GRI CONTENT INDEX

2024

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of the Sustainability Report 2024
In compliance with the GRI Standards, BLG LOGISTICS GROUP AG & Co. KG provided its report for the period from January 1, 2024, to December 31, 2024.

This GRI Index provides an overview of all the GRI standards and disclosures that BLG LOGISTICS included in the Sustainability Report and provides additional comments, if necessary.
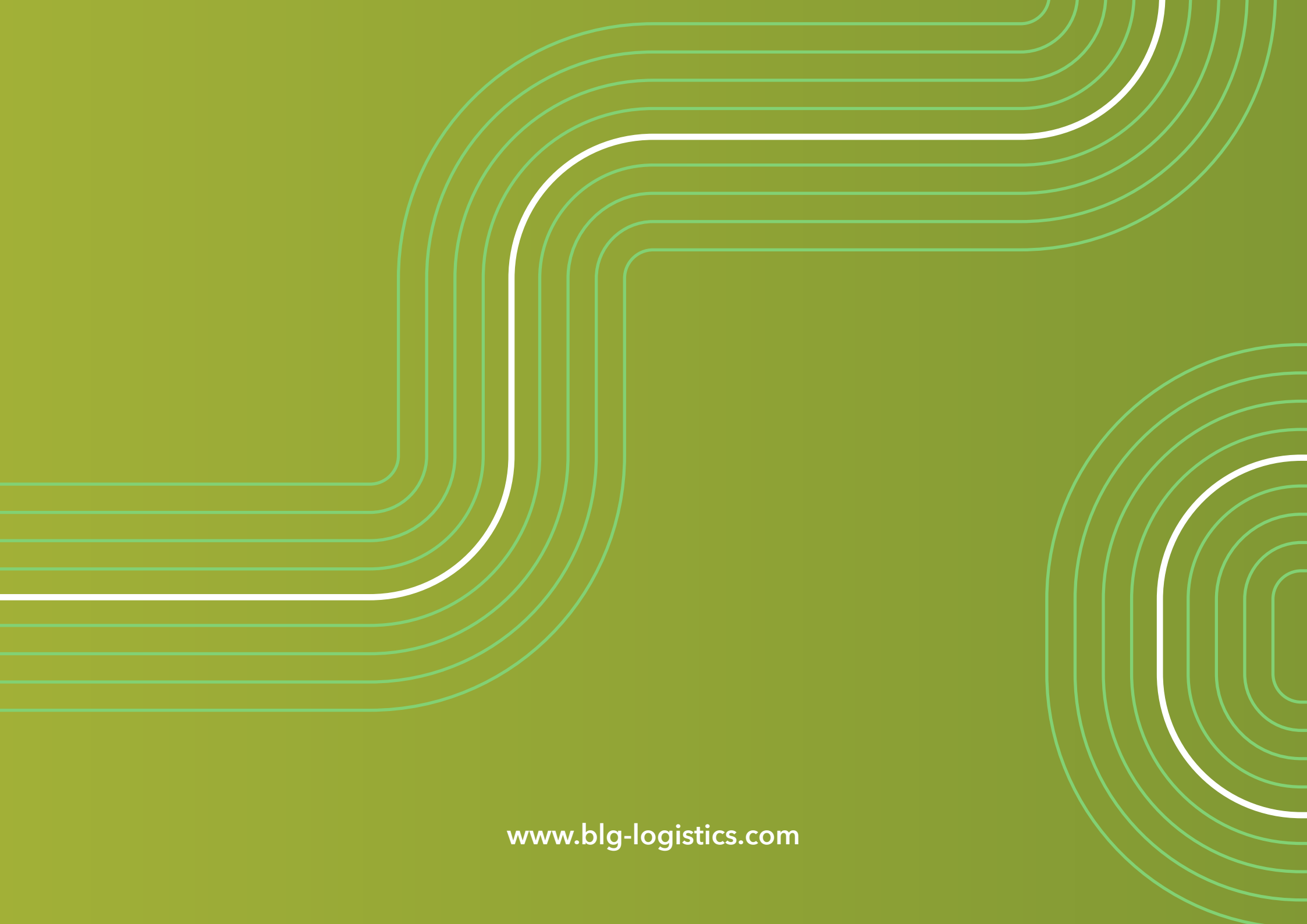
GRI Disclosures **GRI 2: General Disclosures 2021**		**Reference Sustainability Report 2024**	**Comments**
The organization and its reporting practices			
2-1	Organizational details	Profile pp. 8–11 World map	BLG LOGISTICS & Co. KG Headquarters: Germany, Bremen
2-2	Entities included in the organization's sustainability report	Profile pp. 8–11 Materiality Analysis p. 22	Explanations and statement on shareholdings for the Combined Financial Statements in the 2024 Financial Report
2-3	Reporting period, frequency and contact point	Materiality Analysis p. 22 Contact p. 82	Financial year 2024 (01/01 – 12/31/2024) Publication for the annual press conference (04/29/2025) Email: green-logistics@blg.de
2-4	Restatements of information	Profile pp. 8–11	–
2-5	External assurance	–	The 2024 Sustainability Report was not externally assured
Activities and staff			
2-6	Activities, value chain and other business relationships	Profile pp. 7–11	–
2-7	Employees	Profile pp. 8–11 Fair Working Conditions and Human Rights p. 49	No employees with non-guaranteed working hours
2-8	Workers who are not employees	Fair Working Conditions and Human Rights pp. 49–52	–
Corporate management			
2-9	Governance structure and composition	Profile p. 8 Sustainability Management pp. 14/15 Governance pp. 24/25	–
2-10	Nomination and selection of the highest governance body	Governance pp. 24/25	–
2-11	Chair of the highest governance body	–	Chairperson of the Supervisory Board: Dr. Klaus Meier, no employment relationship with the BLG LOGISTICS GROUP
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Management pp. 14/15 Governance pp. 24/25	–
2-13	Delegation of responsibility for managing impacts	Sustainability Management p. 14/15 Governance p. 24	–
2-14	Role of the highest governance body in sustainability reporting	Governance pp. 24/25	The content of the non-financial report is approved by the Board of Management and Supervisory Board, and the internal auditors carry out a review to validate the data acquisition and processing methods.
2-15	Conflicts of interest	Compliance p. 67	Detailed description in the internal BLG Compliance Guideline and content in the associated training courses

GRI Disclosures		Reference Sustainability Report 2024	Comments
2-16	Communication of critical concerns	Governance p. 24 Compliance pp. 67/68	–
2-17	Collective knowledge of the highest governance body	Sustainability Management pp. 14/15 Governance pp. 24/25	See also the corporate governance notes in the 2024 Financial Report
2-18	Evaluation of the governance of the highest governance body	Governance pp. 24/25	See also the corporate governance notes in the 2024 Financial Report and the Remuneration Report (at www.blg-logistics.com/ir)
2-19	Remuneration policies	Governance p.25	See the Remuneration Report at www.blg-logistics.com/ir
2-20	Process to determine remuneration	Governance p.25	See the Remuneration Report at www.blg-logistics.com/ir
2-21	Annual total compensation ratio	–	For a comparative presentation of the annual change in the remuneration for members of the Board of Management with the development of earnings and the average remuneration for employees in the BLG Group, see the Remuneration Report at www.blg-logistics.com/ir

Strategy, policies and practices

2-22	Statement on sustainable development strategy	Foreword by the Chairperson of the Board of Management pp. 5–6	–
2-23	Policy commitments	Sustainability management p. 14–15 Risk Management pp. 26/27 Fair Working Conditions and Human Rights pp. 49–52 Compliance pp. 67–70	–
2-24	Embedding policy commitments	Sustainability Management pp. 14–17 Risk Management pp. 26–29 Sustainable Supply Chain pp. 30/31 Fair Working Conditions and Human Rights pp. 49–52 Compliance pp. 67–70	–
2-25	Processes to remediate negative impacts	Governance p. 24 Risk Management pp. 26–29 Compliance pp. 67–70	–
2-26	Mechanisms for seeking advice and raising concerns	Governance p. 24 Compliance pp. 67–70	–
2-27	Compliance with laws and regulations	Governance p. 24 Compliance pp. 67–70	–
2-28	Membership associations	Sustainability Management p. 21	–

Stakeholder engagement

2-29	Approach to stakeholder engagement	Sustainability Management pp. 20/21	–
2-30	Collective bargaining agreements	Fair Working Conditions and Human Rights p. 50	–

GRI Disclosures **GRI 3: Material Topics 2021**		Reference Sustainability Report 2024	Comments
3-1	Process to determine material topics	Sustainability Management pp. 14–21 Materiality Analysis pp. 22/23	–
3-2	List of material topics	Materiality Analysis pp. 22/23	–

🌿 **Environmental**

Climate protection (GRI 305: Emissions 2016)

3-3	Management of material topics	Climate Protection pp. 33–39	–
305-1/2/3	Direct, Energy indirect and other indirect GHG emissions (Scope 1, 2 und 3)	Climate Protection pp. 35–38	Detailed description of the gases included in the Glossary p. 76 No occurrence of biogenic CO_2 emissions
305-4	GHG emission intensity	–	171.86 g CO_2e/€ revenue, calculated using Scope 1-3 and total revenue of BLG LOGISTICS GROUP AG & Co. KG
305-5	Reduction of GHG emissions	Climate Protection pp. 35–39	Exemplary presentation of initiatives

Energy Management (GRI 302: Energy 2016)

3-3	Management of material topics	Energy Management pp. 40–44	–
302-1	Energy consumptions within the organization	Energy Management pp. 40–44	–
302-3	Energy intensity	–	0.155 kWh/€ revenue, calculated using the total energy consumption and total revenue of BLG LOGISTICS GROUP AG & Co. KG
302-4	Reduction of energy consumption	Energy Management pp. 40–44	Exemplary presentation of initiatives

Resource Conservation and Waste Management (GRI 306: Waste 2020)

3-3	Management of material topics	Waste Management and Resource Conservation pp. 45–47	–
306-1	Waste generation and significant waste-related impacts	Waste Management and Resource Conservation pp. 45–47	–
306-2	Management of significant waste-related impacts	Waste Management and Resource Conservation pp. 45–47	The full management approach and data collection process for this standard is currently under development.
306-3	Waste generated	Waste Management and Resource Conservation p. 46	–

👥 **Social**

Fair Working Conditions and Human Rights

3-3	Management of material topics	Fair Working Conditions and Human Rights pp. 49–52	–
2-30	Collective bargaining agreements	Fair Working Conditions and Human Rights p. 50	Collective bargaining is an important indicator of fair working conditions and human rights. See also general disclosures

GRI disclosure		Reference Sustainability Report 2024	Comments
2-7	Employees	Fair Working Conditions and Human Rights pp. 49–52	Relevant information for this topic is information on our staff's employment relationship and scope, as well as the percentage distribution of our personnel (our own BLG employees, employees from personnel service providers)
401-1	New employee hires and employee turnover	Fair Working Conditions and Human Rights p. 52	The report mentions: genuine staff turnover (resignation rate) = 4.3 percent. Also collected: HR requirement coverage rate (taking into account new hires) = 12.7 percent. Currently, there is no ability to present "real" recruits due to system constraints, i.e., excluding intercompany transfers. The system also does not provide data on age and gender.
Training and Education (GRI 404: Training and Education 2016)			
3-3	Management of material topics	Training and Education pp. 53–56	–
404-1	Average hours of training per year per employee	Training and Education pp. 53–56	It includes qualitative statements on training programs and the number of training courses organized and carried out centrally and decentrally. A record of training hours per staff member by gender and employee category cannot currently be evaluated due to system constraints.
404-2	Programs for upgrading employee skills and transition assistance programs	Training and Education pp. 53–56	–
	Number of trainees	Training and Education p. 54	–
Occupational Health and Safety Management (GRI 403: Occupational Health and Safety 2018)			
3-3	Management of material topics	Occupational Health and Safety Management pp. 57–59	–
403-1	Occupational health and safety management system	Occupational Health and Safety Management pp. 57–59	–
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety Management pp. 57/58	–
403-3	Occupational health services	Occupational Health and Safety Management p. 57	–
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety Management pp. 57–59	–
403-5	Worker training on occupational health and safety	Occupational Health and Safety Management pp. 57–59	–
403-6	Promotion of worker health	Occupational Health and Safety Management pp. 58/59	Exemplary presentation of initiatives

GRI disclosure		Reference Sustainability Report 2024	Comments
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety Management pp. 57–59	–
403-8	Workers covered by an occupational health and safety management system	Occupational Health and Safety Management p. 57	–
403-9	Work-related injuries	Occupational Health and Safety Management pp. 58/59	The system is currently being set up. Main types of work-related injuries: cuts, stumbling, falling, slipping, twisting of a joint, contusions, injuries caused by uncontrolled moving parts
Diversity and Equal Opportunities (GRI 405: Diversity and Equal Opportunities 2016)			
3-3	Management of material topics	Diversity and Equal Opportunities pp. 60–62	–
405-1	Diversity of governance bodies and employees	Diversity and Equal Opportunities pp. 60–62 Governance p. 24	Age distribution within management levels on request
Social Commitment			
3-3	Management of material topics	Social Commitment pp. 63–65	There is currently no specific or systematic management approach to this issue
📈 Economic			
Compliance (GRI 205: Anti-corruption 2016)			
3-3	Management of material topics	Compliance pp. 67–70	–
205-2	Communication and training about anti-corruption policies and procedures	Compliance pp. 67–70	Breakdown by management level on request
Economic Value Creation (GRI 201: Economic Performance 2016)			
3-3	Management of material topics	Economic Value Creation pp. 70/71	–
201-1	Direct economic value generated and distributed	Economic Value Creation p. 71	Further information on request
Customer Satisfaction (GRI 203 Indirect Economic Impacts 2016)			
3-3	Management of material topics	Customer Satisfaction pp. 72–74	There is currently no group-wide management approach for this issue. We report on our efforts to support customer satisfaction in the areas of quality, efficiency and innovation
203-2	Significant indirect economic impacts	Customer Satisfaction pp. 72–74	–

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