Sustainability and Corporate Social Responsibility Report for 2025 on "Unimasters Logistics SCS" EOOD

Reporting period:

01.01.2025 - 31.12.2025

Reporting standard:

VSME ESRS (Voluntary Sustainability Reporting Standard for SMEs), Basic and Advanced Module

Purpose of the report:

Providing transparent information on the company's Environmental, Social, and Governance (ESG) indicators in accordance with the requirements of global partners and the European regulatory framework.

SECTION 1: GENERAL INFORMATION

1.1. Basis for preparation (B1)

Selecting a reporting option This sustainability report has been prepared in accordance with Option B of the VSME standard: Core Module and Full Module.

Classified and Sensitive Information The Company declares that:

- No information was omitted due to its classified or sensitive nature.

Scope of the report

- The report is prepared on **an individual** basis.

Basic data about the enterprise:

- **Legal form:** Limited liability company;
- **Classification of Economic Activities (NACE Rev. 2008):** 5229;
- **Balance sheet size:** 9,918,006.36 euros;
- **Net turnover:** 56,394,020.55 euros;
- **Number of employees:** 163;
- **Country of main operations:** Bulgaria;

Geolocation of objects:

Object	Address	City, PC	Country	Coordinates
Office and warehouse in the Eurogate Logistics Center	12 Prodan Tarakchiev St	BG-1528, Sofia	Bulgaria	42.68473335120906, 23.40570289537423
Marine House Office	40 Graf Ignatiev Street	BG-9000, Varna	Bulgaria	43.20052298156748, 27.920672576077166
Office and warehouse in the Maritime and Port Center "Logicorp"	Southern Industrial Zone	BG-9160, Devnya	Bulgaria	43.19846762113579, 27.646091364212168
Office city of Plovdiv	Bul. "Ruski" 5, office 1	BG-4000, Plovdiv	Bulgaria	42.15173169899875, 24.739300534123206
Burgas city office	1A Bulairi Street, 3rd floor	BG-8000, Burgas	Bulgaria	42.49126335830672, 27.475965301168674

Sustainability certificates:

- ISO 14001:2015 (Environmental Management Systems);
- ISO 27001:2022 (Information Security);
- ISO 28000:2022 (Supply Chain Security).

The certificates were issued by Lloyd's Register.

1.2. Strategy: Business Model and Initiatives (C1)

"Unimasters Logistics SCS" EOOD is a company within the structure of ” Unimasters Logistics" AD. The company is an established provider of innovative logistics solutions and offers organization and management of cargo transport services by air, sea and land with guaranteed delivery time and constant information about the location of the shipments. "Unimasters Logistics SCS" EOOD is among the leading IATA air freight agents in Central and Southeastern Europe and one of the leaders in non-owned container shipping (NVOCC) in the region. The company is part of a global network of independent partners who are well-versed in national and international practices and are among the best in their field. The services offered by the company are:

- **Air transport:** Transportation of individual shipments and consolidation;
- **Sea transport:** Container transport; Sea groupage;
- **Land transport:** Transportation of partial and full loads; Groupage vehicles from and to Europe; Domestic transport; Railway transport;
- **Local services:** Warehousing and warehouse operations; Regional distribution; Customs brokerage; Ship agency and ship supply.

1.2.1. Strategic Management and Integrated Management System

The management of Unimasters Logistics SCS EOOD is determined to achieve the highest standards in all areas of its activity, integrating the principles of sustainable development into daily operations. Our strategy is based on four pillars: Environmental Responsibility, Social Wellbeing, Business Ethics and Sustainable Procurement.

To achieve these goals and for preventive risk management, the company maintains a mature **Integrated Management System (ISM)** . It is certified by an independent international body - Lloyd's Register, and guarantees security, quality and sustainability throughout the supply chain through the following implemented standards:

- **ISO 9001:2015 (Quality Management Systems):** Ensures a strict process approach, high customer satisfaction and achievement of set measurable goals, while closely integrating with our commitments to efficient use of resources.

- **ISO 14001:2015 (Environmental Management Systems):** Ensures preventive management of environmental risk, continuous improvement of environmental performance, waste reduction and energy efficiency.
- **ISO 27001:2022 (Information Security):** Protects the privacy of our customers and partners' data. This standard is critical for the secure digitalization of our business and the successful transition to paperless processes.
- **ISO 28000:2022 (Supply Chain Security):** Guarantees a high level of security in the shipment delivery process, minimizing the risks of incidents, theft and interruptions in the chain, and also requires our partners to comply with strict standards.

In support of these policies, we form a high professional culture among our employees through continuous training, internal and external audits, so that they are aware of and committed to corporate sustainability and security goals.

1.3. Practices, policies and future initiatives (B2 and C2)

The company has implemented specific measures to transition to a more sustainable economy.

Summary table of initiatives

Topic	Availability of Policies / Practices	Public accessibility	Set goals (KPIs)	Responsible level in management
Climate change	Yes. ISO 14001:2015 policy; use of 100% green energy.	They are shared with employees on Google Drive and annual training sessions.	Reducing energy and fuel consumption.	Manager and Authorized Representative of the Management.
Pollution	Yes. Procedures for pollution prevention and hazardous waste management, separate collection and recycling.	Accessible internally; communicated to suppliers and partners.	Zero environmental incidents; 100% transfer of hazardous waste to specialized companies, transfer of maximum volume of waste for recycling.	Quality and Standards Manager and Environmental Management Committee.
Water and marine resources	No. The use of water in the activities of Unimasters Logistics SCS EOOD is limited entirely to domestic and sanitary needs in the administrative offices and warehouses. The water is drawn from the public water supply network and discharged into the sewerage system.	-	-	-

Circular economy	Yes. Practices for separate collection, recycling and digitalization (paperless).	Internally accessible.	Reducing paper consumption; increasing the percentage of recycled waste.	Quality and Standards Manager and Environmental Management Committee.
Own workforce	Yes. Policies on working conditions, career development and social dialogue.	Available on Google Drive; social policies are communicated upon admission.	Min. 40 hours of training/year; 0 work-related accidents (LTIFR=0); 80% participation in surveys.	Chief People Officer (CPO Manager) and Working Conditions Committee (WCC).
Workers in the value chain	Yes. ISO 28000:2022; Supply Chain Security.	Available to suppliers and partners upon request.	Monitoring and selection of subcontractors.	Security Committee and IT Director.
Affected communities	Yes. Emergency and terrorist response procedures.	They communicate with the competent authorities and the local community when necessary.	Periodic training and rehearsal of evacuation plans.	Manager and Safety Authorities.
Users and end users	Yes. HACCP system (Food Safety) and ISO 27001 (Information Security).	Available to customers upon request; published Privacy Policy.	100% data protection; zero food safety complaints, logistically handled by the company.	Information Security Officer (ISO) and Quality Manager.
Business Conduct	Yes. Anti-corruption measures and Whistleblowing Mechanism.	Public Privacy Policy; internal, and public - on the website, signal channel.	Response to official signals within 5 business days; 100% transparency in decisions.	Senior management.

1.4. Detailed description of the initiatives (C2)

1.4.1. Environmental initiatives

- **Energy efficiency:** Phased replacement of conventional lighting with LED in a Varna warehouse and installation of a solar system for domestic hot water in the Eurogate shopping center.
- **Green logistics:** Implementing "engine off" policies when vehicles and lifting equipment are idle, as well as central optimization of air conditioning systems to reduce energy consumption.
- **Resource Management:** Digitalization of document flow (TMS, Online portal) to reduce paper use and transition to green energy use by transferring guarantees of origin to AUER.
- **Waste:** Separate collection of waste from the activity /plastic, paper, cardboard, stretch film/, and delivery of hazardous waste and end-of-life EEE according to regulatory requirements.

1.4.2. Social initiatives

- **Working conditions:** Commitment to "Zero Incident" and a healthy working environment, including ergonomic offices and a modernized fleet.
- **Training and Development:** Providing a minimum of 40 hours of training per year per employee, support for professional certifications (IATA, FIATA) and individual development plans (IDP) for 100% of the team.
- **Equal Treatment:** Zero tolerance for discrimination and harassment; maintaining anonymous feedback channels and ensuring equal pay for equal work.

1.4.3. Management initiatives

- **Business Ethics:** Implementing the 10 principles of the UN Global Compact as a best practice and a strict policy to combat corruption and bribery.
- **Supplier Relations:** Introduction of a "Human Rights Clause" in 100% of contracts with new subcontractors and conducting regular assessments of suppliers on environmental and social criteria.
- **Integrated Management System (ISM):** Maintaining certified systems according to ISO 9001, 14001, 27001 and 28000 to ensure quality, security and sustainability.

1.4.4. Future plans and goals

- **Digital Transformation:** Complete migration to a paperless work process through the implementation of new software solutions for transport and logistics management.
- **Climate resilience:** Regularly assess the impact of climate change on the supply chain and implement adaptation measures.
- **Expanding social policies:** Achieving 25% internal mobility when filling vacant positions and over 85% employee satisfaction in annual surveys.

SECTION 2: ENVIRONMENT - POLICIES, ACTIONS AND RESULTS

2.1. Environmental policy and risk prevention (Policies)

Unimasters Logistics SCS Ltd. applies an integrated approach to environmental protection, based on prevention, responsibility and continuous improvement. The company's environmental policy is officially declared by the management and is an integral part of the sustainable development strategy.

2.1.1. Main pillars of environmental policy:

- **Certified management** : The company maintains and develops an environmental management system certified to the international standard **ISO 14001:2015** .
- **Pollution Prevention** : A top priority is preventing pollution by implementing solid risk management principles and minimizing harmful impacts from activities, products and services.
- **Resource efficiency** : Efficient management and reduction of waste generation, as well as increasing efficiency in the use of energy and natural resources.
- **Legal compliance** : Strict compliance with all applicable environmental regulatory requirements and regular analysis of changes in legislation.

2.1.2. Environmental risk management and prevention:

The company promotes “risk-based thinking” through the following operational mechanisms:

- **Aspect identification** : Regular assessment of environmental aspects (normal, abnormal and emergency situations) and determination of significant impacts.
- **Monitoring and Control** : Implementation of a "Monitoring and Control Plan", including monthly checks for spills, resource levels (electricity, water) and condition of work sites.
- **Emergency preparedness** : Maintaining specific instructions, for example, for action in the event of fire, disasters, or spills of hazardous substances, in order to minimize environmental impacts.
- **Staff awareness** : Formation of a high environmental culture through continuous training and informing employees about the results achieved and their personal responsibilities.

The implementation of these principles is monitored periodically by the Environmental Management Committee and reviewed by senior management to ensure its effectiveness.

2.2. Energy Efficiency and Decarbonization (Actions & Metrics) (B3 + C3)

Unimasters Logistics SCS EOOD actively manages its energy footprint through a combination of technological modernization, digitalization, and transition to renewable energy sources.

2.2.1. Energy and carbon footprint for 2025 (B3):

2.2.1.1. Energy consumption

Indicator	**Value**
Total energy consumption	255.88 MWh
including share of energy from Renewable Sources (RES)	100%

2.2.1.2. Greenhouse gas emissions (GHG Emissions)

Scope	**Emission sources**	**Emissions (tonnes CO2e)**
Scope 1	Direct impact (Own fleet, heating, freons)	**186.58**
Scope 2 (Location-based)	Indirect emissions from purchased energy (Based on the average national energy mix)	**106.96**
Scope 2 (Market-based)	Indirect emissions from purchased energy (Based on actually purchased 100% RES certificates)	**0.00**
Scope 3	*Purchased transportation (Air, Sea, Land)*	*34,557.04*
	Employee Commuting	*93.30*
	Business Travel	*29.03*
	Waste from the activity	*18.15*
Total for Scope 3:		**34,697.52**
TOTAL EMISSIONS: (Calculated using the Market-based method for Scope 2)		**34,884.10**

2.2.1.3. Carbon intensity and efficiency

To ensure maximum transparency and measure the real effect of our environmental policies on our economic growth, we track our financial carbon intensity.

For the base year 2025, the company generates total operating income (Net sales revenue) of EUR 56.4 million.

For the base year 2025, we report a total carbon footprint of 34,884 tons of CO_2e with generated net sales revenue of EUR 56.4 million.

This results in a highly competitive financial carbon intensity of 0.62 kg CO_2e for every 1 euro of turnover. The achieved indicator demonstrates the high efficiency of our Asset-light business model and confirms our commitment to sustainable development.

2.2.1.4. Key conclusions and analysis for 2025:

Energy efficiency and 100% green energy: The company's total energy consumption for the year amounted to 255.88 MWh. Thanks to our targeted sustainability policy, 100% of this energy is provided by renewable energy sources (RES).

Zero electricity footprint: Using 100% green energy allows us to report 0 tons of CO_2e emissions in Scope 2 under the market-based method. For full transparency, we report that if we had used the standard energy mix of the grid (Location-based), our footprint would have been 106.96 tons of CO_2e – emissions that we have successfully saved from nature.

Minimum direct footprint (Scope 1): Direct emissions from our operations (186.58 tons) are highly optimized and represent only 0.53% of the company's total carbon footprint relative to the scale of the business.

Focus on the supply chain (Scope 3): As is specific to our business model, over 99.4% of our footprint (34,697 tons) arises along the value chain, and more specifically from purchased transport from subcontractors. This clearly defines our main ESG goal for the future: building sustainable partnerships with carriers to use cleaner fuels, optimize routes and prioritize more environmentally friendly delivery methods such as rail and intermodal transport.

Exceptional business efficiency (Carbon intensity): For the base year 2025, the company reports a financial carbon intensity of just **0.62 kg CO_2e for every 1 euro** of revenue generated (Net Sales Revenue). This indicator demonstrates the high efficiency of our logistics model and puts us in line with international best practices in the sector, proving that we achieve economic growth with the lowest possible carbon footprint per unit of revenue.

2.2.2. Main initiatives and measures for decarbonization (C3):

The company implements active "green policies", with **100% of the electricity used coming from renewable energy sources** (guaranteed through a contract and transferred guarantees to the Agency for Sustainable Energy Development). To further optimize consumption, we have implemented the following measures:

- **Renewable Energy** : The company pays for 100% renewable energy at all its locations by transferring guarantees of origin to AUER, which minimizes indirect emissions.
- **Energy efficiency: A solar installation for domestic hot water** has been built , which has been operating for over 1,353 hours during the year, saving approximately 7,800 kWh of electricity. A phased **replacement of lighting fixtures with energy-saving** LED solutions has been carried out (e.g. over 71% of fixtures replaced in the Marine House office building - Varna and updated lighting in the Eurogate Logistics Center - Sofia). Use of **smart devices for automation** to avoid forgotten lighting and centralized control of air conditioning systems.
- **Impact/Greenhouse Gas Reduction: A drinking water purification station** has been installed from the water supply network for consumption by employees of the Marine House office building - Varna. This avoids the supply of bottled water, which reduces the carbon footprint and reduces the generation of waste from plastic bottles.
- **Digital Transformation** : By implementing TMS and electronic document software, a significant reduction in paper use and optimization of transport routes is achieved.
- **Green logistics and emission control along the supply chain (Scope 1 & 3)** : Optimal use of transport capacity and intelligent route planning through Transport Management Systems (TMS). Use primarily of vehicles with low levels of harmful emissions (Euro 6 standard). Policy to turn off engines when trucks and lifting and handling equipment are idle in our warehouses. Application of strict cargo consolidation, which directly reduces empty runs.

For **2026** , Unimasters Logistics SCS EOOD has defined the following measurable goals for climate transition and reduction of environmental impact:

2.2.2.1. Energy and Decarbonization (B3 + C3)

- **RES** : Maintaining a 100% share of green energy in total consumption through the transfer of guarantees of origin to the AUER.
- **Fuel efficiency** : Reducing average fuel consumption (l/100 km) compared to 2025 levels through route optimization and engine shutdown when stationary.
- **Resources** : Reducing or maintaining total energy consumption compared to the baseline period.

2.2.3. Climate risks (C4)

Unimasters Logistics SCS Ltd. applies a proactive approach to identifying and managing climate risks, integrated into the overall risk management framework under ISO 14001 and ISO 22000 - HACCP strategy. The company considers climate change not only as an environmental aspect, but also as a critical factor for the continuity of business processes and the safety of the food chain.

2.2.3.1. Identification and classification of risks

According to established procedures, the company classifies climate risks into the following main categories:

- **Physical Risks (Direct):** Extreme temperatures, floods, storms and increased humidity, which can threaten the integrity of the warehouse infrastructure or lead to a break in the cold chain during transport and storage.
- **Operational risks:** Changes in the physicochemical properties of goods (accelerated spoilage, mold) and increased risk of cross-contamination due to climatic factors.
- **Supply chain risks:** Disruptions in transportation networks due to natural disasters, leading to delays and legal liability to customers.

2.2.3.2. Impact assessment and management

The management process includes:

- **Risk-based thinking:** Management periodically assesses the significance of climate aspects, with those with an overall score (Severity x Probability) ≥ 0.4 being considered "significant".
- **Monitoring and prevention:** Monitoring and control plans are implemented, including monthly inspections of work sites for leaks and spills, as well as six-monthly inspections for air conditioning system tightness.
- **Continuity Planning:** Business Impact Analysis (BIA) identifies outage scenarios due to force majeure, sets recovery time objectives (RTOs) and maintains emergency preparedness.

2.2.3.3. Strategic sustainability

In line with the 2024 update of the ISO standards ("Climate action changes"), the company has integrated climate action as a permanent element in the Environmental Management Commission (EMC) reports. The aim is to minimise the carbon footprint through route optimisation and 100% use of green energy, which simultaneously reduces transition risks and increases our competitiveness in the context of the European Green Deal.

2.2.4 Air, water and soil pollution (B4)

Unimasters Logistics SCS EOOD manages its environmental impact through systematic identification and assessment of environmental aspects, striving for complete prevention of pollution.

2.2.4.1. Air emissions management

The main source of air emissions is the mobile combustion of fuels from the company's own and rented fleet.

- **Control measures:** The company maintains a decarbonization strategy, including the use of low-emission vehicles and regular maintenance. In 2025, diesel and gasoline consumption is monitored using specific emission factors (e.g. 2.68 kg CO2e per liter of diesel) to accurately calculate the carbon footprint.
- **Fugitive emissions:** Regular checks are carried out for the tightness of air conditioning installations in offices and warehouses to prevent leakage of refrigerants (freons).

2.2.4.2. Water and soil protection

The company's activities do not involve industrial production, which minimizes the risk of large-scale pollution, but strict controls are applied to domestic and operational processes.

- **Water resources:** Drinking water consumption is limited to domestic needs and cleaning, with constant monitoring of consumption according to the monitoring and control plan. Wastewater is discharged to the city sewerage system for treatment according to contracts with water and sanitation operators.
- **Soil pollution prevention:** The company maintains zero levels of environmental incidents and spills. Incoming control of transport vehicles is carried out in warehouses for the presence of oil or fuel leaks, and cleaning is carried out without the use of hazardous chemicals that threaten the environment.

2.2.4.3. Sustainability results and goals

- **Zero incident:** During the reporting period (2025), no emergencies or spills threatening air, water or soil were recorded.
- **Measurable objectives:** For 2026, 100% implementation of annual emergency situations and maintaining zero number of complaints filed by stakeholders regarding environmental performance are set.

Key indicator: All significant hazards, including biological risks posed by climate change (mold, microorganisms), are controlled through constant monitoring of temperature and humidity in storage areas.

2.2.5. Biodiversity and ecosystems (B5)

Unimasters Logistics SCS EOOD realizes the importance of preserving biodiversity and strives to minimize the adverse impact of its logistics activities on natural ecosystems.

2.2.5.1. Impact assessment and location

The company's activities are concentrated in urbanized areas and established logistics centers in the cities of Sofia, Varna, Plovdiv, Burgas and Devnya. Since the company does not carry out direct production activities and does not operate in protected areas or areas with high biodiversity value, the risk of direct negative impact on ecosystems is assessed as low.

2.2.5.2. Indirect impact and prevention

The company identifies and manages the following aspects that may have an indirect impact on biodiversity:

- **Prevention of soil and water pollution** : Through strict control over the condition of work sites and inspections for oil and fuel spills, the company prevents the entry of harmful substances into the soil and groundwater.
- **Tightness control** : Regular inspections of air conditioning systems are carried out to prevent leakage of refrigerants, which negatively affect the atmospheric air and ecosystems.
- **Biological Hazard Management** : In accordance with the updated Food Safety Policy dated Jan 06, 2025, the company conducts constant monitoring for the appearance of microorganisms and molds in storage facilities to ensure the safety of the food chain.

Strategic commitment

Despite the minimal direct footprint, Unimasters Logistics SCS EOOD supports the preservation of ecosystems through:

- Maintaining a **100% share of green energy** in total consumption.
- Cooperation with licensed partners for **waste recycling** and safe transfer of hazardous materials and WEEE, which prevents their uncontrolled release into nature.

During the reporting period (2025), the company did not identify any incidents or complaints from external stakeholders related to biodiversity damage .

2.2.6 Water (B6)

The use of water in the activities of Unimasters Logistics SCS EOOD is limited entirely to domestic and sanitary needs in the rented administrative offices. The water is drawn from the public water supply network and discharged directly into the municipal sewerage system.

Since the company operates in rented offices, the utilities of which are invoiced jointly for the respective buildings, the water withdrawal of the reporting entity is calculated proportionally based on the total consumption and the actual number of users (employees), according to the methodology for assessing shared offices. The calculation covers the proportional share of the employees of Unimasters Logistics SCS EOOD for the offices in the cities of Sofia, Varna, Burgas and Plovdiv.

Since the company has no production processes that consume water, effective water consumption (water not returned to the sewer) is assumed to be zero and is omitted from this report.

Data on water use in 2025:

Indicator	Quantity
Total estimated water withdrawal from the public network	1160.35 cubic meters (m³)
Of which in areas with high water stress	0

2.2.7. Resource use, circular economy and waste management (B7)

Unimasters Logistics SCS Ltd. integrates the principles of the European circular economy through a focus on the circulation of materials and the elimination of pollution. Our main focus is on the multiple use of logistics resources (such as wooden pallets) and the high degree of recycling of packaging materials generated in warehouse operations.

2.2.7.1. Data on waste generated in 2025:

The quantities are calculated based on actual raw materials delivered to licensed operators and calculations for a proportional share in shared office spaces.

Waste category	Total generated (tons)	Of which: Diverted for recycling/recovery (tonnes)	Targeted for disposal/landfill (tonnes)
Non-hazardous waste	46.24	9.53	36.71
— Paper and cardboard	4.46	4.46	0
— Plastics	2.36	2.36	0
— Wood materials	1.74	1.74	0
— Mixed (recyclable)	0.96	0.96	0
— Mixed municipal waste	36.71	0	36.71
— Non-hazardous electronic waste (LED)	0.01	0.01	0

Hazardous waste	0.024	0.024	0
— Accumulators and batteries	0.016	0.016	0
— Fluorescent lamps	0.008	0.008	0
TOTAL:	46,264	9.554	36.71

In 2025, the company reported the following amounts of waste generated, distributed by locations and categories:

- **Eurogate Warehouse (Sofia): A total of 8.56 tons were sent for recycling. Raw materials** : Paper and cardboard (4.46 t.), Plastic (2.36 t.) and Wood materials (1.74 t.).
- **Varna Office: 0.96 tons of mixed waste (paper and plastic) delivered for recycling** . The quantity is calculated based on the delivered volume (23.04 m³) and average density for the type of waste, distributed proportionally to "Unimasters Logistics SCS" EOOD based on the number of employees.
- **Municipal waste: A total of 36.71 tons of mixed municipal waste** were generated from the locations in Sofia (2.39 tons from the Sofia Office and 34.32 tons from the Sofia Warehouse).

Note: Household waste for the Varna Office is not included in the total tonnage, as it is collected in common municipal containers and there is no mechanism for its individual measurement.

- **Hazardous waste and WEEE** /End-of-life electronic and electrical equipment/: 16 kg of batteries , **8 kg of fluorescent lamps** (hazardous waste) and **10 kg of LED lamps** (non-hazardous electronic waste) **were sent for specialized treatment .**

Key sustainability indicators:

- **Share of recycled waste:** 20.65%.
- **Share of hazardous waste:** 0.05%.

SECTION 3: SOCIAL INDICATORS

3.1. Workforce – General Characteristics (B8)

As of December 31, 2025, the workforce of Unimasters Logistics SCS EOOD consists of 163 employees, entirely based in the Republic of Bulgaria. The company maintains a high degree of employment stability, with 100% of employees employed on permanent (open-ended) employment contracts.

The gender distribution in the company is balanced, reflecting our commitment to providing equal opportunities for professional development. As the number of employees exceeds the threshold of 50 people, the company also reports an annual turnover rate, calculated in accordance with the methodology of the standard.

Labor force statistics for 2025

Indicator (in number of persons)	Value
Total number of employees (Headcount)	**163**
— Employees with a permanent employment contract	163
— Temporary employees	0
Gender distribution	
— Women	82
— Men	81
Geographic distribution	
— Bulgaria	163
Annual turnover (%)	**30.67%**

3.2. Additional characteristics of the workforce (C5)

The analysis of the management structure of Unimasters Logistics SCS EOOD for 2025 reveals a strategic balance in gender representation at the management level. With a total staff of 12 employees in management positions (code 1010), the representation of women is approximately 42% (5 people) and of men - 58% (7 people), which forms a healthy diversity ratio of 1:1.4. These data confirm the presence of an inclusive organizational culture and ensure equality and diversity of perspectives in the strategic decision-making process.

The company's operating model during the reporting period is characterized by exceptional stability and low dependence on external resources, as the services of self-employed

persons or temporary workers provided by agencies were not used. Relying entirely on its own workforce, hired on permanent employment contracts, minimizes operational risks and strengthens the internal capacity for sustainable growth. An additional aspect of organizational diversity is the successful integration of different generations in management, including the presence of experts with many years of experience (age over 60) in key positions, which guarantees effective knowledge transfer and continuity in the business.

3.3. Healthy and safe working conditions (B9)

Providing a safe and healthy working environment is a fundamental commitment of Unimasters Logistics SCS Ltd. to its employees. The company applies a comprehensive approach to health and safety management, which includes risk identification, preventive measures and regular training, conducted jointly with the Occupational Health Service (STM "Eley-2004").

3.3.1. Safety indicators in 2025

During the reporting period, the company maintained excellent safety levels, with no incidents recorded in the administrative offices or warehouses.

Indicator	Value for 2025
Number of recordable occupational accidents	**0**
Percentage of recordable occupational accidents	**0%**
Number of deaths resulting from work-related injuries	**0**
Number of deaths resulting from work-related diseases	**0**

3.3.2. Methodology and analysis

- **Calculation of the rate** : According to the standard, the rate of recordable accidents is calculated based on 200,000 hours worked (standard equivalent for 100 full-time workers in one year). With a total staff of 163 employees and no accidents, this rate for the company is zero.
- **Definition of an incident** : A "recordable work accident" is considered any event resulting in physical or mental harm at work that has been diagnosed by a licensed medical professional.
- **Preventive activity** : The results achieved are a consequence of regular safety briefings, maintenance of technical equipment and ergonomic conditions in the offices. The Occupational Health Service carries out periodic assessments of workplaces to ensure that all aspects of the work environment comply with national and international health and safety standards.

The zero number of incidents in 2025 confirms the effectiveness of our risk management strategy and remains a leading indicator of the social sustainability of Unimasters Logistics SCS EOOD.

3.4. Remuneration, collective bargaining and training (B10)

At Unimasters Logistics SCS Ltd. we believe that fair labor evaluation and investment in people are the foundation of long-term success. Our human capital policy is aimed at ensuring equality and continuous development of each of our employees.

3.4.1. Remuneration and minimum wage

The company guarantees that none of its employees receives remuneration below the statutory minimum wage for the Republic of Bulgaria. As of 31.12.2025, **100% of employees** benefit from remuneration exceeding the national minimum, with remuneration being tied to qualifications, responsibilities and professional experience.

3.4.2. Gender Pay Gap

For 2025, the company reports **an unadjusted gender pay gap of 7.54%** . This indicator is calculated by comparing the average annual gross income of men and women. The result confirms that the company applies the principle of equal pay for equal work. Additionally, a CEO Pay Ratio of 242.42% is reported. This indicator represents the ratio between the total annual remuneration of the highest paid person and the median remuneration for all other employees.

3.4.3. Collective bargaining

At the end of the reporting period, **0% of employees** were covered by collective labor agreements. Relations within the enterprise are regulated by individual labor contracts and internal wage rules, which guarantee full protection of the labor and social rights of personnel in accordance with national legislation and the ethical standards of the group.

3.4.4. Training and development

In 2025, the company implemented a total of 2,186 hours of training, which represents **an average of 13.41 hours per employee** . Development programs include specialized logistics qualifications, health and safety briefings, and digital and soft skills development courses. Every employee of Unimasters Logistics SCS EOOD has equal access to training opportunities, which encourages professional growth and internal mobility.

3.5. Human rights policies and processes (C6)

Unimasters Logistics SCS EOOD integrates human rights protection into the core of its operating model. In January 2025, the company updated its set of strategic policies that formalize its commitment to ethical behavior and social responsibility.

3.5.1. Strategic framework and commitments

The foundation of our approach is **the Human Rights Policy** , which is based on the Universal Declaration of Human Rights and the core conventions of the International Labor Organization (ILO).

The company declares zero tolerance for:

Child and Forced Labor: We implement strict age verification (minimum 18 years) and ensure that labor is voluntary. This commitment extends to the supply chain through the inclusion of a "Human Rights Clause" in contracts with subcontractors and carriers.
Discrimination and Harassment: Through the specialized **Anti-Discrimination and Harassment Policy** , we guarantee an inclusive environment, free from mobbing, verbal or physical violence, regardless of the personal characteristics of employees.

3.5.2. Due Diligence Processes

The prevention of human rights risks is carried out through active processes set out in **the Working Conditions Policy** and **the Career Development Policy** :

- **Training:** staff receive annual training on inclusive work environments and recognizing signs of discrimination and harassment in the workplace.
- **Monitoring:** Annual anonymous engagement and satisfaction surveys are conducted, aiming to achieve over 90% positive results regarding the absence of discrimination in the team.

3.5.3. Social dialogue and whistleblowing mechanisms

According to **the Social Dialogue and Internal Communications Policy** , the company maintains an open and transparent environment for the exchange of opinions. The protection of employee rights is guaranteed through:

- **Multi-channel reporting system:** Employees can file complaints through their line manager, HR department, or a completely anonymous **"Report Channel"** .
- **Speed and confidentiality:** Every report of harassment or violation is reviewed within 3 business days with complete confidentiality of the sender's identity.
- **Protection against retaliation:** The company prohibits any retaliation against employees who report wrongdoing in good faith.

3.6. Human rights incidents (C7)

In accordance with the zero tolerance policy and the strict implementation of the Code of Ethics, Unimasters Logistics SCS EOOD reports a complete absence of violations during the reporting period. Thanks to preventive measures and clear communication channels, no risks or manifestations of unfair treatment were identified in 2025.

Indicator	Value
Total number of officially identified incidents of discrimination	0
Total number of incidents related to human rights violations	0
Number of corrective actions taken	0

3.6.1. Compliance analysis

The lack of recorded incidents is a direct result of the integrated processes and policies ensuring human rights. The company was not subject to any complaints, legal proceedings or fines related to human rights or labor discrimination in 2025. This result confirms the sustainability of the social management model and the security of the working environment in the company.

SECTION 4: BUSINESS CONDUCT AND GOVERNANCE

Sustainable management at Unimasters Logistics SCS EOOD is based on strict ethical standards, transparency and zero tolerance for corrupt practices.

4.1. Corporate ethics and anti-corruption (B11):

The company follows an established **Code of Ethics and an anti-corruption policy** , which are mandatory for all employees and partners. The company's policy includes strict controls to prevent bribery, corruption and money laundering.

- **Incidents in 2025: No incidents related to corruption or bribery were recorded** during the reporting period .
- **Legal Proceedings:** The Company has not been subject to any lawsuits, fines or sanctions from regulatory authorities in connection with unethical business conduct.

4.2. Revenues in specific sectors (C8):

In accordance with the transparency requirements of the extended disclosures (Full Module), Unimasters Logistics SCS EOOD declares its footprint in specific economic sectors.

- **Fossil Fuel Sectors:** The Company does not generate revenue from activities related to the extraction, processing or transportation of coal, oil or natural gas.
- **Controversial sectors:** The company does not generate revenue from activities related to the production or sale of tobacco products, alcohol or controversial weapons.

  Our business is entirely focused on providing sustainable logistics solutions and supply chain management.

4.3. Diversity in governing bodies (C9):

In accordance with the legal form of the company, the management structure consists of two managers and heads of key functional units. The company encourages diversity at all levels of management, believing that balanced representation leads to better decision-making.

As of 31.12.2025, the gender ratio in the extended management team (a total of 12 people in management positions) is:

- **Women:** 42% (5 people)
- **Men:** 58% (7 people)

All members of the management team possess the necessary expertise and qualifications to manage logistics processes in accordance with the group's ESG standards.

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