

Link Logistics Code of Conduct for Employees

Link Logistics is committed to enabling sustainable development as expressed in our Link Logistics Sustainability Policy Commitment.

We expect employees, management, and board members in Link Logistics to assist us in meeting our Commitment. This Code of Conduct for Employees (CoCE) informs you, as a valued team member, what the Commitment entails in practice. In addition to this CoCE, you are expected to read and follow our policies and procedures that cover your areas of responsibility.

CSR, ESG or Sustainability covers three elements: Social, Environmental, and Economic Sustainability. The key elements are defined by the international community. These elements form the basis of our Commitment and this CoCE. We regularly assess our impacts against the key elements of sustainability and require our Business Relationships to do the same.

A. Overall Expectations

In all actions and activities, Link Logistics expects you to:

1. Comply with the law.
2. Comply with this CoCE.
3. Raise questions if you are in doubt.
4. Listen, and not retaliate, if others raise concerns.
5. Make sure that Business Relationships become aware, that we expect them to act responsibly. See also Link Logistic's Code of Conduct for Business Relationships.

B. Social Sustainability

1. **Right to safe and healthy working conditions and right to adequate clothing** : Link Logistics expects you to attend to safe and healthy working conditions and provide for ideas to further improve such conditions at work, including diligently informing about near misses, preventing stressful or harmful situations, improving ergonomic accommodation, etc. Please ensure that you have the correct safety gear and uniforms available at all times for your role (e.g. safety shoes, similar). Information about access to uniforms and other work clothing is detailed in our employee handbook.
2. **Right to privacy**: Respect and protect the privacy of others, including carefully handling personal data and other sensitive information from customers and employees. You shall at all times ensure that our Privacy Policy (Privatlivspolitik) is adhered to.
3. **Right to non-discrimination**: Prevent and denounce discrimination on all discrimination grounds, such as gender, sexual orientation, 'race', colour, national origin, ethnicity, religion, language, disability, functional variations, health challenges, age, social status, union- or political affiliation or other status. This involves not acting upon prejudices that we may all be constrained by. Discrimination includes identifying and addressing biases, e.g., in prejudiced jokes, prejudiced comments, lacking acknowledgement of minoritised persons, or speaking over minoritised persons, or structural discrimination, which shows e.g., in unequal opportunities for promotions (see also pt. 5). Where discrimination occurs, we seek to encourage an inclusive, dialogue-based learning environment, where we can point out discrimination and learn to address it in a fruitful way together. If you are in doubt about how to manage discrimination, or experience that a person is ill-intended or not seeking to prevent discrimination, please reach out to HR for assistance.
4. **Right to be free from degrading treatment (harassment)**: Avoid and denounce any form of degrading treatment, bullying, or harassment. Link Logistics has zero-tolerance towards degrading treatment, bullying and harassment. Harassment can be experienced both between colleagues and in business relationships.
5. **Right to equal opportunities for promotion**: Attend to ensuring equal opportunities by promotion. For managers, this includes keeping attention to fair and equal opportunities for promotion. For

employees, this includes informing your manager or HR, or through our grievance mechanism of instances where you find equal opportunities are not ensured.

6. **Right to freedom of opinion:** Appreciate and seek to accommodate differences in opinions and persuasion.
7. **Right to work:** Assist training of new employees, attend to your own and your colleagues' professional development, and display fairness if you need to let a colleague go.
8. **Right to freedom of information:** Share information of importance to your colleagues for solving their tasks and ask for the information you need to solve yours.
9. **Moral rights of authors:** Appreciate and acknowledge the work/authorship of others, colleagues or third parties, when you make use of such work in your deliveries (e.g., seek consent to the use of images from third parties, acknowledge colleagues who assisted the development of new presentations or reports, etc.). We encourage a culture of mutual acknowledgement and recognition.
10. **Right to freedom of expression:** Seek to ensure that any limitations to employees' freedom of expression is reduced to the minimum. For any relevant limitations, e.g., regarding business secrets, non-harassment, or other, be precise and provide for reasoning. Please note that all communication to media on behalf of Link Logistics shall be approved by our CEO, CFO or COO.
11. **Right to a living wage and right to equal pay for equal work:** In Link Logistics, we make a concerted effort to ensure that all wages at minimum always cover what amounts to a living wage. In addition we seek to ensure equal pay for equal work through e.g., pay brackets, and through ongoing examinations of pay differences between men and women in the company. However if you are concerned or experience that Link Logistics has overlooked a risk in relation to ensuring equal pay for equal work, please inform of this through our grievance mechanism.
12. **Right to family life:** Seek to accommodate expecting persons or recent parenthood. For managers, this includes inviting parents on leave for annual salary talks when time is due, acknowledging seniority of new parents on leave, informing new parents of their rights, etc. For employees it includes informing HR or the company if you have concerns or grievances about the management of your employment while on leave or as a new parent.
13. **Right to rest, leisure and paid holidays:** Appreciate the right to rest, leisure and paid holidays when planning your and your colleagues' activities.
14. **Right to participate in unions and the right to strike:** Anyone in Link Logistics have the right to participate in a union of their free choice, and the right to strike without interference from Link Logistics. If you experience or observe pressure to not join a union, or pressure to join a specific union, please inform us through our grievance mechanism.
15. **The right to social security and social insurance:** Link Logistics participates in a pension scheme for our full time employees and additionally insures against work injuries or similar. You can read more about what we offer in our employee handbook.

C. Environmental Sustainability

In relation to **environmental sustainability**, Link Logistics expects you to:

1. Continue developing ideas enabling reduction of Green House Gas emissions for our customers and internally. Our ability to save energy may directly impact the climate.
2. Always choose the less environmentally heavy travel opportunity where reasonable and possible and evaluate any business trip for whether it may be conducted online or for other alternatives.
3. Some employees may be certified to handle and transport dangerous substances. Always ensure that the right certification is in place and that only appropriately trained employees manage such substances. Link Logistics is GDP (Good Distribution Practice) Compliant and keeps track of any transportation of dangerous substances. Do not hesitate to ask questions to your immediate manager if you are unsure about this area.
4. Link Logistics wishes to recycle as much waste as possible. Make sure to keep abreast of any recycling schemes and relevant waste management categories wherever you are working.

D. Economic Sustainability

Do not engage in activities that undermine **economic sustainability**. Link Logistics expects you to:

1. Abstain from receiving or giving any bribery or facilitation payments to obtain advantages, also through intermediaries and by trading in influence. Link Logistics has zero-tolerance towards corruption and bribery.
2. Abstain from receiving or giving gifts of disproportionate sizes. Physical gifts or non-business-related events, travels etc. from the same recipient (physical and legal persons) of a total value, per year, above EUR 250 shall be registered and approved by the CFO and CEO. If not approved the gift shall be rejected or returned. We do not give gifts above the stated value to individuals or business relationships apart from special occasions.
3. Abstain from cronyism and nepotism. Please inform your direct manager or HR of relevant personal relationships to others, e.g., if you work in the direct line of command with a family member or partner, or if you know or recommend a family member or friend for a position or task. Link Logistics can take appropriate and effective measures to avoid risks of nepotism or cronyism influencing business decisions in such cases.
4. Abstain from any actions or omissions that can be perceived as fraud or embezzlement, e.g., receiving or offering kick-backs to or from business relationships
5. Ask if you are in doubt, whether an action or decision contradicts these requirements.
6. Always say no, if you think that the decision, action, or omission would damage our reputation, if made public.

Economic sustainability also requires that we constantly stay clear of allegations of extortion, anti-competitive behaviour, or tax evasion.

E. Tell Us and Whistle-blower mechanisms

1. Please speak up. We have an open-door culture, and we very much appreciate your input; not only when you experience adverse impacts or have a concern, but also when you have ideas for improving our performance in relation to social, environmental, and economic sustainability.
2. Please bring grievances to your immediate manager, and, if your grievance concerns your manager, to the level above your immediate manager or HR.
3. We encourage the escalation of good ideas to better manage any of the abovementioned areas, or other social, environmental, or economic areas through our tell-us mechanism.
4. You may use our whistle-blower mechanism, if you suspect that an adverse impact also amounts to a violation of law, and/or you are uncomfortable to bring up the grievance directly with management, and/or prefer to submit the grievance anonymously.
5. Link Logistics assures you that grievances brought forward in good faith will not be met with any kind of reprisals.