



Code of Ethics and Conduct

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v1.0	15/03/2022	HR Department	Initial release of corporate ethics guidelines.
v2.0	10/06/2024	Legal Advisor	General framework updates and operational alignment.
v3.0	15/05/2026	HR/Legal Director	Integrated explicit scope boundaries, quantitative KPIs, and formalized annual review timelines.

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Dear colleagues,

Ethics stands at the base of every decision, action, and relationship that we build within DLOG. In a dynamic business environment where pressures can be high, integrity remains **our compass**.

The Code of Ethics and Conduct of the company DECOMAR LOGISTIC is not just a formal document — it is a collective commitment to the values that define us: respect, fairness, responsibility, and transparency.

This code reflects not only the way we choose to work internally, but also the image we project to our clients, partners, and the community.

Each of us has the responsibility to understand and apply these principles, to speak up when doubts arise, and to contribute to a safe, fair, and professional work environment.

I encourage you to read this code carefully, find yourselves within its values, and use it as a benchmark in your day-to-day activity.

The right choices are not always the easiest, but they are the ones that build trust and durability in everything we do.

Thank you for your commitment and for representing DLOG with dignity.

*With consideration,
Antoine Youssef Allaire*

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1. The foundation of a responsible organizational culture

1.1 Formal scope of application and operational boundaries

The provisions, mandates, protections, and obligations set forth throughout this Code of Ethics and Conduct apply uniformly, unconditionally, and without exception to 100% of the operations managed by DECOMAR LOGISTIC S.R.L. This operational boundary encompasses the corporate headquarters, all active regional branches, logistics distribution nodes, transport networks, and physical sites located within Romania and any broader international jurisdictions where the company holds operational or administrative control.



1.2 Workforce and value chain coverage categories

To ensure unambiguous enforcement, the scope of this policy framework is structurally mapped across three distinct tiers of human capital and partnerships:

DLOG POLICY APPLICATION BOUNDARIES	
[Tier 1] Internal personnel (100% coverage)	• full-time equivalents • part-time employees and shift workers • temporary, seasonal, and fixed-term contract staff
[Tier 2] Onsite external labor (facility control)	• third-party embedded subcontractors • personnel provided via employment agencies • independent technical consultants & logistics operators
[Tier 3] Upstream supply chain (contractual bound)	• tier-1 suppliers & material vendors • strategic transport & fleet collaborators

1.2.1 Internal personnel rights

All workplace rules, anti-discrimination protections, compensation standards, and safety mandates cover 100% of internal personnel, regardless of job title, department, hierarchy, or organizational tier.

1.2.2 Onsite external labor protections

Third-party contractors, temporary agency workers, and personnel operating physically inside DLOG facilities are protected by our workplace hazard prevention systems, anti-harassment regulations, and anonymous grievance reporting pathways.

1.2.3 Value chain compliance

Upstream commercial partners and strategic vendors are contractually required to align with equivalent human rights, minimum employment age, and fair labor metrics via strict enforcement of the Supplier Code of Conduct during onboarding.

1.3 Statutory alignment and global frameworks

This Code of Conduct is structurally mapped against, and complies with, the foundational core principles of the United Nations Global Compact (UNGC), the International Labour Organization (ILO) Core Conventions, the Universal Declaration of Human Rights, and the OECD Guidelines for Multinational Enterprises. Where local Romanian operational legislation sets higher requirements than international standards, the stricter requirement shall always take precedence.

2. Integrity toward our employees and toward the environment

All employees have the right to work in a positive environment, free from harassment and discrimination.

DLOG commits to respecting and promoting the fundamental rights of each person, as defined in the Universal Declaration of Human Rights, wherever we work in the world. This means we embrace and protect the intrinsic value of each individual, respecting guidelines regarding wages and benefits, minimum employment age, equal rights between men and women, and respecting the private life of employees.

Safety and well-being at the workplace are key aspects of DLOG's broader commitment to sustainable development. Our employees are the heart of our operations, and we want to promote respectful and inclusive workplaces based on our values of ethics and transparency.

2.1. Ensuring workplace safety

We commit to maintaining safe workplaces that comply with all applicable laws regarding health and safety at the workplace, as well as our own policies. Safety standards have been developed to protect our employees and to make our operations as safe as possible. These standards must be followed carefully.

It is essential for each employee to understand the specific health, safety, and security standards associated with their job. Any hazard or concern must be reported immediately to avoid any accident or personal injury.

In line with our commitment to safety, we maintain drug- and alcohol-free workplaces. We prohibit the distribution, sale, purchase, exchange, possession, and consumption of illegal drugs at the workplace.

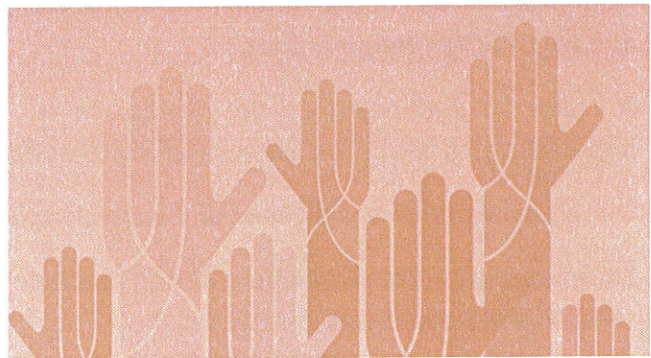
The same restrictions apply to alcohol, with few exceptions; reasonable consumption at a company party may be acceptable when permitted by local laws and expressly authorized by local management.

Smoking is permitted only in designated areas.

2.2. Respecting human rights

We combat forced labor and child labor.

We do not employ children under 16 years old and we respect ILO Conventions regarding the employment of children aged between 15 and 18. We expect our suppliers and partners to respect these standards as well.



All our operations are free of forced labor. Workers are treated fairly, equally, and are paid according to applicable wage legislation (including minimum wage, overtime, and mandatory benefits).

Our employees have the right to express themselves and to join or establish trade unions in accordance with local laws.

An active social dialogue based on trust is clearly appreciated and promoted at DLOG.

Human rights and the safety of our workers and business partners are of the utmost importance to DLOG; therefore, anyone who suspects human rights violations must take a stand, knowing that DLOG protects against any potential acts of retaliation.

Please refer to Section 6.2 and Section 6.4 to learn how to securely make a report.

2.2.1 Commitment to external stakeholders and public rights

As a premium quality service provider, DLOG recognizes that its operational footprint directly influences the broader professional ecosystem, consumer safety benchmarks, and public trust. We explicitly extend our human rights due diligence beyond internal staff to shield external stakeholders, local communities, and our clients' workforces from direct or indirect operational harm.

- a. Qualitative objective: The company commits to absolute integrity and safety during onsite evaluations, ensuring our technical inspection, certification, and verification methodologies never compromise the safety, labor liberties, or economic livelihoods of local populations in our business operating areas.

- b. Quantitative objective: We aim to implement formal, independent human rights impact assessments across 100% of our high-consequence service lines and diagnostic frameworks by 2028 to verify that our quality assurance operations carry zero hidden adverse impacts for external public stakeholders.

2.3. Developing people- valuing diversity

DLOG regularly invests in the training and specialization of our employees.

New skills and assets lead to higher levels of performance, autonomy, and potential for increased responsibility.

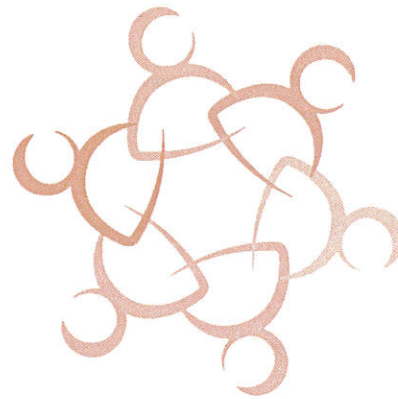
Numerous career opportunities are available, and we offer fair remuneration.

A sense of well-being at the workplace is important; this is why we listen carefully to our people through surveys and polls.

Our global workforce is diverse, and we welcome increased diversity.

Several programs have been created to promote diversity, with a particular focus on women, seniors, and people with disabilities.

We also welcome younger generations through internships and apprenticeships.



2.4. Preventing discrimination and harassment

DLOG does not tolerate any form of discrimination and complies with applicable legislation regarding its prevention.

All employment-related decisions — including, but not limited to, recruitment, professional training, remuneration, benefits, assignment of tasks, and promotion — are made objectively, based on qualifications, position held, experience, and performance.



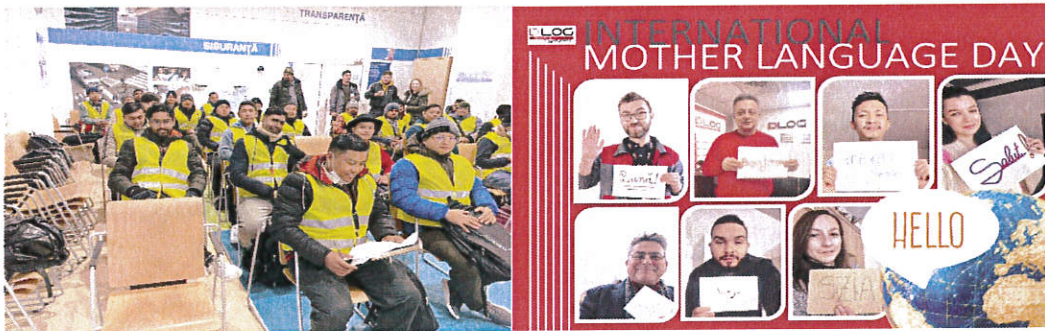
DLOG does not discriminate based on place of birth, origin, gender, sexual orientation, age, family situation, genetic characteristics, nationality, race, political opinions, trade union activity, physical appearance, health status, disability, pregnancy, or any other criterion protected by law.

DLOG takes into account all statuses protected by law in the decision-making process regarding employment and professional treatment.

We commit to combating harassment to build a safe and respectful work environment. No form of sexual or psychological harassment, intimidation, verbal aggression, or any other behavior that creates a hostile or intimidating climate at the workplace is allowed.

Any report regarding discrimination, harassment, or abusive behavior will be treated promptly, confidentially, and without risk of retaliation for the person who reported in good faith.

Any employee who believes they have been the victim of harassment or has reason to believe that such behavior is taking place must report the alleged situation immediately to their direct manager, the Human Resources Director, or the Legal Advisor.



2.5. Respecting the environment

Caring for the environment is an essential component of DLOG's identity. We consider sustainability and our objective to develop innovative technologies as our unique contribution to the well-being of the communities in which we operate and the natural environment.

By complying with local environmental protection legislation and maintaining our own high standards, we act with integrity, build trust, and ensure the long-term sustainable development of DLOG.

We are engaged in an ambitious sustainable development program designed to have a positive impact on the environment and local communities.

We have implemented an Environmental Management System (EMS) to protect the environment by optimizing the use of natural resources.



2.6 Quantitative labor, ethics, and human rights targets

To formally bridge the gap between qualitative policy statements and auditable execution, DLOG establishes concrete, numerical, and time-bound metrics covering more than 50% of its key sustainability, labor, and human rights issues. These targets serve as the core benchmark for executive performance evaluations.

Policy domain	Specific key performance indicator (KPI)	Measurement unit	Historical baseline (2025)	Target value	Target deadline
Ethics and compliance training	Proportion of total workforce completing mandatory general introductory and annual compliance modules.	% of total active staff	100%	100%	Continuous (Annual review)
Occupational Health and Safety	Lost time injury rate (LTIR) calculated per 200,000 operational hours worked.	Incident frequency	0	0	Continuous (Annual review)
Equal Opportunity and Diversity	Proportion of female professionals holding Tier-1 (Executive) and Tier-2 (Manager/Site Leader) roles.	% of management positions	3.20%	4%	Continuous (Annual review)
Value chain verification	Audited high-risk suppliers who have signed and validated the Supplier Code of Conduct.	% of high-risk partner base	0%	100%	Continuous (Annual review)
Whistleblower response efficiency	Proportion of formal compliance complaints acknowledged	% of registered grievances	N/A - 0 incidents recorded	100% response rate	Continuous (annual review)

	within 5 days and closed within 30 days.					
External stakeholder and community rights	Human rights impact screenings conducted on critical service-delivery frameworks.	% of core certification and verification lines screened	0%		100%	2028 (Bi-annual review cycle)

3. Conducting business fairly

At DLOG, we know that ethical commercial practices ensure our current and future success, and therefore, we strictly adhere to policies and laws that promote fair market competition and protect against anti-competitive practices, bribery, and corruption.

The consequences of violations in these areas are severe for DLOG and the individuals involved.

3.1. Fair and honest relationships with clients

We value our clients' trust and know it must be earned every day (p. 8). We know client satisfaction is created through innovation, high-quality services, and ethical standards in all our relationships.

In everything we do, we seek to add value for our clients. We are determined to fulfill our commitments and deliver the promised services.

- ✓ We respect the intellectual property and confidential information of our clients.
- ✓ We refuse unethical means of obtaining this information.

Fairness, mutual respect, and integrity among business partners, clients, suppliers, and other stakeholders are the foundations of long-term quality and mutually beneficial relationships.

3.2. Maintaining fair competitive practices.

Our policy is based on simple and unquestionable principles:

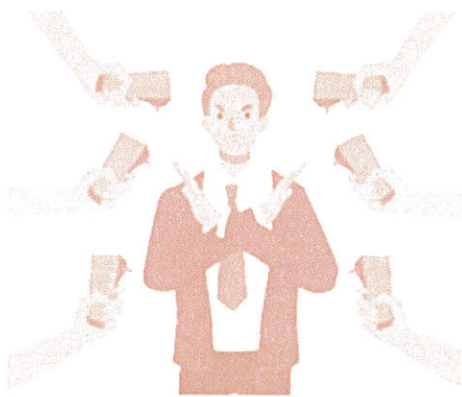
- a. We respect market integrity and refuse any illegal actions intended to unfairly drive competitors out of business or force Business Partners to accept unfair commercial conditions.
- b. We strictly prohibit anti-competitive practices.



More precisely, we do not:

- a. collaborate with competitors in cartels;
- b. engage in price-fixing or market-sharing;
- c. exchange sensitive commercial data with competitors.

3.3. Preventing bribery and corruption



At DLOG, we firmly commit to maintaining the highest standards of ethics and integrity.

Bribery and corruption are categorically prohibited within our company.

We fully comply with applicable legislation, including:

- ✓ Sapin II Law (France),
- ✓ Foreign Corrupt Practices Act (USA – FCPA),
- ✓ UK Bribery Act,
- ✓ any other relevant regulations.

We are vigilant in avoiding any action that could be perceived as an attempt to improperly influence the decisions of clients, government, or administrative authorities in any aspect involving DLOG.

We ensure that we do not find ourselves in situations that could create the appearance of involvement in acts of bribery, whether active or passive.

Gifts and forms of entertainment

DLOG's policy prohibits employees from accepting any gifts or gratuities — such as money, goods, services, entertainment events, trips, favors, or similar items — unless they are of symbolic or minimal value (max 50 euros).

In situations where inappropriate gifts have been received, they must be returned to the sender, except in cases where such a gesture would be considered impolite or offensive. In such cases, the employee must immediately notify the Director of Human Resources and the Legal Department. It is also recommended that the employee informs the giver about DLOG's strict gift policy to prevent similar situations in the future.

Limitation of gifts and invitations to business partners

DLOG employees, as well as contractual partners or third parties acting on behalf of the company, are not allowed to promise, offer, or facilitate gifts, invitations, or any form of entertainment with the purpose of obtaining an improper commercial advantage (p. 10). This prohibition applies to both direct actions and those carried out through intermediaries or on behalf of the company.

DLOG employees may offer gifts or event invitations only if they are reasonable, occasional, and compliant with the provisions of the Policy on gifts, entertainment, meals, hospitality, and

donations. This policy establishes general rules and clear limits regarding the offering of gifts, invitations, and forms of entertainment.

It is also essential to respect the gift and entertainment policies of the partners and companies with which we collaborate.

Prohibition of bribery and unjustified advantages

Although bribery is often associated with sums of money, it can also take the form of goods or non-financial advantages, such as: gifts, benefits, entertainment, donations, or offers of hospitality. For a better understanding of these situations, we recommend consulting the Questions and Answers section regarding the DLOG Anti-Bribery Policy and, in case of uncertainties, addressing questions to the direct manager or to the Chief Ethics and Compliance Officer.

Prohibition of payments to government officials or persons with public functions

DLOG's strict policies regarding the prevention of bribery and corruption apply equally in relations with government authorities, public officials, administrative agencies, and other state entities.

This category includes: government officials, ministry leaders, political representatives, candidates for public office, customs agents, as well as employees of state-owned or state-controlled companies. Because it is sometimes difficult to identify a person's status, it is important to request clarifications when in doubt.

It is absolutely prohibited to offer or promise — directly or indirectly — any good or benefit of value to a government official or public person in exchange for an unfair commercial advantage or an undue favorable action.

Prohibition of political and charitable contributions

DLOG employees are welcome to support political candidates and causes during their personal time with their own resources.

DLOG's time and resources cannot be used to provide support to political parties, elected officials, or candidates for public office.

The same limitations apply to trade union and religious causes.

Charitable contributions made from our time or resources in the name of DLOG are subject to the prior approval of the General Director of DLOG.

3.4. Ensuring integrity in the procurement and supplier selection process

DLOG has developed solid collaborative relationships with an extensive network of suppliers and business partners.

Our objective is for these partnerships to be built on legal, ethical, and mutually beneficial bases.

The selection process for business partners is carried out objectively, based on clear criteria such as: quality, compliance with requirements, performance, and cost-competitiveness.

We expect from our partners the same firm commitment toward respecting human rights, conducting ethical commercial practices, protecting confidential information and personal data, respecting intellectual property rights, and actively combating bribery and corruption. They must align with our high ethical standards.

It is the responsibility of each employee and manager within DLOG to ensure a fair selection process based exclusively on merits, without favoritism, conflicts of interest, or discrimination.

Investments in business partners or granting loans to them are strictly prohibited. In the same sense, directly or indirectly accepting bribes, commissions, or any other form of undue benefit is incompatible with our compliance principles.

DLOG has a dedicated Supplier and Business Partner Code of Conduct, which clearly defines the expectations, standards, and rules applicable to our suppliers and collaborators.

4. Protection and security of information

4.1. Protecting DLOG's information and intellectual property

Maintaining the confidentiality of DLOG's information and records is essential for preserving our competitive advantage.

Confidential information that must be protected carefully includes:

- a. Data regarding commercial projects and contractual agreements;
- b. Financial information, prices, costs, and commercial margins;
- c. Commercial, investment, or expansion strategies;
- d. Information about clients, suppliers, and business partners;
- e. Intellectual property rights, copyrights, models, sketches, and technical documentations;
- f. Personal data relating to employees, clients, and other interested parties;
- g. Technological information, including research and development results, patents, as well as information related to the performance of production units;
- h. Any other type of confidential and non-public information relevant to the company.

Both during the collaboration with DLOG and after the termination of the contractual relationship, no employee, collaborator, or authorized third party is allowed to use or disclose this information in an unauthorized manner.

The correct use of confidential information presupposes protecting passwords and access codes. Technological resources, materials, and company spaces must be used exclusively for conducting professional activities.

We also respect the intellectual property rights of our business partners — including trade secrets, copyrights, software, images, publications, and other legally protected creations.

Violating the company's policies regarding confidentiality or intellectual property can lead to severe disciplinary measures and, depending on the severity, legal actions.

4.2. Protecting personal data

As a modern company, DLOG develops and maintains constant relationships with clients, employees, candidates, suppliers, partners, collaborators, visitors, and other stakeholders. To conduct commercial activities, it is necessary to collect, store, and process certain personal data.

DLOG is firmly committed to respecting data protection legislation, including the General Data Protection Regulation (GDPR) of the European Union, and commits to respecting the rights of data subjects, whether they are employees, clients, suppliers, or other interested parties.

Personal data may include, but is not limited to:

- a. Name, surname, e-mail address, fingerprint;
- b. Identification numbers issued by authorities (e.g., CNP, ID series);
- c. Financial, medical, or remuneration information;
- d. Performance evaluations, promotions, data related to professional career;
- e. Biometric data or other sensitive data.



DLOG collects personal data in a fair, lawful, and transparent manner, uses it only for legitimate purposes, implements technical and organizational measures to protect its integrity, and keeps it only for the duration necessary for the purpose of collection. Data subjects can freely exercise their legal rights regarding access, rectification, erasure, or objection.

In the context where DLOG also operates outside the European Union, the company may outsource certain processing operations of personal data to partners or suppliers from third countries. In such situations, DLOG collaborates exclusively with controllers or processors who demonstrate compliance with international data protection regulations, in particular the General Data Protection Regulation (GDPR), including but not limited to:

- a. preventing security breaches,
- b. respecting the rights of data subjects,
- c. the prohibition of using unauthorized sub-processors,
- d. training employees in the field of data protection.

These partners are required to sign strict contractual clauses, which include clear measures to prevent security breaches, respect the rights of data subjects, prohibit the use of unauthorized sub-processors, and mandate the training of their own personnel in data protection matters.

Employees who have questions or concerns regarding data protection can consult DLOG's data protection officer or can use the anonymous reporting mechanism in case of potential rule violations. Also, a person designated as the Global Data Protection Officer (DPO) can be contacted for requests or complaints.

DLOG treats the protection of the personal data of its employees, as well as of other interested parties, with maximum responsibility.

4.3. Protecting the confidentiality of employees' personal information

DLOG takes firm measures to protect the personal information of its employees. This personal data may include, but is not limited to:

- a. Personal numerical codes (CNP), identity document series, or other official identification numbers;
- b. Contact information and birth dates;
- c. Financial data, medical information, and details regarding salaries and benefits;
- d. Performance evaluations, promotion decisions, or other information related to the professional path.

Access to this type of information is strictly limited to authorized persons, and the use, management, and disposal of this data are done in accordance with the legislation in force regarding the protection of personal data (including GDPR).

Each employee of DLOG has the responsibility to protect their own personal data, but also to respect the confidentiality of their colleagues' data.

Unauthorized access to personal information about other employees is strictly prohibited, except in cases where it is justified by job responsibilities and officially approved.

Apart from authorized personnel, employees have the right to access only information relating to their own person.

DLOG informs employees that, in general, there is no expectation of absolute privacy regarding the use of the company's systems and equipment, except in cases where local legislation expressly provides for this right.

4.4. Truth and accuracy of accounting, financial, and commercial records

At DLOG, integrity and transparency in accounting records and official documents represent fundamental principles of corporate governance. All assets, liabilities, expenses, and transactions carried out by the company must be recorded accurately and honestly in the accounting books, in accordance with applicable legislation, financial reporting standards, and internal policies.



It is strictly prohibited to establish or maintain any undeclared funds, hidden accounts, or unrecorded assets, regardless of the reason. Documents accompanying commercial or financial transactions must faithfully reflect the reality of these operations. No payment can be authorized or made with the intention of being used for a purpose different from the one specified in the supporting documents.

Integrity of records and accounting transparency

Transparency is an essential pillar for preventing acts of corruption and fraud. All payments, expenses, entries, and official documents must accurately reflect the nature and purpose of the transactions. Inaccuracies, omissions, or misrepresentations in documents are strictly prohibited.

Examples of unacceptable practices include:

- a. Misleading or misrepresented financial reports;
- b. Unauthorized modification or destruction of company documents;
- c. Transmitting false information to clients, suppliers, regulatory authorities, or shareholders.

DLOG maintains clear document archiving and management policies, respecting national legislation and internal standards. Certain records must be kept for long periods, while others must be disposed of according to an approved schedule.

In case of any confusion regarding the retention or destruction of a document, employees are encouraged to consult the Legal or Financial Department.

Maintaining rigorous records is essential for transparency and compliance. Any suspicion regarding irregularities or falsifications in records must be reported immediately to management.

DLOG guarantees the treatment of these reports with maximum confidentiality and without risk of retaliation.

4.5. Combating money laundering

DLOG adopts a zero-tolerance policy toward money laundering, firmly committing to ensuring the integrity of its financial transactions and compliance with national and international legislation in the field.

Money laundering is the process by which illegally obtained funds are introduced into the legal financial circuit by manipulating financial records so that their origin appears legitimate.

These practices are often linked to illegal activities such as fraud, human trafficking, or corruption.

To prevent association with such practices, DLOG accepts payments only through legal, verifiable, and transparent methods, in exchange for the goods and services provided.

Measures adopted by DLOG to prevent money laundering:



- a) Knowing clients and business partners — we carefully analyze their identity, activity, and history;
- b) Monitoring transactions — we closely track all invoices, payments, and other financial flows to identify unusual behaviors or requests;
- c) Refusal to collaborate with suspect entities — any unusual, fragmented payment request or one involving high-risk jurisdictions will be treated with maximum caution;
- d) Any suspicious payment, atypical payment request, or financial transaction that raises questions must be reported immediately to the Financial Director or, if applicable, to the group treasury manager.

DLOG trains its employees to identify and signal risks related to money laundering, and all reports are treated with strictness, confidentiality, and without negative consequences for the person who reports them in good faith.

5. Communication

At DLOG, communication with third parties is carried out with maximum responsibility, professionalism, and with the prior approval of management.

Any communication request from public opinion polling companies or other external entities requesting expertise or official points of view must be approved in advance by the company's General Director. External communication without approval can generate reputational and legal risks.



Participation in external conferences or events

External conferences and events represent an important opportunity for promoting the company. However, participation in such events requires:

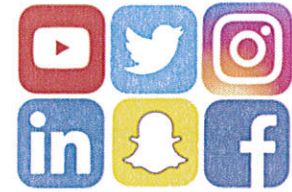
- a. Prior information and approval from company management;
- b. Verification of presentation content by management, the Legal Department, the Communication Department, or the Ethics and Compliance Officer, especially when competing companies are present;
- c. Ensuring that the transmitted messages comply with DLOG's values and policies.

It is strictly prohibited to disclose confidential or sensitive information within such external interactions without approval.

Through these measures, DLOG protects its reputation, respects confidentiality obligations, and promotes a professional and coherent public dialogue.

5.1. Professional and responsible use of social networks

DLOG actively uses social media platforms (such as LinkedIn, Facebook, Instagram, etc.) as strategic tools for promoting the company's image, recruiting personnel, communicating initiatives, participating in events, and consolidating relationships with partners and the community.



Official posts on behalf of the company are managed exclusively by designated persons within the Communication or Human Resources Department, acting on the basis of an approved communication strategy. They ensure message coherence, respect for the company's image, and compliance with the legislation in force.

- a. Rules regarding the use of social networks by employees:
- b. Employees can freely use personal social media accounts outside working hours, but must avoid sharing or commenting in ways that can affect the company's reputation;
- c. It is not permitted to publish confidential or sensitive information about the company, colleagues, clients, or partners;
- d. Any content mentioning DLOG must be respectful, responsible, and must not mislead the public;
- e. Designated representatives of the company must obtain management's approval before participating in public discussions or giving interviews in the online space;
- f. Participation in external events or digital campaigns is done with the information and coordination of the Human Resources team.

5.2. Training- Consolidating awareness regarding ethics and compliance

Within DLOG, we recognize that understanding risks related to business integrity is essential for the effectiveness of our compliance program. Therefore, we have developed a continuous training system designed to support all employees — from operational personnel to management — in identifying and managing ethical situations or legal risks.

Objectives of our training:

- a. To ensure knowledge of business ethics principles, anti-corruption legislation, fair competition, and compliance with relevant regulations;
- b. To offer practical examples and scenarios from current activity so that employees can recognize and avoid non-compliant behaviors;
- c. To familiarize participants with the company's internal policies and procedures regarding integrity, reporting concerns, and solving sensitive situations;
- d. To strengthen our commitment toward transparency, responsibility, and compliance with international standards.

Participation obligations

All new employees participate in an introductory compliance training immediately after hire to understand DLOG's organizational culture and our commitment to integrity. Subsequently, personnel holding higher-risk positions (e.g., procurement, sales, external relations) benefit from periodic and specialized training.

Participation in these sessions is mandatory and forms part of the company's ethics policy. Training is conducted in the form of workshops, online sessions, written materials, and simulations of real situations.

6. Reporting violations of law, deviations from professional conduct standards, ethics, integrity, and public interest whistleblower protection

Within DLOG, we promote an organizational culture based on ethics, transparency, and responsibility. We consider that each employee has an essential role in maintaining a fair work climate, and prompt reactions to inappropriate behaviors contribute to protecting the company's reputation and sustainability.

6.1. Supporting honest reporting

To prevent risks of non-compliance or violations of internal policies and applicable legislation, we encourage all team members to signal situations that contradict our principles of conduct. Any suspicion regarding unethical facts, unfair practices, or irregularities must be communicated without delay through secure and confidential channels.

6.2. Ways of signaling

DLOG has established multiple communication channels through which employees can report their concerns safely and, where permitted by law, anonymously:

- a. Direct discussion with the hierarchical superior;
- b. Contacting the Human Resources department;
- c. Communicating with the company's Jurist;
- d. Transmitting a complaint to general management;
- e. Using a secure internal platform, permanently available.

These mechanisms are designed to ensure an efficient and fair management of complaints, with respect for confidentiality.

6.3. Protecting those who signal

DLOG has a zero-tolerance policy toward retaliation. No employee will be sanctioned, marginalized, or discriminated against for reporting, in good faith, a possible violation of ethics. It is important that any reporting is made with honesty, for the purpose of maintaining a safe and ethical work environment.

At the same time, to prevent abuse, intentionally false or defamatory reports can attract disciplinary liability.

Exercising any type of retaliation will lead to a disciplinary action against those found guilty.

The same measures will be taken regarding persons who intentionally provided false information within the report/complaint.

All reports are addressed to designated persons/the ethics advisor using the framework content from Standard operating procedure: Investigation and remediation for victims of discrimination and harassment.

6.4. Absolute non-retaliation policy

We take each report seriously and commit to investigating impartially any suspicion regarding the violation of our values. The prompt and fair response to such situations reflects DLOG's commitment to legality, transparency, and corporate responsibility.

DLOG enforces a strict, zero-tolerance policy against any form of retaliation, harassment, or adverse professional consequence directed at an employee or external collaborator who reports a suspected violation in good faith. Any manager or executive found to be engaged in retaliatory behavior will face immediate disciplinary action, up to and including immediate contract termination. Reports may be submitted anonymously through the digital compliance channel, and identity masking protocols are managed strictly by the Compliance Officer.

Do not leave things unsaid! ✉

– physically, in the company's locations 📦

– online, at the e-mail address: suggestion-box@d-log.ro 💻

**It is anonymous 🗝 (if you choose the physical option),
it is listened to 👂 and it is important!**



Ai o idee care ar putea îmbunătăți activitatea noastră?
Ai întâmpinat o problemă și vrei să ne spui, confidențial?

TRIMITE O SUGESTIE SAU O RECLAMAȚIE!

TRIMITE ACUM

DLOG

The facts that can be the object of reports include, but are not limited to, the following:

- a. preferential or discriminatory practices or treatments in the exercise of duties;
- b. acts of corruption, as defined by criminal legislation;
- c. facts related to accounting, financial-accounting control, or internal audit;
- d. violations of procedures and legal provisions regarding public procurement;
- e. violation of provisions regarding incompatibilities and conflicts of interest;
- f. abusive use of the material or human resources of the company;
- g. negligence in service;
- h. non-objective evaluations of personnel in the process of recruitment, selection, promotion, appointment, and dismissal from office;
- i. anti-competitive practices;
- j. violations of procedures or establishing internal procedures in non-compliance with the law;
- k. issuing administrative or other acts that serve interests contrary to the interests of the Company;
- l. any facts that endanger employees, the Company's relationship with third parties, or the Company's reputation.

Since the present Code does not aim to be an all-encompassing regulatory framework, it may not anticipate every situation that each person might encounter in their day-to-day work.

For this reason, the easiest way to ensure compliance is for each employee to verify whether their planned and undertaken actions align with DLOG's values, principles, and professional conduct rules.

Staff are recommended to ask themselves the following questions and, if the answer to any of them is "no", to consult their direct superior and/or the LEGAL advisor:

- a. Is this action compliant with legal provisions?
- b. Is this action compliant with internal regulations, including the spirit of the Code of Ethics and Integrity?
- c. Am I authorized to do this? Do I have the necessary skills?
- d. Have I taken all necessary steps to justify the course of action to my superior or the authorized authorities?
- e. Am I convinced that this action would not affect the health or safety of others, and could not be interpreted as inappropriate by a third party?
- f. Am I convinced that this action will not jeopardize DLOG's reputation as an ethical company?

For the correct evaluation of reported cases, reports should include the following elements, without being limited to:

- a. description of the act,
- b. the period in which the act occurred, references to names, dates, documents, and locations.

The report does not constitute proof in itself, but the individuals concerned are encouraged to present any available information that can facilitate the investigations, under the protection of identity confidentiality.

The verification and resolution of the report will be carried out with celerity, without exceeding the deadlines provided by the applicable legal regulations.

In the event that there are reports/complaints from inside or outside the company regarding the violation of the provisions of this Code by DLOG's management and staff, prior verifications and disciplinary investigations will be conducted, in compliance with the incident regulations, for the purpose of resolving the reported situations.

7. Consequences of Code violations

The culpable breach of official duties by management and staff entails administrative, civil, or criminal liability, under the law.

The culpable violation of the professional conduct, ethics, and integrity provisions and norms set forth in this Code by DLOG's management and staff constitutes a disciplinary offense. It may result in disciplinary liability under the provisions of the Labor Code and Internal Regulation, alongside the referral to the competent state authorities.

DLOG's management and employees may be held financially liable under the law if their actions caused damages to the Company or other partners of the firm during the performance of their duties.

7.1. Disciplinary sanctions and the consequences of violating the Code of Ethics

Compliance with the Code of Ethics is mandatory for all employees and collaborators of DECOMAR LOGISTIC. Any deviation from the principles and rules set forth in this document will be treated seriously and analyzed in accordance with current legislation and the Internal Regulation.

Violations of the Code of Ethics may lead to the following disciplinary measures, depending on the severity of the offense:

- a. Verbal or written warning;
- b. Temporary reduction of certain rights or benefits;
- c. Suspension of the employment contract;
- d. Demotion or transfer to another position;
- e. Termination of the employment contract.

The measures will be established following an objective analysis, taking into account the severity of the violation, the circumstances in which it occurred, and the employee's history. No sanction will be applied without a prior analysis and without the person concerned having the right to be heard and to express their point of view.

DECOMAR LOGISTIC has zero tolerance for any form of retaliation against individuals who, in good faith, report a real or potential violation of the Code.

7.2. Supplier enforcement and remediation protocols

Adherence to the DLOG Supplier Code of Conduct is a mandatory prerequisite for all commercial engagement. In the event that a vendor or third-party logistics collaborator is flagged during an audit for a labor or human rights non-conformity:

- **Tier A (Minor infraction):** The supplier must submit a documented Corrective Action Plan (CAPA) within 14 business days.
- **Tier B (Critical infraction / Failure to remediate):** Immediate suspension of active procurement contracts and a mandatory freeze on all pending corporate payments.
- **Tier C (Zero-tolerance violation - e.g., Child/Forced Labor):** Instant, permanent termination of the commercial relationship and escalation to legal authorities.

8. Ensuring the information, implementation, and monitoring of the provisions of the code of ethics

DLOG ensures all necessary conditions for managers and employees to be aware of the provisions governing the Code, the prevention and reporting of fraud and irregularities, as well as the mechanisms for their compliant management.

8.1. Notice

For public disclosure, the designated persons/legal advisor, together with the Human Resources Department, will ensure the posting of the Code of Ethics and Business Conduct at DLOG's headquarters and branch offices, in a visible place accessible to the public, as it is an integral part of the INTERNAL REGULATION.

DLOG undertakes, under the law, to ensure unhindered access to information of public interest and the transparency of the decision-making process.

General information of public interest can be found on the official website of the company: www.d-log.ro.

The provisions of this Code of Ethics and Business Conduct are brought to the attention of Managers and employees as follows:

- a. For existing execution staff within DLOG, the training will be conducted by the Area Managers/Site Managers.
- b. For newly hired staff, the training regarding the Code will be conducted before they start their actual work activity, during the general introductory training sessions. The training will be carried out with the support of the Human Resources Department at the Headquarters/Branches.

9. Final provisions

9.1. Mandatory annual scheduled review frame

This Code of Ethics and Conduct is a proactive governance instrument. It is subject to a mandatory, comprehensive review every twelve (12) months to ensure continuous alignment with shifting international labor legislation, local regulatory changes, and evolving operational risks.

9.2. Internal variance correction protocol

If an annual or quarterly performance audit reveals that a key metric (e.g., Human Rights Training Completion) has fallen below the targets set in Section 2.6 by a margin greater than 5.0%, the Human Resources Department must issue a formal Corrective and Preventive Action (CAPA) ticket within 48 hours. The operational site leader or department head is required to allocate immediate budget and operational hours to close out the performance gap within exactly 30 calendar days.

9.3. Allocation of review and amendment responsibilities

9.3.1. Operational oversight owners

The Human Resources Department and the Legal Director are jointly designated as the operational owners of the review cycle. They are responsible for gathering operational compliance data, identifying gaps, and drafting policy corrections.

9.3.2. Continuous aggregation of suggestions

In accordance with the rights established in Section 6, any employee, worker, or external collaborator may submit electronic or written modification proposals directly to the designated ethics advisor. These inputs are archived securely and aggregated for formal analysis during the annual evaluation.

9.3.3. Executive Endorsement and Authorization

Final approval and authorization of any policy updates, changes, or expansions require the signature and corporate seal of the company's General Director.

9.3.4. Post-adoption transparency timeline

Approved updates must be distributed across the internal network, posted on physical notice boards at all operating branches, and integrated into the general website (www.d-log.ro) within 30 calendar days of formal executive adoption.

Appendix 1: GRI content index table

GRI Standard / Disclosure	Location / Reference in report
GRI 2: General disclosures 2021	
2-1 Organizational details	Page 2 (Document identification table) and Page 7 (Section 1.1)
2-23 Policy commitments	Page 4 (Executive greeting) and Page 8 (Section 1.3)
2-24 Embedding policy commitments	Page 21 (Section 5.2) and Page 26 (Section 8)
2-25 Processes to remediate negative impacts	Page 25 (Section 7) and Page 26 (Section 7.2)
2-26 Mechanisms for seeking advice and raising concerns	Page 22 (Section 6.1 and Section 6.2)
2-30 Collective bargaining agreements	Page 9 (Section 2.2 — Trade union rights)
GRI 3: Material topics 2021	
3-3 Management of material topics	Page 7 (Section 1) and Page 12 (Section 2.6 Framework)
GRI 202: Market presence 2016	
202-1 Ratios of standard entry level wage compared to local minimum wage	Page 8 (Section 2) and Page 9 (Section 2.2 Compensation)
GRI 205: Anti-corruption 2016	
205-2 Communication and training about anti-corruption policies and procedures	Page 12 (Training KPI Table) and Page 21 (Section 5.2)
205-3 Confirmed incidents of corruption and actions taken	Page 12 (Ethics KPI Table — 0 Incidents baseline)
GRI 403: Occupational Health and Safety 2018	
403-1 Occupational health and safety management system	Page 8 (Section 2 and Section 2.1)
403-9 Work-related injuries	Page 12 (Lost time injury frequency rate KPI row)
GRI 404: Training and education 2016	
404-1 Average hours of training per year per employee	Page 10 (Section 2.3) and Page 21 (Section 5.2)
GRI 405: Diversity and equal opportunity 2016	
405-1 Diversity of governance bodies and employees	Page 10 (Section 2.4) and Page 12 (Gender diversity KPI row)

GRI 406: Non-discrimination 2016	
406-1 Incidents of discrimination and corrective actions taken	Page 10 (Section 2.4) and Page 11 (Remediation flow)
GRI 408: Child labor 2016	
408-1 Operations and suppliers at significant risk for incidents of child labor	Page 9 (Section 2.2) and Page 26 (Section 7.2 Supplier enforcement)
GRI 409: Forced or compulsory labor 2016	
409-1 Operations and suppliers at significant risk for incidents of forced labor	Page 9 (Section 2.2) and Page 26 (Section 7.2 Supplier enforcement)
GRI 413: Local communities 2016	
413-1 Operations with local community engagement, impact assessments, and development programs	Page 9 (Section 2.2.1 External stakeholders) and Page 12 (KPI table)
GRI 414: Supplier social assessment 2016	
414-1 New suppliers that were screened using social criteria	Page 8 (Section 1.2.3) and Page 12 (Value chain KPI row)
414-2 Negative social impacts in the supply chain and actions taken	Page 26 (Section 7.2 Tier A, B, and C enforcement metrics)

Appendix 2: Employee policy acknowledgement and declaration

Instructions for Employee:

Please read the Decomar Logistic Code of Ethics and Conduct carefully. After reviewing the provisions, please complete, sign, and date this form and return it to the Human Resources Department within fifteen (15) business days of receipt.

Employee declaration:

1. Acknowledgment of receipt: I confirm that I have received a personal copy (or have been granted full digital access to) the Decomar Logistic Code of Ethics and Conduct (Version 3).
2. Compliance commitment: I declare that I have read, understood, and agree to comply with all the principles, policies, and anti-corruption requirements outlined within this Code during my employment with Decomar Logistic S.R.L.
3. Duty to report: I acknowledge my responsibility to promptly report any suspected or actual violations of this Code through the secure internal channels defined in Section 6.2 of this document.
4. Understanding of sanctions: I understand that compliance with this Code is a mandatory condition of my employment and that violations may lead to disciplinary sanctions up to and including the termination of my employment contract as outlined in Section 7.1.

Employee full name (Capital letters): _____

Department / Operational site: _____

Employee signature: _____

Date: ____ / ____ / ____

**Note to HR Department: Once signed, a copy of this form must be filed securely in the employee's permanent physical or electronic personnel file to serve as auditable validation for external sustainability ratings.*