

CODE OF CONDUCT CARGO NAVIGATOR

1. INTRODUCTION

The pillars of Cargo Navigator's corporate culture are our values: Collaboration, Specialization, and Honesty. Our unique features set us apart from the competition and shape our daily behavior: Customer proximity, European-wide network, innovative services, and occupational safety. In the spirit of entrepreneurship, these principles are transmitted throughout the organization to increase corporate value, enhance profitability, ensure sustainable performance, inspire customers, create a strong identity, and guarantee committed employees. Commitment, superiority, and reliability are the qualities that distinguish the Cargo Navigator brand. Cargo Navigator exists thanks to the dedication of its employees, who strive daily to ensure smooth internal and customer processes. The logistical processes of our customers are at the core of Cargo Navigator's business. As a forward-looking service company, we act creatively and swiftly. As a service provider to industry leaders, Cargo Navigator possesses expert knowledge of services and innovative processes that surpass those of other market participants, providing our customers with a competitive advantage resulting from the dynamism of the company. Cargo Navigator is a dependable partner for its customers and speaks their language. Our Vision: We are the leading partner for all your full loads throughout Europe. Every employee supports our customers, owners, employees, and the public who trust in us. To ensure this, all employees adhere to the laws and internal rules of our company. This Code of Conduct summarizes the essential standards applicable to all Cargo Navigator employees throughout Europe. It also serves as a guide to assist employees in their independent actions for the benefit of the company. Every employee is obligated to abide by this Code of Conduct. Our managers also act as role models. We not only communicate these principles in the required manner but also illustrate them ourselves and expect the same from our employees. Our management is the primary point of contact for our employees regarding any matters related to this Code of Conduct. This Code of Conduct and the standards it contains are part of our risk management system. This is to protect Cargo Navigator and each employee. The Code of Conduct sets a minimum standard, which is adapted to local legal requirements and cultural customs through regional supplements. If separate guidelines on specific topics exist alongside this Code of Conduct, they continue to be applicable as complementary provisions.

2. COLLABORATION WITH BUSINESS PARTNERS

Cargo Navigator provides high-quality services to customers, service providers, and other business partners, and works with them in a professional and fully integrated manner. Therefore, we focus on accuracy, honesty, and transparency in all communications and contractual relationships. Cargo Navigator always adheres to the rules of fair competition and supports all efforts to create a free market and open competition, both domestically and internationally. In this context, Cargo Navigator refrains from accepting orders that could be obtained only through a breach of the law. Each employee is obliged to comply with competition restrictions. It is therefore prohibited to make formal or informal arrangements with competitors aimed at hindering competition or causing unjustified restrictions. The same applies to silent, consciously coordinated behavior. Sharing of territories or customers, as well as agreements and information regarding prices, delivery relationships, terms, capacities, market shares, margins, costs, special customer information, and content or behaviors, is not allowed between competitors. If Cargo Navigator holds a dominant market position, it must not be exploited unlawfully. All planned agreements with competitors must be submitted to the legal department for review and approved by the Board of Cargo Navigator. If the legal department finds that an agreement cannot be made, the consent of the relevant management must not be given. Cargo Navigator tolerates no form of bribery or corruption. All business activities related to the company must be based on honest and responsible thinking and conduct. In competitiveness, we rely on the quality and success of our services. Therefore, any agreements or additional arrangements granting improper advantages are prohibited. This applies to both the direct and indirect granting of benefits to individuals or organizations related to the submission, award, approval, delivery, processing, or payment of orders. This applies to all agreements with business partners, their employees or officials, as well as other third parties. The same applies to benefits related to administrative procedures. Improper advantages may include financial or material benefits. Granting an advantage to a person may also be improper if that person indirectly gains an advantage. Such an indirect benefit may, for example, consist of a service for one person or benefits (e.g., donations) for other third parties, through which that person gains an advantage, such as an improvement in their social or political position. Gifts and invitations are permissible only when evaluated in a manner that ensures they do not unduly influence the actions or decisions of the recipient or create an obligation towards the recipient. For invitations to events, it should also be ensured that the event is customary and appropriate in terms of nature and scope or has a clear business relevance. Stricter standards apply, particularly for public officials. Cash gifts are strictly prohibited in any case. All remunerations (e.g., commissions) paid to third parties (such as agents, brokers, consultants, or other intermediaries) must be in reasonable and traceable relation to their activities. Such remunerations must be calculated in a way that does not suggest they serve to circumvent the above-mentioned rules regarding the granting of improper benefits. Agreements with representatives, brokers, consultants, and other intermediaries, including all subsequent amendments, must be fully documented in writing and bind the contracting party to permanent compliance with the above-mentioned rules. Such agreements require approval from the Cargo Navigator Board before being concluded. Ordinary gifts from business partners are allowed to a limited extent, provided they do not endanger the reputation of our company or lead to conflicts of interest. Therefore, our employees are strictly prohibited from requesting or accepting personal benefits (e.g., services, inappropriate invitations, money, or other gratuities) for themselves or for close persons or institutions. Exceptions may apply, for example, to occasional gifts of minimal value. However, cash gifts are strictly prohibited. Any offers of gifts or benefits must be declined, and the supervisor must be

informed. The above-mentioned rules apply equally to all employees. Cargo Navigator carefully and impartially reviews all offers from its suppliers. The examination, decision, award, and processing of orders must strictly follow appropriate criteria and be transparent. Prohibited are any preferential treatment or hindrance from suppliers. When selecting business partners, Cargo Navigator expects the partner also to adhere to the values defined in these guidelines. A violation by the partner may lead to the immediate termination of the business relationship. In many jurisdictions where Cargo Navigator operates, trade control regulations have been enacted that restrict or prohibit the cross-border transfer of goods, services, and technologies, as well as certain cross-border capital transactions and payments. These regulations can affect not only the export but also the import of goods from or into these countries. All employees dealing with the export or import of goods and cross-border capital transactions and payments must be familiar with the relevant trade control regulations and comply strictly with them.

3. EMPLOYEES

Productivity and humanity are essential for the sustainable success of the company. The economic success of Cargo Navigator can only be guaranteed through our employees. As a service company, our employees are our most valuable and advantageous asset. The "four-eyes principle" must be observed to reduce the risk of erroneous decisions in both internal decisions and external representation of the company. If general representation in external relationships is not legally possible, internal regulations should be established to protect the "four-eyes principle." Individual representation authority may only be limited to specific actions and transactions and requires prior approval by the Board of Cargo Navigator. All employees are required to comply with this Code of Conduct. In particular, our management staff sets an example. Within the trust culture cultivated at Cargo Navigator, each employee is responsible for ensuring that there are no violations of this Code of Conduct in their area. Cargo Navigator respects all human rights worldwide. As a European organization, we work with employees and business partners of various nationalities, cultures, and religions. We do not tolerate any unlawful discrimination, harassment, or humiliation. Specifically, we do not tolerate discrimination based on race or ethnic origin, gender, religion or belief, political convictions, disability, age, or sexual identity. Cargo Navigator provides its employees with adequate compensation and fair working conditions that comply with all legal requirements. We reject all forms of forced labor or child labor and do not impede legitimate employee representation. It is important for Cargo Navigator that its employees do not have conflicts of interest or loyalty in their work. Such conflicts may arise, for example, in transactions between Cargo Navigator companies and employees or their close relatives. Such transactions must be disclosed to the relevant management before their execution. Additional employment for Cargo Navigator employees must be approved in writing by the respective business management, in the case of executives, by the Board. Cargo Navigator requires its employees to protect the company's material and immaterial assets. These assets include, among others, real estate, operating materials and inventories, securities, cash, equipment, office supplies, information systems, and software, as well as patents, trademarks, and know-how. Violations such as fraud, theft, embezzlement, and money laundering will be prosecuted. All devices and equipment may only be used for business purposes unless their private use is expressly permitted. When browsing the internet, information regarding racist hatred, violence, or any form of criminal or offensive content must not be obtained or transmitted. To ensure continuous transparency of payments made by the Cargo Navigator Group, payments must be made exclusively in non-cash form. To the extent possible, cash payments should be avoided. All payments must be made directly to the relevant party. No employee may make, authorize, or influence payments of the Cargo Navigator Group to themselves or to relatives. Cargo Navigator assumes that caution is required when handling operational information. For internal matters not to be published, confidentiality must be maintained. This also applies to work methods, remuneration systems, management, and other know-how. These elements form the basis for Cargo Navigator's sustainable success and future. Therefore, no employee may disclose internal information or business secrets in any form to third parties. This also applies after termination of the employment relationship. Global electronic exchange of information is essential for employee efficiency and the overall success of the company. However, the benefits of electronic communication come with risks to data security. Therefore, effective security measures against these risks are both the responsibility of management and each individual and an important part of IT management. Personal or other personal benefits resulting from the use of internal company information are not permitted. This also includes the unauthorized disclosure of such information to third parties. Employees are

required to make truthful statements in internal and external reports, whether oral or written. Any unlawful manipulation of content is prohibited. Protecting the lives and health of all employees, as well as handling resources and raw materials responsibly, is a matter of course for Cargo Navigator. It is the responsibility of all employees to avoid hazards to people in the workplace, to have a minimal impact on the environment, and to use resources sparingly. When providing our services, we adhere to the principles of sustainable development and environmental protection. The market success of our services is inseparable from their quality. Cargo Navigator sets high demands on all employees regarding creativity, skills, and actions for the benefit of the company, its customers, and third parties. We do not tolerate any conscious or negligent behavior that impairs our quality. All employees have the opportunity and right to report cases of violations of the Code of Conduct to their immediate supervisor or directly to management. If an employee, based on specific evidence, is convinced that there is or might be a violation of the Code of Conduct, they may exercise their right to report such violation or suspicion. In each case, Cargo Navigator will take appropriate measures, if necessary, to protect the reporting employee from any disadvantages. To the extent possible and permitted by law, Cargo Navigator will treat the identity of employees who have reported a violation of the Code of Conduct or suspicion in this regard as confidential, according to these guidelines. The same applies to the identity of employees involved in the investigation of a violation of the Code of Conduct or suspicion in this regard.

4. CONCLUDING PROVISIONS

The Code of Conduct of the Cargo Navigator Group is published in various languages. In the event of deviations or contradictions between the various language versions, the German version is authoritative. The most recent version can be found on our website on the internet.

Vienna, February 10, 2021