



# ETHICAL CODE

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# Core Principles

One of the components of moral development is the ability to perceive and recognize the moral aspects of a particular situation. The process of ethical decision-making begins when the decision-maker becomes aware of how a given situation can affect other people.

The Kreiss Ethical Code is an internal company document that establishes the basic principles and standards of employee behavior to ensure honest and responsible business practices.

This Ethical Code reflects the company's core corporate values — honesty, reliability, commitment, loyalty, respect, and professionalism.

- ⓘ The purpose of the Code is to create business practices based on ethical principles and to help employees find answers to questions related to various ethical dilemmas.

The ethical principles and standards set forth in the Code are mandatory for employees in relation to their work, internal communication, and interactions with government and non-governmental organizations, as well as business partners.

The Code is also mandatory for the subsidiaries Kauri and Rideo.



## Vision

*To be one of the most recognized logistics companies in Europe.*

## Mission

*To provide exceptional, environmentally friendly logistics services, ensuring appropriate storage conditions for each category of cargo throughout the entire transportation process.*

Our strategic direction is based on **excellence, sustainability, and exceeding customer expectations**, while building reliable partnerships across Europe.



# Core Values



We offer customized transport solutions to simplify our clients' lives and exceed their expectations through collaboration and partnership.



## Excellence

It is important for us to be the best in our field, driven by a passion for logistics. We continuously improve our processes, applying the principles of continuous improvement and introducing innovation in everything we do.



## Honesty and Respect

These are our moral compass, guiding our behavior and attitude toward all stakeholders. We strive for full compliance with all applicable regulatory requirements and standards.



## Sustainability

We are committed to ensuring long-term sustainable development, caring for the environment and future generations.



## Reliability

Kreiss is a reliable partner. Our clients receive professionalism, dedication, safe deliveries, high quality, and trust



# Compliance with Laws and Regulations

For Kreiss, it is essential to comply with all applicable laws and regulatory requirements, as well as the company's internal policies and procedures. We regularly update the list of current legal acts and inform all involved employees.

## Food Safety Management System

1

Implemented in accordance with the requirements of IFS Logistics, HACCP, and regulations governing the transportation of medical goods, as well as other binding legal acts.

## Quality Management System

2

Implemented and maintained in accordance with the standard LVS EN ISO 9001:2015.

## Environmental Management System

3

Complies with the standard LVS EN ISO 14001:2015 in the field of environmental protection.

## Occupational Health and Safety Management System

4

Implemented in accordance with the standard ISO 45001:2018 to ensure employee safety.

# Conflict of Interest — Anti-Bribery and Anti-Corruption Policy



## Zero Tolerance

Our policy is to conduct all business honestly and ethically. We maintain a zero-tolerance approach to any form of bribery or corruption.



## Professionalism

We are committed to acting professionally and with integrity in all our business dealings and relationships.

- ⓘ **Important:** Any form of bribery or corruption is strictly prohibited and may result in disciplinary action, including termination of employment.



# Conflict of Interest — Anti-Bribery and Anti-Corruption Policy



## Definitions

### “Bribery” / “Corruption”

Bribery occurs when one person offers, gives, or accepts money, a gift, a favor, or any other benefit from another person to influence the outcome of a business activity, to induce or reward improper behavior, or to gain any commercial, contractual, regulatory, or personal advantage. Such actions may be carried out directly or indirectly through third parties.

### “Conflict of Interest”

Arises when an individual or organization is involved in multiple interests, one of which may compromise objectivity or be perceived as a corrupt motivation influencing actions in another area.

### “Employee”

For the purposes of this policy, this term includes all persons working at all levels of the company, regardless of their position or type of employment relationship.



# Conflict of Interest — Anti-Bribery and Anti-Corruption Policy

## Gifts — Prohibitions and Restrictions

You are prohibited from accepting or giving gifts to third parties in the following situations:

### → Purpose of Influence

If the gift is given with the intention of influencing a third party to obtain or maintain business, to gain commercial advantages, or to reward services or opportunities provided for business purposes.

### → Personal Addressing

If the gift is addressed to you personally rather than to the company's name.

### → Cash Equivalent

This includes cash or its equivalents (for example, gift certificates or vouchers).

### → Inappropriate Nature

If the gift is inconsistent with the nature of the business relationship, is of excessive value, or is given at an inappropriate time (for example, during a tender or bidding process).

### → Secrecy

If the gift is given secretly rather than openly and transparently.

# Conflict of Interest — Anti-Bribery and Anti-Corruption Policy

## Your Duties

### Unacceptable Actions

- To offer, promise, or provide a payment or gift in expectation of business advantages, or as a reward for services or support already rendered in business.
- To offer or give a payment or gift to a government official or third party in order to facilitate or expedite standard administrative procedures.
- To accept payment from a third party when you know or suspect that it is offered in exchange for business advantages for that party.
- To accept a gift from a third party when you know or suspect that it is offered with the expectation of reciprocal business benefits.
- To threaten or retaliate against any employee who has refused to engage in bribery or has reported a suspected violation under this policy.
- To engage in any actions that could result in a violation or even the appearance of a violation of this policy.

### Your Responsibility

All reports, invoices, documents, and records related to interactions with third parties—such as clients, suppliers, and business partners—must be prepared and maintained with absolute accuracy and completeness.

## KREISS recognizes that child labour exists in some countries.

However, the company categorically rejects the use of child labour and actively opposes it. The issue of child labour is complex and requires consistent, long-term efforts aimed at broad and sustainable change to achieve our goal — ensuring that no goods or services supplied by KREISS are produced using child labour.

KREISS respects the cultural and value differences of the countries in which it operates but does not compromise on the fundamental rights of the child.

The “KREISS Method for the Prevention of Child Labour” is a code of conduct designed to ensure that suppliers, their employees, and other stakeholders have a clear understanding of KREISS’s position on this issue.

- ⓘ The requirements set out in this code are mandatory for all suppliers and their subcontractors to ensure a clear and firm stance by KREISS against child labour.



## General Principle

### Zero Tolerance

KREISS considers the use of child labour absolutely unacceptable.

“In all actions concerning a child, the best interests of the child shall be a primary consideration.”

“Every child has the right to be protected from economic exploitation and from any work that may be hazardous, interfere with their education, or be harmful to their health or physical, mental, moral, or social development.”

According to this convention, the term “child” refers to any person under the age of fifteen (15), unless the national minimum working age is set at thirteen (13) years, in accordance with exceptions allowed for developing countries.



## Implementation

All actions aimed at preventing child labour must be carried out with the best interests of the child in mind. KREISS requires that all suppliers and subcontractors comply with all relevant national and international laws, regulations, and standards.

### Preventive Measures

Suppliers and subcontractors must take appropriate actions to ensure that child labour is not used at any stage of their activities.

### Supervision

Suppliers and subcontractors must implement adequate monitoring to ensure that no child labour is used on their premises or at those of their subcontractors.

### Corrective Measures

If a case of child labour is detected, the responsible persons at KREISS must require suppliers and subcontractors to act in the best interests of the child.

Suppliers and subcontractors must develop and implement a corrective and preventive action plan, including education and training.

### Child's Interests

The corrective action plan must take into account the child's interests, including their family and social situation and educational level.

It is important not only to remove the child from the workplace but also to ensure viable and sustainable alternatives for their development.

### Communication

The supplier must effectively inform all its subcontractors and employees about the content of KREISS's Child Labour Prevention Policy and ensure its proper implementation. KREISS reserves the right to conduct unannounced inspections of suppliers and subcontractors.

### Sanctions

If corrective actions are not implemented within the established timeframe, or if repeated violations occur, KREISS will terminate all business relations with the supplier or subcontractor.

# KREISS Against Child Labour

## Young Workers

KREISS supports the legal employment of young workers. Persons under the age of 18 have the right to be protected from any form of employment or work that, by its nature or the conditions under which it is performed, may endanger their health, safety, or morality. Therefore, KREISS requires all its suppliers to ensure compliance with legal provisions that establish special conditions for young workers.

This includes avoiding hazardous types of work, prohibiting night shifts, and ensuring payment of no less than the legally established minimum wage. Working hours and overtime restrictions must be set with consideration for the age and vulnerability of the young worker.

### Safety Measures

Adoption of measures that exclude the participation of young workers in hazardous work and night shifts.

### Minimum Wage

Ensuring fair remuneration in accordance with legal requirements.

### Working Time Limitations

Establishing reasonable limits on working hours and overtime, taking into account the age and physical capacity of the employee.



## Workforce Register



### Documentation Requirements

The supplier is required to keep records for each employee indicating the employee's date of birth and other data confirming their age.



### Alternative Methods

In countries where official documents are not available, the supplier must apply appropriate age verification methods in accordance with local practices and applicable laws.

**⚠️ Important:** accurate age documentation is a mandatory requirement to ensure compliance with the company's Child Labour Prevention Policy



## Надзор



## NO CHILD LABOUR

### KREISS Rights

KREISS has the right to visit all supplier and subcontractor premises at any time and without prior notice in order to verify compliance with the requirements of the "KREISS Method for the Prevention of Child Labour" policy.

In addition, KREISS reserves the right, at its sole discretion, to appoint independent third parties to conduct inspections to ensure an objective and impartial assessment of compliance with established standards.

#### Unannounced Visits

Regular inspections without prior notice.

#### Independent Audits

Involvement of external experts for an objective evaluation.

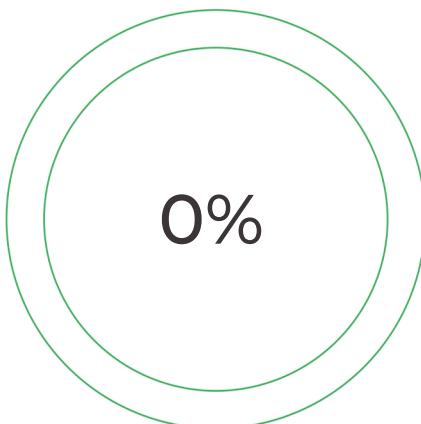
#### Compliance Control

Systematic monitoring of the implementation of company policies and standards.

# Alcohol Policy



Kreiss is committed to providing safe, healthy and efficient working conditions for all employees. Being under the influence of narcotic substances or alcohol at the workplace creates serious safety and health hazards for all employees, not only the user. The possession, use or sale of illegal drugs or alcohol during working hours also creates unacceptable risks to safe, healthy and efficient operations.



**Permissible  
Alcohol Level**

**Zero Tolerance Policy in  
the Workplace**



**Maximum Limit**

**Permissible blood alcohol  
concentration.**



**Safety**

**Full responsibility for  
maintaining a safe working  
environment.**

- 1) The drug and alcohol prevention policy and safety rules apply whenever an employee is on Kreiss property or premises, in its surroundings, in parking areas, or in leased premises.
- 2) The rules below are of critical importance, and an employee who breaches any of them will be subject to disciplinary action up to and including dismissal.
- 3) Alcohol: an employee must not possess, use, transfer, offer, or be under the influence of intoxicating beverages. This rule prohibits consumption of any alcohol before reporting for work, during breaks or meals, or in connection with any company activity, except at public or business events where an authorized company representative has permitted moderate consumption of alcoholic beverages.
- 4) No employee shall perform duties or remain on duty if there is a smell of alcohol or if the blood alcohol concentration is 0.01‰ (promille) or higher.
- 5) No employee may refuse an alcohol test when:
  - there are reasonable grounds for suspicion;
  - the employee is returning to duties;
  - a repeat test is required following a previous incident.
- 6) Any attempt to invalidate or alter an alcohol test will result in disciplinary action.

# Drug Policy

Employees are prohibited from possessing, using, transferring, offering, sharing, attempting to sell or acquire, producing, or being under the influence of narcotic or similar substances, as well as from having such substances present in their system.

This rule also applies to prescription medications that are used without a doctor's authorization.

The right, duty, and purpose of the company are to maintain a safe, healthy, and efficient working environment for all employees and to protect the company's property, equipment, and operations from risks associated with drug use in the workplace.



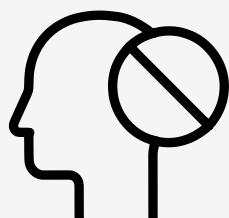
- ⚠ Employees are responsible for complying with all labour and safety regulations of Kreiss, as well as for maintaining proper standards of conduct, and the employer, colleagues, and clients have the right to expect this from you.

# Respect and Diversity



## Respect for Differences

Employees treat people with respect, regardless of their background, and recognize diversity as a source of potential for the company.



## Non-Discrimination

Management ensures the preservation of respect for each individual's uniqueness. No employee is discriminated against based on race, ethnicity, religion, age, gender, sexual orientation, political beliefs, marital status, income level, or disability (if applicable).



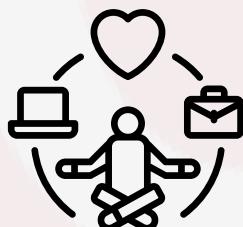
## Equality

Employees respect and treat all colleagues equally, regardless of their position in the company.



## Healthy Work Environment

The workplace must be free from harassment or humiliation. The company does not tolerate any form of harassment or offensive behavior.



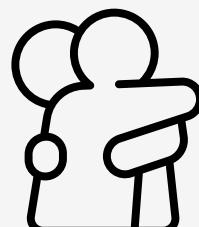
## Work-Life Balance

Employees separate their personal life from work relationships and do not use work time to handle personal matters, if any arise.



## Constructive Cooperation

Employees should strive to avoid conflicts, and if they occur, resolve them constructively. Each employee respects the right of others to their own opinions and considers different perspectives without personal insults.



## Respectful Attitude

Humiliation of colleagues, public criticism, or cynical behavior are unacceptable. Errors made in the work process should be addressed privately, evaluating the work itself, not the colleague's personality or beliefs.

## Company Priorities

- To ensure healthy and safe working conditions in accordance with the requirements of legislation and regulatory acts in the field of occupational safety and health.
- To develop and implement measures to improve working conditions for employees.

“Kreiss” has developed and implemented an integrated management system that covers the areas of occupational safety, fire safety, electrical safety, and environmental protection.

The company's management has defined tasks, responsibilities, and authorities, as well as delegated powers to ensure effective management of occupational health and safety. These tasks, responsibilities, and authorities are documented in procedures, safety instructions, and job descriptions, and are explained to the responsible employees. Employee reporting lines are presented in the company's organizational structure.

## Health and Safety

The company also ensures that employees take responsibility for complying with occupational health and safety requirements, including the strict observance of all internal company regulations. “KREISS” conducts workplace risk assessments to provide the safest possible working conditions and to reduce the likelihood of accidents. The company has developed internal work regulations, health and safety instructions, and fire safety guidelines. Each employee is obligated to observe and follow these rules, maintain a safe working environment, and avoid situations leading to accidents. To maintain constant attention to safety issues, the company conducts annual refresher trainings to inform employees of new developments and remind them of safety precautions.

Health risk assessment is integrated into all company processes. Health and safety are our top priorities. The implemented system enables accurate identification, description, and management of potential risks to employees and allows for prompt action. We are committed to providing safe and healthy workplaces at an international level. Our approach to risk reduction is systematic, evidence-based, careful, and well-founded.

With the support of well-trained employees and subcontractors, we proactively manage risks, taking preventive measures to ensure safe operations. Reducing the number of accidents and health issues is a primary priority. Each issue is viewed as an opportunity to further minimize risks.



Employees and subcontractors at all levels must act responsibly, as their behavior directly affects workplace safety.

# Training – Road Accident Prevention

Road safety is extremely important. KREISS provides training that includes both theoretical knowledge and practical driving skills. Participation in this program is mandatory for all drivers.



## Driving School



KREISS has established its own driving school to help drivers improve their vehicle handling skills.

## ECO Driving



Drivers are trained in ECO driving to promote environmental protection and resource efficiency.



## Cargo Safety

The company guarantees the safety of cargo throughout the entire transportation process.

- ⓘ In the transport and logistics industry, health and safety are **MANDATORY REQUIREMENTS**.

The goal of KREISS is to minimize any risks or hazards that may arise during cargo transportation. Factors such as safe behavior, properly maintained equipment, and safe working practices are key elements in ensuring health and safety.

# Environmental Management

We care about the environment — the world in which we live and work.

Environmental aspects are assessed and re-evaluated annually together with department heads. When necessary, environmental management specialists are involved. The results are recorded in the tables "Environmental Aspects and Risks" and "Environmental Action Plan."

Environmental aspects represent the types of company activities and services that may have an impact on the environment. The identification of significant environmental aspects is carried out based on legislative requirements, taking into account the scale, likelihood, and degree of impact, as well as the opinions of interested parties.

Drivers receive Eco-driving training. Kreiss monitors and collects key environmental data, including:

- Electricity
- Heat energy
- Water consumption
- Fuel consumption
- Calculation of CO<sub>2</sub> emissions

Based on statistical data, strategies are developed to reduce CO<sub>2</sub> emissions and decrease the consumption of natural resources

## Commitments:

- To comply with all applicable legislation in all our operations;
- To reduce our environmental impact through efficient and sustainable use of resources;
- To increase employee awareness of our sustainability efforts in order to promote responsible behavior;
- To ensure that our suppliers and clients are encouraged to support our environmental and social objectives;
- To regularly review and report on our progress toward achieving the established goals.

# Forced Labour, Human Trafficking and Modern Slavery

- All Kreiss employees work on a voluntary basis. The company under no circumstances uses forced labour or engages in any form of compulsory work, slavery, or human trafficking.
- We prohibit any form of forced labour and human trafficking in our operations and supply chains.
- Kreiss does not force employees to work overtime.
- We do not restrict or subject employees to any limitations on their freedom of movement.
- Kreiss uses only lawful and reputable recruitment agencies that are properly licensed to operate in accordance with applicable legal regulations.
- Kreiss does not store personal identification documents, travel documents, or any other personal legal documents.

ⓘ **Our Commitment:** a zero-tolerance approach toward any form of forced labour or human trafficking in our operations and supply chain.



# Freedom of Association

## KREISS RESPECTS:

- We respect employees' legal rights to join or refrain from joining workers' organizations of their choice, including trade unions, and to conclude collective agreements.
- The right to form trade unions;
- The right of groups to take collective action in order to defend the interests of their members;
- The right of individuals to interact and organize among themselves to collectively express, promote, implement, and defend their common interests.



# Implementation and Enforcement

- Every employee is required to perform their work duties in accordance with the company's Code of Ethics, as well as other internal regulations and established guidelines.
- The company's reputation is built by all employees, as everyone makes decisions and is identified with the company. Employees may face ethical dilemmas, therefore company management and department heads monitor the practical application of the Code of Ethics, periodically reviewing its relevance, adequacy, and effectiveness at all organizational levels and improving it when necessary.
- Department heads, through their attitude and actions, set an example for employees and respond to questions regarding ethical dilemmas whenever they arise.
- Employees may also contact their direct manager at any time regarding the Code of Ethics or suggest ways to improve it.
- Within the company, employees are required to report any observed violations directly to their supervisor. Full confidentiality is guaranteed to the person reporting a violation.
- Kreiss is committed to ensuring a safe and open working environment where employees can report any misconduct without fear of retaliation. The Kreiss Whistleblowing Policy has been developed to promote fairness, transparency, and accountability in all aspects of the company's operations, and to foster a lawful, honest, open, and transparent workplace. It provides mechanisms that allow employees and business partners to report potential violations that may harm society, the company, or the interests of its employees.



# Training

## 1 Code of Ethics

All company employees receive training on the Code of Ethics.

## 2 Introductory Course

New employees are required to complete an introductory training course with their department manager.

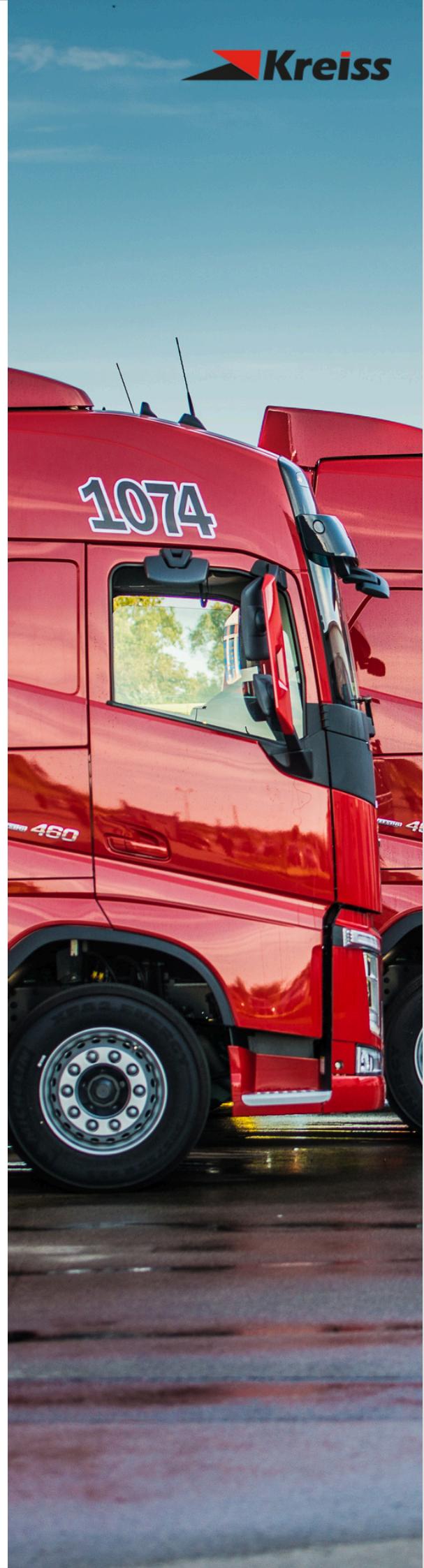
## 3 A3 System

The Code of Ethics is available in the A3 system, and employees study it independently.

## 4 Questions and Answers

As part of this training, employees can ask questions to their department manager both electronically and through direct communication.

Managers also provide information on the company's "best practices" and offer examples to help colleagues better understand ethical dilemmas and be able to resolve similar situations independently in the future.



Thank You!

