

EP Logistics International

# Sustainability Report 2024



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# Introduction



## Moving your business with purpose

EP Logistics International (EPLI, the EPLI Group or the Group, part of Energetický a průmyslový holding (EPH or the EPH Group), is a dynamic network of logistics companies delivering comprehensive rail, road, and intermodal transport solutions. We serve both internal and external partners, supporting complex supply chains across Central Europe.

From our beginnings, we've charted a path of steady and profitable growth, evolving into a trusted logistics leader with a solid presence in the Czech Republic, Slovakia, Poland, Slovenia, and Germany.

Welcome to our Annual Sustainability Report – your window into how we move not only goods, but also the future of responsible logistics.

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# Letter to stakeholders

## Dear stakeholders,

As we review the past year, it is clear that we are operating in a period of profound global transformation. The logistics and transport sector continues to face significant external challenges, from geopolitical instability – including the ongoing war in Ukraine and the shifting transatlantic dynamics following from the U.S. elections - to economic volatility, inflationary pressures, and supply chain realignments.

Additionally, the European freight market has experienced a notable downturn, with reduced demand across both road and rail sectors. This trend, observed throughout Europe, underscores the complexities we face in maintaining efficient operations. We acknowledge these challenges and are committed to addressing them as effectively as possible.

Amid this uncertainty, EPLI remains committed to building a resilient and sustainable business. Connecting industries, communities, and people efficiently and responsibly is at the core of what we do. We take pride in our ability to move your business forward, even in the face of adversity.

### A New Lens on Materiality and Impact

This year marks a pivotal step forward in our sustainability journey: we have conducted a comprehensive **double materiality assessment** in line with the EU ESRS standards.

Built on the analyses used for our previously reported materiality matrix, this new assessment forms the basis of the updated structure of our sustainability report, which now reflects all material topics in greater depth. It has enabled us to better understand not only how environmental and social factors affect our business, but also how our activities impact society and the environment.

The assessment has helped us prioritise actions across key areas such as climate risk, emissions reduction, employee wellbeing, energy efficiency, and sustainable fleet transformation – laying a transparent foundation for measurable sustainability goals aligned with our long-term strategy.

# Letter to stakeholders continued

## Navigating Change with Purpose

Our industry is a cornerstone of European economic activity, yet it also faces significant challenges, including a downturn in freight demand. In 2024, the road freight market in Europe decreased compared to 2023 due to low economic activity and reduced demand across the continent. This decline has impacted both road and rail sectors, reflecting broader trends in the European freight market.

We are acutely aware of these challenges and are actively implementing strategies to address them as efficiently as possible.

We're proud to announce that we joined the European Freight Leaders' Forum – a leading network of logistics, technology, academic, and policy leaders across Europe and beyond. This membership strengthens our voice in shaping the future of sustainable freight and sharing innovation across the industry.

## Caring for Our People

At EPLI, we recognize that sustainable logistics is not only about reducing carbon emissions – it's also about people, resilience, and trust. Our employees are at the heart of our operations, and their dedication and expertise drive our success. We are committed to fostering a supportive and inclusive work environment where every team member feels valued and empowered.

To this end, we continue to invest in comprehensive training and upskilling programs, ensuring our employees are equipped with the knowledge and skills necessary to excel in their roles. We prioritize safety and inclusion, creating a culture where everyone can thrive.

Our commitment to our people is unwavering, and we believe that by supporting our employees, we are not only enhancing their well-being but also strengthening the foundation of our company.

## Looking Ahead

As we are expanding to other countries across the continent, we see an opportunity to lead in shaping a more sustainable, transparent, and forward-looking logistics sector in Central Europe. We remain committed to playing our part – through innovation, partnership, and integrity.

I want to thank our employees, partners, and clients for their trust and collaboration. Together, we are moving forward with purpose, even in times of complexity.

## Zbigniew Klepacki

CEO EPLI



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# EPLI and Its Business

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# Mission, Vision, Goals

**Our goal is to become a trusted European leader in logistics with interconnected professionals, hardware, and service.**

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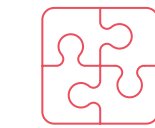
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## Customer orientation

We emphasise the reliability, efficiency and high quality of transport services offered both in rail and road freight transport. It is important for us to be a reliable and responsible partner to our customers.



## Complexity of offered services

Our goal is to offer top and reliable services in all areas of freight transport, which include rail, road, intermodal, and freight forwarding services. Thanks to the wide range of our services, we can propose complex transport solutions.



## Development

As we grow, we are becoming a flexible and innovative private operator in the countries of Central Europe. We are constantly developing the combined transport segment to enable unique tailor-made solutions and to move less traditional commodities from road to rail. We are expanding to other countries across the continent and continue to enlarge and renew our extensive fleet of locomotives and trucks. An integral part of our future development will be the use of artificial intelligence, which we see as a key tool for increasing efficiency, optimising operations, and supporting sustainable logistics solutions.



# Achievements

## European Freights Leaders Forum

We have become a member of “The European Freight Leaders’ Forum”, an international community of logistics, technology, academic and policy leaders from all industries and transport sectors, based in Europe and beyond.

## Driver of the Year



Awarded by the international logistics services platform Transporeon. More information about this recognition can be found in the chapter Health and Safety Certification.



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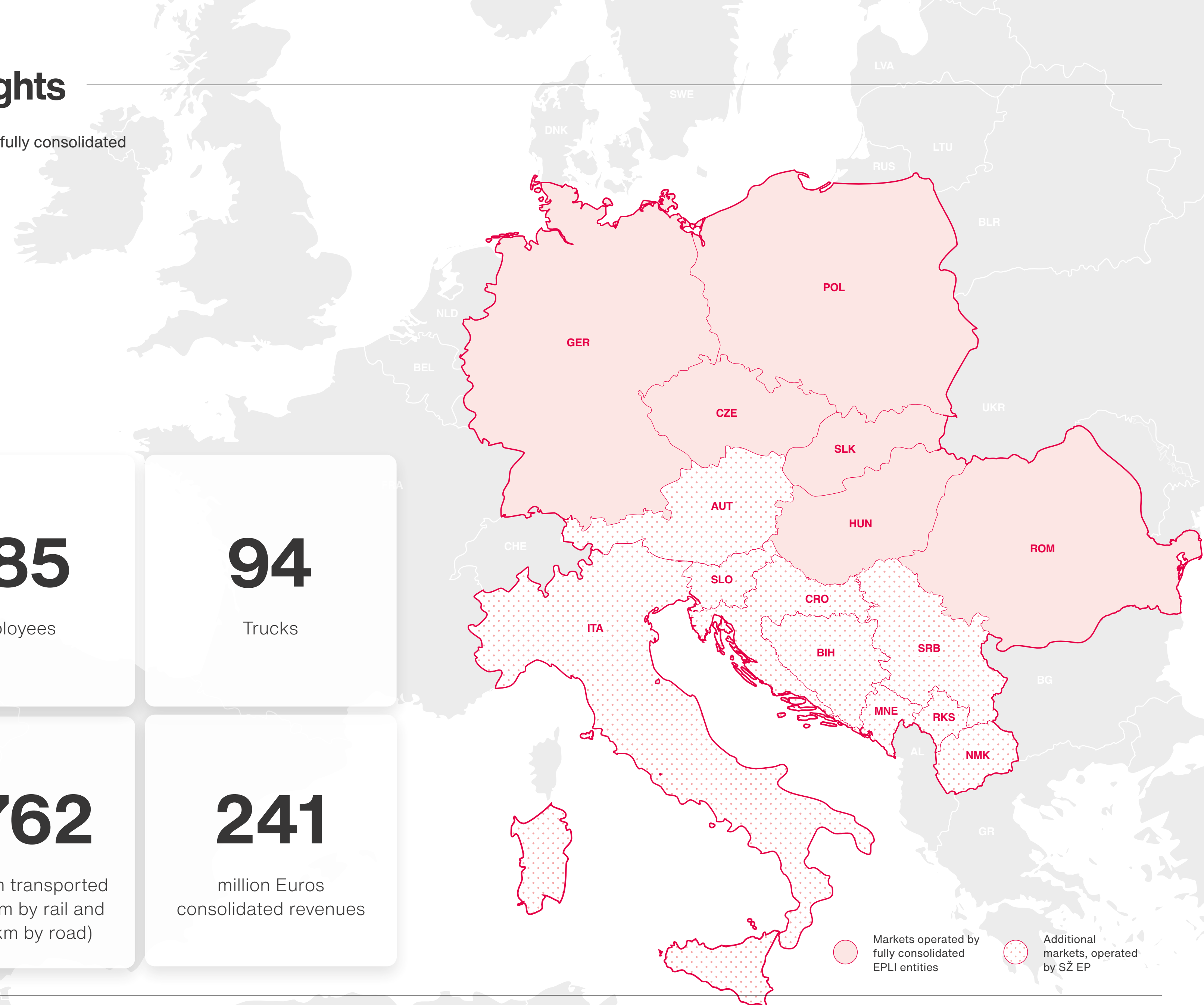
# New ESG Department Established. We're strengthening our commitment to sustainability.

With the formalization of a dedicated ESG department, EPLI is now better equipped to face future challenges, drive responsible growth, and embed environmental, social, and governance priorities across our operations.



# 2024 Business Highlights

Note: Excluding Slovenian operations, which are not fully consolidated



● Markets operated by fully consolidated EPLI entities  
● Additional markets, operated by SŽ EP

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# Subsidiaries

EPLI is made up of multiple subsidiaries providing services in the segments: Rail, Road, Intermodal, Forwarding and Services.

## EP Logistics International

 **Rail transport**

 **Road transport**

 **Intermodal & Forwarding**

EP Cargo Trucking 

EP Cargo 

EP Intermodal

LOCON

SPEDICA

FERSPED d.o.o.  
Multimodal Logistics

VV-LOG 

EP Cargo 

LOCON

SPEDICA

RM LINES

Slovenske železnice  
SŽ - Tovarni promet

SGL  
Schienen Güter Logistik

LokoTrain 

Figure 1: EPLI Subsidiaries

## Business Segments

# Rail transport

### Overview

Our Rail business segment delivers a wide spectrum of services, including specialised national and international rail transport, freight forwarding, first and last mile operations, logistics optimisation, and tailored transport solutions. We also provide freight wagons, complete trains, insurance services, and qualified railway personnel such as drivers, wagon masters, and shift supervisors. Rental of modern, multi-system locomotives is available on a long-, medium-, or short-term basis to meet customer needs.

LokoTrain, a key part of this segment, operates as an accredited training centre offering comprehensive rail transport training, including virtual simulator-based modules. The company also provides bespoke services such as measuring runs, technical consulting, and broader rail consultancy.

With operations based in the Czech Republic, Poland, Slovakia, and Germany, our network extends across Europe. We transport a diverse range of materials – from agricultural commodities, timber, and dry bulk goods, to fuels, coal, energy by-products (such as energy gypsum, fly ash, and coal dust), as well as railway construction waste, military equipment, and automotive products.

EPLI holds a 49% share in SŽ EP Logistika. Although this entity is not fully owned by us and is therefore not included in our consolidated operations, we are actively involved in transport activities in Slovenia through this partnership.

EP Cargo

LOCON

RM LINES

SGL  
Schienen Güter Logistik

LokoTrain

Total freight transported by rail

# 92%



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# Rail transport highlights

# 107

Operated **107 locomotives**  
(63 electric and 44 diesel)

Transported **1.620 billion Net Tonne Kilometers** (ntkm)  
by rail (92% of total freight)

Trains has been delivering comprehensive services in the field of rail transport for **more than 15 years**

**Safety certificate** in Czechia, Slovakia and Poland for International Carriage of Dangerous Goods by Rail (RID), freight and passenger transport

## Road transport

### Overview

Our Road segment offers end-to-end logistics solutions focused on the transport of bulk materials, including fly ash, coal dust, cement, lime, calc, and chemical granulates. These materials, often classified as industrial by-products or waste, are transported for further processing — helping to reduce their environmental impact.

We handle these specialized transports using silo trucks, tipping semi-trailers, and sliding floor vehicles, ensuring safety, efficiency, and compliance with industry standards. Our services are delivered through a combination of our own fleet and trusted forwarding partners, providing flexibility and reliability across the supply chain.

**EP Cargo Trucking**



A fleet of

# 94 trucks



# Road transport highlights

30

EP Cargo Trucking is one of the largest private companies in the silo transportation in Czechia and Slovakia, with branch offices in Slovakia, Poland, and Germany with its **fleet of 94 trucks**

EP Cargo Trucking celebrates **30 years** on the market

EP Cargo Trucking is the first carrier in the Czech Republic to have a **KIP vacuum silo**, which is unique: in addition to the functions of a conventional tank silo, it enables the extraction and the subsequent transport of bulk material – so the materials can be loaded without the aid of any additional equipment



## Business Segments continued

# Intermodal & Forwarding

### Overview

At EPLI, our forwarding and intermodal segments work hand in hand to deliver flexible, scalable, and environmentally responsible logistics solutions. The forwarding segment acts as a strategic link between customers and carriers, coordinating the seamless movement of goods across national and international routes by rail, road, or combined transport. This ensures reliable, cost-effective delivery tailored to each client's needs.

Our intermodal operations build on this flexibility by integrating rail and road transport to move goods efficiently in standardized units – typically handling long-distance routes by train, with trucks providing last-mile delivery. This model not only optimizes routing and cost, but also significantly lowers environmental impact. With rising demand for dependable and low-emission logistics, EPLI's deep expertise in intermodal transport positions us to meet these challenges while advancing sustainable freight mobility across Europe.

EP Intermodal

SPEDICA

FERSPED d.o.o.  
Multimodal Logistics

VV-LOG

Service

# Door to door

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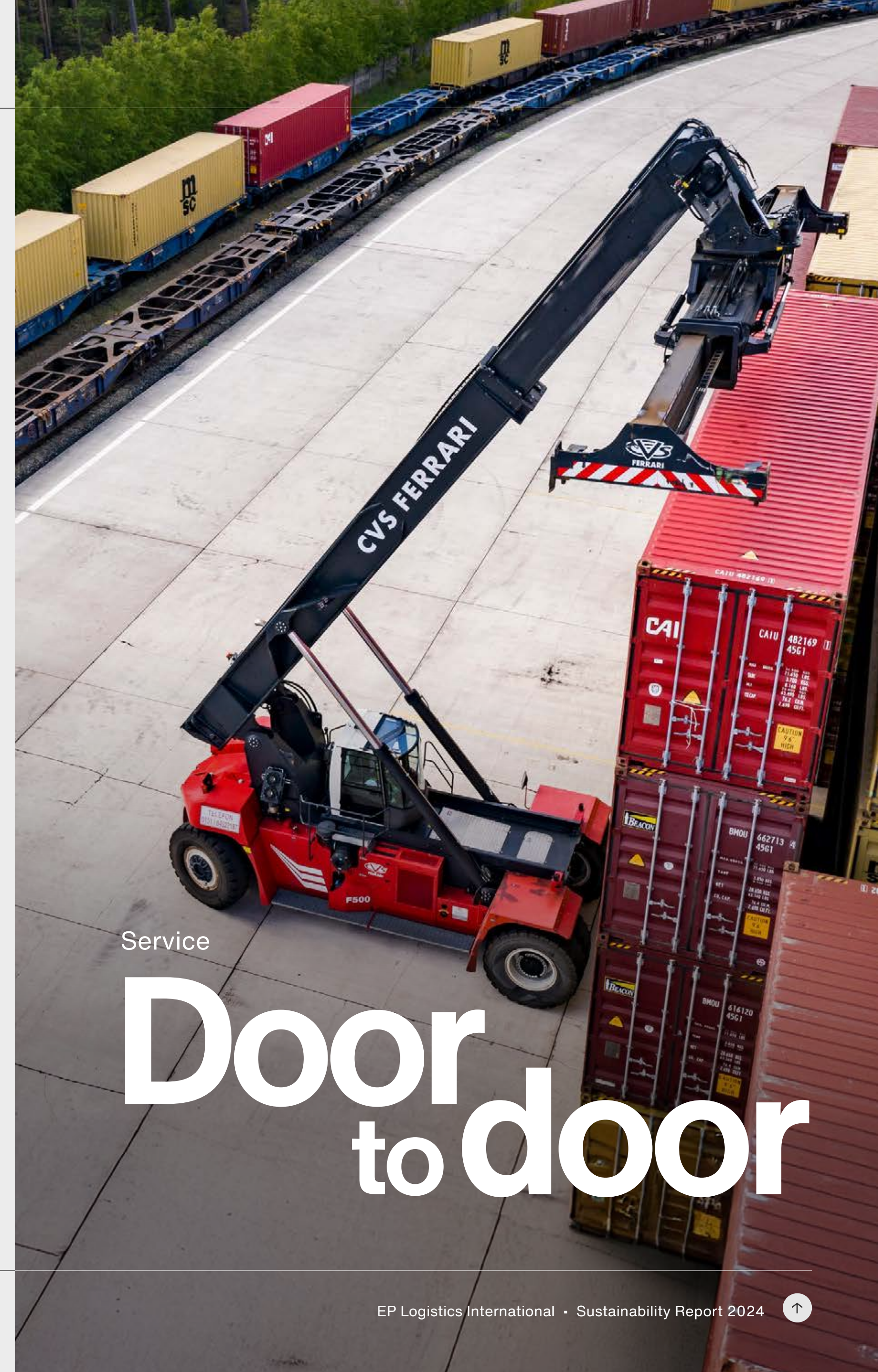
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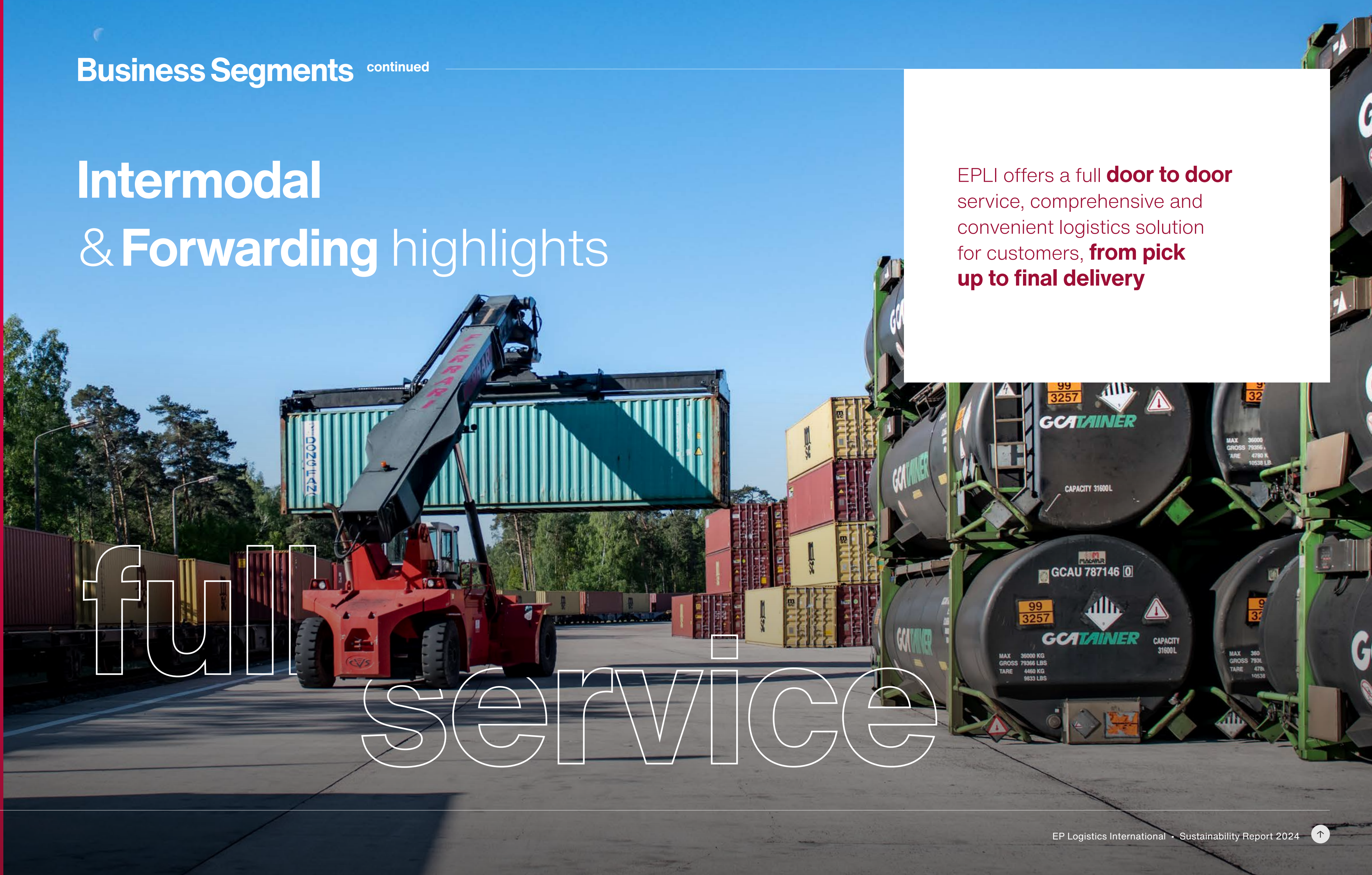




# Intermodal & Forwarding highlights

EPLI offers a full **door to door** service, comprehensive and convenient logistics solution for customers, **from pick up to final delivery**

full service



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# ESG Strategy

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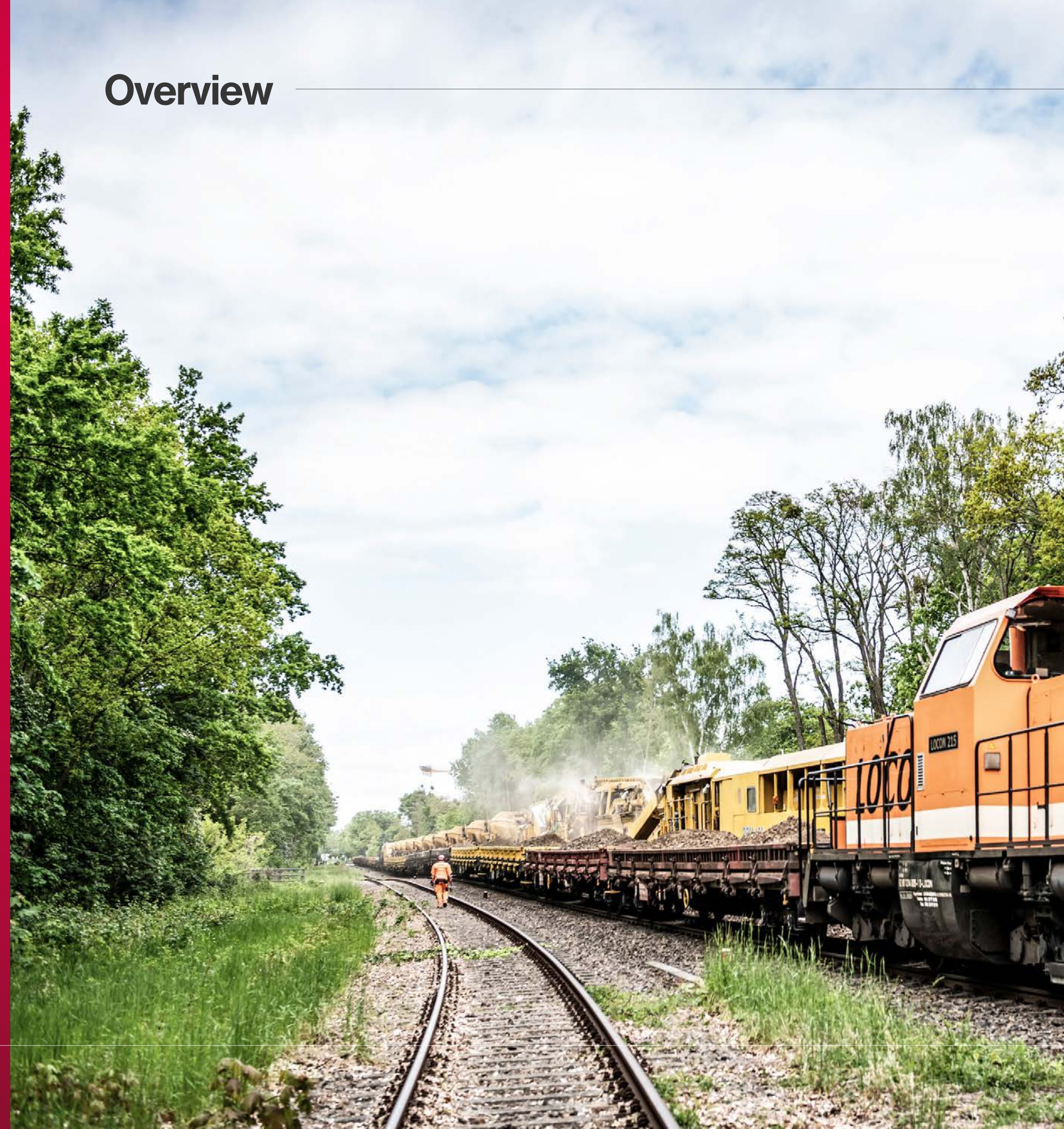
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# Overview



This year, we reached a significant milestone by conducting a comprehensive double materiality assessment, in accordance with the principles outlined in the European Sustainability Reporting Standards (ESRS). This process enabled us to evaluate both impact materiality — how our activities affect people and the environment — and financial materiality, assessing how sustainability-related risks and opportunities influence our enterprise value.

The outcomes of the assessment have allowed us to refine our material topics and strengthen the integration of ESG considerations across our operations.

Our ESG strategy is fully aligned with the ESG Master Policy of our parent company, EPH, and is informed by global sustainability trends, sector-specific risks, and evolving regulatory requirements.

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# Double Materiality Assessment

In February 2025, we completed **our first double materiality assessment**, covering data from the 2024 reporting year, whilst prior assessments provided a robust foundation for that. The process followed the methodology outlined in the European Sustainability Reporting Standards (ESRS) and the EFRAG Double Materiality Implementation Guidance (May 2024).

We considered both short- (current reporting year), medium- (up to 5 years after current reporting year) and long-term (more than 5 years after current reporting year) time horizons, and classified topics based on scientific consensus, legal relevance, and evidence from external and internal sources.

The findings now guide our ESG priorities and disclosure topics. We will continue to update this assessment regularly in response to regulatory changes and stakeholder expectations.

The assessment was structured around four key steps:

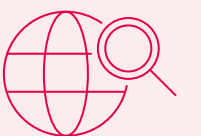
## Value Chain Mapping

Identification of potential impacts, risks, and opportunities (IROs) across our upstream supply chain, own operations, and downstream activities.



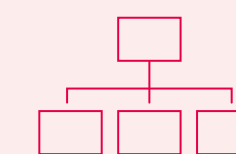
## Topic Research and Benchmarking

Relevant ESG topics were identified based on industry standards (EFRAG, SASB, MSCI) and competitors benchmarking.



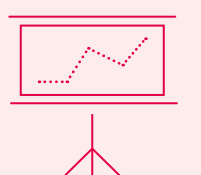
## Stakeholder Identification

Nine key stakeholder groups were mapped, including employees, customers, regulators, local communities, and financial institutions.



## Scoring and Prioritisation

Each IRO was assessed using a structured methodology to determine significance, aligned with ESRS definitions of impact and financial materiality.



## Material IROs: **Impacts, Risks, Opportunities**

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# Double Materiality Assessment continued

## Summary of Material IROs

 Environment
 Social
 Governance

Topic	IROs (Impacts, Risks, Opportunities)	Description of IROs	Where in value chain/ business model IRO is concentrated	Type of IRO	Related section of report
Climate Change	<b>Climate transition risks</b>	EPLI faces a high climate transition risk due to the substantial financial investments required to meet decarbonization goals, including fleet electrification and infrastructure upgrades. Rising regulatory pressures and market shifts toward sustainability further increase compliance costs and operational risks, underscoring the financial impact of these challenges.	Own Operations + Value chain	<b>Transition risk</b>	→ Emissions Reduction Efforts
Climate Change	<b>Climate opportunities</b>	EPLI is well-positioned to capitalize on high-magnitude climate opportunities with strong financial potential, driven by strategic investments in greener transport modes and market expansion. EPLI enhances operational efficiency, attracts sustainability-focused clients, and secures competitive advantages in a decarbonizing industry, creating substantial revenue growth potential while mitigating future regulatory and operational risks.	Own Operations	<b>Opportunity</b>	→ Promoting Sustainable Rail Transport
Climate Change	<b>GHG Emissions</b>	EPLI recognizes that its largest environmental impact stems from emissions associated with rail and road freight transport, particularly CO <sub>2</sub> from diesel combustion.	Own Operations + Value chain	<b>Actual negative impact</b>	→ Climate Change
Climate Change	<b>Fleet composition</b>	EPLI recognizes that emissions from its operations, particularly those associated with road freight and the continued reliance on diesel-powered trucks, constitute a significant negative environmental impact. Despite investments in fleet modernization and a strategic shift towards rail transport, the logistics industry remains energy – and emission-intensive, and this presents an impact with high scale, scope, and irremediability for the following reasons:	Own Operations	<b>Actual negative impact</b>	→ Fleet Composition and Modernisation

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# Double Materiality Assessment continued

Topic	IROs (Impacts, Risks, Opportunities)	Description of IROs	Where in value chain/ business model IRO is concentrated	Type of IRO	Related section of report
Pollution	<b>Non-GHG air pollutants from trucks</b>	Air pollution from road transport represents a negative impact of the logistics industry, particularly due to the emission of harmful pollutants like nitric oxide (NOx) and carbon monoxide (CO).	Own Operations	<b>Actual negative impact</b>	→ Other Air Pollutants
Pollution	<b>Noise pollution</b>	Road freight transport is a major contributor to noise pollution, particularly in urban areas and along key logistics corridors. The continuous operation of trucks, often during nighttime hours to meet delivery schedules, generates significant and persistent noise levels, affecting large populations.	Own Operations	<b>Actual negative impact</b>	→ Noise Pollution
Pollution	<b>Microplastics from vehicle tyres and packaging</b>	Microplastic pollution is an emerging environmental concern in the transport logistics sector, primarily stemming from vehicle tire wear and plastic packaging waste. As trucks, trains, and other transport vehicles operate over long distances, tire abrasion releases microplastics into the air, soil, and waterways.	Own Operations + Value chain	<b>Actual negative impact</b>	→ Microplastics
Resource Use & Circular Economy	<b>Positive impact of material efficiency gain through vehicle procurement</b>	In road transport, procurement decisions play a key role in circular economy efforts, influencing costs, resource efficiency, and sustainability. Choosing between new or second-hand vehicles and selecting material-efficient vehicle sizes can reduce waste, extend asset lifecycles, and lower environmental impact.	Own Operations	<b>Potential positive impact</b>	→ Resource Use and Circular Economy
Resource Use & Circular Economy	<b>Positive impact of optimized resource efficiency through repair and maintenance of key assets</b>	In road transport, repair and maintenance are essential for extending vehicle lifespans, reducing waste, and optimizing resource efficiency.	Own Operations	<b>Potential positive impact</b>	→ Resource Use and Circular Economy

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# Double Materiality Assessment continued

Topic	IROs (Impacts, Risks, Opportunities)	Description of IROs	Where in value chain/ business model IRO is concentrated	Type of IRO	Related section of report
Own Workforce	<b>Precarious employment</b>	The prevalence of precarious employment in the road transport sector has significant negative impacts on both workers and the industry as a whole. EPLI's commitment to offering stable employment has significantly improved job security and working conditions in the road transport sector.	Own Operations	<b>Potential negative impact</b>	→ Secure Employment
Own Workforce	<b>Increased labour cost from labour shortages</b>	Labour shortages in the road transport sector pose a significant financial risk by driving up labor costs and reducing industry revenue. As the supply of qualified drivers decreases, companies may be forced to offer higher wages, bonuses, and improved benefits to attract and retain workers, increasing overall operating expenses. Additionally, persistent driver shortages can lead to delivery delays, reduced fleet utilization, and potential contract penalties, all of which negatively impact revenue. The combination of rising labor costs and operational inefficiencies can erode profit margins and create financial instability for businesses in the sector.	Own Operations	<b>Potential negative impact</b>	→ Secure Employment
Own Workforce	<b>Difficult working hours</b>	Difficult working hours in the road transport sector pose serious risks to both workers and the industry. Weak enforcement of working-time regulations and exemptions for certain vehicle categories contribute to long shifts, inadequate rest, and unpredictable schedules. The prevalence of evening, night, and weekend work, combined with pressure for rapid deliveries, negatively impacts work-life balance and driver well-being. Chronic fatigue from insufficient rest increases the likelihood of health issues, decreased productivity, and higher accident rates, posing a significant road safety risk. These factors can lead to increased absenteeism, higher turnover rates, and potential legal and regulatory consequences, ultimately harming operational efficiency and financial stability.	Own Operations	<b>Potential negative impact</b>	→ Working Time
Own Workforce	<b>Competitive wages</b>	Potential negative impact on own workforce caused by price competition and deregulation of the road transport that keeps wages low and makes recruitment difficult.	Own Operations	<b>Potential negative impact</b>	→ Adequate Wages

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Topic	IROs (Impacts, Risks, Opportunities)	Description of IROs	Where in value chain/ business model IRO is concentrated	Type of IRO	Related section of report
Own Workforce	Potential lack of social dialogue	Regular dialogue with employees and union representatives provides EPLI with a workforce that is able to voice its needs and concerns. This inclusive approach strengthens trust, ensures early identification of potential issues, and helps shape policies that are responsive to the evolving needs of the workforce. By maintaining active social dialogue, EPLI effectively mitigates risks associated with labour disputes, disengagement, or lack of representation—ensuring a stable, fair, and collaborative working environment.	Own Operations	Potential negative impact	→ Ethics and Compliance
Own Workforce	Potential lack of freedom of association	EPLI respects its employees' right to belong to the trade union of their choice and does not tolerate any type of retaliation or hostile action towards those people who participate in union activities.	Own Operations	Potential negative impact	→ Ethics and Compliance
Own Workforce	Collective bargaining	EPLI has an active union only in one of its companies, EP Cargo Trucking. In general, lack of collective bargaining in the road transport sector weakens worker protections and contributes to disparities in wages and working conditions.	Own Operations	Potential negative impact	→ Ethics and Compliance
Own Workforce	Poor work life balance	Poor work-life balance in the road transport sector negatively impacts worker well-being, job satisfaction, and retention. The prevalence of evening, night, and weekend work, combined with long-haul multi-stop tours that keep drivers away from home for extended periods, leads to physical and mental exhaustion. This not only affects employees' personal lives and health but also reduces productivity, increases absenteeism, and contributes to high turnover rates. A workforce struggling with burnout and dissatisfaction ultimately weakens operational efficiency, raises recruitment and training costs.	Own Operations	Potential negative impact	→ Work-life Balance
Own Workforce	Fatigue and its risk to drivers	EPLI fosters a safe and responsible work environment, reinforcing industry leadership in road safety and employee well-being through their excellent driver safety results.	Own Operations	Actual positive impact	→ Health and Safety
Own Workforce	Increased safety and reduced cost from accidents	EPLI promotes a safe and responsible work environment, demonstrating industry leadership in road safety and employee well-being through consistently strong driver safety performance.	Own Operations	Actual positive impact	→ Health and Safety

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Topic	IROs (Impacts, Risks, Opportunities)	Description of IROs	Where in value chain/ business model IRO is concentrated	Type of IRO	Related section of report
Own Workforce	<b>Driver training</b>	Investing in driver training offers significant benefits for both businesses and drivers in the road transport sector. Training programs on fuel-efficient driving help reduce energy consumption and lower GHG emissions, supporting sustainability goals and cost savings. Safety training enhances road safety, reducing accident risks, insurance costs, and vehicle downtime. Additionally, periodic training, improves driver skills and employability, ensuring a more competent and professional workforce. Supporting and financing training initiatives can enhance driver retention, boost operational efficiency, and strengthen their reputation for safety and sustainability, ultimately leading to long-term business success.	Own Operations	<b>Actual positive impact</b>	→ Training and Skills Development
Own Workforce	<b>Employment and inclusion of persons with disabilities</b>	Providing opportunities for disabled individuals in promotes inclusivity while unlocking valuable talent. Inclusive hiring not only enhances workforce diversity but also drives innovation, productivity, and company reputation, creating a win-win scenario for both employees and the business.	Own Operations	<b>Potential positive impact</b>	→ Inclusion of People with Disabilities
Own Workforce	<b>Potential lack of measures against violence and harassment in the workplace</b>	Without regular training and strong accountability measures, employees may not fully understand their rights or the consequences of intolerable behavior. To ensure a truly safe and respectful workplace, continuous oversight, clear reporting structures, and a culture of zero tolerance for harassment and violence are essential.	Own Operations	<b>Potential negative impact</b>	→ Ethics and Compliance
Own Workforce	<b>Employee privacy in line with EU legislation and GDPR</b>	Inadequate handling of personal employee information can lead to serious privacy violations, regulatory non-compliance, and loss of trust. Insufficient data protection policies or failure to adhere to privacy laws like GDPR increase the risk of data breaches, identity theft, and unauthorized access.	Own Operations	<b>Potential negative impact</b>	→ Ethics and Compliance
Own Workforce	<b>Child labour</b>	Risks related to the undertaking's workforce may include reputational or legal consequences if any instances of forced or child labour are identified within its operations; EPLI always act in accordance with the current local legislation and company's corporate appropriate policies and cooperate with local regulators.	Own Operations	<b>Risk</b>	→ Human Rights

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# Double Materiality Assessment continued

Topic	IROs (Impacts, Risks, Opportunities)	Description of IROs	Where in value chain/ business model IRO is concentrated	Type of IRO	Related section of report
Own Workforce	<b>Forced labour</b>	Risks related to the undertaking's workforce may include reputational or legal consequences if any instances of forced or child labour are identified within its operations; EPLI always act in accordance with the current local legislation and company's corporate appropriate policies and cooperate with local regulators.	Own Operations	<b>Risk</b>	→ Human Rights
Own Workforce	<b>Lack of wages for adequate accommodation</b>	Poor rest conditions contribute to increased fatigue, higher accident risks, and long-term health issues, which can reduce driver productivity and increase absenteeism. Additionally, failing to provide sufficient wages for proper accommodation can lead to regulatory violations, legal penalties, and reputational damage for companies. This practice also exacerbates driver dissatisfaction and turnover, increasing recruitment and training costs.	Own Operations	<b>Potential negative impact</b>	→ Adequate Wages
Consumers & end users	<b>Quality customer experience</b>	A strong focus on quality customer experience presents a financial opportunity by fostering customer loyalty, premium service demand, and long-term partnerships. By offering tailor-made transport solutions, leveraging fleet expertise, and ensuring a flexible, ethical approach, the company strengthens its market position and attracts high-value clients. This commitment to excellence enhances customer retention, brand reputation, and revenue growth potential.	Own Operations + Value chain	<b>Opportunity</b>	→ Quality Customer Experience
Business conduct	<b>Whistleblowing policy in place</b>	By providing secure and accessible reporting channels through the Whistlelink web interface and other options, the company ensures that unethical or unlawful practices can be addressed promptly.	Own Operations	<b>Actual positive impact</b>	→ Whistleblowing Policy
Business conduct	<b>Positive impact of company values on company stakeholders</b>	By prioritizing fair treatment, risk management, and ethical business practices, the company fosters a responsible corporate culture that enhances trust and long-term sustainability.	Own Operations	<b>Actual positive impact</b>	→ Risk Management

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# Double Materiality Assessment continued

Topic	IROs (Impacts, Risks, Opportunities)	Description of IROs	Where in value chain/ business model IRO is concentrated	Type of IRO	Related section of report
Business conduct	<b>Political engagement</b>	Political engagement in the transport sector presents a potential negative impact if not managed transparently and responsibly. Companies involved in lobbying, regulatory influence, or policy advocacy risk public scrutiny, reputational damage, and regulatory backlash if their engagement is perceived as misaligned with sustainability goals, labor rights, or fair competition.	Own Operations	<b>Potential negative impact</b>	→ Political Engagement
Business conduct	<b>Subcontractor management</b>	The reliance on suppliers to adhere to similar values, rather than imposing strict compliance mechanisms, may lead to inconsistencies in labor practices, environmental standards, and transparency. Additionally, the pursuit of excellence and cost efficiency could sometimes conflict with sustainability goals if not properly balanced. Ensuring continuous monitoring, supplier audits, and accountability measures is crucial to mitigating risks and maintaining the Group's reputation and operational integrity.	Own Operations + Value chain	<b>Potential negative impact</b>	→ Subcontractor Management
Business conduct	<b>Corruption and bribery</b>	The implementation of Ethics and Compliance policies in 2022 has set a strong foundation for responsible business conduct. However, their impact depends on effective enforcement and integration into daily operations. A strong ethical framework helps enhance trust with stakeholders, improve employee conduct, and reduce legal issues related to bribery, corruption, and human rights violations.	Own Operations	<b>Potential negative impact</b>	→ Corruption and Bribery
Business conduct	<b>Anti-competitive behaviour</b>	Anti-competitive behaviour poses a high financial risk to the company, as violations can result in substantial fines, legal battles, and reputational damage.	Own Operations	<b>Risk</b>	→ Ethics and Compliance
Business conduct	<b>Cybersecurity of autonomous vehicles and other driving technology</b>	The cybersecurity of autonomous vehicles and other driving technologies presents a potential negative impact due to the increasing reliance on digital systems, connectivity, and automation in the transport sector. Cyber threats such as hacking, data breaches, and system malfunctions could lead to operational disruptions, safety risks, and financial losses.	Own Operations	<b>Potential negative impact</b>	→ Cybersecurity

Table 1: EPLI 2024 material topics

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# 2024 ESG Performance in Numbers

## Environment

**107**

operating locomotives:\*  
63 electric (59%) and 44 diesel (41%)

**5**

operating zero-emissions vehicles (ZEVs)

**7%**

our transport efficiency improved

**11%**

increase in total Scope 1 and Scope 2  
CO<sub>2</sub> emissions

**28% and 25%**

decrease in NO<sub>x</sub> and CO emissions intensity  
respectively

## Social

**zero**

fatalities

**119**

new hires

**10%**

increase in the number of female employees

**25%**

increase in employment of people with  
disabilities (the number increased from 12 to 15)

**19%**

turnover rate

## Governance

**zero**

material fines\*\*

**zero**

sanctions or litigations

**100%**

adherence to ethical, human rights and  
anti-corruption policies

\* Not including SŽ.

\*\* Only one minor fine (1,480 EUR) - EPC environmental fine.

Table 2: 2024 ESG Performance in Numbers

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# We Care About the Future

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- **Climate Change** 36
- **Transport Efficiency** 43
- **Emissions Reduction Efforts** 44
- **Pollution** 49
- **Resource Use and Circular Economy** 54



# Overview



At EPLI, we recognize that the transport sector plays a critical role in Europe's transition to a low-carbon economy. In response to evolving regulatory frameworks, rising stakeholder expectations, and the urgent need for climate action, we are making targeted investments in cleaner transport modes, modern infrastructure, and digital innovation. These actions reflect our broader commitment to environmental stewardship.

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## EU Taxonomy 1/2

At this stage, taxonomy assessment and reporting are managed at the level of our parent company, EPH. As a subsidiary, EPLI contributes relevant data as part of the EPH Group's consolidated annual reporting.

In 2024, EPLI reported **€67.5 million (57.4% from total) of the taxonomy-aligned capital expenditures (CapEx), associated with freight rail transport** (activity 6.2). Road transport services (activity 6.6) accounted for €1.4 million in eligible but non-aligned CapEx.

In terms of turnover, €69.8 million (28.9%) of total revenues were taxonomy-aligned, reflecting strong alignment in rail freight operations.





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28.9%

of total revenues  
were taxonomy-aligned



# Overview continued

## EU Taxonomy 2/2

	CapEx	CapEx 2024 (mEUR)	EPLI taxonomy aligned (mEUR)	EPLI taxonomy eligible, but not aligned (mEUR)
Freight rail transport	6.2	74.5	67.5	7.0
Freight transport services by road	6.6	1.4	0.0	1.4
<b>Total</b>		<b>75.9</b>	<b>67.5</b>	<b>8.4</b>
Other CapEx		41.7		
<b>Consolidated CapEx and % of alignment/eligibility</b>		<b>117.6</b>	<b>57.4%</b>	<b>7.2%</b>

	Turnover	Turnover 2024 (mEUR)	EPLI taxonomy aligned (mEUR)	EPLI taxonomy eligible, but not aligned (mEUR)
Freight rail transport	6.2	182.0	69.8	112.2
Freight transport services by road	6.6	24.9	0.0	24.7
<b>Total</b>		<b>206.9</b>	<b>69.8</b>	<b>136.9</b>
Other revenues		34.4		
<b>Consolidated revenues and % of alignment/eligibility</b>		<b>241.3</b>	<b>28.9%</b>	<b>56.7%</b>

At present, EPLI is evaluating the most appropriate methodology for calculating and classifying operational expenditures (OpEx) under the EU Taxonomy framework. Given the complexity and evolving nature of these requirements, we are currently developing an internal approach to ensure accurate and meaningful disclosure. We plan to include taxonomy-aligned and eligible OpEx data in our sustainability disclosures during the next reporting period.

For more detailed information on taxonomy eligibility and alignment, we refer readers to the “Sustainability Statement” part of the [EPH Sustainability Report 2024](#).\*

\* Available at: [https://www.ephholding.cz/en/reports\\_and\\_presentations/](https://www.ephholding.cz/en/reports_and_presentations/)  
Table 3: 2024 CapEx & OpEx Taxonomy Alignment

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# Overview continued

## Total Scope 1, 2 and 3 GHG Emissions

In 2024, EPLI reported a total of 63,670 tonnes of CO<sub>2</sub>-eq emissions, covering Scopes 1, 2 and 3.

While we have not yet established formal decarbonisation targets, this emissions breakdown provides a meaningful foundation for tracking our environmental impact. The year-on-year shifts also highlight the influence of evolving energy sources on our carbon footprint. Continued monitoring and refinement of Scope 3 data will be essential to improving accuracy and supporting transparent future reporting.



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# Climate Change

# Scope 1+2

## Total Scope 1 and Scope 2 CO<sub>2</sub> Emissions <sup>1/2</sup>

Overall, we emitted 35,344 tonnes of CO<sub>2</sub> in 2024 (Scope 1 and Scope 2 emissions combined), a 11% increase compared to the previous year.

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# Scope 1+2

## Total Scope 1 and Scope 2 CO<sub>2</sub> Emissions 2/2

### Scope 1 emissions

Direct emissions from company-owned or controlled sources – representing a 5% decrease compared to the previous year. This reduction reflects improved fuel efficiency and operational adjustments within our directly managed fleet and assets.

### Scope 2 emissions

Indirect emissions from purchased electricity and heat – marking a 32% increase year-on-year. The rise is largely attributed to a greater reliance on electric traction, particularly in regions where electricity generation remains carbon intensive.

Rail operations accounted for 76% of our total emissions (Scope 1 and Scope 2) in 2024, while carrying 92% of our freight volume, measured in net tonne-kilometres (ntkm).

**35,344**

tonnes of CO<sub>2</sub> emitted

**1.8 billion**

ntkm transported in 2024

# Scope 1+2

## EPLI 2024 Direct (Scope 1) and Indirect (Scope 2) CO<sub>2</sub> Emissions by Segment and Geography

CO <sub>2</sub> emissions	2022 (tonnes)	2023 (tonnes)	2024 (tonnes)	YoY difference (2024 vs. 2023) (tonnes)	% difference (2024 vs. 2023)
Rail freight	22,803	23,359	26,708	3,350	+14%
Road freight	8,766	8,393	8,636	243	+3%
<b>Total – EPLI consolidated</b>	<b>31,569</b>	<b>31,752</b>	<b>35,344</b>	<b>3,592</b>	<b>+11%</b>

CO <sub>2</sub> emissions	2022 (tonnes)	2023 (tonnes)	2024 (tonnes)	YoY difference (2024 vs. 2023) (tonnes)	% difference (2024 vs. 2023)
Czech Republic	14,058	15,523	14,591	-933	-6%
Slovakia	476	406	483	77	+19%
Germany	15,949	14,445	16,623	2,178	+15%
Poland	1,087	1,377	3,647	2,270	+165%
<b>Total – EPLI consolidated</b>	<b>31,569</b>	<b>31,752</b>	<b>35,344</b>	<b>3,592</b>	<b>+11%</b>

Table 4: EPLI 2024 direct (Scope 1) and indirect (Scope 2) CO<sub>2</sub> Emissions by Segment and Geography 2022–2024

# Climate Change continued

# Scope 1+2

## GHG Emissions in Different Countries\*

Between 2023 and 2024, we recorded an increase in CO<sub>2</sub> emissions, rising from 31,752 tonnes to 35,344 tonnes, representing an **overall growth of 11% year-on-year**. This increase reflects both operational expansion and market-specific developments, with significant variation across regions.

While we continue investing in electric traction and intermodal solutions, the carbon intensity of local power grids – particularly in Poland and Germany – remains a key driver of short-term emissions increases in the rail transportation segment. Continued improvements in national energy mixes and infrastructure modernisation are expected to support a longer-term decline in emission intensity.

### Germany

Emissions rose by 2,178 tonnes, an increase of 15%. This growth likely reflects intensified operational activity following the integration of SGL-Schienen Günter Logistik GmbH, as well as the high share of electricity still produced from carbon-intensive sources in Germany's grid.

### Poland

The recorded increase in emissions – rising by 2,270 tonnes to a total of 3,647 tonnes in 2024 (a 165% year-on-year increase) – is primarily due to a change in reporting. As the Polish subsidiary obtained the necessary safety certification, it began reporting its emissions more comprehensively. This administrative improvement, rather than a significant operational scale-up, accounts for the observed spike.

### Czech Republic

In contrast, emissions in the Czech Republic decreased by 933 tonnes (-6%) from 2023 to 2024, likely due to improved efficiency, changes in energy sourcing, or fleet modernisation.

### Slovakia

Emissions rose by 77 tonnes (+19%), although the absolute volume remains low and is not considered material in the context of our overall footprint.

\* Based only on Scope 1 and Scope 2 Emissions.

# Climate Change continued

# Scope 1+2

## Emissions Intensity\*

Our emissions intensity — calculated as CO<sub>2</sub> emissions per ntkm — rose slightly by 2%, increasing from 19.7 g/ntkm in 2023 to 20.06 g/ntkm in 2024.

This increase may seem counterintuitive, as it results from a positive shift in our fleet composition – **a greater share of transport was performed using electric locomotives instead of diesel**. However, in most of our markets, the current electricity generation mix remains heavily reliant on carbon-intensive sources, leading to higher emissions per gigawatt hour (GWh) of electricity consumed. We consider this a temporary effect, which will gradually diminish as national energy systems transition to cleaner, low-carbon sources in line with the EU climate goals.

**+2%**

emissions intensity rise

**+40%**

electric locomotive fleet expansion

\* Emissions Intensity is based only on Scope 1 and Scope 2 Emissions.

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# Scope 3

## Scope 3 and Total Emissions\*

In 2024, we contributed to our parent company's project on preliminary Scope 3 data collection (dry run), using 2023 data. The objective was to gain an initial understanding of potential material categories within indirect emissions and identify key data sources for future reporting. In 2025, we then used the lessons learned from the previous trial reporting and collected the figures for 2024. As for the methodology, we are aligned with our parent company.

\* Capturing other indirect emissions across the value chain, such as upstream energy production, transmission losses, and downstream energy sales activities.

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# Climate Change continued

# Scope 3

The most material Scope 3 category is Investments (category 15, being 16.7 thsnd. tonnes of CO<sub>2</sub>-eq) where we account for our share on Slovinske železnice and includes Scope 1 and Scope 2 of this investee. Category 3 (5.9 thsnd. tonnes of CO<sub>2</sub>-eq), the second most material one, was calculated accurately by collecting data on electricity/fuel consumption and then multiplying by the relevant emission factor. For less material categories, in some cases estimations are used in the calculations. Emission factors are sourced from publicly available databases, including DEFRA 2024, EEA, Ecoinvent 3.10, EPA, EXIOBASE, and BEIS. For further details on calculation methodology for each category, please refer to the [EPH Annual Report 2024](#).

	Description	2022 (tonnes CO <sub>2</sub> )	2023 (tonnes CO <sub>2</sub> )	2024 (tonnes CO <sub>2</sub> )	Change 2024 vs. 2023
Scope 1	Direct emissions from diesel consumption of our fleet, both rail and road	19,247	17,837	16,925	-5%
Scope 2	Emissions from energy purchase for electric locomotives	12,322	13,915	18,420	+32%
<b>Total emissions</b>	<b>Scope 1 + Scope 2</b>	<b>31,569</b>	<b>31,752</b>	<b>35,344</b>	<b>+11%</b>
Scope 3	Indirect emissions from downstream investments, fuel consumptions, and purchased goods and services mainly.	N/A	N/A	28,325	N/A
<b>Total emissions</b>	<b>Scope 1 + Scope 2 + Scope 3</b>	N/A	N/A	<b>63,670</b>	<b>N/A</b>

Table 5: EPLI Total Emissions 2022–2024

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# Transport Efficiency

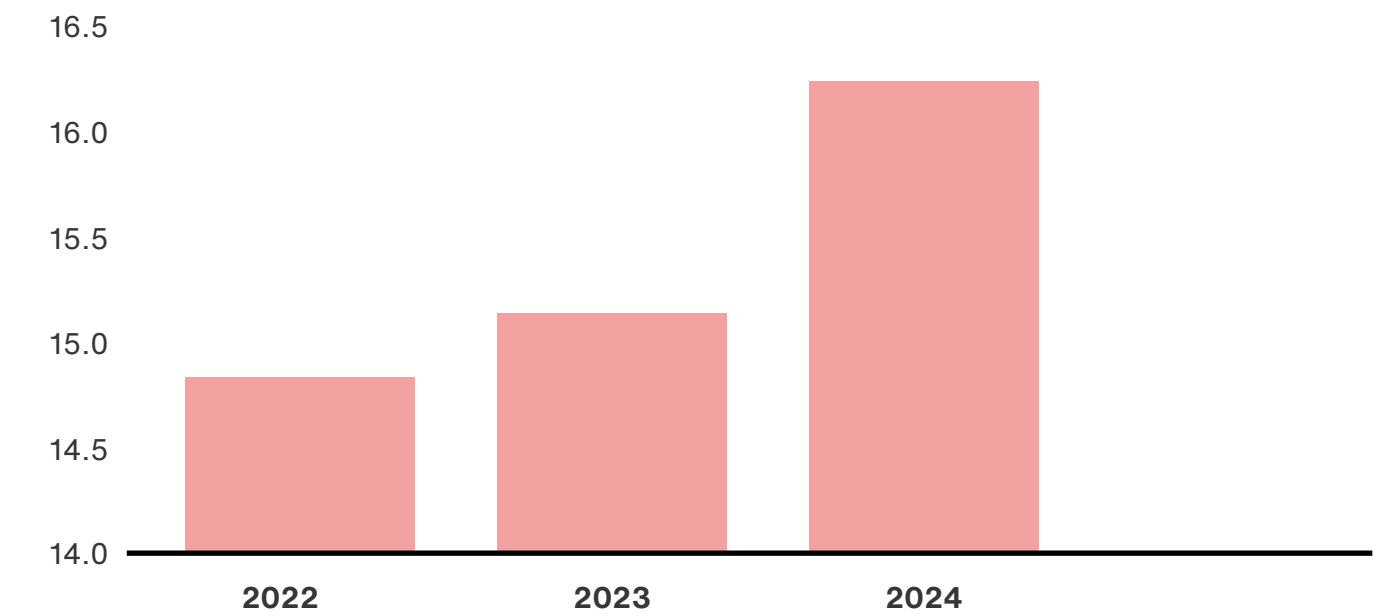
A cornerstone of our emissions reduction efforts is optimising the volume of material transported per unit of energy consumed – also known as transport efficiency.

In 2024, our overall energy consumption increased by 2%, while net tonne-kilometres (ntkm) rose by 9%. As the growth in transported volume outpaced the increase in energy use, our overall transport efficiency improved by 7%.

This positive development reflects our continued focus on operational optimisation and fleet modernisation, allowing us to move more goods with proportionally less energy.

## EPLI Transport Efficiency 2022–2024

Energy Consumption (ntkm/kWh)



Graph 1: EPLI Transport Efficiency

**+7%**

transport efficiency improvement

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# Emissions Reduction Efforts

We focus on reducing emissions by **modernising and increasing the efficiency of our fleet.**

We place a strong emphasis on electric rail transport as our most energy-efficient mode of transport. Also recognising that currently trucks remain essential for their flexibility, we're enhancing the efficiency of our road operations through vehicle upgrades, smart logistics, and fuel-saving practices. Our strategy balances performance with sustainability across both rail and road.



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## Fleet Composition and Modernisation 1/2

### Electric Locomotives

In 2024, EPLI increased its locomotive fleet by 4.9%, reaching a total of 107 units, as part of ongoing optimisation and modernisation efforts. EP Cargo Invest continued its strategic fleet renewal by acquiring two new Siemens Vectron multi-system electric locomotives, bringing the total to ten since 2017. Of the 14 electric locomotives currently in operation, 10 are Vectrons, underscoring our strong commitment to high-performance, energy-efficient rolling stock. These advanced locomotives are equipped with ETCS, feature regenerative braking, and offer cross-border compatibility without power system changeovers. Older Class 240 single-system locomotives, limited to domestic AC lines and lacking ETCS, will be phased out in 2025 due to operational and regulatory constraints.

In parallel, Locon Services GmbH replaced outdated diesel vehicles with a new facility for operating short-distance electric rail vehicles, resulting in estimated diesel savings of 700–750 litres per year, depending on usage. These savings are achieved by eliminating the need for diesel-powered shunting or positioning operations in yards and terminals, where the new electric vehicles now handle movements more efficiently and without fuel combustion.

**4.9%**

increase of locomotive fleet

**700–750 litres**

estimated diesel savings per year

# Emissions Reduction Efforts continued

## Fleet Composition and Modernisation 2/2

### Fleet Modernisation

As part of our commitment to modernising the road fleet and reducing environmental impacts, EPLI continues to integrate cleaner vehicle technologies. As of 2024, we operate five zero-emission vehicles (ZEVs), marking an initial step toward low-emission logistics. In addition, our fleet includes 109 light-commercial vehicles under 3.5 tonnes, which support last-mile delivery and regional operations. These smaller vehicles are more energy-efficient for short-distance transport, help reduce fuel consumption and emissions in urban areas and offer greater flexibility in accessing locations where larger trucks may be restricted.

These efforts reflect our broader strategy to gradually upgrade our trucking operations with more energy-efficient and environmentally responsible solutions. A key example is the 2024 sale of a diesel

locomotive (class BR 203.1, V100) by Locon AG. Originally built in 1973 and upgraded in 2011, the locomotive's utilisation did not meet expectations. Its decommissioning supports Locon's broader strategy to transition toward a modern, electric locomotive fleet, offering lower emissions and improved long-term performance.

This move is part of our ongoing commitment to fleet modernisation, which focuses on phasing out older, less efficient vehicles and replacing them with technologies that reduce operational costs, enhance energy efficiency, and contribute to meeting environmental and regulatory standards. Such actions help reduce our climate impact while improving the overall reliability and sustainability of our logistics services.



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# Emissions Reduction Efforts continued

As of 2024, we operate five **zero-emission** vehicles (ZEVs), marking an initial step toward low-emission logistics.



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## Promoting Sustainable Rail Transport

### EP Cargo's gypsum transport project

EPLI continues to champion the shift from road to rail as a way to reduce freight-related emissions. A strong example is EP Cargo's gypsum transport project, which demonstrates the environmental potential of rail. Gypsum, a by-product of flue gas desulfurization at the Opatovice Power Plant, is transported by train to Germany for use in the production of cement, plasterboard, and aerated concrete. The capacity of one train is over 2,030 tonnes, and on a route of 1,600 km, the train produces emissions of 8 tonnes of CO<sub>2</sub>. One train set replaces 66 trucks, which would leave a carbon footprint of 104 tonnes of CO<sub>2</sub>. A similar approach was used for the transport of slag from the Liberty Power Plant in Ostrava, where transshipment at the Kunčice railway station enabled rail to replace truck transport, further reducing environmental impact.

### Slovenske železnice's fleet upgrades and green energy

Another standout example comes from SŽ, which in 2025 signed a contract with Alstom to purchase 30 new multi-system electric locomotives, replacing 38 older units from the 1970s. These modern locomotives will consume 20% less energy and feature regenerative braking systems, potentially adding a further 10% in energy savings. Improved reliability – 30% higher availability – will also reduce unnecessary trips for maintenance, contributing to a projected energy saving of over 20 GWh during their deployment in 2027–2028.

In addition to fleet upgrades, SŽ fully covered its 2024 electricity use with green energy certificates, leading to an estimated CO<sub>2</sub> reduction of 22,000 tonnes. Other environmental efforts underway include the preparation for diesel locomotive modernisation, installation of preheating devices to reduce diesel fuel consumption, and fitting silent brake shoes on freight wagons to reduce noise pollution. These projects demonstrate EPLI's broader commitment to reducing its environmental footprint through tangible, forward-looking investments in sustainable transport technologies.

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# Pollution

Beyond reducing emissions, we recognise that **our operations have broader environmental impacts.**

While activities like rail transport can generate noise affecting nearby communities, we are also mindful of other issues such as air pollutants beyond CO<sub>2</sub> and the growing concern around microplastic emissions — all of which are addressed in greater detail in the following sections.

→ [Other Air Pollutants](#)

→ [Noise Pollution](#)

→ [Microplastics](#)

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# Pollution continued

## Other Air Pollutants 1/2

Nitrogen oxides (NO<sub>x</sub>) and carbon monoxide (CO) are key air pollutants associated with freight transport. In the EU, road transport is responsible for approximately 85% of NO<sub>x</sub> emissions within the transport sector.\*

To keep track of our impacts in this area, we started measuring our NO<sub>x</sub> and CO emissions intensity in 2020. In 2024, NO<sub>x</sub> and CO emissions intensity decreased by 28% and 25% respectively. This positive trend reflects several strategic developments: a growing share of electric locomotives in our fleet, the gradual phase-out of older diesel models, and continued fleet modernisation. Additionally, improvements in transport efficiency have contributed to lowering the emissions associated with each tonne-kilometre transported. These results highlight meaningful progress in reducing local air pollutants, particularly along densely populated or high-traffic routes, and align with rising regulatory and public expectations to tackle non-CO<sub>2</sub> pollutants.

\* European Environment Agency (EEA), *Air pollutant emissions data viewer (APE)*, 2023. Available at: <https://www.eea.europa.eu/en/topics/in-depth/air-pollution/air-pollutant-emissions-data-viewer-1990-2022>.

# -28%

decrease of NO<sub>x</sub> emission intensity

# -25%

decrease of CO emission intensity



# Pollution continued

## Other Air Pollutants 2/2

<b>NO<sub>x</sub> emission intensity</b>	<b>2022</b> (g/ntkm)	<b>2023</b> (g/ntkm)	<b>2024</b> (g/ntkm)	<b>YoY difference</b> <b>(2024 vs. 2023)</b> (g/ntkm)	<b>% difference</b> <b>(2024 vs. 2023)</b>
Rail freight	0.42	0.37	0.28	-0.09	-24%
Road freight	0.00	0.00	0.25	+0.25	0%
<b>Total – EPLI consolidated</b>	<b>0.43</b>	<b>0.39</b>	<b>0.28</b>	<b>-0.11</b>	<b>-28%</b>

<b>CO emission intensity</b>	<b>2022</b> (g/ntkm)	<b>2023</b> (g/ntkm)	<b>2024</b> (g/ntkm)	<b>YoY difference</b> <b>(2024 vs. 2023)</b> (g/ntkm)	<b>% difference</b> <b>(2024 vs. 2023)</b>
Rail freight	0.17	0.15	0.11	-0.04	-28%
Road freight	0.70	0.72	0.57	-0.15	-20%
<b>Total – EPLI consolidated</b>	<b>0.21</b>	<b>0.20</b>	<b>0.15</b>	<b>-0.05</b>	<b>-25 %</b>

In August 2024, SGL-Schienen Günter Logistik began leasing two dual-mode locomotives, with agreements in place until end of 2026. These locomotives can operate on diesel or switch to electric mode when running on electrified tracks, significantly reducing exhaust emissions where overhead lines are available. By making use of electric traction whenever possible, SGL is actively contributing to lowering air pollutants, particularly nitrogen oxides (NO<sub>x</sub>) and particulate matter, commonly associated with diesel operation. This move supports cleaner rail corridors and aligns with broader efforts to mitigate the environmental impact of freight transport.

Table 6: EPLI NO<sub>x</sub> and CO Emissions Intensity 2022–2024

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# Pollution continued

## Noise Pollution

EPLI recognizes that noise pollution – particularly from road and rail transport – can impact both local communities and ecosystems. In line with EU regulations, we are actively working to reduce noise from our operations, especially by advancing rail-based solutions as a quieter alternative to road freight.

We continue to modernize our freight railcars to comply with evolving noise standards. In the Czech Republic, EP Cargo Invest has already equipped the vast majority of its fleet with quiet brake blocks, which significantly reduce braking noise on designated routes. The remaining cars are scheduled for inspection and retrofitting in 2025. For leased railcars, EP Cargo Invest requires quiet brake blocks as a mandatory selection criterion, resulting in 100% compliance across its leased fleet.

As we continue to expand our intermodal operations, we are leveraging the inherent noise-reduction advantages of rail to help shift more freight off roads and onto railways – creating quieter, more sustainable transport corridors across Europe.



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# Pollution continued

## Microplastics

While microplastics pollution is not traditionally associated with freight transport, it is increasingly recognized that road traffic significantly contributes to microplastics release – particularly from tyre and brake wear. We address this issue indirectly by advancing a long-term shift from road to rail freight, which produces far fewer microplastic emissions per tonne-kilometre.\*

In 2024, we transported over 1.62 billion net tonne-kilometres by rail, compared to 141.7 million net tonne-kilometres by truck, with rail accounting for the vast majority of our freight activity. This represents a 9% year-on-year increase in total tonne-kilometres and reflects our commitment to minimizing the broader environmental footprint of logistics, including emerging concerns like microplastics pollution.

\* European Environment Agency (EEA), *Microplastics unintentionally released into the environment in the EU, 2025*. Available at: <https://www.eea.europa.eu/en/circularity/sectoral-modules/plastics/microplastics-unintentionally-released-into-the-environment-in-the-eu>



year-on-year increase of ntkm transported by rail

# 9%

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# Resource Use and Circular Economy

EPLI is committed to responsible resource use and supporting circular economy principles across its operations. The Group promotes lifecycle extension through the refurbishment and reuse of vehicles and components. In 2024, 68% of the total vehicle fleet was made up of retrofitted or second-hand vehicles, demonstrating a clear commitment to resource-efficient procurement.

Further supporting this approach, at the turn of 2024 and 2025, EP Cargo Invest began decommissioning selected freight railcars. The process is handled by a contractor with a certified waste management license, ensuring proper and responsible disposal. In addition, all EP Cargo Invest vehicles are maintained using Ceplattyn lubricants, known for their environmentally friendly composition, further reducing the environmental impact of rail operations.

Together, these initiatives reflect EPLI's dedication to minimizing material waste, extending asset life, and integrating sustainability into day-to-day operations.

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# We Care About People

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# Overview



With operations spanning multiple European countries and a dedicated team of 785 employees, EPLI recognizes that our people are the foundation of our success. As we continue to grow and evolve, we remain committed to providing a safe, inclusive, and supportive work environment, while delivering reliable and high-quality service to our customers. Our social priorities include health and safety, fair working conditions, employee development, and resilience during times of disruption.

In 2024, we focused on further improving workplace safety, expanding opportunities for training and upskilling, and strengthening our culture of inclusion and respect. We aim to ensure that all employees feel valued, fairly compensated and empowered to grow within the company. As we look ahead, our goal remains clear: to create a work environment that not only meets legal and ethical standards but actively supports wellbeing, equity, and long-term workforce sustainability.

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# Working Conditions

## Human Rights

EPLI is firmly committed to upholding ethical labour practices and fundamental human rights across all operations. As part of the EPH Group, we fully adhere to its policies prohibiting child labour, forced labour, and any form of exploitation, in line with international standards.

We strive to provide fair, safe, and respectful working conditions for all employees, regardless of location or role. In 2024, there were zero reported cases of human rights violations or concerns related to child or forced labour through our internal whistleblowing channels, underscoring our proactive efforts to maintain a responsible and transparent work environment.



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## Characteristics of our Workforce

As of 2024, EPLI employed 785 people across its operations. The employee turnover rate stood at 19%, which is slightly above the European transport and logistics industry average, typically ranging between 13–17%\*. This highlights an area of ongoing focus as we work to improve employee retention through better engagement, development opportunities, and workplace satisfaction. One contributing factor to the elevated turnover may be our increasing use of automation in certain operational areas, which is gradually reshaping job roles and expectations across the company.

Additionally, turnover in the Czech Republic is notably higher, largely due to the demanding nature of roles such as drivers, dispatchers, and train drivers. These positions often involve irregular hours, high responsibility, and stressful conditions, which can contribute to a higher rate of staff fluctuation.

\* European Commission, Labour Market and Wage Developments in Europe – 2023 Report; Eurostat labour mobility indicators. Available at: [https://employment-social-affairs.ec.europa.eu/labour-market-and-wage-developments-europe-2023\\_en](https://employment-social-affairs.ec.europa.eu/labour-market-and-wage-developments-europe-2023_en)

Number of new hires	2022	2023	2024	YoY difference (2024 vs. 2023)	% difference (2024 vs. 2023)
<b>Total – EPLI consolidated</b>	<b>151</b>	<b>139</b>	<b>119</b>	<b>-20</b>	<b>-15%</b>

Table 7: New Hires 2022–2024

Turnover rate	2022	2023	2024	YoY difference (2024 vs. 2023)	% difference (2024 vs. 2023)
Czech Republic	0.17	0.18	0.23	0.05	30%
Slovakia	0.18	0.11	0.16	0.05	42%
Germany	0.14	0.04	0.15	0.11	277%
Poland	0.03	0.02	0.11	0.09	369%
<b>Total – EPLI consolidated</b>	<b>0.16</b>	<b>0.13</b>	<b>0.19</b>	<b>0.07</b>	<b>54%</b>

Table 8: Turnover Rate by Country 2022–2024

# Working Conditions continued

## Secure Employment 1/2

EPLI continued to prioritize job stability as part of its commitment to fair and responsible employment practices.

In 2024, 86% of the workforce held permanent contracts, representing a 1% increase compared to the previous year. The share of temporary contracts decreased to 14%, down by 8% year-on-year. The company's approach is to offer permanent contracts to most employees after their first year, providing greater long-term security and supporting the development of a stable, experienced workforce.

Headcount	2022	2023	2024	YoY difference (2024 vs. 2023)	% difference (2024 vs. 2023)
Czech Republic	447	480	427	-54	-11%
Slovakia	17	18	19	1	6%
Germany	159	251	293	42	17%
Poland	34	41	46	5	13%
<b>Total - EPLI consolidated</b>	<b>656</b>	<b>790</b>	<b>785</b>	<b>-5</b>	<b>-1%</b>

Table 9: 2024 EPLI Headcount by Country 2022-2024

**86%**

permanent contracts of the workforce

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## Secure Employment 2/2

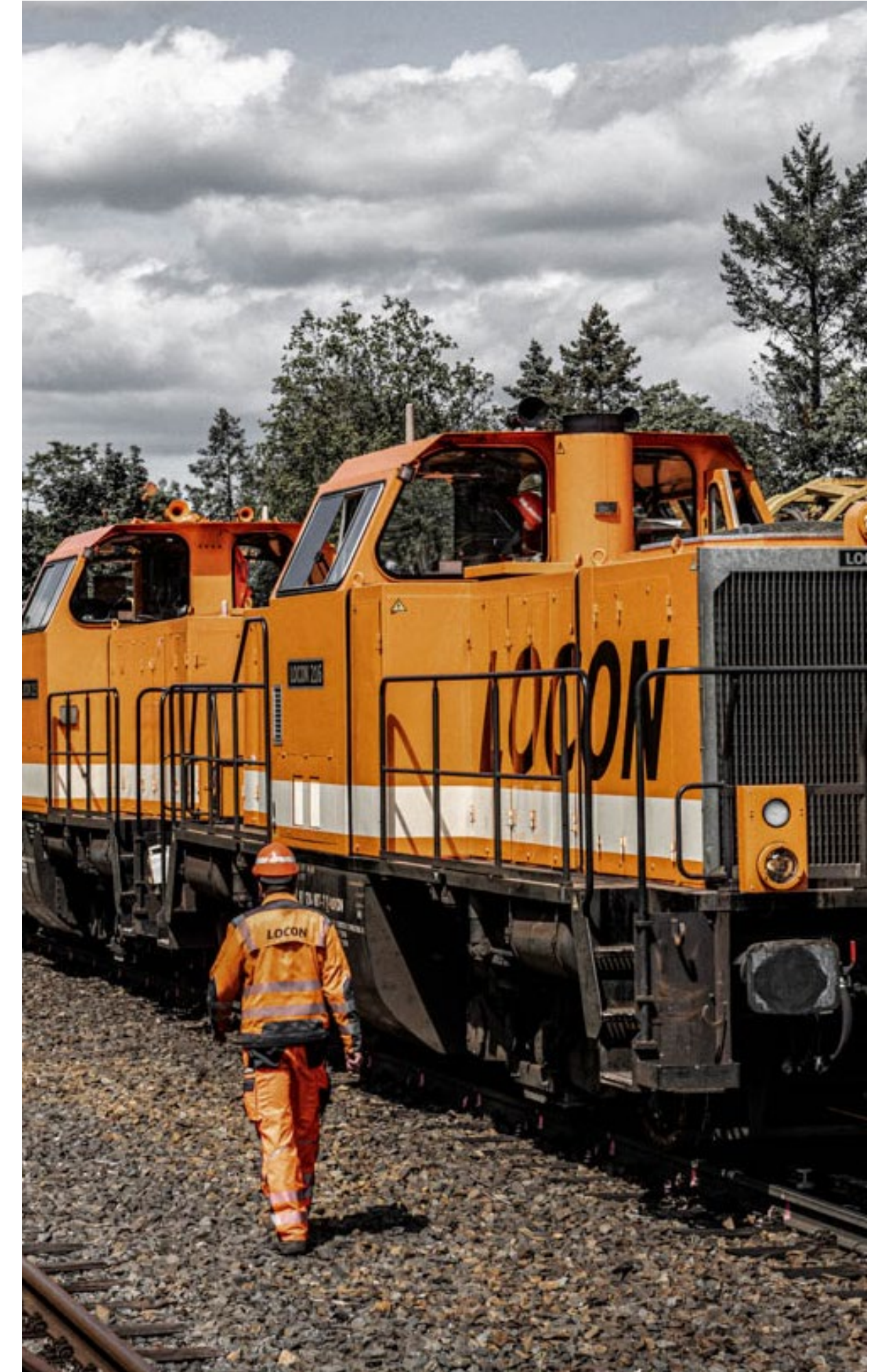
### LOCON: Strengthening Secure Employment through Intra-Group Cooperation

In 2024, Locon initiated a collaborative effort with five other railway-focused companies in Germany to enhance employment stability and workforce retention across the group. Recognising the value of shared human capital, the companies began working together on recruitment strategies, qualification requirements, and internal mobility pathways.

The cooperation allows employees to transition between companies within the group when needed, helping to retain skilled personnel and reduce the risk of job loss due to shifting operational demands. The group also engages in joint labour market monitoring and shared job advertising campaigns, improving visibility and access to opportunities across all participating companies.

This initiative supports secure employment by offering greater flexibility, long-term career prospects, and a more resilient employment network for staff within the rail sector.

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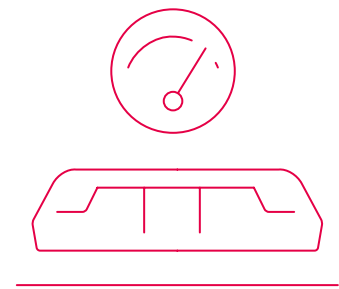
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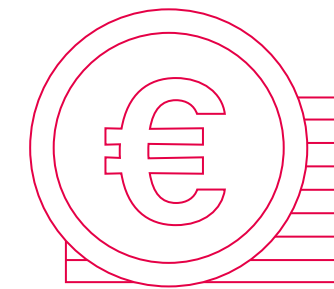
## Working Time

Working time remains a critical issue in the road transport sector, where long hours, irregular schedules, and night or weekend shifts are common, particularly in long-haul and cross-border freight. That can impact both driver wellbeing and road safety. EPLI recognises these risks and is committed to full compliance with all applicable labour laws and transport regulations regarding working and rest periods. We are actively monitoring driver schedules and conditions to help prevent fatigue and support a healthier work-life balance. We continue to follow national, and EU rules and remain attentive to industry developments to ensure the wellbeing of our drivers.



## Adequate Wages

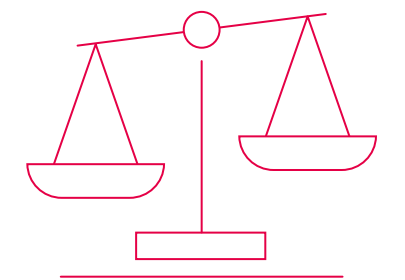
We are committed to offering fair and competitive wages in line with local labour regulations, industry standards, and cost of living benchmarks. While detailed internal wage data is not disclosed at this time, the company aims to ensure that all employees are compensated appropriately for their roles, qualifications, and responsibilities. Going forward, we will explore ways to enhance transparency around wage practices as part of our broader commitment to social responsibility and employee wellbeing.



## Work-life Balance

EPLI recognizes that supporting work-life balance is essential to employee wellbeing, retention, and long-term productivity. In 2024, 80% employees across the EPLI Group were eligible to take family-related leave. This includes leave for parental duties and caregiving, in line with national legislation and internal HR policies.

While full historical data is not available, the 2024 baseline provides a foundation for ongoing tracking and improvement in this area.



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# Zero

road fatalities of drivers or third parties

## Health and Safety 1/4

At EPLI, the health and safety of all employees – across both operational and administrative roles – remains a top priority. We are proud to report that, in all our years of operation, there have been zero road fatalities involving our drivers or third parties. In 2024, our commitment to safety was further reflected in the absence of any accidents involving our fleet.

# Working Conditions continued

## Health and Safety 2/4

In 2024, 13 employee injuries were registered across EPLI, up from 7 in 2023, representing an 86% year-on-year increase. The rise was primarily driven by rail freight operations, which reported 10 injuries, doubling from the previous year.

While all reported injuries were classified as minor, the year-on-year growth signals a need for continued attention to workplace safety — particularly in rail operations. EPLI remains committed to strengthening its safety culture, reinforcing preventive measures, and analysing incident patterns to prevent future occurrences.

Additionally, total sickness absence hours reached 13,401 in 2024. This figure will help inform future health and wellbeing initiatives, as the company aims to maintain a healthy workforce and ensure that employees are supported when facing health-related challenges.

Fatal injuries – employees	2022	2023	2024	YoY difference (2024 vs. 2023)	% difference (2024 vs. 2023)
<b>Total – EPLI consolidated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Registered injuries – employees	2022	2023	2024	YoY difference (2024 vs. 2023)	% difference (2024 vs. 2023)
Rail freight	7	5	10	5	100%
Road freight	2	2	3	1	50%
<b>Total – EPLI consolidated</b>	<b>9</b>	<b>7</b>	<b>13</b>	<b>6</b>	<b>86 %</b>

Table 10: Fatal and Registered Injuries 2022–2024

Injury frequency rate – employees*	2022	2023	2024	YoY difference (2024 vs. 2023)	% difference (2024 vs. 2023)
Rail freight	9.5	5.9	10.1	4.2	70%
Road freight	5.9	5.0	10.8	5.8	115%
<b>Total – EPLI consolidated</b>	<b>8.1</b>	<b>5.5</b>	<b>9.9</b>	<b>4.4</b>	<b>80%</b>

\* Note: Per million hours worked.  
Table 11: Injury Frequency Rate 2022–2024

# Working Conditions continued

## Health and Safety 3/4

### Health & Safety Certification

EPLI is committed to maintaining the highest standards of workplace safety, in line with both national and international regulations. All locomotives in EPLI's fleet are certified in accordance with mandatory EU safety regulations. We have also successfully implemented the Entity in Charge of Maintenance (ECM) certification process, as required by Directive (EU) 2016/798, confirming our compliance with European rail safety standards.



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## Health and Safety 4/4

### Excellence in Safe Transport – Driver of the Year Award

In 2024, EP Cargo Trucking CZ was recognised by the international logistics platform Transporeon with a Driver of the Year award. The award was given in recognition of exceptional performance in the safe transport of hazardous materials, specifically Class 4 ADR substances, which are flammable solids, substances liable to spontaneous combustion, and substances that emit flammable gases when in contact with water (e.g. magnesium, sulfur, sodium etc.)

The awarded driver is a long-standing expert in the field, known for a flawless safety record, technical precision, and a proactive approach to operational safety improvements. As a test driver for new procedures and safety protocols, this individual has contributed directly to the development of safer and more efficient practices for handling sensitive cargo.

This recognition highlights our ongoing commitment to a strong safety culture, particularly in high-risk areas such as hazardous materials transport. It also reflects the value of experienced professionals in shaping and upholding safety standards across the company's operations.

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## Training and Skills Development 1/3

At EPLI, we view employee training as essential for both professional excellence and personal growth. Equipping our workforce with relevant skills not only enhances performance but also supports motivation, fulfilment, and long-term retention. In 2024, employees completed a total of 16,814 training hours, averaging 21.4 hours per employee across the Group.

Training opportunities at EPLI are designed to be comprehensive and targeted. Employees in administrative and managerial roles have access to soft skills training in areas such as communication and negotiation, while 100% of managers participate in leadership and management development programmes. Each subsidiary is encouraged to identify specific training needs and submit them to the central HR team, ensuring that learning remains tailored and locally relevant.

Total training hours	2022	2023	2024	YoY difference (2024 vs. 2023)	% difference (2024 vs. 2023)
Czech Republic	8,749	10,472	6,088	-4,384	-42%
Slovakia	0	0	0	0	
Germany	2,400	6,388	10,455	4,067	64%
Poland	129	160	271	111	69%
<b>Total - EPLI consolidated</b>	<b>11,278</b>	<b>17,020</b>	<b>16,814</b>	<b>-207</b>	<b>-1%</b>

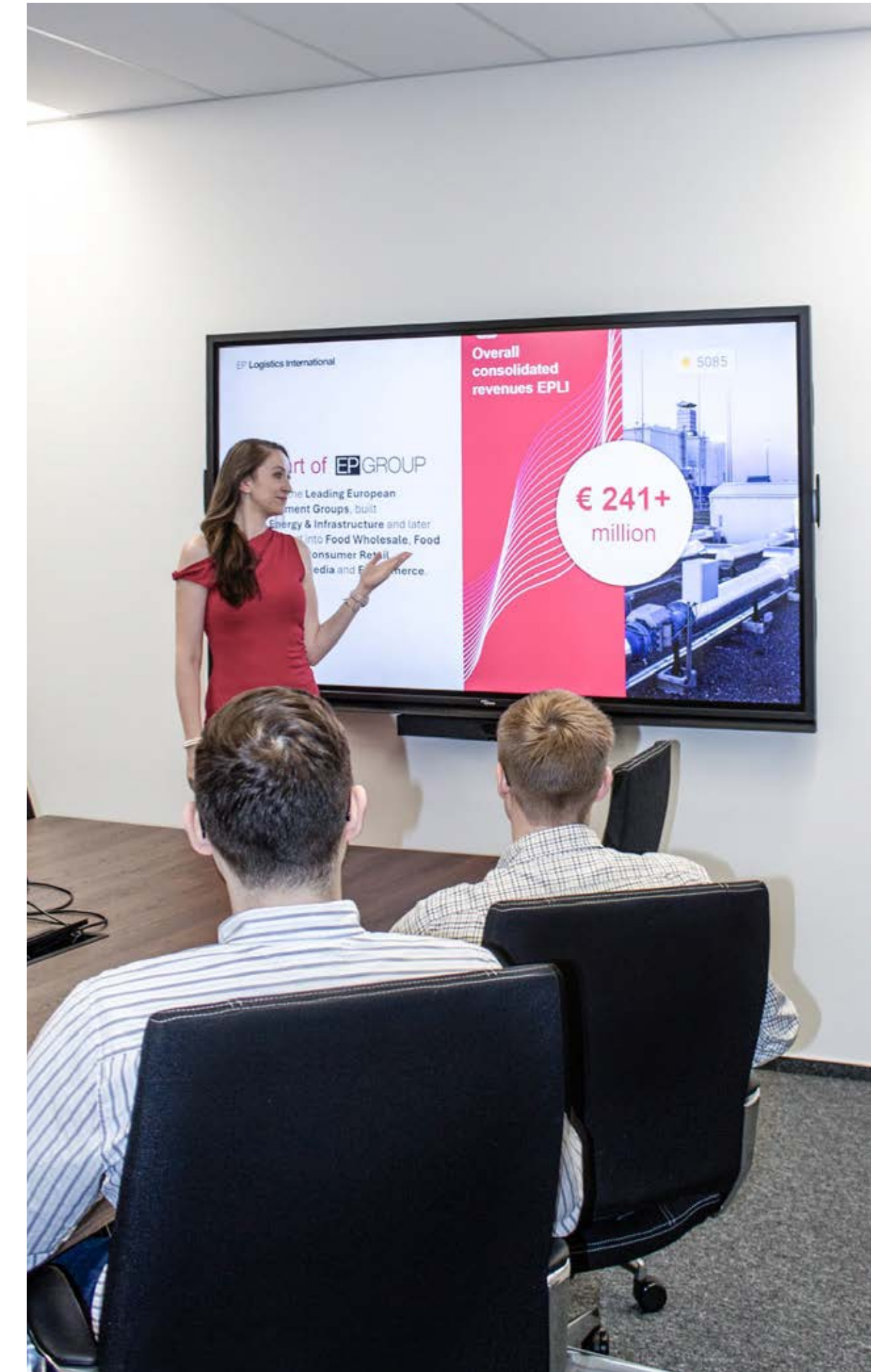
Table 12: Total Training Hours by Country 2022–2024

In addition to soft skills, we provide mandatory professional training aligned with industry standards and legal requirements. These include **annual preventive training for safe driving and biennial occupational health and fire safety training**, ensuring our workforce meets the highest standards of operational safety.

## Training and Skills Development 2/3

### EPLI Talent Academy

Launched in June 2023 and concluded in November 2024, the EPLI Talent Academy was created to identify and develop emerging leaders across the Group. Participants received intensive training in project management, leadership, and presentation skills, and benefited from direct interaction with EPLI's senior leadership, including Mr. Klepacki, Chairman of the Board. The programme included excursions to notable logistics and industrial sites – such as a Siemens factory and an ocean liner in Slovenia – as well as peer learning sessions and collaborative project work. A major outcome of the initiative has been stronger cross-company networking and knowledge-sharing across the Group, preparing participants to take on strategic and leadership roles in future projects and acquisitions.



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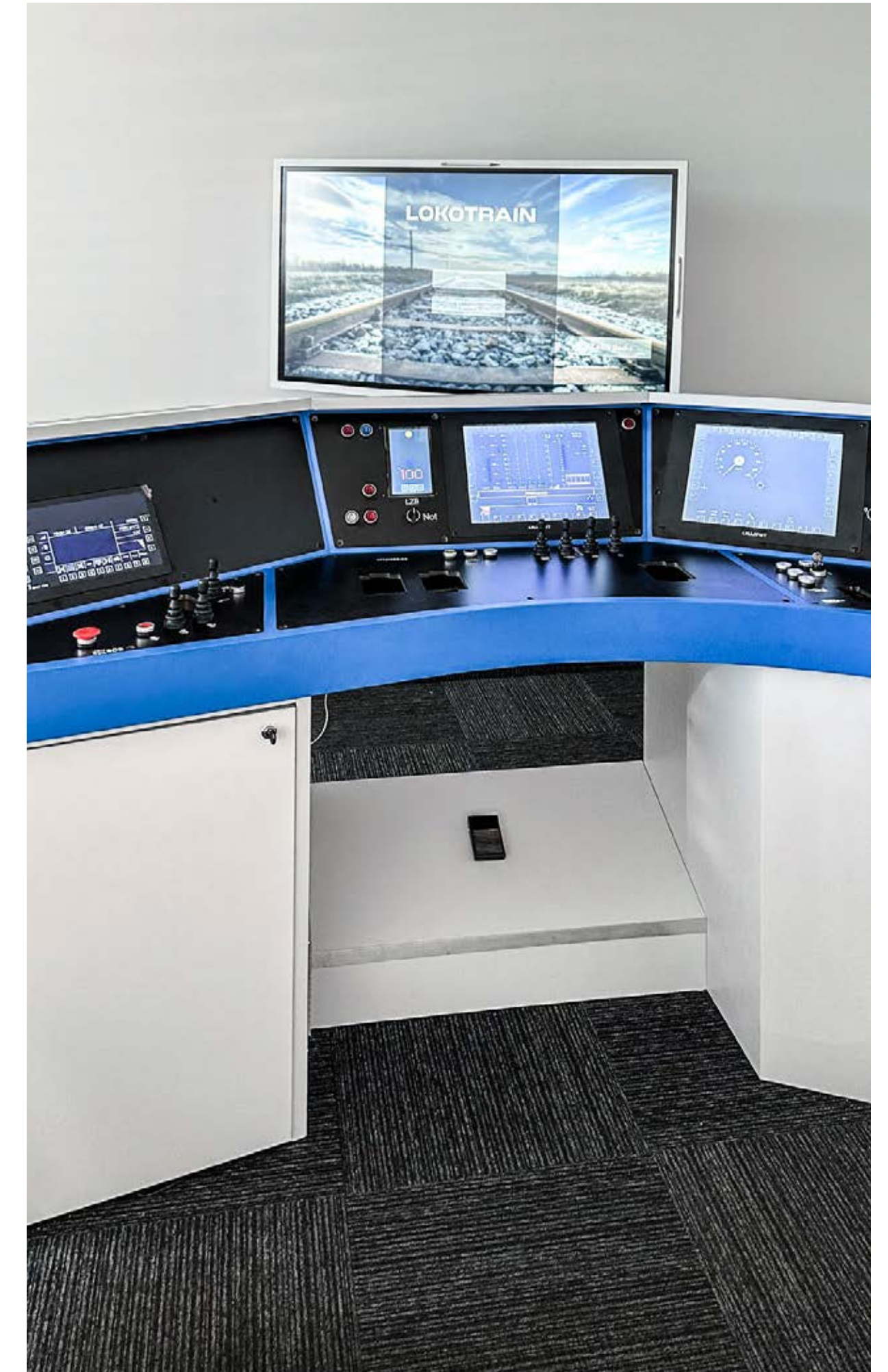
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## Training and Skills Development 3/3

### LokoTrain: Reducing Environmental Impact in Training

LokoTrain, a key EPLI subsidiary providing rail training services, has taken significant steps to minimise the environmental footprint of professional development. Recognising the impact of conventional training using active locomotives, the company invested in immersive 3D simulators, virtual reality platforms, and other advanced digital tools. These innovations allow train drivers and conductors to be trained safely and efficiently without using real locomotives, reducing both fuel consumption and emissions. This approach also lowers the risk of injury during training, reinforcing LokoTrain's commitment to safety and sustainability.



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## Diversity and Inclusion 1/3

Since 2021, EPLI has formally adhered to EPH's Equality, Diversity and Inclusion Policy, reinforcing our commitment to fostering a workplace built on respect, fairness, and equal opportunity.

We believe that a diverse workforce is a powerful driver of innovation, creativity, and resilience, and we are committed to providing equal access to employment regardless of age, gender, disability, or background.

# Equality, Diversity and Inclusion


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# Working Conditions continued

## Diversity and Inclusion 2/3

### Equal treatment and opportunities for all

We acknowledge that the transport sector remains predominantly male, with women representing only around 22% of the industry workforce\*. Against this backdrop, we are proud of the progress made in 2024: the number of female employees at EPLI increased by 10%, with women now accounting for 18.5% of our workforce. These results reflect our ongoing efforts to promote gender balance and to create an inclusive environment where all employees can thrive, grow, and lead.

Headcount by gender	2022	2023	2024
Males	547	658	640
Females	110	132	145
<b>Total – EPLI consolidated</b>	<b>656</b>	<b>790</b>	<b>785</b>

Table 13: Headcount by Gender 2022–2024

Females – members of top and middle management	2022	2023	2024	YoY difference (2024 vs. 2023)	% difference (2024 vs. 2023)
Czech Republic	6	7	10	3	43%
Slovakia	0	0	0	0	
Germany	0	0	2	2	
Poland	0	0	3	3	
<b>Total – Logistics managerial scope</b>	<b>6</b>	<b>7</b>	<b>15</b>	<b>8</b>	<b>114%</b>

Table 14: Females – members of top and middle management 2022–2024

\* European Commission, *Women in Transport – EU Platform for Change*, 2023. Available at: [https://transport.ec.europa.eu/transport-themes/social-issues-equality-and-attractiveness-transport-sector/equality/women-transport-eu-platform-change\\_en](https://transport.ec.europa.eu/transport-themes/social-issues-equality-and-attractiveness-transport-sector/equality/women-transport-eu-platform-change_en)

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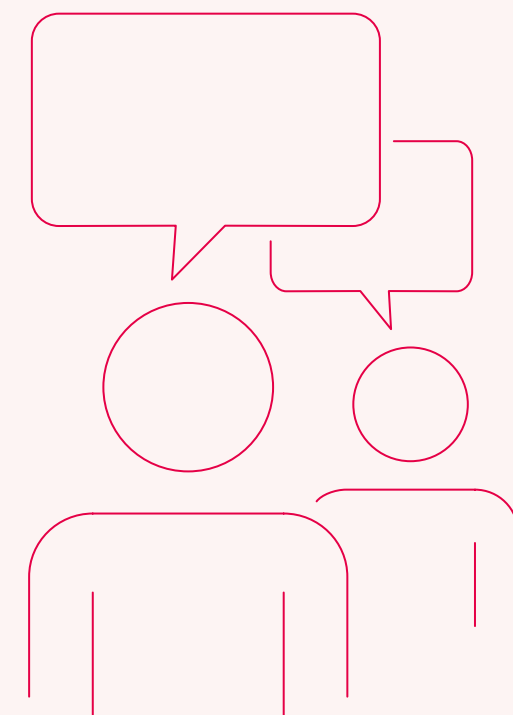
“ You should  
**go to work with joy** –  
and that only happens  
if you **enjoy your job.**”



### An interview with a trainee wagon inspector at SGL on breaking gender barriers in the rail industry

### Equal Tracks: Pursuing Passion and Opportunity in Rail Logistics

Interview



#### What motivated you to choose this profession?

I started working in the railway industry 14 years ago and had no idea what a wagon inspector actually did. But since I was responsible for scheduling personnel back then, I decided to take a closer look at what this job involved. So I accompanied my colleague at the time to the trains. Of course, I first had to pass a medical check to be allowed to work near the tracks. I liked working outside, and I really enjoyed it. At the time, hands-on work wasn't possible yet because my child was still young. Now he's grown up, doesn't need his mom as much, and I've been given the opportunity to learn the profession – something I'm very happy about.

#### How long have you been working in this profession?

I'm still in training because SGL is giving me this opportunity.

#### Which aspects of the job do you enjoy or find fulfilling?

I work outside in the fresh air, and it involves manual tasks, which I really like. Another important aspect is working in a team. I also enjoy working in the office, and at SGL, I have the opportunity to do both.

#### Have you faced any challenges as a woman in a predominantly male environment?

Yes, as a woman, you definitely need to be assertive. Unfortunately, there are still many people who look at you with suspicion or condescension when a woman works outside. But I'm very self-confident and able to assert myself well.

#### How were you received by your colleagues, and how would you describe the team atmosphere?

The team is great and believes in me. They help me whenever I have questions. They think it's awesome that I'm taking on this challenge.

#### In your opinion, how does the company promote equal opportunities?

Very well. I have to say, they didn't hesitate for a second when I asked. I believe SGL doesn't differentiate between men and women. Everyone has the same opportunities.

#### Have you benefited from any special support – e.g. training, mentoring, or support from management or the team?

Oh yes. I've had lots of training, and the team supports me whenever I have questions. They even help me study.

#### What advice would she give to other women considering a similar career path?

My father always said: what a man can do, a woman can do too – but there are some things only a woman can do. So I should never let anyone tell me I can't do something just because I'm a woman – and that's how I live my life. That's exactly what I would tell every woman. And why shouldn't women do so-called men's jobs? There are also men who take up so-called women's professions. Everyone should do what they enjoy. Because you should go to work with joy – and that only happens if you enjoy your job.



# Working Conditions continued

## Age Diversity

EPLI values a multigenerational workforce and is proud to employ a strong mix of experienced professionals and emerging talents.

As of 2024, 37% of our employees are over the age of 50 – a group that has grown steadily, with a 40% increase since 2022. At the same time, we remain committed to supporting the next generation of logistics professionals: in 2024, 70 employees were under the age of 30, representing 9% of our total workforce. Through inclusive hiring and development practices, we continue to foster an age-diverse team that brings a broad range of perspectives, skills, and experience.

Age structure of employees	2022	2023	2024	YoY difference (2024 vs. 2023)	% difference (2024 vs. 2023)
under 30 years	66	87	70	-17	-20%
between 30 and 50 years	383	419	424	5	1%
over 50 years	208	285	291	6	2%
<b>Total – EPLI consolidated</b>	<b>656</b>	<b>790</b>	<b>785</b>	<b>-15</b>	<b>-1%</b>

Table 15: Headcount by Age Group 2022–2024

**37%**

employees over the age of 50

**40%**

increase of employees over 50 since 2022

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## Inclusion of People with Disabilities

EPLI is committed to building an inclusive workplace that provides equal opportunities for people with disabilities.

As of 2024, **15 employees with disabilities were employed across the Group, reflecting a 25% increase compared to the previous year.** The largest share is in the Czech Republic, which saw a 40% year-on-year increase, while Germany also reported notable growth at 50%.

These developments highlight our ongoing efforts to ensure a diverse and accessible working environment for all.



## Quality customer experience

# Responsible, ethical and flexible solutions

As a provider of high-quality transport services, we are committed to delivering responsible, ethical, and flexible solutions tailored to our customers' needs. By working closely with clients to co-create customised logistics strategies, we leverage the strengths of our fleet, expertise, and network to ensure optimal outcomes. This customer-centric approach has established us as a trusted partner of choice for many leading clients across Europe.



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## EP Cargo DE: Enhancing Customer Experience through Certifications 1/2

### ISO 9001 Certification

In 2024, EP Cargo Deutschland strengthened its commitment to delivering high-quality, customer-focused services by achieving ISO 9001 certification for its Quality Management System (QMS). ISO 9001 is a globally recognised standard that affirms an organisation's ability to consistently meet customer expectations, legal requirements, and international quality benchmarks.

The decision to pursue certification was driven by rising customer demands and a competitive market environment. By implementing a structured QMS, EP Cargo DE aimed to enhance service reliability, improve internal workflows, and build greater trust and satisfaction among clients.

#### Key project goals included:

- Establishing a framework for continuous improvement
- Enhancing customer satisfaction through higher service quality
- Standardising internal process documentation
- Demonstrating compliance with international quality standards

#### The certification process required dedicated resources and cross-functional collaboration. Despite the challenges, it delivered measurable results:

- Improved efficiency and streamlined operations
- A noticeable increase in customer satisfaction
- Stronger market positioning through formal quality recognition

By attaining ISO 9001 certification, EP Cargo DE has laid a foundation for ongoing service excellence, reinforcing its reputation as a reliable and quality-driven logistics partner across Europe.



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## EP Cargo DE: Enhancing Customer Experience through Certifications 2/2

### Safety & Quality Assessment for Sustainability Certification

In 2024, EP Cargo DE achieved another important milestone by obtaining SQAS (Safety & Quality Assessment for Sustainability) certification under the Railway module, tailored specifically for the rail freight transport sector. The certification was awarded on April 25, 2024, after a detailed assessment led by auditor S. Brand. With a score of 78%, the company performed above the European average in multiple evaluated categories.

**Achieving SQAS certification involved a rigorous, multi-stage preparation process focused on key areas such as:**

- Workplace safety
- Environmental protection
- Quality assurance
- Risk management

The certification is valid until April 2027 and reinforces EP Cargo DE's position as a reliable and responsible logistics partner. Looking ahead, the company aims to leverage the certification to strengthen relationships with existing clients and enter new markets, particularly within the European chemical sector, where SQAS certification is a recognised standard of trust and reliability.



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# Overview



At EPLI, we recognize that protecting our employees, serving our customers, and maintaining the trust of our communities are fundamental to our long-term success. That's why we view strong governance as a cornerstone of corporate sustainability. Robust policies and a clear governance structure help ensure fair treatment, operational stability, and transparent decision-making across all levels of the company – from drivers to customers. Good governance supports our vision of becoming a leading freight transport provider in Europe, built on integrity, accountability, and responsible leadership.



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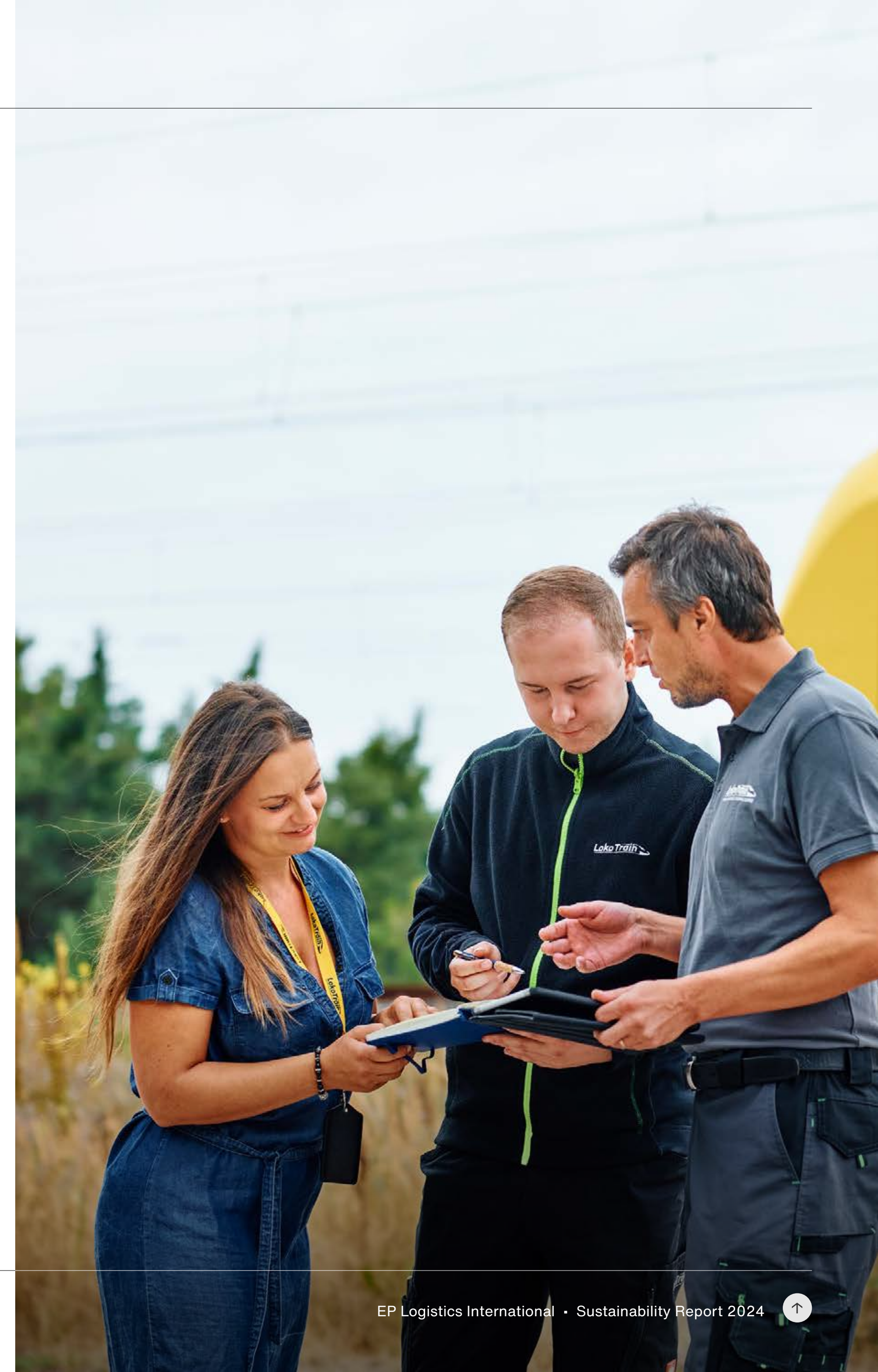
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# Ethics and Compliance

At EPLI, we are committed to upholding **the highest standards of business ethics throughout our companies.**

We take our commitment very seriously, as it not only ensures good business practices, but also strong relationships with all our stakeholders. We always ensure that we act in accordance with local and EU legislation. To our knowledge, all subsidiaries are fully compliant with the current legislation and regulation in their respective countries of operation. Currently, there are no open material cases of investigation, litigation, or sanction.



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# Structure and Key People\*

EPLI is a subsidiary of EPH and operates under a two-tier governance structure, aligned with that of the parent company. Further details can be found in the [EPH Sustainability Report 2024](#).

## Board of Directors

- 7 members, representing EPLI in all matters related to daily business management.
- Approves EPLI's ESG strategy and goals and monitors progress to achieving targets. Approves annual sustainability reports.

### Zbigniew Klepacki

Chairman of the Board of Directors

### Juraj Kačuriak

Vice Chairman of the Board of Directors

### Jana VlÁdková

Member of the Board of Directors

### Petr Kudela

Member of the Board of Directors

### Roman Nábělek

Member of the Board of Directors

### Radim Kotlár

Member of the Board of Directors

### Martin Luňák

Member of the Board of Directors

## Supervisory Board

- 3 members elected by the General Meeting of Shareholders.
- Responsible for revising the activities of EPLI and the Board of Directors in its management of EPLI.
- Power to inquire into all documents concerning financial matters and review year-end financial statements, including profit allocation proposals.

### Pavel Horský

Chairman of the Supervisory Board

### Marek Spurný

Member of the Supervisory Board

### Petr Sekanina

Member of the Supervisory Board

\* Valid as of 31. 12. 2024

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# Structure and Key People\* continued

## Senior Management

- Responsible for day-to-day operations as well as key business decisions.
- Drives sustainability commitment, ensuring it is embedded at every level of the business.
- Monitors the ESG indicators and analyses the state of EPLI's progress towards its goals and targets.

### Zbigniew Klepacki

CEO

### Juraj Kačuriak

CFO

### Jana VlÁdková

Executive Director EP Cargo – development and strategy-setting of Rail Freight Segment

### Roman Nábělek

Executive Director EP Cargo Trucking – development and strategy-setting of Road Freight Segment

### Martin Luňák

Executive Director EP Intermodal & Business Development Manager – development and strategy-setting of Intermodal & Forwarding Segment

## Compliance Committee EPH level

- Focuses on ensuring compliance with new legislation.
- Reviews existing EPH policies and identifies new areas that should be covered by those policies.
- Addresses issues of non-compliance reported by EPH's operational companies and provides support regarding these incidents.

## Risk Committee EPH level

- Helps to develop a culture of enterprise risk across EPH.
- Integrates risk management into the organisation's goals.
- Creates a corporate culture such that people at all levels manage risks rather than reflexively avoiding or heedlessly taking them.

\* Valid as of 31. 12. 2024

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# EPH Policies

Our inherent approach to Ethics and Compliance was formalised in 2022 through the implementation of the policies of EPH, including the Code of Conduct. Among the key policies that we deem very important to us are those covering Human Rights, Anti-bribery, Anti-corruption, and Cybersecurity. We believe that embedding high standards of business behaviour into the day-to-day activities of all our employees will help strengthen the foundation upon which EPLI's performance and reputation are built.

## EPH Policies

### Policy description

EPH Policies	Policy description
<b>ESG Master Policy</b>	The document sets out a comprehensive policy framework and basic guidelines for the EPH Group as well as defining the core principles for sustainability related policies within the EPH Group and its subsidiaries. Specific policies described below act as add-ins to this Master policy.
<b>Environmental Policy</b>	The policy describes basic principles we follow in terms of climate change and carbon footprint reduction, protection of biodiversity, the Environmental Management System, environmental impacts of the product portfolio, customer efficiency, regulatory compliance, renewable and clean energy promotion, resource and energy efficiency, waste management and end cycle management.
<b>Biodiversity Policy</b>	Protecting biodiversity in the areas where the EPH Group operates is among the top goals of the EPIF Group. The purpose of the policy is to provide a comprehensive and consistent framework of commitments and underlying principles in the area of biodiversity.
<b>Operational Policy</b>	The policy covers the basic principles we follow in matters of the access to basic services, health and safety management, environmentally safe operation of facilities, social impacts of our products, innovation and modernisation, emergency management, stakeholder engagement and responsible marketing.
<b>Procurement Policy</b>	The policy is focused especially on the monitoring of our supply chain and encouraging that our suppliers, as well as our customers, are compliant with local regulations and with our internal policies related to human rights, employees, and environmental matters.
<b>IT Cyber security Policy</b>	The EPH Group companies follow as minimum the key group cybersecurity principles (security governance, access control management, malware protection, network security, cyber resilience, ICS, remote workplace, etc.) and are responsible for a selection and implementation of specific security measures to meet these principles.
<b>Code of Conduct</b>	The EPH Group Code of Conduct contains standards of behavior to be upheld by all employees and is designed to ensure good relationships with all stakeholders.
<b>Tax Governance Policy</b>	The purpose of the policy is to ensure compliance with tax rules in various countries and territories in which the Group operates, prevention and reduction of significant tax risks and strengthening of the relationships with tax authorities.
<b>Equality, diversity and inclusion Policy</b>	The purpose of this policy is to provide equality, fairness and respect for all in our employment and to oppose and avoid all forms of unlawful discrimination.
<b>Whistleblower Policy</b>	The purpose of this policy is to provide EPH employees with the means of reporting compliance concerns and compliance violations without fear of retaliation or retribution.
<b>Asset integrity management Policy</b>	The policy outlines the principles and practices that govern decisions on asset management at EPH to ensure that EPH responsibly manages asset integrity risks across all facilities that we design, construct or operate.
<b>Anti-corruption and anti-bribery Policy</b>	Acceptance of gifts and donations including charitable donations is regulated. Receipt or payment of bribes including facilitation payments is strictly prohibited.
<b>Anti-money laundering Policy</b>	The so called four-eyes principle is applicable for business transactions, as well as cash payments above a predefined cash limit.
<b>Sanctions Policy</b>	We do not establish or maintain business relations with persons, entities or countries that are subject to economic or financial sanctions, trade embargoes or other restrictive measures imposed by the European Union, the United Nations, the United States of America, or the United Kingdom.
<b>Anti-trust Policy</b>	All employees and directors are obliged to observe anti-trust laws and are aware of serious consequences that any infringement of anti-trust laws may have.

Figure 2: EPH Policies

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# Risk Management

## Protection of our company and our local communities

EPLI abides by our parent company EPH's approach to risk management, which is managed by the **EPH Group's Risk Committee**. Sound risk management mechanisms protect both our company and our local communities by making us more resilient to crises and unforeseen events.

The transport industry in particular faces risks to our people, equipment and the infrastructure we depend on, posed by climate change and other environmental disasters. We furthermore face threats to our business in the realm of financial, operational and strategic risks.

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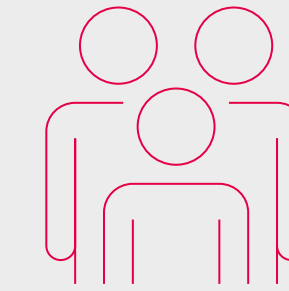
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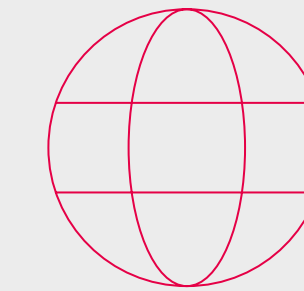
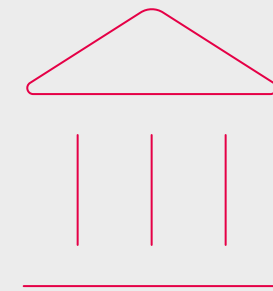
## Climate change related risks

EPLI faces a range of climate transition risks, primarily linked to policy, legal, market, and technological changes affecting the transport sector. As transportation accounts for a significant share of global greenhouse gas (GHG) emissions – especially during the use phase – the industry is increasingly targeted by regulators seeking to reduce carbon footprints. Stricter emissions and fuel-efficiency standards, particularly for trucks and rail transport, are driving the need for cost-intensive investments in new technologies, operational upgrades, and innovation.

These regulatory pressures are compounded by shifting market expectations, as customers demand low-carbon or carbon-neutral transport solutions. In addition, the rapid development of low-emission technologies and new market entrants is reshaping the competitive landscape, posing a risk to companies that cannot adapt quickly. These dynamics may lead to higher operational costs, reduced margins, and pressure on capital allocation, especially given the long investment cycles typical of transport assets.

## Other sustainability risks

As identified in our double materiality assessment, EPLI faces several sustainability-related risks in the environment, social and governance realms, in addition to our climate risks. These include risks of child labour and forced labour in our supply chain, and the risk of anti-competitive behaviour. These risks are managed through our policies, such as our Code of Conduct and Procurement Policy.



## Financial risks

EPLI faces significant financial risks primarily linked to the ongoing transition to a low-carbon economy and regulatory compliance. Achieving long-term decarbonisation goals will require substantial investments in fleet electrification and infrastructure upgrades, amid rising regulatory pressures and shifting market expectations. Additionally, any involvement in anti-competitive practices could result in severe financial penalties, legal consequences, and reputational damage.

## Operational risks

Fraud, unauthorised activities, error, omission, inefficiency or system failure are all forms of operational risk we face.

## Strategic risks

Political, economic and social developments in countries where we operate can pose strategic risks to our business.

# Political Engagement

EPLI operates as a politically neutral company. We do not support, affiliate with, or contribute to any political parties, movements, or candidates, either directly or indirectly.

Our decisions are guided solely by professional, legal, and ethical standards, with a commitment to transparency, fairness, and the long-term interests of our stakeholders. This neutrality ensures that our operations remain focused on delivering reliable, responsible, and unbiased logistics solutions.

neutrality

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## Subcontractor Management

# Responsible supply chain management

At EPLI, responsible supply chain management is a key part of our commitment to sustainability and ethical business conduct. Based on the adopted Code of Conduct, we apply clear principles of excellence, objectivity, compliance, and commitment in all our supplier relationships. We seek high-quality services and products on the best possible terms while ensuring that our decisions remain transparent, fair, and aligned with our operational, commercial, and environmental goals.

**We expect our suppliers not only to comply with all relevant laws and regulations but also to uphold values similar to ours, including integrity, environmental responsibility, and respect for human rights.** Our Procurement Policy outlines these expectations in detail and forms the basis for long-term, mutually beneficial partnerships. Health and safety remain a priority, and we ensure that all supplier personnel working on or in cooperation with our sites are properly informed and protected.



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# Whistleblowing Policy

EPLI is committed to fostering a transparent and accountable working environment where integrity is upheld at every level.

In line with Act No. 171/2023 Coll. on the protection of whistleblowers, we have implemented a secure internal reporting system that enables employees to safely report unethical, unlawful, or non-compliant behaviour.

This system ensures confidentiality, protects whistleblowers from retaliation, and strengthens trust across our organisation. It reflects our proactive approach to ethical business conduct and responsible governance.



The preferred reporting channel is the protected Whistlelink web interface (accessible at <https://eplt.whistlelink.com>), which allows for both written submissions and audio recordings. Employees may also report concerns in person to an authorised individual.

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# Corruption and Bribery

EPLI maintains a zero-tolerance approach to bribery and corruption across all areas of its operations. As part of our Ethics and Compliance approach, we adopted dedicated anti-bribery and anti-corruption policies in 2022, aligned with the EPH Group standards. These policies clearly define prohibited practices, outline employee responsibilities, and establish procedures for identifying, reporting, and addressing potential misconduct.

We believe that upholding strict ethical standards is essential to protecting our reputation, ensuring legal compliance, and fostering trust with stakeholders. While these policies have laid a strong foundation, we continue working toward their full integration into day-to-day operations through awareness, training, and clear communication. Our commitment to transparency and integrity remains central to building a responsible and sustainable business.

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## IT Solutions

**EPLI is actively advancing digitalisation** to improve operational efficiency and reduce administrative burden.

One key initiative is the implementation of the robotic process automation system, which is currently in use at EP Cargo Invest and EPLI. This system automates routine accounting tasks, such as invoice processing, and will gradually be rolled out across the Group. In parallel, EP Cargo Trucking has introduced a new digital system for managing service tasks, supporting the technical director in streamlining maintenance operations. These steps reflect our commitment to smart, scalable IT solutions across business functions.

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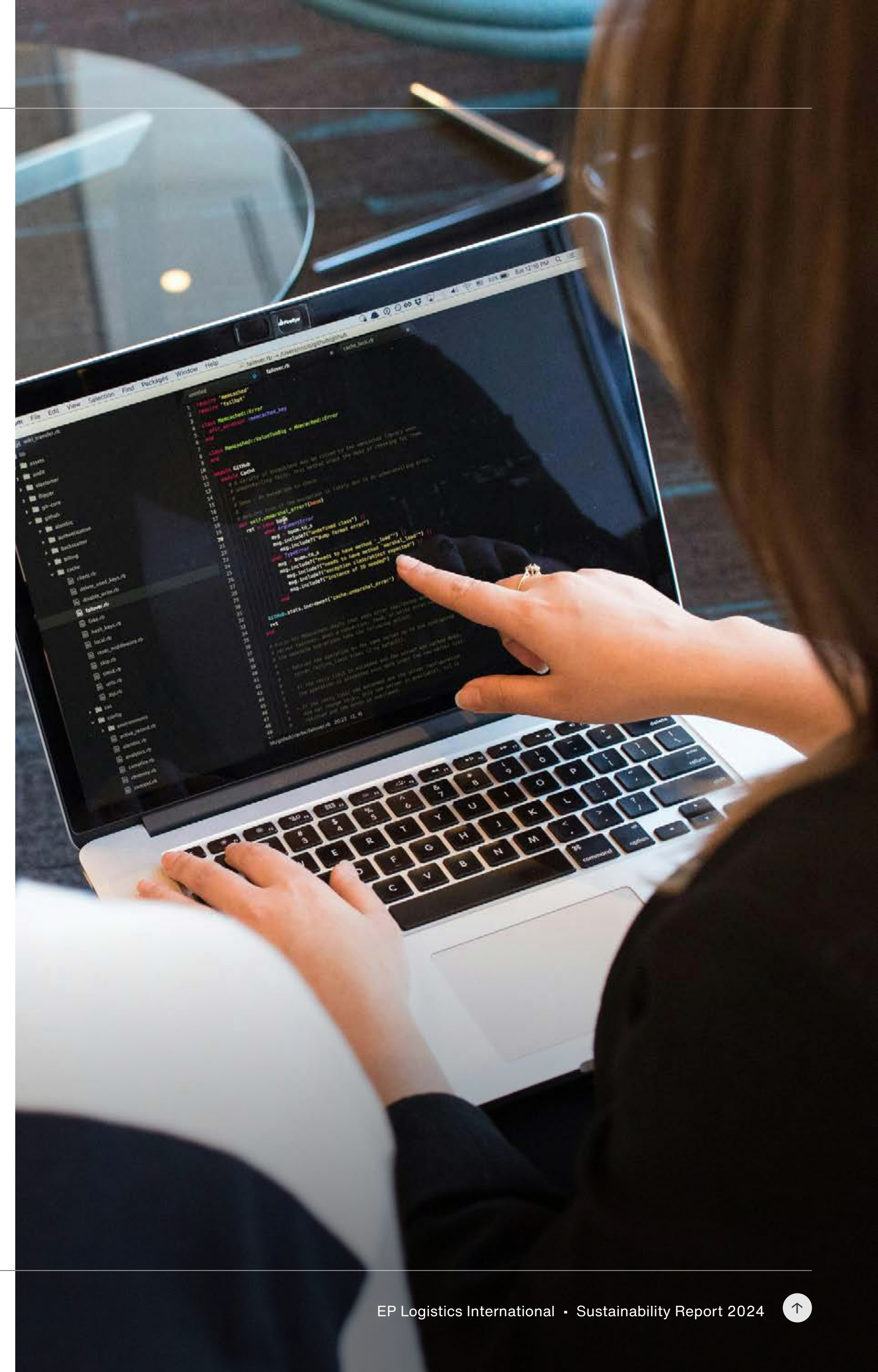
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# Cybersecurity

As digitalisation continues to reshape the logistics sector, cybersecurity has become a critical pillar of operational resilience and stakeholder trust at EPLI. In line with the EPH Group's Cybersecurity Policy, we are committed to safeguarding information, digital infrastructure, and connected technologies against evolving cyber threats and regulatory risks.

The policy outlines a comprehensive framework that includes governance, risk assessment, access control, network security, incident response, secure configuration, and business continuity planning. Special attention is given to emerging challenges related to autonomous and connected vehicle technologies, where increased system complexity and automation raise new security risks.



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## About this Report

This Sustainability Report presents EPLI's performance and progress across the three pillars of Environment, Social, and Governance (ESG) for the reporting period from 1 January 2024 to 31 December 2024.

The content of the report is guided by the material topics identified through our double materiality assessment undertaken in line with the CSRD directive and prepared with reference to the European Sustainability Reporting Standards (ESRS).

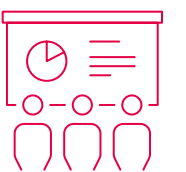
While EPLI is not currently subject to ESRS reporting requirements, we are included in the consolidated disclosures of our parent company, Energetický a průmyslový holding. For broader context and consolidated group-level disclosures, readers are encouraged to consult the annual reports (or separated sustainability reports until 2023) published by EPH, which has been reporting since 2015. Nonetheless, we will continue to issue our own voluntary sustainability reports with reference to ESRS reporting requirements, with an emphasis on improved data transparency, enhanced performance tracking, and measurable progress in all areas of ESG.

EPLI intends to continue reporting on an annual basis, with the next Sustainability Report – covering the calendar year 2025 – scheduled for publication in 2026.

### This report was prepared in collaboration with Flagship Impact

Flagship Impact is a sustainability and reporting consultancy that supports companies in communicating their environmental, social, and governance performance with clarity, credibility, and strategic insight.

Learn more at [www.flagshipimpact.com](http://www.flagshipimpact.com).



## Abbreviations

CEO	<b>Chief Executive Officer</b>
CFO	<b>Chief Financial Officer</b>
CO	<b>Carbon monoxide</b>
CO <sub>2</sub>	<b>Carbon dioxide</b>
ECM	<b>Entity in Charge of Maintenance</b>
EFRAG	<b>European Financial Reporting Advisory Group</b>
EPH	<b>Energetický a průmyslový holding</b>
EPLI	<b>EP Logistics International</b>
ERA	<b>European Railway Authority</b>
ESG	<b>Environment Social Governance</b>
EU	<b>European Union</b>
GHG	<b>Greenhouse Gases</b>
HR	<b>Human Resources</b>
IRO	<b>Impacts, Risks, Opportunities</b>

ISO	<b>International Organisation for Standardisation</b>
KIP vacuum silo	<b>In addition to the functions of a conventional tank silo, it enables the extraction and, as standard, the subsequent transport of bulk material</b>
LNG	<b>Liquefied Natural Gas</b>
LOCON	<b>Locon Logistik &amp; Consulting AG</b>
MSCI	<b>MSCI</b>
NO <sub>x</sub>	<b>Nitric Oxide</b>
RID	<b>International Carriage of Dangerous Goods by Rail</b>
SASB	<b>Sustainability Accounting Standards Board</b>
SQAS	<b>Safety &amp; Quality Assessment for Sustainability</b>
SŽ	<b>SŽ - Tovarni promet</b>
YoY	<b>Year-on-Year</b>

## Units

#	<b>Number</b>
%	<b>Percentage</b>
Gm	<b>Gram</b>
Km/h	<b>Kilometres per hour</b>
Km	<b>Kilometre</b>
L	<b>Litre</b>
KWh	<b>Kilo-watt hour</b>
Mil. ntkm	<b>Million tonne-kilometres</b>
TEU	<b>Twenty-foot equivalent</b>
Ntkm	<b>Netto tonne-kilometres</b>

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Published in July 2025  
by EP Logistics International, a.s.

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