DELO

Approved
by order of Delo MC
of 2026

Policy

of Delo Group
on Responsible Business Conduct
Contributing to the Achievement
of the National Development Goals
of the Russian Federation

Contents

01	General	3
02	Terms and Definitions	6
03	Approach to Managing the Responsible Business Conduct Agenda	8
04	Objective and Principles of the Responsible Business Conduct Agenda	9
05	Priority Areas and Objectives of the Responsible Business Conduct Agenda	11
06	Governance System for the Responsible Business Conduct Agenda	13
07	Stakeholder Engagement	15
08	Disclosure of Information and Non-Financial Reporting	16
09	Control and Amendments to the Policy	17
10	Appendix	18

1. General

1.1.

The Policy on responsible business conduct contributing to the achievement of the National Development Goals of the Russian Federation (hereinafter referred to as the «Policy») is the fundamental document establishing common approaches and requirements in the areas of social responsibility, environmental impact and responsible corporate governance, including the main principles, areas of activity and commitments of Delo Management Company LLC (hereinafter referred to as «Delo MC») and the companies controlled or managed by Delo MC (hereinafter collectively referred to as «Delo Group» or the «Group»).

1.2.

For the purposes of the responsible business conduct agenda, Delo Group understands the implementation of a set of projects, programs and initiatives that are aligned with national interests, contribute to the sustainable development of the business and support a high assessment of the business reputation, reliability, social responsibility and environmental responsibility of Delo Group companies.

1.3.

The strategic objective of the Policy is to promote the sustainable development of Delo Group's business. To achieve effective socio-economic development in the Group's regions of presence while preserving natural resources, Delo Group applies common approaches to managing social, environmental and charitable projects and initiatives, taking into account their contribution to the achievement of the National Development Goals of the Russian Federation for the period up to 2030 and for the outlook up to 2036, as defined by Decree of the President of the Russian Federation No. 309 dated May 7, 2024 «On the National Development Goals of the Russian Federation for the Period up to 2030 and for the Outlook up to 2036» (the «National Development Goals»).

1.4.

The Policy applies to Delo MC and the Delo Group companies, taking into account the specifics of their activities. The Policy is mandatory for all employees of Delo Group when planning and carrying out their activities.

1.5.

Delo Group recognizes its exposure to risks, including environmental, climate, social and governance risks, which may materially affect the activities of all Delo Group companies (the «non-financial risks») and have an impact on socio-economic development and the state of the environment in the regions and countries of presence.

1.6.

Delo Group seeks to follow the principles of responsible business conduct, advanced Russian and international standards and norms, comply with best industry practices across the entire value chain and respond to the expectations of key stakeholders, thereby contributing to sustainable socio-economic development and the preservation of the natural environment.

1.7.

Responsible business conduct in Delo Group, together with operational efficiency and financial stability, is a prerequisite for the long-term success of Delo Group and its stakeholders. Delo Group understands that compliance with a certain set of criteria is becoming an important factor in customers' selection of a partner and that such compliance may become a strong competitive advantage.

1.8.

The Policy provides the basis for setting goals and objectives in the field of responsible business conduct contributing to the achievement of the National Development Goals, including in the following areas: social support for employees and their families, reduction of environmental impact, occupational health and safety, protection of human rights, anti-corruption, sustainable supply chain, development of regions of presence, engagement with local communities, and preparation of non-financial reporting.

1.9.

The provisions of the Policy are taken into account when developing strategy and planning activities, preparing internal regulatory documents, and carrying out internal and external communications of Delo Group companies.

1.10.

The Policy is based on a multilateral, systemic and comprehensive approach to assessing Delo Group's activities and takes into account:

- Delo Group's contribution to the achievement of the National Development Goals
- Assessment of non-financial risks and the current level of development of corporate practices in Delo Group companies
- Requirements of Russian and international legislation in the areas of social responsibility, environmental impact and responsible corporate governance
- Recommendations and leading industry practices of Russian authorities and institutions (the Bank of Russia, the Ministry of Economic Development and others)
- International norms and standards, including the United Nations Sustainable Development Goals (UN SDGs)
- Approaches of leading Russian and international specialized agencies assessing the effectiveness of the responsible business conduct agenda and companies' contribution to the sustainable socio-economic development of the Russian Federation (the ECG Rating, Analytical Credit Rating Agency ACRA, RAEX Rating Agency and others)
- And requests and expectations of customers and partners

1.11.

The Policy is aimed at achieving Delo Group's goal in the field of responsible business conduct: strengthening and developing leadership in Green Logistics, making a significant contribution to the national development goals, building authority and an impeccable business reputation in national and global markets, and increasing the prestige of partnership with Delo Group and its attractiveness in the labor market.

1.12.

The Policy is a public document and may be used in engagement with a wide range of stakeholders.

2. Terms and Definitions

Stakeholders

Individuals and legal entities or groups of persons, organizations and institutions, professional communities and associations that are involved to varying degrees in the company's activities, affect the results of its activities and/or are affected in their decisions and activities by the company.

Green Logistics

A strategic approach to supply chain management aimed at minimizing negative environmental impact, including reducing greenhouse gas emissions, using resources efficiently and promoting environmentally sustainable practices.

National Development Goals of the Russian Federation

Development goals defined by Decree of the President of the Russian Federation No. 309 dated May 7, 2024 «On the National Development Goals of the Russian Federation for the Period up to 2030 and for the Outlook up to 2036» for the purpose of achieving breakthrough development of the Russian Federation, increasing the country's population, improving citizens' living standards, creating comfortable living conditions and supporting the development of every individual.

Sustainable supply chain

A supply chain that takes into account the social and environmental responsibility of suppliers and counterparties.

Responsible business conduct

Activity that is aligned with national interests and contributes to the sustainable development of a company's business through responsible HR policy, additional social benefits and guarantees for employees and their family members, careful treatment of natural resources and preservation of the environment, the use of best available technologies, and the implementation of environmental, social, charitable and other projects contributing to the achievement of the national development goals of the Russian Federation.

Delo Group Corporate Demography Program

An integrated system of support measures aimed at increasing the birth rate and supporting motherhood and childhood. It includes the promotion and support of large families among employees' families, the Patronage system, a corresponding system of benefits and guarantees, and initiatives to promote family values and Delo Group's demographic initiatives.

Working Group for Coordinating Responsible Business Conduct Matters

An advisory collegial body established to define strategic goals, conduct detailed review of matters, prepare recommendations, coordinate and implement projects and initiatives aimed at integrating the responsible business conduct agenda into Delo Group's activities, including corporate social responsibility, volunteering, charity, reduction of environmental impact, occupational health and safety, protection of human rights, anti-corruption, sustainable supply chain, development of regions of presence, engagement with local communities, and preparation of non-financial reporting.

United Nations Sustainable Development Goals (UN SDGs)

A set of 17 UN Sustainable Development Goals established in the document «Transforming our world: the 2030 Agenda for Sustainable Development» and adopted by the UN General Assembly to achieve the global sustainable development agenda.

ECG Rating (Ecology, Human Resources, Government)

a comprehensive assessment of a business's reputation aimed at determining the level of reliability, social responsibility and environmental responsibility of companies. The assessment system is enshrined in GOST R 71198-2023 «Business Reputation Index of Business Entities (ECG Rating). Assessment Methodology and Procedure for Forming the ECG Rating of Responsible Business» and is carried out in three areas: ecology, human resources and government. Ecology covers environmental potential and business efficiency, implementation of environmental innovations, development of environmental projects, and the level of environmental payments, including fines and compensation for environmental damage. Human resources covers employee income levels, compared with regional average wages, and contribution to social well-being through social programs, compensation, benefits and charitable activities. Government covers financial stability, tax reputation, social policy in the regions, tax burden and its consistency with the industry average, financial stability indicators such as current liquidity ratio, debt and structure of liabilities, and overall transparency of operations, including completeness and reliability of reporting and openness of data.

3. Approach to Managing the Responsible Business Conduct Agenda

3.1.

Delo Group regards the Policy as the fundamental document that establishes a group-wide approach to managing the responsible business conduct agenda and achieving the national development goals, including the objective, principles, priority areas of activity and the related objectives.

3.2.

Delo Group applies an integrated approach and equally assesses the materiality of topics under each component of the responsible business conduct agenda.

3.3.

To achieve effective socio-economic development while preserving natural resources, Delo Group consistently integrates initiatives and measures into its business processes that contribute to the achievement of the priority national development goals:

- Preserving the population, strengthening health and improving people's well-being, and supporting families
- Realizing the potential of every person, developing their talents, and fostering a patriotic and socially responsible personality
- Creating a comfortable and safe living environment
- Environmental well-being
- A sustainable and dynamic economy
- And technological leadership

4. Objective and Principles of the Responsible Business Conduct Agenda

4.1.

Delo Group's objective is to strengthen and develop leadership among transport and logistics companies in the key areas of the responsible business conduct agenda and to develop best practices in Green Logistics and corporate social responsibility.

4.2.

Delo Group's principles are based on the common values and interests of key stakeholders and contribute to the achievement of the objective and tasks of the responsible business conduct agenda.

Principles:

Commitment and Compliance

Delo Group strictly complies with the requirements of Russian and international legislation and takes into account norms and standards, commitments and declarations in the areas of social responsibility, environmental impact and responsible corporate governance.

Strategic Approach and Pragmatism

When making decisions on the implementation of social and environmental projects and initiatives, Delo Group assesses the potential effect of implementing or not implementing the initiatives in advance, and subsequently conducts a qualitative and, where possible, quantitative assessment of the results achieved.

Ethics and Integrity

Delo Group is guided by a responsible approach to doing business in relation to customers, employees, suppliers and business partners, including by excluding any form of corruption or fraud.

Transparency, Openness and Reliability

Delo Group regularly and systematically engages with a wide range of stakeholders on matters of managing the responsible business conduct agenda and seeks to take their views into account when developing and implementing relevant initiatives. Information provided to stakeholders is verified and reliable.

Precaution and Foresight

Delo Group seeks to prevent negative impacts on socio-economic and environmental development in its regions of presence by building an effective system for managing non-financial risks.

Responsibility

Delo Group takes a responsible approach to doing business by considering social and environmental aspects when making strategic decisions and building corporate culture at the level of values. The drive to develop business in line with the principles of Green Logistics enables Delo Group to provide high-quality services to customers and partners.

Continuous Improvement

Delo Group seeks to continuously improve its business processes. Open dialogue with key stakeholders makes it possible to receive timely feedback, take it into account when developing the business and maintain a competitive advantage.

5. Priority Areas and Objectives of the Responsible Business Conduct Agenda

5.1.

Delo Group's areas of activity in responsible business conduct are determined taking into account:

- The National Development Goals
- The results of analysis of Delo Group's non-financial risks to identify vulnerable areas in social responsibility, environmental impact and responsible corporate governance
- The results of analysis of Russian and international industry practices, including the ECG Rating assessment methodology
- And requirements and recommendations of Russian and international norms and standards, rating agencies and other organizations within Delo Group's perimeter of interest

5.2.

Delo Group's areas of responsible business conduct are aligned with the National Development Goals and the global UN SDGs.

5.3.

Delo Group identifies five priority areas of activity in responsible business conduct:

- Care for employees and local communities
- Occupational health and safety
- Climate and efficient use of resources
- Sustainable supply chain
- Information security, innovation and digitalization

5.4.

For each priority area of Delo Group's responsible business conduct, corresponding objectives have been defined (Appendix 1 to this Policy). These objectives are integrated into Delo Group's strategic vision and risk management system and are taken into account in short-, medium- and long-term planning.

5.5.

The implementation of objectives in Delo Group's priority areas of responsible business conduct, based on critical analysis of best Russian and international practices and assessment of Delo Group's non-financial risks, is of particular significance for Delo Group and its stakeholders.

5.6.

Feedback from key stakeholders plays an important role in defining objectives and planning initiatives in Delo Group's priority areas of activity.

6. Governance System for the Responsible Business Conduct Agenda

6.1.

To implement the provisions of this Policy, Delo Group seeks to establish effective mechanisms for managing the responsible business conduct agenda:

- Improving the governance system for the responsible business conduct agenda at all organizational levels of Delo Group companies
- Regularly reviewing and updating internal documentation in responsible business conduct, including policies and regulations
- Developing strategic documents and plans to achieve goals and objectives in Delo Group's priority areas of responsible business conduct with the definition of KPIs, as well as projects and initiatives aimed at achieving them
- Building a corporate culture aligned with the principles of responsible business conduct and this Policy
- Systematic engagement with Delo Group stakeholders
- Regular monitoring of the activities of Delo Group companies in responsible business conduct, performance assessment and regular publication of group-wide non-financial reporting

6.2.

Responsibility for implementing the responsible business conduct agenda in Delo Group applies to:

- The Boards of Directors of Delo MC and Delo Group companies, which consider and make decisions on companies' development strategies, of which responsible business conduct matters are an integral part
- The General Director of Delo MC and the heads of Delo Group companies, who determine the responsible business conduct strategy and approve local regulatory documents governing specific areas of the sustainability agenda
- The Deputy General Director for Public Relations of Delo MC and the Director for ECG and National Development Goals of Delo MC, who are responsible for managing the responsible business conduct agenda at the Delo Group level, defining priority areas and corresponding objectives at the Delo Group level, and developing recommendations for achieving group-wide goals, objectives and KPIs in responsible business conduct
- The Working Group for Coordinating Responsible Business Conduct Matters, which includes Delo Group representatives for the priority areas of the responsible business conduct agenda and coordinates detailed review of matters, preparation of recommendations, approval and implementation of group-wide projects and initiatives aimed at integrating the responsible business conduct agenda into Delo Group's activities
- The heads of Delo Group functional units, who manage the implementation of strategic and target projects and initiatives related to the responsible business conduct agenda and contribute to cross-functional projects

7. Stakeholder Engagement

7.1.

Stakeholder engagement on matters of managing the responsible business conduct agenda, including awareness-raising activities and exchange of experience and practices, is an integral part of the Policy and Delo Group's activities.

7.2.

Delo Group identifies seven stakeholder groups and seeks to take their interests into account when planning and implementing projects and initiatives in responsible business conduct (Appendix 2 to this Policy).

8. Disclosure of Information and Non-Financial Reporting

8.1.

Delo Group is guided by the principles of openness and reliability and recognizes the importance of providing and disclosing information on socio-economic development and environmental impact to a wide range of stakeholders.

8.2.

Delo Group annually prepares consolidated group-wide non-financial reporting, in which it discloses information on managing the responsible business conduct agenda, Delo Group's contribution to the achievement of the National Development Goals, the implementation of objectives in priority areas, and quantitative and qualitative performance indicators for implemented projects and initiatives.

8.3.

When preparing non-financial reporting, Delo Group is guided by the metrics of the National Development Goals, ECG Rating indicators, and recommendations of Russian and international standards and initiatives for non-financial disclosure.

9. Control and Amendments to the Policy

9.1.

The Director for ECG and National Development Goals of Delo MC is responsible for updating this Policy and monitoring its implementation.

9.2.

The ECG and National Development Goals Directorate of Delo MC has the right to provide clarifications on the application of this Policy.

9.3.

Control over compliance with applicable legislation in the priority areas of responsible business conduct by companies controlled by Delo MC remains with the responsible specialists of Delo Group companies.

9.4.

Responsibility for non-compliance with applicable legislation in the priority areas of responsible business conduct by companies controlled by Delo MC remains with the responsible specialists of Delo Group companies.

9.5.

The Policy may be updated and revised in light of changes in national legislation and updates to strategic documents, but at least once every five (5) years.

Appendix 1

Priority Areas of Delo Group in Responsible Business Conduct and Related Cross-Functional Objectives

Care for employees and local communities	• Improving the personnel management system • Increasing employee engagement and retention • Developing the Delo Group Corporate Demography program • Developing human capital • Investing in social development and charitable projects in the regions of presence
Occupational health and safety	• Creating safe working conditions for employees and contractors • Striving for zero injuries and reducing potential hazards (near miss) • Minimizing industrial incidents
Climate and efficient use of resources	• Improving the resource consumption system • Minimizing impact on the environment and society • Reducing the Scope 1-2 carbon footprint
Sustainable supply chain	• Incorporating social and environmental criteria into general procurement activities • Developing customer service and increasing customer loyalty
Information security, innovation and digitalization	• Improving the reliability and security of IT infrastructure • Implementing new digital technologies and management models in all areas of Delo Group's activities

Appendix 2

Delo Group Stakeholder Groups and Their Key Interests

Employees	• Comfortable and safe working conditions • Social guarantees and decent wages • Conditions for development and career growth • Corporate events and volunteering activities
Customers	• Fair pricing for services • Customer focus and high quality of Delo Group services
Business partners and suppliers	• Ethical approach to doing business • Compliance with contractual terms • Transparency of the tender process
Regulators and public authorities	• Compliance with legislation • Timely payment of taxes • Regular disclosure of information • Participation in the development of regions of presence • Strengthening the sovereignty of the country's transport system
Shareholders	• Growth of Delo Group's capitalization • Effective corporate governance • Maintaining and improving credit ratings and ratings that assess the effectiveness of the responsible business conduct agenda and companies' contribution to sustainable socio-economic development
Investors and financial institutions	• Economic and financial stability of Delo Group • Information transparency • Impeccable business reputation
Professional communities and associations, non-profit organizations, representatives of local communities	• Job creation • Development of regional infrastructure; • Addressing social and environmental issues in the company's regions of presence