem.

Biofuel Swap will help transport companies anywhere in Europe to achieve immediate, measurable and certified CO₂ reductions – without changes to their operations. Biofuel Swap can be used even where HVO is not physically available. As a “virtual HVO” solution, Biofuel Swap allows customers to continue fuelling with conventional diesel at the pump, while Eurowag arranges for an equivalent volume of HVO to be supplied into the European network through its certified partner, FincoEnergies.

Transport companies using Biofuel Swap receive an audited sustainability certificate to support ESG reporting requirements from retailers and shippers. The certificate includes the input fuel and emissions factor, the period covered, and the estimated emissions saved.

Fuel sustainability certification

The demand for Eurowag's sustainability certificates has risen sharply, and certificates issued by Eurowag will be automatically generated in the customer self-care portal

to support user friendliness and efficiency. Eurowag guarantees feedstock and emission savings at its truck parks through wholesale agreements and keeps expanding the transparency in its acceptance network. Sustainability information is based on primary data and default data where primary data is not available.

eMobility: Eurowag extends its eMSP service to CPO as a Service

After launching its eMobility Service Provider (“eMSP”) service in 2024, Eurowag started to offer its Charge Point Operator (“CPO”) as a Service to its customers in 2025 and signed its first locations, which will open in Q2/Q3 2026.

We launched our new closed-loop hybrid card for charging electric trucks and vans, with integrated RFID chip, now live in Eurowag Office.

As part of our Decarbonisation as a Service offering, a new advisory service has been introduced to support customers with their fleet transition and depot charging projects. The service supports customers in countries including Poland, where the largest EU subsidy programme for implementing new eTruck fleets and CRT charging locations has been introduced.

We developed Charge Point Operator as a service and built a project pipeline of depot chargers, with our first successful tests in Austria and Hungary, with more to come in 2026. In August we successfully completed our first long-distance charging test (1,891 km) with an electric truck.


Next steps

In 2026, we will focus on:

- > Automated issuing of sustainability certificates (HVO and bioLNG)
- > Launch Biofuel Swap virtual HVO and automated order process
- > Building new charging locations, including at customers depots or truck parks, with partners
- > Development of CRT charging network, including direct connections with CRT CPOs and improved commercial conditions
- > DaaS fleet advisory and customer webinars
- > Expanding direct and indirect sales (OEM partnerships) for electric vehicles and renewable fuels
- > Customer research & insights
- > Collaboration and advocacy, including engaging with national governments and European regulators, participating in industry forums such as the sustainability working group of Fuel Cards Europe and Working Group on Monitoring Methodologies of CO₂-Neutral Fuels (“WGMM”), and supporting decarbonisation conferences and events





 Transforming transport sustainably

Helping customers reduce GHG emissions intensity

At Eurowag, we believe that we can contribute by helping our customers indirectly to reduce their emissions intensity, by offering solutions to increase the efficiency of driving and journeys, and to analyse and report emissions.

Material topics and priorities

- > **E1 climate change: Helping customers to decarbonise**
- > Supporting more efficient driving by monitoring and promoting eco-driving style through analysis, advice and incentives – to save fuel and reduce emissions intensity
- > Improving efficient logistics and reducing empty journeys with planning tools
- > Delivering smart navigation products and route optimisation services to minimise fuel consumption
- > Carbon reporting per customer journey and refuelling

Targets and progress

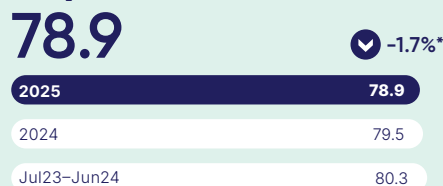
Avoided customer emissions (tCO₂e/active truck p.a.)

0.5

In 2025 we developed a new KPI calculating the GHG emissions avoided through customers' use of our decarbonisation and efficiency products, including alternative fuels, pro driver's style monitoring, navigation and fleet management services. We will disclose performance against this KPI in our annual sustainability reporting going forwards.

20%
customer emissions intensity reduction per tkm by 2035
(gCO₂e/tkm, baseline year July 2023 – June 2024)

Customers' GHG emissions intensity (gCO₂e/tkm)



* Percentage change baseline–2025.

	Baseline	2024	2025
Customers' carbon intensity (gCO ₂ e/tkm)	80.3	79.5	78.9
Average weight of load (tonnes)	11,738	11,840	11,864
Average monthly mileage per vehicle (km)	7,714	7,688	7,713

IRO management and achievements

Improving driving behaviour

Our driving style monitoring and telematics insights enable our customers to become safer and more efficient drivers, saving an average of 4-6% on fuel consumption. The pro versions of these products give owners and drivers feedback, insights and tips to improve fuel efficiency and reduce vehicle wear and tear.

In 2025, the Group's pro driver's style monitoring products were used in >21,000 vehicles.

During the year, we enhanced Perfect Drive with a new analytics report, "unknown driver idling," designed to help fleets identify avoidable fuel consumption when a vehicle is running without a driver card inserted in the tachograph. In such cases, idling cannot be attributed to a specific driver, limiting accountability and corrective action.

For example, a customer operating 276 vehicles recorded 835 litres of fuel consumed during unassigned idling in December 2025, equivalent to 0.6% of the Company's total monthly fuel consumption. By making this previously hidden behaviour visible, the report supports targeted follow-up in cases of significant deviations and helps customers reinforce driver discipline, reduce waste, and improve overall fuel efficiency.

CO₂ emissions tools for our customers

We continued to provide tools to help customers understand emissions by vehicle and journey, including the option to add cargo weight to trip logs and select the fuel type for each vehicle to improve calculation accuracy.

In 2025, we further strengthened our CO₂ calculation methodology by applying market-standard emission factors, aligned with widely accepted industry and regulatory practices. This enhancement ensures that journey-level CO₂ calculations better reflect current fuel characteristics and market conditions, improving consistency and comparability of customers' emissions data.





Transforming transport sustainably

Helping customers reduce GHG emissions intensity continued

IRO management and achievements continued

Journey planner and cost calculator

We enhanced our planning features with an AI-supported fuel and cost estimation model that uses historical driving behaviour, vehicle characteristics and route parameters to calculate expected fuel consumption and costs for a planned journey. Dispatchers can test different route options during planning and select the most fuel-efficient and cost-effective route before execution, helping to reduce unnecessary fuel use and emissions.

Eurowag Navigation supports routes planned online by dispatchers, allowing drivers to follow the intended plan during execution. This alignment between planning and driving reduces route deviations, avoids unnecessary mileage, and helps ensure that fuel-efficient planning decisions are realised in real operations.

Route planning

In 2025, we strengthened route planning and execution by deepening the integration of EW Navigation with Eurowag Office, positioning navigation as an integral part of transport execution workflows rather than a standalone driver tool. Route plans are now directly linked to transport orders, enabling dispatchers to transfer planned transports to the in-cab environment and allowing drivers to execute routes based on operational data such as delivery context and vehicle constraints. This tighter planning-to-execution loop reduces

manual re-entry and miscommunication, improves route adherence and planning accuracy, and helps limit unnecessary mileage, supporting more efficient fleet operations while maintaining a strong focus on compliance.

Transport management

We continued to develop the transport management system ("TMS") in Eurowag Office, so customers can manage transport orders and issue invoices. In 2025, we enhanced core capabilities across transport order handling, planning and execution support, as well as invoicing-related processes, and enabled initial access for pilot customers to validate the experience in real-world operations. We incorporated early feedback to continuously improve usability and operational performance. These improvements helped customers optimise routing and reduce administrative burden, contributing to lower fuel consumption and emissions through more efficient transport planning.

Reducing empty mileage

Within fireTMS, in 2025 we continued the development of fireXgo freight exchange platform based on direct customer feedback from the pilot, refining the platform to better support real-world workflows and stronger collaboration between forwarders, shippers and carriers. We also introduced AI-powered capabilities that enable the automatic import of transport orders, helping customers streamline operations and move closer to more efficient planning and reduced empty mileage on the road.


Next steps

In 2026, we will continue to:

- > Continue developing and rolling out the fuel management module in EW Office Telematics, providing customers with deeper visibility into fuel consumption at vehicle and fleet level, usage patterns and inefficiencies such as abnormal consumption or excessive idling. These insights will support both cost control and emissions reduction
- > Expand support for fuel probe data, complementing CAN-based consumption data where applicable. This will improve accuracy of fuel level information, detection of fuelling events and the reliability of fuel-based emissions calculations, especially for diverse or older fleets
- > We plan to support biofuel certificates and related documentation, enabling customers to evidence the use of quality lower-carbon fuels in their emissions reporting. This will help customers better connect operational fuel data with decarbonisation initiatives and meet their clients' sustainability reporting requirements
- > We plan to expand Transport Management to a broader customer base and further extend it through deeper integrations across the Eurowag Office ecosystem. This will include an enhanced cost calculator, worktime functionality, improved ETA calculation, and tighter driver app integration to strengthen real-time execution visibility and improve data quality across the transport lifecycle
- > Implement 1:1 transport routes, ensuring that routes planned in Eurowag Office are transferred like-for-like to the driver and executed in the EW Navigation app without loss of planning intent
- > Further develop the comprehensive TMS solution, leveraging strengths of all Eurowag products and growing the FireXgo freight exchange, fully integrated into the FireTMS system





 Investing in our people and communities

Investing in our people and communities

Goals

40%

women in leadership roles

66%

employee engagement score

80%

of eligible employees participating in Philanthropy & You

Improve customer survey results on driver wellbeing and safety YoY

Contents

- 25 Why it matters to Eurowag
- 26 Promoting diversity and inclusion within Eurowag and our industry
- 28 Supporting employee health and engagement
- 30 Creating positive impact in or local communities
- 32 Improving driver wellbeing and safety
- 34 Giving SMEs fair access to technology and finance



In 2025, by joining forces, Eurowag and the EZB Foundation addressed the most vital element in transport and logistics – the driver’s heart. This partnership demonstrated that true business responsibility begins when we think beyond fuel and transport, focusing instead on the drivers without whom we would not exist.”

Tomasz Zagajewski
Fundacja Edukacja, Zdrowie, Bezpieczeństwo, Poland

Links to SDGs





Investing in our people and communities

Why it matters to Eurowag

Ambition

Our ambition is to improve lives across our industry and in the communities we touch.

We are committed to creating equal access and opportunity by building a diverse and inclusive workplace with strong employee engagement, investing in our communities to generate positive social impact while

minimising local operational impacts, and enhancing driver wellbeing and safety while enabling SMEs to access fair, transparent technology and financial services.

Targets and performance

Ambition	Baseline	2025 progress	Target
Women in leadership roles	n/a	<div style="width: 40%;">40%</div>	40%
Employee engagement score	n/a	<div style="width: 67%;">67%</div>	66%
Employee participation in Philanthropy & You	n/a	<div style="width: 63%;">63%</div>	>80%
Improve customer survey results on driver wellbeing and safety	2024: 77%	<div style="width: 76%;">76%</div>	YoY improvement

Impacts, risks and opportunities

These are the impacts, risks and opportunities identified as material based on our double materiality assessment, which we expect to continue refining as our data and processes evolve.

ESRS Category	ESRS Sub-topic	Eurowag IRO	Actual / potential	Impact/risk/opportunity	Value chain	Timeframe
S1 Own workforce	Working conditions	Work-life balance	Actual	+	●	S M L
		Health and safety	Actual	-	●	S M L
	Equal treatment and opportunities for all	Gender equality and equal pay for equal work	Potential	-	●	S M L
		Protecting workers from risks of violence or harassment at truck parks	Actual	-	●	S M L
		Employment and inclusion of people with disabilities	Actual	⚡	●	S M L
		Diversity	Potential	-	●	S M L
		Gender pay gap	Actual	!	●	S M L
S2 Workers in the value chain	Entity-specific	Improve wellbeing of drivers	Actual	+	▼	S M L
S3 Affected communities	Entity-specific	Avoid noise and light pollution from truck park operations	Potential	-	●	S M L

Impact/risk/opportunity

+ Positive impact
 - Negative impact
 ! Risk
 ⚡ Opportunity

Value chain

▲ Upstream
 ● Own operations
 ▼ Downstream

Timeframe

S Short
 M Medium
 L Long



Investing in our people and communities

Promoting diversity and inclusion within Eurowag and our industry

We believe that our greatest strength lies in the diverse perspectives, experiences and backgrounds of our people.

Our commitment to diversity, equity and inclusion (“DEI”) reflects our conviction that diversity at every level – including leadership – strengthens decision making, fuels innovation and drives long-term performance. Creating an environment where everyone feels safe to speak up allows us to realise the full value of those perspectives and build a culture where individuality is genuinely valued.

In 2025, we achieved our target of 40% women in leadership – an important milestone in our DEI journey. This progress reflects sustained focus and action across the organisation. However, maintaining this balance requires continued effort, particularly in our Central and Eastern European markets and the traditionally male-dominated sectors of commercial road transport and technology in which we operate.

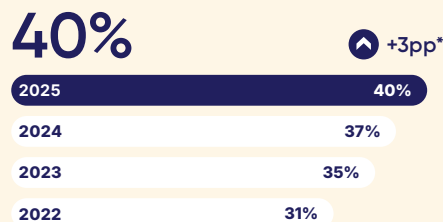
We have therefore extended our commitment to maintain at least 40% women in leadership to 2030. Gender diversity will remain our primary focus within our broader DEI approach as we continue addressing barriers and bias, strengthening inclusive leadership and building a high-performing, inclusive culture.

Targets and progress

40%
women in leadership roles¹
by 2025

We are proud to have achieved our original 2025 target and now commit to extend the target to maintain 40% women in leadership through to 2030.

Women in leadership (%)



* Percentage change 2024–2025.

At 2025 year end, the Group’s overall gender breakdown was 54% male and 46% female, with 14% of senior managers identifying as female. The senior manager population encompasses members of the Executive Committee and (Senior) Vice Presidents, excluding the Chief Executive Officer and Chief Financial Officer.

Material topics and priorities:

- > **S1 Gender equality, gender pay gap, equal pay for equal work**
- > **S1 Diversity**
- > **S1 Employment and inclusion of people with disabilities**
- > Inclusive recruitment
- > Learning and career development
- > Network and community

IRO management and achievements

Inclusive recruitment

We strengthened our commitment to inclusive hiring by introducing measurable actions. In 2025, we worked closely with external recruitment agencies and hiring managers to ensure gender balance in candidate pipelines, implementing interview quotas to bring more women into the process. These efforts build on our previous initiatives, such as gender-neutral job postings and diverse interview panels, and mark a significant step toward embedding formal inclusive policies across the organisation.

Additionally, Eurowag once again partnered with Aj Ty v IT, a Slovak organisation supporting women in IT, to further enhance our commitment to gender diversity in tech. Together, we organised a special workshop for high school girls and

supported campaigns encouraging more young women to pursue studies in technology.

Women’s engagement and community

In 2025, we strengthened our commitment to supporting women across Eurowag by hosting successful meetup events throughout the organisation. These gatherings created a safe space where women could share experiences openly, feel heard and connect without judgement. They provided an opportunity to discuss challenges, celebrate achievements and build confidence in an inclusive environment.

In 2025 we ran women’s meetup events in Bratislava, Warsaw, Budapest, Spain (Vitoria and Barcelona), Bratislava, Portugal and Bielsko-Biala.

Alongside local meetups, we continued to run online events, including a special session for International Women’s Day, bringing colleagues together virtually to exchange ideas and inspiration. These initiatives not only fostered community but also helped us better understand the needs of women across different regions, ensuring their voices shape our inclusive policies and programmes.

Our events have covered International Women’s Day, International Day Against Homophobia & Transphobia, World Day for Cultural Diversity and Women’s Equality Day.

1. Defined as people leaders with at least one direct report. You can find more DEI disclosure in our ESG Data and Methodology Statement at investors.eurowag.com/sustainability.



Investing in our people and communities

Promoting diversity and inclusion within Eurowag and our industry continued

IRO management and achievements continued Empowering all colleagues to thrive

In 2025 we also started to focus more on events for our male colleagues, with events for Men's Health Week, Father's Day and International Men's Day, including a focus on men's health.

By creating spaces for dialogue and connection, we empower both male and female colleagues to thrive and contribute fully to Eurowag's success – reinforcing our belief that diversity and inclusion are essential for innovation and growth.

Career development and mentoring

Following the success of our 2024 pilot, we ran our internal mentoring programme for a second year in 2025, reaffirming our commitment to creating meaningful growth opportunities for women at Eurowag. This initiative pairs mentees with more experienced leaders and specialists – both male and female – to work on tailored development areas aligned to personal aspirations and career goals.

The programme is more than a learning experience; it reflects our Employee Value Proposition by providing access to knowledge, guidance and networks that empower women to thrive. Feedback continues to highlight its role in building confidence, enhancing self-awareness and fostering a sense of belonging and inclusion.

By investing in programmes like this, we demonstrate that career development is not just encouraged it's actively supported.

Inclusion of people with disabilities

As part of our Group Equal Opportunities, Anti-Bullying and Anti-Harassment Policy, we explicitly prohibit discrimination of people with disabilities and outline guidance for managers as well as employees who may have a disability. Our policy covers direct and indirect discrimination, unjustified and less favourable treatment because of the effects of a disability, and failure to make reasonable adjustments to alleviate disadvantages caused by a disability.

In 2025 we adapted our headquarters in Prague to be more accessible to wheelchair users and in the Czech Republic and Slovakia, we are partnering with local supported employment workshop suppliers where more than 50% of their workforce are people with disabilities.

Board diversity

Going beyond the requirements of the FCA Listing Rules, the Board's Diversity and Inclusion Policy established aspirational objectives to promote diversity in the Board and Senior Leadership Team.

As at 31 December 2025, the Company was not fully compliant with the diversity requirement of the FCA Listing Rules ("UKLR"). At that date, the Board comprised 28% female members, having been 33% at 31 December 2023. The reduction was a result of the retirement of Sharon Baylay-Bell from the Board. The Senior Independent Director, being a senior Board position, is held by a female, Mirjana Blume. There was one Board member from a minority ethnic background as defined

by the Office of National Statistics. The Board has committed to meeting the requirements of the FCA Listing Rules and its aspirations in its Diversity and Inclusion Policy on female representation as a medium-term objective.

The following table provides an overview of additional 2025 data points:

	2022	2023	2024	2025
Number of employees	1,329	1,859	1,962	2,006
% male (total employee number)	59%	54%	54%	54%
% female (total employee number)	41%	46%	46%	46%
Number of senior managers	22	19	24	27
% male (senior management)	86%	84%	79%	85
% female (senior management)	14%	16%	21%	15
Number of all people leaders group	291	344	358	229
% male (all people leaders)	69%	65%	63%	60%
% female (all people leaders)	31%	35%	37%	40%
Number of Directors	8	8	9	7
% male (Board level)	62%	62%	67%	72
% female (Board level)	38%	38%	33%	28

Next steps

In 2026 we will continue to deliver on our strategic priorities, including:

- > Inclusive recruitment & culture in co-operation between the talent acquisition team and hiring managers
- > Developing our women's mentoring scheme, with applications for the next cohort opening on International Women's Day 2026, as we continue to make mentoring a cornerstone of growth at Eurowag
- > Strengthening inclusive culture by increasing DEI awareness through Company events and initiatives
- > Fostering cultural inclusion through storytelling initiatives
- > Unconscious bias training for managers
- > Embedding support for parental-leave returners – launching a buddy program and drafting guidelines for managers, HR, and returners



Investing in our people and communities

Supporting employee health and engagement

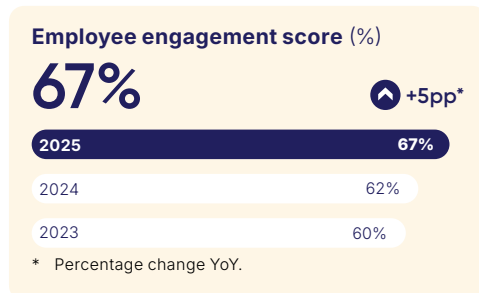
Our culture is defined by our values and we make health and safety and engaging our employees key priorities. We want to be an employer of choice in the markets where we operate.

We measure the level of employee engagement through an annual survey, as well as pulse surveys throughout the year. These survey tools help us understand the concerns and issues that are top of employees' minds and enable us to respond quickly as part of enhancing the employee experience.

Material topics and priorities

- > **S1 Work-life balance**
- > **S1 Health and safety**
- > **S1 Protecting workers from risk of violence or harassment**
- > Open and inclusive communication
- > Making Eurowag a great place to work, with high-quality professional development opportunities and benefits

Targets and progress



IRO management and achievements

Listening and leading

At Eurowag, employee feedback is central to shaping our culture and driving continuous improvement. Our annual engagement survey gives every team member a voice, helping us understand what matters most and identify opportunities to enhance the employee experience. Participation remains exceptionally high across the Group, reflecting the strong commitment of our people to shaping the future of our workplace.

This year, we were pleased to see a positive upward trend in engagement compared to last year's results, confirmed by the mid-year pulse survey. These improvements highlight the impact of our ongoing efforts to create an environment where employees feel valued and heard.

We also strengthened our commitment to transparent leadership by increasing the visibility of our Executive Committee members across our geographical locations through Ask ExCo sessions, as well as an expanded programme to give employees more frequent opportunities to connect with our CEO, fostering dialogue and reinforcing trust.

Communication, culture and values

In 2025 we introduced Viva Engage as our primary internal communication platform, replaced traditional email-based updates with a dynamic, community-driven space that fosters transparency, engagement, and knowledge sharing. Our resulting engagement metrics show significant growth, with thousands of interactions each month and positive feedback on improved visibility of key messages.

Our People and Culture Ambassadors Network continued to thrive in 2025 with a new cohort, building on its successful first year. Fifteen colleagues joined our 10 Culture Champion award winners, ensuring representation from across the organisation. This year's focus was on improving our meeting culture, leading to the creation of the Getting the Most Out of Our Meetings guide. Packed with practical tips and a fun quiz, it helps employees discover their meeting style and receive tailored recommendations to perform at their best.

In September, the Group came together in our Bratislava office for a workshop to start shaping ideas for Eurowag's 30th anniversary celebrations in 2026. Drawing on employee feedback, the aim is to design an inclusive celebration that sparks excitement and pride across all cultures.

For our ambassadors, the experience offered unique access to senior leaders, opportunities to develop new skills, and the chance to build meaningful connections with colleagues across Eurowag – reinforcing the power of collaboration and shared values in driving our success.

Culture champions

Every year, we recognise colleagues and leaders who truly embody the spirit of Eurowag and have made a significant impact on our culture through our Culture Champions awards. The awards recognise colleagues and leaders who are true role models, demonstrating living our values in everything they do.

Learning and development

Through our learning and development initiatives, we are looking to support our colleagues' personal and professional growth, through training programmes, e-learning courses, workshops, career development tools and certification opportunities.

Workplace wellbeing

At Eurowag, employees' health and wellbeing are top priorities. We offer accessible support and resources for mental health and overall wellbeing support during challenging times. Recognising that work can significantly impact mental health, we proactively foster a supportive and inclusive workplace environment.

We offer psychological consultancy to all our employees Group wide, through the online platform Mojra. Our aim is to prevent mental health difficulties and ensure that employees facing such challenges feel empowered, supported, and able to thrive in their roles.



Investing in our people and communities

Supporting employee health and engagement continued

IRO management and achievements continued Health and safety of our employees

We take the health and safety of our employees seriously. In 2025, we strengthened our Group-wide approach by establishing a Corporate Health and Safety function and enhancing a Health, Safety & Environmental (“HSE”) management system. In 2025 we updated the Group Health and Safety Policy, embedding Health, Safety & Environmental (“HSE”) practices across operations, covering 100% of our employees.

We also strengthened our HSE management by introducing a new legislation audit system and issuing a Truck Park Handbook to ensure consistent operational and safety standards.

- Hazard prevention and controls: Enhanced safety systems, improved truck park design standards, clarified accountability, installed CCTV and multi-sensor detection linked to emergency services, and introduced a new incident reporting portal

- Regulatory compliance: Full compliance with fire safety, dangerous goods and environmental regulations, supported by systematic testing and certification
- Emergency preparedness: Deployment of AEDs with trained personnel; two customer lives were saved at our Hungarian truck parks
- Training and reporting: Structured training programmes in emergency response, fire safety and first aid, alongside a strengthened incident and near-miss reporting culture

In 2025, we recorded no fatalities or high-consequence injuries. Three work-related accidents were reported (TRIFR 0.73), resulting in 37 absence days, and no work-related illnesses. Following two height-related incidents in installations, we introduced strengthened safety “Golden Rules” and targeted training for high-risk work.

Employees who completed training	Fire protection for managers	Fire protection for employees	Occupational safety for managers	Occupational safety for employees
2023	50 (88%)	487 (91%)	47 (81%)	479 (91%)
2024	59 (87%)	492 (86%)	45 (83%)	522 (92%)
2025	76 (87%)	595 (85%)	76 (88%)	595 (87%)

Protecting workers from risk of violence or harassment

Protecting employees from violence or harassment is a priority, particularly in operational and customer-facing environments. We focus on prevention through training, shift planning, clear behavioural expectations, accessible reporting channels and consistent investigation processes.

In 2025, we implemented a centralised incident reporting tool with automatic escalation to Compliance, Operations and HSE, enabling structured investigations and root-cause analysis. We reinforced our aggressive behaviour directive and delivered targeted training, while working toward consistent Group-wide standards.


All stations are monitored by CCTV, and sites handling cash are equipped with panic buttons. Selected truck parks piloted portable emergency alert devices for lone and night workers, successfully tested with rapid security response.

In 2025, we recorded no incidents of threats or violence against employees at truck parks under our operational control.

Next steps

- In 2026 we will develop an employee value proposition, refresh our employee onboarding experience, re-launch our Extended Leadership Team forum, create a leadership capabilities framework and build a storytelling approach for engaging employees across the Group
- Looking ahead to 2026, we plan to scale the portable emergency alert device across our other truck parks
- We also aim to strengthen prevention through a digital learning rollout, by digitising aggression-management training and integrating it into the Sana training platform as a mandatory requirement for all station employees across our network
- We aim to continue transparent reporting of HSE incidents, including near misses and hazards, to better understand root causes and reduce recurrence by addressing systemic issues. This approach may lead to an increase in reported incidents as reporting becomes more robust. However, we believe that open reporting and a no-blame culture are essential to achieving HSE excellence and strengthening our HSE culture across all stakeholders
- We also plan to implement several HSE standards such as Management of Change, Root-Cause Analysis and Lessons Learned, HSE Leadership, and Contractor Management – to go beyond legislative requirements and further enhance a safe working environment



 Investing in our people and communities

Creating positive impact in our local communities

At Eurowag, we are committed to making a measurable, positive social impact in the communities where we operate.

Our community impact programme is designed around three strategic focus areas, closely connected to the CRT and tech industries we operate in, and to Eurowag’s purpose to make CRT clean, fair and efficient:

1. Safe & sustainable roads

- > Supporting families who have lost loved ones during their work as professional drivers
- > Driver health and wellbeing, working conditions, driver shortage, upskilling and reskilling, road safety
- > Supporting SME trucking companies and drivers with e.g. financial literacy or sustainability know-how

2. Diversity in the CRT and Tech

- > Supporting women and girls in tech and IT
- > Equalising opportunity including access for marginalised groups

3. Environmental stewardship

- > Supporting environmental projects that address nature preservation, ecosystem restoration, cleanup and wider environmental protection

Our community impact programme has several elements including employee-led philanthropy, employee volunteering, corporate charity partnerships and initiatives for social impact, disaster relief, and employee assistance.

Material topics and priorities:

- > Ambition to allocate at least 1% of pre-tax profit each year to our CSR programme
- > Employee-led philanthropy
- > “Be Better” volunteering days – enabling employees to support good causes
- > Corporate partnerships and initiatives for social impact
- > **S3 Avoid noise and light pollution from truck park operations**

IRO management and achievements

Eurowag colleagues giving back

In our flagship, employee-led philanthropic project, each employee gets to pick a non-profit of their choosing to support. Whether coming together as a team, or individually, everyone could donate their fair share to good causes. In 2025, each employee was allocated €150, resulting in a total of €198,000 distributed among 265 projects in 19 countries.

Despite our highest ever participation since the initiative was launched, with 1,320 colleagues taking part, the overall participation rate fell by 3pp in 2025. We are exploring the reasons for this, with the objective of raising awareness and participation in the scheme across all teams and offices in Eurowag Group.

Progress

Philanthropy & You annual project	2023	2024	2025
Employee participation (no. employees/% total employees)	1,047/79%	1,295/66%	1,320/63%
Number of good causes supported	275	275	265
Total donation allocated (€000)	246	259	198
Number of countries	14	17	19

Volunteering

One of Eurowag’s core values is to “Be a good person” and in 2025, we continued to encourage employees to volunteer their time and skills for non-profit organisations.

This “Be Better” initiative, which began in the Czech Republic, has now been rolled out across all our markets. In 2025, 90 colleagues took part in various volunteering activities - 150% growth on the previous year - including clean-up efforts, landscaping projects, helping at animal shelters and stables and social work.

Standing together in times of crisis

Eurowag allocates part of its CSR budget to supporting communities affected by crises. While no significant natural disasters impacted our local communities in 2025, we continued to provide assistance related to the ongoing war in Ukraine. In 2025, we donated €20,000 to five organisations making a tangible difference on the ground by delivering community integration, humanitarian aid and educational support.

We also launched an initiative to support Eurowag employees in times of unexpected personal crisis or hardship. An employee assistance

fund has been established to provide financial support to employees in such situations, reflecting our values and commitment to employee welfare, by offering compassionate assistance to employees in extraordinary need.

Through these actions, we aim to demonstrate solidarity and contribute practical support where it is most needed.

Avoid noise and light pollution from truck park operations

We are aware of the potential impact our operations may have on local communities, particularly regarding the truck parks located in close proximity to residential areas. To mitigate noise pollution, we ensure strict compliance with local regulations and, where required by authorities, conduct detailed noise impact studies.

In terms of light pollution, we are proactive in minimising our footprint in urbanised areas. Our construction manual for new stations mandates the use of LED technology with defined power outputs to prevent excessive glare, and we have reassessed the necessity of high structures, such as 15-meter price pylons, to limit unnecessary light emissions.



Investing in our people and communities

Creating positive impact in our local communities continued

IRO management and achievements continued

Avoid noise and light pollution from truck park operations continued

We remain responsive to community feedback and are committed to modifying our lighting configurations should local concerns arise.

In 2025, we did not receive any formal complaints from local communities regarding this topic.






Corporate partnerships and initiatives for social impact

In 2025, we continued our successful partnerships with TruckHELP Foundation (CZ), Keep Hope Alive (RO), and Loono (CZ), and established new partnerships with EBM (SL) and EZB (PL) focused on reducing litter around truck parks and offering roadside health checks to truck drivers, respectively. You can find more information on our corporate partnerships in the table.

Next steps

In 2026, we plan to focus our corporate partnerships on the key area of truck driver health and wellbeing: expanding on the successful partnership launched in 2025 in Poland, we are looking to expand our roadside pop-up health checks for drivers into more markets in 2026.

At our truck parks, we will continue to ensure low impact on surrounding communities. We will also equip our truck sites with QR codes, allowing for direct feedback from the local community on issues including noise and light pollution.

Partner	Country	Focus	Project description	Outputs	Outcomes	Highlight
 TruckHELP Foundation	CZ	Supporting families of professional drivers	Support for families of truck driver road accident victims	28 children supported throughout the year	Financial relief for families Study motivation for children Hobbies support Core activities including Christmas meetup and vacation	Enabled a once-in-a-lifetime foundation holiday in Turkey, giving families shared time and new experiences, including first-ever flights, making unforgettable memories together.
 Loono	CZ	Truck driver health & wellbeing	Promotion of health awareness, obesity and cancer prevention through targeted health & prevention campaigns	Workshops, blog posts, expert podcasts, media outlets, push notifications in Preventivka app, newsletter	Increased engagement in self-check (coming through the Preventivka app) Increased awareness of testicular/prostate cancer and health risks of obesity	Our campaigns reached over 3.2 million people across obesity and men's health awareness, turning awareness into action.
 Fundacja Edukacja Zdrowie Bezpieczenstwo	PL	Truck driver health & wellbeing	Roadside pop ups offering preventative health checks and first aid training for professional drivers	6 one day events at multiple locations on A2 corridor, delivering 310 eye examinations, 430 health screenings. >600 drivers took part	More than 50% drivers discovered they had higher blood pressure than normal, over 35% had lowered night vision, 19 with blood sugar issues. 75% participants committed to improve habits and 40% to seek regular health checks.	Eurowag's influencer, Iwona Bleharczyk, joined the campaign to raise awareness of the importance of taking care of drivers' health whilst on the road.
 Keep Hope Alive	RO	Safe roads and truck driver health & wellbeing	Expanded our partnership campaign designed to raise awareness of road safety, prevent road accidents and provide first aid training for young and professional drivers	Road safety classes at schools (c.3000 participants), road safety classes at public festivals/ events	Increased road safety awareness for participants through innovative learning techniques (drunk goggles, driving simulator etc) events	1,025 participants completed a follow-up questionnaire, demonstrating strong engagement and measurable impact on safer road travel.
 Ecologists without borders	SL	Environment cleanup & protection	Awareness campaign against roadside littering, combined with waste-sorting information at selected rest stops	Communication campaign (billboards, radio, social media); driver survey (595 respondents); 3 rest stops equipped with waste-sorting information boards	Reached >107,000 people. Increased awareness of roadside littering and waste separation; improved insight into driver behaviour and gaps in waste management	Permanent multi-lingual information boards installed at three rest stops to extend impact beyond the campaign period.



Investing in our people and communities

Improving driver wellbeing and safety

The shortage of truck drivers across Europe remains a challenge and the attractiveness of the profession to young people and to women continues to be perceived as low.

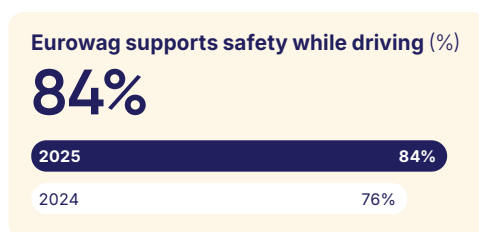
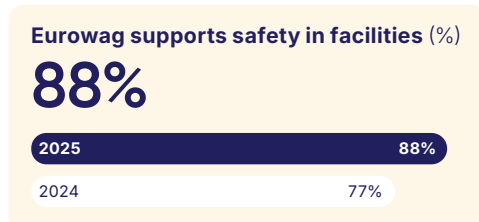
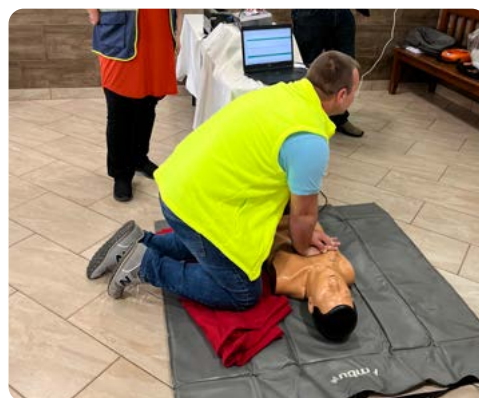
An ageing workforce and regulatory changes put strain on capacity whilst drivers continue to encounter difficulties on the road, including long working hours, limited access to quality rest facilities and concerns about physical and mental wellbeing. Eurowag is committed to supporting the overall health, wellbeing, safety and job satisfaction of truck drivers. Through our diverse range of products and services, we strive to foster a stronger sense of community, improve working conditions and make drivers' lives simpler and safer.

Material topics and priorities

- > **S2 Improve wellbeing of drivers**
- > Building drivers' social network through our digital platforms
- > Improving the quality and security of facilities for customers at truck parks
- > Introducing tech services to improve driver behaviour and safety

Progress

2025 marked the first full year of our operating a quarterly survey, sent directly to drivers, to give us insight into their opinions and experience of what Eurowag does to support their safety whilst driving and at our truck park facilities, and improve their wellbeing through our products, services and tools. We gained useful input for our service development and were able to compare our progress from the baselines established the previous year:



IRO management and achievements

Facilities for drivers

In 2025 we finished the redevelopment of customer washrooms in Rozvadov, specifically designed to maximise client comfort and welfare.

Incident reporting

Users of Eurowag Navigation are able to report incidents such as traffic, road closures, adverse weather conditions, car crashes, vehicles blocking roads etc. via our app and this data is shared with the whole community. Compared to the previous year, when this feature was launched, we saw an 84% annual increase in incidents reported, with users reporting a total 480,340 incidents to the community.

Medical support on our truck parks

Truck drivers often operate under significant time pressure, long hours, and demanding working conditions, which can increase stress and elevate the risk of sudden health incidents. That is why we work to ensure our employees at truck parks and operational sites are trained and prepared to respond quickly and effectively if an unexpected medical emergency occurs. Typically our truck park colleagues receive the following trainings with official certificates:

- > First aid training
- > AED defibrillator practical launch
- > Fire safety training and fire extinguisher practical exercise, jointly with local fire brigade
- > Self-defence mobile device training
- > ADR (mandatory, dangerous goods handling) training

We are also equipping our locations with essential first aid resources including defibrillators (AEDs) and other critical tools, so our teams can provide immediate support until professional medical help arrives.

In 2025 our employees helped drivers in need a total of seven times by providing:

- > Immediate medical response: in instances of severe illness (such as chest pain or suspected heart attacks) or injury, employees quickly assessed the situation and called for ambulances
- > First aid & critical care: employees provided first aid. In one critical case involving a driver with shortness of breath, an employee deployed a defibrillator (AED) and stayed with the driver until emergency services arrived



Investing in our people and communities

Improving driver wellbeing and safety continued

IRO management and achievements continued

Medical support on our truck parks continued

- › Scene management: to ensure safety and continuity, employees diverted traffic, cordoned off trucks, and managed the parking area while the drivers were being attended to
- › Conflict & safety resolution: employees also intervened by calling authorities (Police/ Ambulance) during altercations or accidents involving intoxicated drivers

Health and wellbeing on the road

Professional drivers are among the most exposed occupational groups when it comes to health risks, with the majority living with overweight, obesity, or chronic conditions such as high blood pressure or diabetes.

High market demand and staff shortages mean that drivers are often utilised to the maximum extent. Many drivers, particularly owner-drivers managing their own business, spend rest breaks handling administrative tasks, reducing the effectiveness of their downtime and increasing the risk of accidents. Long hours on the road and limited access to healthcare mean that many issues go undiagnosed.

In response, we launched a new initiative in Poland, through our CSR partnership with Fundacja Edukacja Zdrowie Bezpieczeństwo ("EZB"), bringing free health checks and first



aid training directly to drivers at motorway rest areas. The programme offered blood pressure and glucose testing, vision screening, physiotherapy consultations and practical first aid education – without appointments, registration or cost.

Results from the events highlighted the critical need for accessible prevention: almost all drivers screened showed elevated blood pressure, often without prior knowledge, and some drivers discovered dangerously high blood sugar levels despite having no symptoms.

Alongside health checks, first aid training addressed the reality that professional drivers are frequently among the first responders at road incidents.

This initiative complements our wider drivers' health focused collaborations, including our ongoing co-operation with Loono, aimed at long-term prevention and health awareness across our driver community.



Inclusiveness in CRT

We sponsored the 3rd National Congress of Women in Transport in Spain, where we took the opportunity – together with our sadly missed influencer and brand ambassador Oti Cabadas ("Cocotruckergirl") – to address issues such as equality, inclusiveness, safety and female representation in our sector.

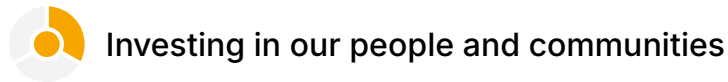
Expanding road services for drivers

We added another 150 parking sites to our network total of 785 parking sites across Europe, where drivers can also use the Eurowag card to pay for additional services, including truck washing, tank cleaning and truck repairs. We offer truck washing and/or tank cleaning services at our truck park in the Czech Republic and at 1,311 acceptance network or partner co-operation locations across Europe. We have added a further 11 to a total of now 618 sites that offer truck repair services across Europe via partner co-operation.

Next steps

In 2026 we plan to:

- › Expand this year's successful drivers health and wellbeing campaign and pop-up health checks beyond Poland, to additional markets including Czech Republic and Romania. With local specialist delivery partners in each location, Eurowag will run a series of pop-up events at our truck parks, offering medical tests, first aid training and physiotherapy guidance demonstrating exercises drivers can do to take care of their body on the road
- › Explore the potential for providing healthier food options on our truck parks
- › Further improve driver behaviour products and integrate their features into our digital platform
- › Improve driver facilities with a focus on toilet and sanitary upgrades, better lighting, security (CCTV) and general site conditions to improve safety and comfort
- › Develop basic service areas e.g. coffee/ food solutions in selected locations
- › Roll out fire safety and extinguisher training, implement ADR and broader safety training (Safety Week, crisis scenarios). Deploy standardised safety procedures (e.g. fuel discharge protocols, incident reporting). Improve safety signage and documentation at sites
- › Introduce digital tools to track incidents and ensure follow-up



Investing in our people and communities

Giving SMEs fair access to technology and finance

Our customers are predominantly small and medium-sized transport businesses, many of which struggle to compete due to their size and limited access to financing. At Eurowag we aim to democratise CRT by giving SMEs fair access to technology and finance, helping them to compete, succeed and transition to a low-carbon digital industry.

Material topics and priorities

- > Integrated digital platform: EW Office
- > Leverage data-driven insights to optimise routes, lower costs and avoid carbon emissions
- > Invoice financing
- > Vehicle and equipment leasing options
- > Payment plans for toll and fuel expenses
- > Working capital solutions for seasonal business fluctuations

IRO management and achievements

Eurowag Office for our customers

In 2025, we built on the soft launch of our digital platform, EW Office, to successfully launch the financial module and initiate the migration of customers from our legacy systems to this modern digital environment. This milestone enabled a more transparent, efficient, and customer-centric financial experience.

A core element of the platform's financial architecture is the eWallet, which serves as the primary financial component of EW Office. The eWallet enables fast data processing and provides customers with a clear, near real-time overview of their expenditures, payments, and

available balances, supporting smooth and uninterrupted purchasing activities. By centralising financial flows and balances within the eWallet, the platform significantly improves usability, control, and operational efficiency while reducing dependency on legacy solutions.

In 2025 EW Office also reached another milestone with the launch of Easy Access, our new digital onboarding tool designed to streamline the customer's journey. With Easy Access, IVECO dealers can register customers, finalise contracts, and hand over active service cards on the spot, eliminating delays and making the transition from sign-up to first use seamless.

Financial services

In 2025, we expanded our service portfolio with the launch of Roadside Services, fully integrated into the eWallet platform within EW Office. This enables customers to manage all roadside service transactions and invoices alongside fuelling in the Financial section of the portal, improving transparency and operational efficiency.

Roadside Services complement our core fuelling offering and provide truckers with access to essential services throughout their journey, including secure parking, vehicle washing, and roadside assistance. By consolidating these services into a single

digital platform, we simplify administration, reduce friction, and enhance the overall customer experience.

This integrated proposition ensures that fuelling customers can access all critical services in one place, reinforcing our commitment to supporting truckers with comprehensive, reliable, and seamless solutions.

In 2025, we introduced a new credit flow across six countries, significantly improving accessibility and efficiency for small and medium-sized enterprises. By leveraging externally sourced customer data, we streamlined the application process and made it easier for businesses to apply for financing. Our automated credit-limit calculation now delivers results within minutes for roughly half of all applications, allowing customers to obtain credit faster and with substantially less bureaucracy.

Alongside this, we piloted a new product FlexiPay in Romania that enables customers to extend their payment terms by up to 30 days for a fee. The pilot was very successful, we gathered valuable customer feedback, and we are currently preparing product enhancements before expanding to additional countries. FlexiPay plays a particularly important role for the smallest businesses, where cash flow is often tight, and the smallest operators face limited access to traditional financing.

Together, these initiatives underscore our commitment to supporting the smallest businesses by easing their access to financing and helping them better manage their day-to-day financial challenges.

Work time and compliance capabilities

To better serve our telematics customers and support safer operations, fair working conditions, and more efficient transport execution for SMEs, we expanded our work time & compliance capabilities in 2025.

We introduced real-time driver working time information directly into live operational views, enabling dispatchers to see remaining driving time, required breaks, and rest obligations while monitoring vehicles on the live map. This supports compliance-aware planning and task allocation throughout the day, reducing infringements, replanning, and operational disruption.

We also launched an Infringements module that identifies driver working time infringements, classifies them by seriousness level, and supports structured follow-up, including the option to share infringements with drivers for acknowledgement and signature thus improving transparency, behavioural alignment, and administrative efficiency while reducing the risk of fines.



Investing in our people and communities

Giving SMEs fair access to technology and finance continued

IRO management and achievements continued

Fuelio new features

The Fuelio app enables customers to track fuel consumption, expenses and driving behaviour, with each fill-up enriched by contextual data such as local weather to provide deeper insight into usage patterns. In 2025, premium subscriptions grew to nearly 10,000, with 1.2 million total unique active users.

Anti-fraud systems

In 2025, we deployed Pablo, a neural-network-based, real-time fraud detection engine for Eurowag fuel card transactions. Fully integrated with the TASK authorisation centre, Pablo assesses every POS transaction in around 20 milliseconds using up to 12 months of historical customer data, enabling immediate fraud prevention without disrupting the customer experience. The system operates with built-in fail-safes and has run without service incidents since launch.

Since implementation, Pablo has prevented substantial financial losses, protecting dozens of compromised cards and avoiding damages of hundreds of thousands of euros. The model updates daily, with further enhancements under development to enable self-adjusting performance optimisation.

Expanding mobile payment coverage

In 2025, the number of locations supporting mobile payment increased by a further 236, reaching almost 2595 sites across 15 countries. In 2026, we plan to add an additional 1,000

locations through new strategic partnerships and to launch a new Eurowag Pay post-paid flow feature.

Working time management (“WTM”)

Eurowag’s WTM solutions enable customers to ensure they are operating effectively according to current local legislation, for example when national minimum wages and remuneration rates change. These updates ensure customers comply with international wage standards. Among our products are:

OCRK

OCRK Smart is an outsourced service for transport companies that supports drivers’ working time recording, analysis, and settlement, including assistance with administrative appeals when required. It offers flexible access to expert compliance and administration without additional software investment. In 2025, we expanded this offering by launching a new online service for Czech transport companies to support the settlement and management of working time records.

4Trans

4Trans is a comprehensive compliance and settlement solution for transport companies, combining tachograph analysis with advanced functions such as working time settlement, automated monthly reporting, and checks for potential tachograph tampering. It supports large fleets (typically 50+ trucks) and outsourcing providers by helping them manage operations in line with current legislation, including Mobility Package requirements. Using vehicle

and driver data, 4Trans can generate settlement outputs such as country-specific pay calculations (e.g., minimum wage days by country) to support accurate driver remuneration decisions, while streamlining administrative workload through automation.


Navigation

In 2025, major enhancements focused on deep integration with Eurowag Pay, allowing drivers to seamlessly navigate to compatible fuel stations and payment points as part of a single end-to-end journey experience. We invested in software quality, stability and performance, resulting in a measurable improvement in user satisfaction. These efforts led to a sustained increase in average customer ratings, reflecting higher reliability and an improved day-to-day driver experience.

Next steps

In 2026 we will focus on:

- Accelerating customer migrations to the EW Office platform and further expanding its financial capabilities. Planned enhancements include the introduction of a dedicated client deposit account directly within the platform, additional tools supporting more optimised and flexible payment terms, and advanced solutions for efficient operation in an international environment, including multi-currency capabilities
- Launching Fuelio 2.0 for iOS and a support feature that will allow to use app with CarPlay
- Introducing premium navigation services that enhance the customer experience through advanced functionality, higher service reliability, and added value for professional transport operations within the Eurowag Office ecosystem. We also plan to further strengthen Navigation as a core transport execution component within Eurowag Office, connecting planning, driving, communication, and payment flows
- Introducing in-app chat services in our navigation and proof of delivery functionality to support real-time communication, delivery confirmation, and greater transparency during transport execution
- Scaling the new credit flow and data-driven decisioning to additional European markets, further increasing speed, accessibility, and consistency of financing for small and medium-sized enterprises. In parallel, we will enhance FlexiPay based on pilot learnings and customer feedback, and expand it beyond Romania to more countries across Europe, helping the smallest businesses improve cash flow resilience through simpler, faster, and more flexible payment and credit solutions

 Operating with integrity

Operating with integrity

Goals

95%

At least 95% participation in mandatory compliance trainings

100%

new suppliers above threshold assessed using ESG risk tool

100%

data privacy incidents detected and classified with full mitigation and learning plans

90%

payments paid in time

Contents

- 37 Why it matters to Eurowag
- 38 Sustainable governance
- 39 Risk management and internal controls over sustainability reporting
- 40 Responsible business practices
- 42 Upholding data privacy and security
- 43 Human rights and modern slavery



Operating with integrity means earning and maintaining trust every day – through strong governance, responsible partnerships and the secure handling of data across our platform.”

Felipe Alves
Chief Operating Officer

Links to SDGs





Operating with integrity

Why it matters to Eurowag

Ambition

At Eurowag, we are committed to conducting business ethically and responsibly, responsibly and in full compliance with applicable laws and industry standards across all our operations. Operating with integrity underpins how we build trust with customers, partners and employees, and is a core part of our sustainability strategy. Our governance and compliance framework sets clear expectations for ethical conduct across our organisation and value chain. It is supported by robust policies covering areas such as anti-bribery and corruption, anti-money laundering, data protection, conflicts of interest, fair competition and fraud prevention. Through strong oversight, secure data management and responsible supply chain practices, we aim to uphold the highest standards of integrity.



Impacts, risks and opportunities

These are the impacts, risks and opportunities identified as material based on our double materiality assessment, which we expect to continue refining as our data and processes evolve.

ESRS category	ESRS sub-topic	Eurowag IRO	Actual / potential	Impact/risk/opportunity	Value chain	Timeframe
S1 Own workforce	Other work-related rights	Employee data privacy	Potential	— !	●	S M L
S2 Workers in the value chain	Other work-related rights	Child labour and/or forced labour in the supply chain	Potential	—	●	S M L
S4 Consumers and end-users	Information-related impacts for consumers	Customer data privacy	Potential	— !	●	S M L
G1 Business conduct	Management of relationships with suppliers including payment practices	Late payment practices	Actual	—	●	S M L
	Protection of whistleblowers	Protection of whistleblowers	Potential	—	●	S M L

Impact/risk/opportunity

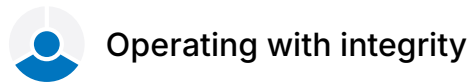
Positive impact
 Negative impact
 Risk
 Opportunity

Value chain

Upstream
 Own operations
 Downstream

Timeframe

Short
 Medium
 Long



Sustainable governance

Eurowag has a governance structure to oversee and monitor the implementation of our sustainability strategy.

The Board is ultimately responsible for sustainability, and delegates accountability to the ESG Executive Committee and Audit and Risk Committee, which both meet quarterly.

In 2025 the Board discussed topics including the outcome of our double materiality assessment, approval of our updated sustainability strategy and KPIs, approval of our sustainability and ESG and CSR policies, health and safety, fuel strategy including eMobility and alternative fuels, cyber security and modern slavery.

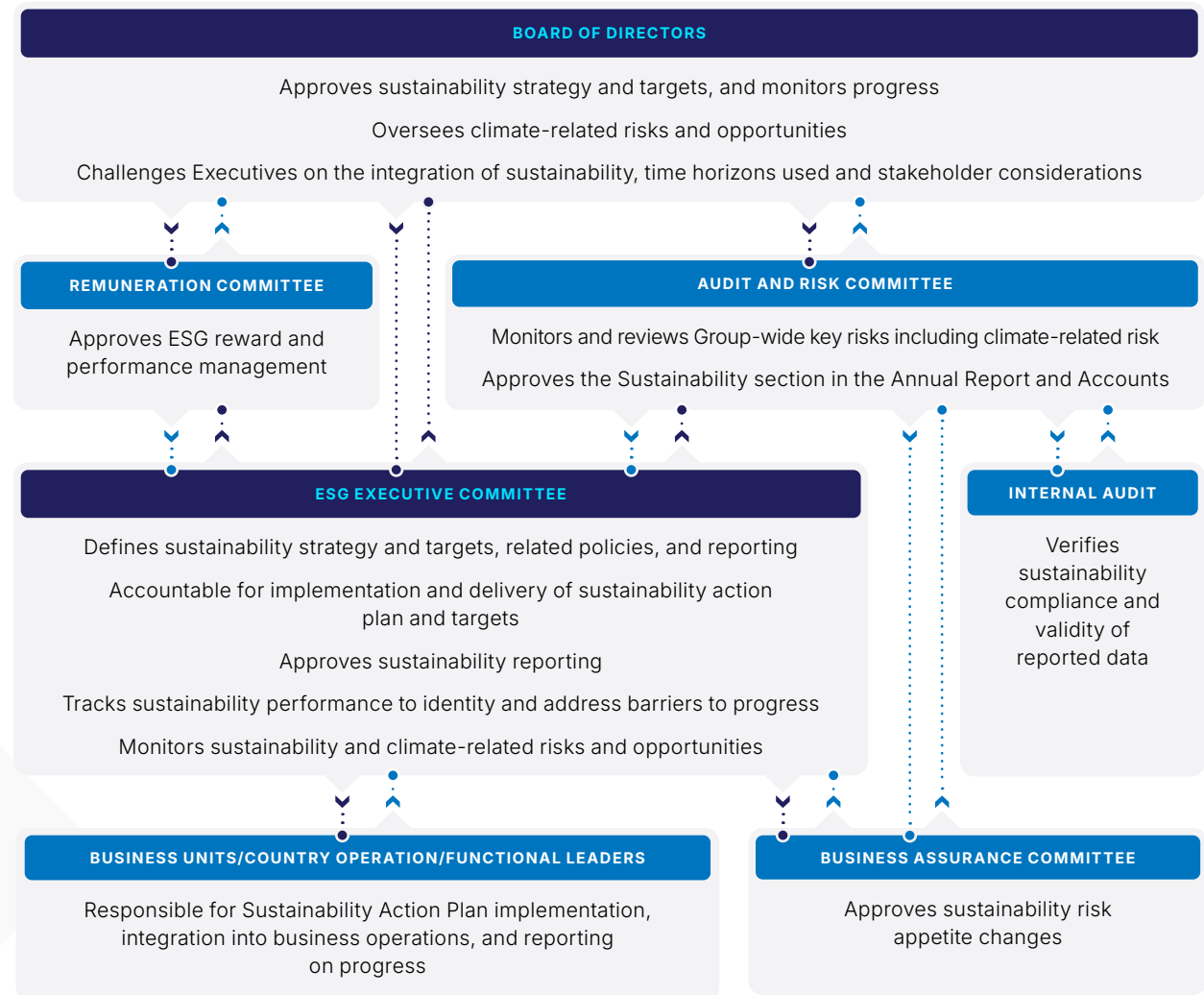
The Audit and Risk Committee considers climate-related risks as part of its regular principal risks governance.

In 2025 the ESG Executive Committee discussed topics including regulatory changes relating to corporate sustainability reporting and emissions trading, decarbonisation of CRT, the latest climate change science, ESG trends and industry insights. The Committee reviewed our sustainability KPIs, including overseeing the development of a new avoided emissions KPI, and approved the update to our sustainability strategy. The ESG Executive Committee also worked with functional leaders across the business to integrate sustainability OKRs in the annual budgeting and action planning cycle, to ensure delivery of our annual sustainability action plan.

In 2025 we updated our Sustainability and ESG Policy, which sets out our governance and approach for integrating sustainability into our business, monitoring and reporting on progress. We also developed a new CSR Policy, in recognition of the scale and importance of that programme of work for the Company.

We have a Sustainability function to ensure sustainability is embedded into every part of our decision-making processes across the Group, through close working with stakeholders across the business, who are responsible for the day-to-day delivery of the sustainability strategy.

Sustainability governance framework





Operating with integrity

Risk management and internal controls over sustainability reporting

Managing risk plays an important role in the Group achieving its strategic objectives. As with all businesses, our risks evolve constantly, along with the environment in which we operate, so our risk management is an ongoing iterative process.

We have established a risk management and internal controls framework that enables us to identify, evaluate, address, monitor and report effectively the risks we face, to help us achieve a balance between risks and opportunities.

We established our risk management framework on the accepted system of three lines of defence and in accordance with the Financial Reporting Council's ("FRC's") guidance on risk management, internal control, and related financial and business reporting. Within the three lines of defence, the first line manages and "owns" the risk; the second defines a uniform management framework for each risk category; and the third provides independent confirmation of the effectiveness of the risk management and internal controls process.

The sustainability reporting process is mainly controlled by the system of the Group's internal controls. Our internal controls system is built on five components:

- > Control environment: the basis for an effective internal control system that reflects the Group's overall attitude and philosophy towards risk management and control (appropriate organisational structure,

Code of Conduct, HR policies and guidelines, risk policies, etc.)

- > Risk assessment: establishing risk objectives, identifying potential events that could jeopardise the achievement of these objectives, evaluating identified events and optimising risks
- > Control activities: all measures and activities taken to prevent the identified risks from occurring as far and as effectively as possible
- > Information and communication: channels ensuring that relevant information about ineffectiveness is communicated to the relevant Executive bodies
- > Monitoring: regular monitoring activities performed by superiors, and second and third lines of defence

Our risk assessment that defines the most material risks related to sustainability reporting focuses mainly on the following topics:

- > Governance: organisational governance to ensure clear lines of responsibility, appropriate strategy development and budget allocation processes
- > Legislation: legal monitoring and compliance processes to ensure full alignment with all applicable legal requirements
- > Climate change: management of physical and transitional risks related to climate change

- > Data quality: ensuring that data reported is correct and verifiable

The identified risks are then evaluated, based on a standardised risk evaluation matrix that derives a risk score (risk priority) from defined probability of the risk's materialisation and anticipated financial and/or non-financial impact, in case of the risk's materialisation.

On each risk, the Group has defined mitigation controls that mitigate the risk, in line with the underlying risk appetite.

Each control has the following attributes defined:

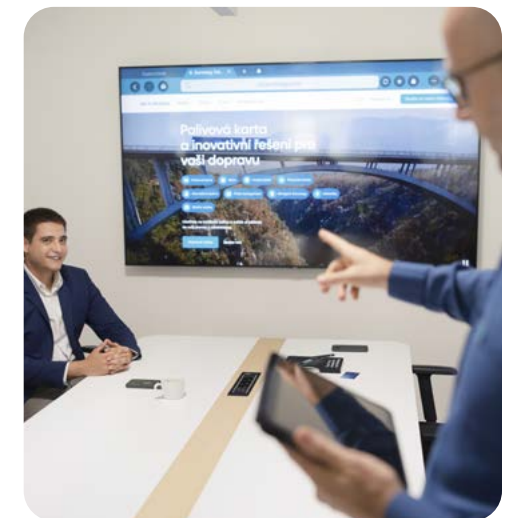
- > Ownership and custodianship of the control
- > Frequency of the control performance
- > Required evidence for the control's effectiveness evaluation

All controls are independently tested at least annually on their effectiveness by the Risk department, using an assigned sampling technique. The performed tests consist of:


- > Test of design ("ToD"): ToD is a test to determine whether measures are adequately designed to mitigate the identified risk to an acceptable level and are properly implemented. ToD of the internal control validates that the control that the organisation claims to have in place has actually been designed and implemented

- > Test of effectiveness ("ToE"): ToE is a test to determine whether measures are effectively working to mitigate the identified risk to an acceptable level. In the ToE, the required evidence per control is tested and thus its effectiveness is validated

Results of the internal controls testing are submitted to the Executive Committee and the Audit and Risk Committee. The Audit and Risk Committee regularly tracks non-effective controls and their remediation.





 Operating with integrity

Responsible business practices

Material topics and priorities

- > **S2 Child labour and forced labour in the supply chain**
- > **G1 Payment practices**
- > **G1 Protection of whistleblowers, anti-bribery and corruption**
- > Promoting sustainable supply chain practices and responsible procurement

Targets and progress



IRO management and achievements

Compliance and ethical business practices

In 2025, we strengthened our compliance framework with a particular focus on fraud risk management, fair competition and personal data protection. We also introduced advanced technologies in our anti-money laundering ("AML") systems to keep pace with evolving regulatory expectations. Our compliance framework is aligned with globally recognised standards and international sanctions regimes, supported by a suite of Group-wide policies covering anti-harassment and bullying, modern slavery, personal data protection, anti-bribery and corruption, AML and counter-terrorism financing, whistleblower protection, conflicts of interest and fair competition.

We maintain a robust quality assurance function, which oversees our quality management system for products, services and processes. All truck parks under our operational control in the Czech Republic and Poland hold ISO 14001:2015 certification, and work is ongoing to extend certification to other countries.

Anti-bribery, corruption and conflict of interests

Eurowag has an end-to-end anti-bribery, anti-corruption and conflict of interests system in place, starting with Group-wide policy, followed by an operational guideline where we define minimum preventative standards, measures and controls. We provide training for employees and anyone can report any suspicion through a dedicated internal whistleblowing line.

In the event of a breach of procedure, the undertaking will take swift and decisive actions to address the issue, conducting thorough internal investigations to determine the extent and nature of the breaches. Upon confirmation of misconduct, appropriate disciplinary measures would be implemented, ranging from corrective actions and retraining to more severe consequences, such as termination or legal proceedings.

In 2025, we recorded no confirmed incidents of bribery or corruption, and received no fines, convictions or legal actions related to anti-corruption laws.

Speak Up (whistleblowing)

We refined our Speak Up procedure and promoted wider use of the Eurowag Integrity Line, which is open to employees, former employees, third parties and suppliers. Concerns can be raised confidentially via multiple channels, including directly to the Chair of the Audit and Risk Committee for cases involving potential conflicts of interest.

In 2025, 14 issues were reported (compared to four in 2024), all related to internal employment matters. All cases were investigated, resolved by HR or Compliance, and no human rights violations were identified.

Payment practices

Timely payment to suppliers is a core element of responsible business conduct, and we have set a target to achieve 90% of invoices paid on time by 2026.

In 2025, our on-time payment performance reached 86%. Throughout the year we focused on strengthening our procure-to-pay processes, reducing end-to-end invoice processing time from nine to five days, increasing PO spend compliance from 69% to 93%, rolling out Coupa across acquired entities, and automating monthly Accounts Payable reporting for better monitoring and escalation. Performance varied by invoice type, with fuel invoices at 93% on time and overhead invoices at 75%, influenced mainly by short payment terms, late invoice receipt, year-end cash flow timing and delayed approvals.

We had no legal proceedings related to late payments and remain committed to continuous improvement to support supplier financial stability and resilient value chains.



Operating with integrity

Responsible business practices continued

IRO management and achievements continued

Sustainable supply chains and responsible procurement

In 2025, we continued to strengthen the integration of our responsible procurement policies into our core operations, ensuring our supply chain reflects Eurowag's commitment to sustainability and ethical conduct.

We applied our ESG risk assessment framework to all new vendors exceeding material financial thresholds from H2 onwards. This tool screens suppliers based on geography, spend category, and business type to identify potential risks regarding governance, environmental impact, human rights, and health and safety.

In 2025, we expanded the scope of our sustainable sourcing by formally integrating ESG criteria into several competitive tenders, alongside traditional metrics such as cost, quality, and risk. Participating vendors were required to demonstrate their ESG strategies, which were thoroughly assessed and assigned a weight of 5–15% in the final decision-making matrix.

We remain steadfast in enforcing our commitments to protect against human rights and anti-slavery practices in our supply chains. To ensure these values are upheld throughout our value chain, we have embedded compliance checks earlier in the procurement lifecycle:

Employees who completed training	AML and partner screening policy	Anti-competitive practices	Anti-bribery and corruption	Insider trading	Anti-money laundering	Data privacy awareness	Information and cyber security	Speak-up and non-retaliation	Human rights
2023	1,842 (90%)	1,742 (87%)	1,822 (89%)	1,629 (80%)	191 (74%)	1,191 (88%)	901 (77%)	1,885 (91%)	1,537 (75%)
2024	1,712 (82%)	1,741 (84%)	1,808 (86%)	1,618 (77%)	244 (71%)	1,290 (83%)	1,223 (79%)	1,767 (84%)	1,798 (84%)
2025	1,192 (57%)	1,211 (58%)	1,296 (62%)	1,812 (87%)	536 (78%)	1,705 (82%)	1,249 (60%)	1,042 (50%)	1,074 (82%)

- > Tendering & Contracting: References to our Supplier Code of Conduct are now included at the initial tendering stage and are a mandatory component of our Purchase Orders ("POs")
- > "No PO, No Pay": Our strict financial controls ensure that no invoice can be processed without a valid PO, guaranteeing that all active vendors have acknowledged our ethical supply chain requirements
- > Whistleblowing: Our supply chain partners continue to have full access to our whistleblowing channels to report concerns regarding potential violations of Eurowag's ethical principles. In 2025, no concerns were received

Compliance training and ambassadors

We maintained our Compliance Ambassador network in 2025 and supported the ambassadors with deep-dive compliance workshops and training including on data privacy, conflicts of interest, anti-fraud, whistleblowing and partner screening.

Our compliance training modules are regularly updated, and mandatory topics include whistleblowing, anti-bribery and corruption, and anti-money laundering. We target at least 95% participation across the Group, so our Compliance and HR teams are working together to address the low completion rates in 2025, which can be attributed to the ongoing integration of our acquired companies and the shift to a new training platform during the year and to increase participation in 2026.

Next steps


In 2026, we will:

- > Continue our collaboration with key suppliers on climate action to mitigate risks and drive measurable progress toward Scope 3 reduction
- > Broaden the application of weighted ESG criteria to a larger volume of tenders across the Group

- > Close the gap to our ≥90% on-time payment target, further reducing end-to-end invoice processing time by approximately one working day and continuing to educate internal users to raise purchase orders before requesting invoice payment. We also aim to stabilise Coupa usage and adoption across newly acquired companies
- > Review and redesign AML and CTF areas, finalise the redesign of fraud risk management area, and improve personal data protection ("GDPR") processes, by fully reviewing and updating existing policies and procedures and through adoption of new technologies. This will also include revising and enhancing training programmes in these areas and conducting Group-wide awareness campaigns to promote ethical behaviour among employees, managers, and contractors
- > Compliance training will be reviewed and improved to elevate the overall compliance training programme, including the implementation of a formal consequence management process

1. Coupa is a cloud-based, AI-driven Business Spend Management ("BSM") platform that helps companies manage and optimise their spending, from procurement and invoicing to expenses, payments, and supply chain.



 Operating with integrity

Upholding data privacy and security

Material topics and priorities

- > S1 Employee data privacy
- > S4 Customer data privacy

Target and progress



IRO management and achievements

Data protection and information security

At Eurowag, protecting data and maintaining strong information security are essential to safeguarding our operations and maintaining the trust of our customers, partners and regulators. We are committed to handling personal and business data responsibly, transparently and in line with recognised industry standards.

Our cyber security and data protection programme is defined and managed by dedicated risk, security and compliance teams, with oversight from the Board’s Audit and Risk Committee and the operational Business Assurance Committee. The programme covers data protection, cyber risk management, incident response and regulatory compliance.

Since 2021, we have continued to strengthen our security posture through enhanced policies, improved risk management processes and the integration of privacy-by-design principles into our systems. Employees are expected to maintain strong cyber hygiene and complete regular cyber security awareness training to reduce risks such as phishing and social engineering.

Performance in 2025

Eurowag monitors the full lifecycle of data privacy incidents, including detection, classification, remediation and root-cause analysis.

- > Data privacy incidents detected and classified with mitigation plans: 100%
- > Total incidents identified: 3
- > Incidents involving employee data: 2
- > Incidents involving customer data: 1

All incidents were limited in scope, assessed as minor to moderate in impact, and were fully remediated.

Key initiatives in 2025

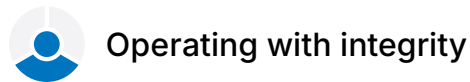
During the year we further strengthened our data protection and cyber security capabilities through:

- > Implementation of Microsoft Purview to improve data classification, monitoring and data loss prevention controls
- > Expansion of threat intelligence and dark-web monitoring to detect potential external data exposures
- > Introduction of two-factor authentication (“2FA”) for customer access to reduce the risk of unauthorised account access
- > Completion of a control maturity assessment and a regulatory gap analysis aligned with NIS2 requirements
- > Development of governance frameworks covering data breach management and responsible use of artificial intelligence

Next steps

In 2026 we will continue to strengthen data security and governance across the Group, with priorities including:

- > Enhanced security monitoring and incident response capabilities
- > Improved cloud security controls and risk monitoring
- > Embedding automated security checks into software development processes
- > Strengthening governance, reporting and employee awareness programmes
- > Further improving the maturity and effectiveness of our security control framework
- > Through these actions, we aim to maintain a controlled, transparent and continuously improving approach to the protection of employee and customer data



Operating with integrity

Human rights and modern slavery

We are committed to upholding the principles embodied in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights.

We respect human rights across our operations and seek to maintain a working environment in which everyone is treated with dignity and respect, free from harassment, bullying and any form of discriminatory or intimidating behaviour.

We are committed to conducting our business ethically and with integrity and to implementing effective systems and controls to ensure that modern slavery does not occur within our operations or across our supply chains.

These commitments are reflected in our Code of Conduct, Group Procurement Policy, Code of Conduct for Suppliers, Group Modern Slavery and Human Trafficking Policy, and Equal Opportunities, Anti-Bullying and Anti-Harassment Policy. Our Modern Slavery and Human Trafficking Policy, approved in 2022, sets out our approach to upholding human rights and addressing modern slavery risks within our operations and supply chains. We also publish an annual Modern Slavery Statement on our website.

Our contracting processes with third parties include explicit prohibitions on the use of forced, compulsory or trafficked labour, or anyone held in slavery or servitude, whether adults or children. We also expect our suppliers to apply equivalent standards within their own supply chains.

The Board has overall accountability for ensuring that the Group complies with its legal and ethical commitments to respect human rights and prevent modern slavery and human trafficking.

The Executive Committee, acting under delegated authority from the Board, is responsible for directing and overseeing the sustainability strategy and ensuring that related policies, including those addressing human rights and modern slavery, meet our legal and ethical obligations.

The Sustainability function has day-to-day responsibility for overseeing the implementation of the Group's Modern Slavery and Human Trafficking Policy, monitoring its effectiveness, and reviewing internal control systems and procedures to ensure they remain effective in addressing modern slavery risks and protecting human rights.

Management is responsible for ensuring that employees understand and comply with this policy and receive appropriate training.

Progress

In 2025, we further embedded our responsible procurement policies into day-to-day operations, helping ensure our supply chain reflects Eurowag's commitment to sustainability and ethical business practices.

We applied our ESG risk assessment framework to all new vendors exceeding defined financial materiality thresholds. The framework evaluates suppliers based on geography, spend category and business profile to identify potential risks related to governance, environmental impacts, human rights, and health and safety.

Where a supplier is identified as higher risk, we use our Supplier Engagement Questionnaire to gather additional information, validate the risk assessment and confirm that appropriate mitigation measures are in place before proceeding.

Our supplier contracts continue to reference our Code of Conduct for Suppliers, which sets out our expectations regarding ethical conduct and responsible business practices.

A Speak Up (whistleblowing) channel is available to suppliers and value chain workers to report concerns, including potential human rights issues. No concerns were raised through this channel by suppliers or value chain workers during 2025.

To raise internal awareness, a human rights training module was introduced in our learning portal. In 2025, it achieved an 82% completion rate among employees.

Next steps

In 2026, we plan to further strengthen our modern slavery and human rights due diligence by expanding risk-based supplier screening across the full supplier lifecycle, including onboarding, contract renewals and significant contract changes.

We will also deepen assessments in higher-risk categories and geographies, update and re-communicate our Supplier Code of Conduct, and use structured supplier engagement to validate supplier practices. Where risks are identified, we will implement time-bound corrective action plans with clear ownership, follow-up reviews and escalation mechanisms.

Internally, we will strengthen awareness and accountability by rolling out targeted modern slavery training through our new learning platform, Sana, and increasing our focus on driving training completion across the organisation.

We will also continue to promote confidential Speak Up channels for employees and suppliers and monitor progress through defined internal KPIs.

Supplemental information

For data tables, reporting principles and methodologies, please scan the QR code below.



EW EUROWAG

W.A.G payment solutions plc

Third Floor (East)

Albemarle House

1 Albemarle Street

London, W1S 4HA

United Kingdom

Registered in England and Wales No. 13544823

Produced by

designportfolio