AUGUST 2026

CLIMATE TRANSITION PLAN.

EDITION No.01

Caliber.global

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1.1

MANAGEMENT SUMMARY.

Climate change is transforming the global economy and the international logistics sector. Increasing regulatory requirements, customer expectations and technological developments are accelerating the transition towards lower-carbon supply chains. As an international supply chain orchestrator, Caliber recognizes both its responsibility and its opportunity to contribute to this transition.

This Climate Transition Plan sets out Caliber's long-term strategy for reducing greenhouse gas emissions and supporting the transition towards a more sustainable logistics sector. The plan establishes the organization's climate vision, governance structure, long-term reduction ambitions and strategic priorities, providing a clear framework for decision-making and continuous improvement through to 2050.

Unlike many organizations, Caliber's environmental impact is primarily determined by the logistics services it manages on behalf of its customers rather than by emissions from its own operations. More than 97% of the organization's greenhouse gas emissions originate from Scope 3 activities associated with international freight transport. As a result, Caliber's climate strategy focuses not only on improving the environmental performance of its own operations but, more importantly, on influencing greenhouse gas emissions throughout the wider logistics value chain.

To align its climate ambitions with internationally recognized objectives, Caliber has established a transparent theoretical greenhouse gas baseline for 1990 using a documented back casting methodology. This enables the organization to measure long-term progress against the objectives of the Paris Agreement and the European Climate Law, despite not existing in its current organizational form during the reference year.

Building upon this baseline, Caliber has committed to reducing its greenhouse gas emissions by at least 55% by 2030 compared with the theoretical 1990 baseline, while following an operational Net Zero pathway towards 2050. Since establishing the baseline, the organization has already achieved an estimated greenhouse gas reduction of approximately 32,3%, demonstrating that meaningful progress has already been made.

Recognizing that the greatest reduction potential lies within Scope 3 emissions, Caliber's Climate Transition Plan focuses on five strategic priorities:

- Decarbonizing its own operations through energy efficiency, renewable electricity and gradual fleet transition.
- Optimizing international supply chains through smarter logistics planning, shipment consolidation and transport efficiency.
- Accelerating the adoption of lower-carbon transport solutions in collaboration with logistics partners.
- Strengthening supplier, carrier and customer engagement to jointly reduce greenhouse gas emissions across the value chain.
- Investing in digital innovation and data transparency to improve emissions reporting and support data-driven decision-making.

These strategic initiatives are supported by a robust governance framework in which climate considerations are embedded within Caliber's Environmental Management System, ESG Management System and ISO 14001 certified Environmental Management System. Progress is monitored through annual greenhouse gas reporting, management reviews and periodic evaluation of strategic climate objectives.

This Climate Transition Plan should be read in conjunction with Caliber's annual CSR Report. While the CSR Report provides transparent reporting on greenhouse gas emissions, environmental performance and annual progress, this Climate Transition Plan establishes the long-term strategic direction that guides the organization's transition towards Net Zero.

Caliber believes that the transition towards lower-carbon logistics is not only an environmental necessity but also an opportunity to strengthen supply chain resilience, create long-term value for customers and contribute positively to a more sustainable global logistics sector. Through collaboration, innovation and continuous improvement, the organization aims to play an active role in shaping the future of sustainable supply chains.

This plan establishes the long-term strategic direction that guides the organization's transition towards Net Zero.

1.2

INTRODUCTION.

Caliber considers the transition towards low-carbon logistics as an opportunity to create long-term value for customers

Climate change is one of the defining challenges of our time and is reshaping the way organizations operate, collaborate and create value.

Governments, customers, investors and society increasingly expect organizations to take responsibility for their greenhouse gas emissions and to contribute actively to the transition towards a low-carbon economy.

As an international supply chain orchestrator, Caliber recognizes that climate change presents both a responsibility and an opportunity. Although the direct environmental impact of the organization's own operations is relatively limited, the services provided by Caliber influence freight movements across global supply chains every day. This creates a unique opportunity to work together with customers, logistics partners and suppliers to reduce greenhouse gas emissions throughout the logistics value chain.

Rather than viewing climate action solely as an environmental obligation, Caliber considers the transition towards low-carbon logistics as an opportunity to create long-term value for customers, strengthen supply chain resilience and support the sustainability ambitions of its stakeholders. By combining operational excellence with supply chain collaboration and innovation, the organization aims to contribute to a more sustainable and future-proof logistics sector.

This Climate Transition Plan sets out Caliber's long-term climate strategy and describes how the organization intends to contribute to the transition towards a low-carbon economy. The plan translates Caliber's climate ambitions into a structured roadmap with clear objectives, strategic priorities and governance arrangements that will guide decision-making over the coming decades.

The Climate Transition Plan has been developed in alignment with internationally recognized climate ambitions, including the objectives of the Paris Agreement and the European Climate Law. Although Caliber did not yet exist in its current organizational structure in 1990, the organization has established a transparent theoretical greenhouse gas baseline. This approach enables Caliber to align its long-term ambitions with the internationally recognized objective of reducing greenhouse gas emissions by at least 55% by 2030 compared with 1990 levels, while working towards Net Zero greenhouse gas emissions by 2050.

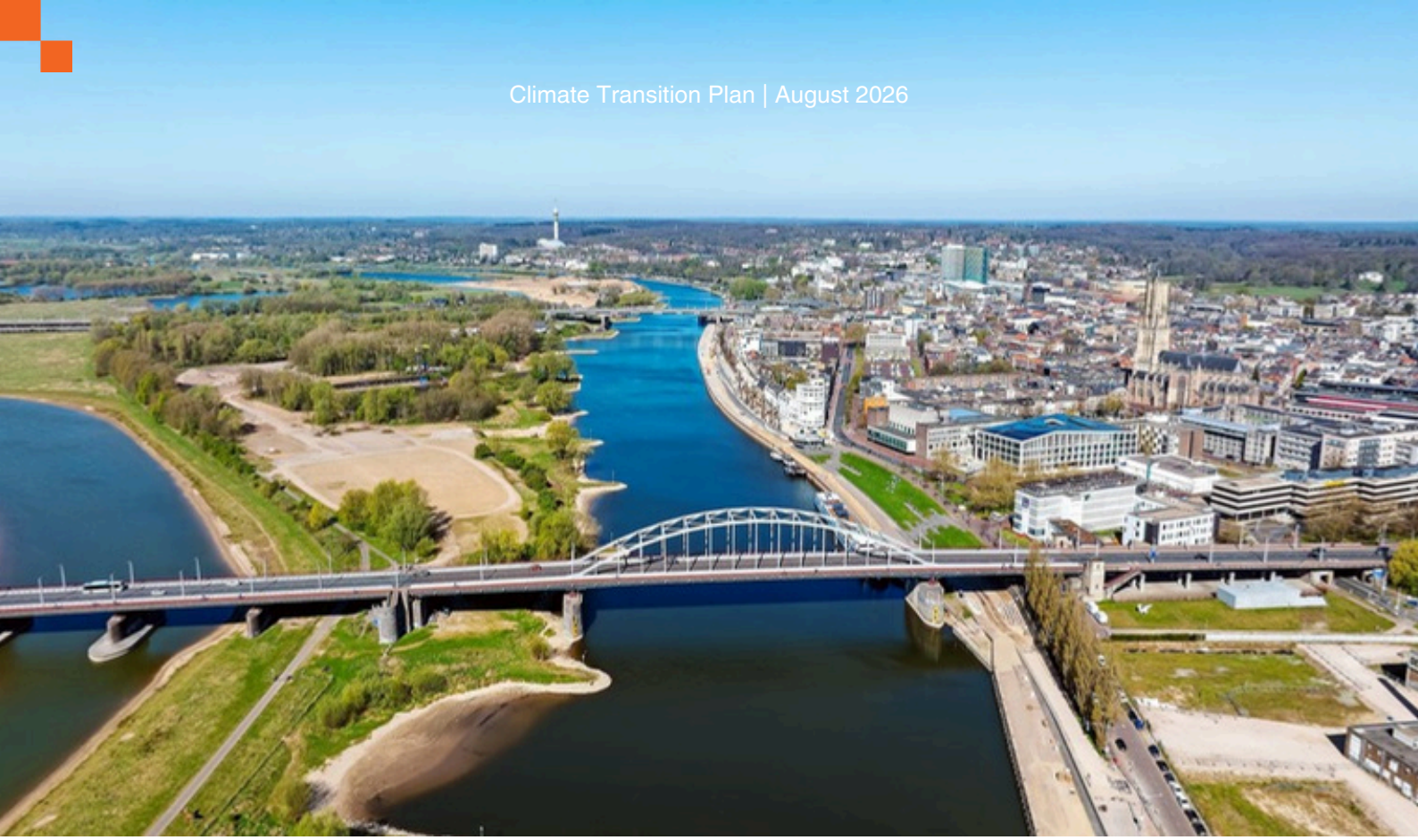
Recognizing that more than 97% of Caliber's greenhouse gas emissions originate from Scope 3 activities, this plan focuses not only on reducing emissions from Caliber's own operations but primarily on influencing emissions throughout the wider logistics value chain. Collaboration with customers, logistics partners and suppliers therefore forms a central pillar of the organization's climate strategy and transition pathway.

This document should be read as a strategic roadmap rather than an annual performance report. While Caliber's annual CSR Report presents the organization's greenhouse gas inventory, climate performance and progress against annual objectives, this Climate Transition Plan explains the long-term vision, governance, transition pathway and strategic initiatives that will enable the organization to achieve its climate ambitions.

The Climate Transition Plan forms an integral part of Caliber's Environmental Management System and supports the implementation of the organization's ESG Policy and ISO 14001 certified Environmental Management System. It also supports Caliber's broader business strategy by embedding climate considerations into operational decision-making, supply chain collaboration and long-term business development.

The plan will be reviewed periodically to evaluate progress, reflect technological developments, respond to evolving stakeholder expectations and incorporate changes in legislation, reporting standards and scientific insights. Through this process of continuous improvement, Caliber aims to ensure that its climate strategy remains effective, relevant and aligned with international best practices.

NOT A PERFORMANCE REPORT, BUT A STRATEGIC ROADMAP



1.3

CLIMATE VISION.

Climate change is one of the defining challenges facing the global logistics sector. As an international supply chain orchestrator, Caliber recognizes both its responsibility and its opportunity to contribute to the transition towards a low-carbon economy.

Unlike many organizations, Caliber's environmental impact is largely determined by the logistics services it manages on behalf of its customers. While emissions from the company's own operations remain relatively limited, Caliber is uniquely positioned to influence greenhouse gas emissions throughout the international logistics value chain.

For this reason, Caliber considers climate action to be more than reducing emissions from its own offices and facilities. The organization actively collaborates with customers, logistics partners and suppliers to optimize transport flows, increase shipment consolidation, reduce unnecessary transport movements and accelerate the transition towards lower-carbon logistics solutions.

Climate change therefore forms an integral part of Caliber's ESG strategy and long-term business development. Through continuous innovation, supply chain collaboration and data-driven decision-making, the organization aims to create measurable environmental impact while supporting its customers in achieving their own sustainability ambitions.

This report presents Caliber's greenhouse gas performance, climate ambitions and transition strategy and forms an integral part of the company's Environmental Management System and Climate Transition Plan.

1.4

CLIMATE GOVERNANCE.

Effective climate action requires more than ambitious targets. It requires clear governance, defined responsibilities and structured decision-making to ensure that climate considerations are consistently integrated into business operations and long-term strategic planning.

Caliber has therefore embedded climate governance within its broader Environmental, Social and Governance (ESG) Management System and its ISO 14001 certified Environmental Management System. This ensures that climate-related objectives are supported by clearly defined responsibilities, regular performance reviews and a continuous improvement process.

Climate governance is based on the principle that responsibility for climate performance is shared throughout the organization. While overall accountability rests with senior management, successful implementation depends on collaboration across departments and engagement with customers, logistics partners and suppliers.

1.4.1 Roles and Responsibilities

Senior Management is responsible for establishing Caliber's long-term climate ambitions, approving greenhouse gas reduction targets and ensuring that sufficient resources are available to implement the Climate Transition Plan.

The Centre of Excellence Team coordinates the implementation of the Climate Transition Plan and monitors progress towards the organization's climate objectives. The team supports the collection and analysis of greenhouse gas data, identifies improvement opportunities and coordinates climate-related initiatives throughout the organization.

Managers are responsible for integrating climate considerations into operational decision-making within their respective areas of responsibility. This includes supporting energy efficiency initiatives, identifying emission reduction opportunities and promoting sustainable business practices.

Employees contribute by applying environmentally responsible working practices in their daily activities and by actively participating in initiatives aimed at reducing greenhouse gas emissions and improving environmental performance.

Recognizing that the majority of Caliber's greenhouse gas emissions originate outside its direct operational control, customers, logistics partners and suppliers also play an essential role in achieving the organization's climate ambitions. Collaboration throughout the value chain is therefore considered a fundamental element of Caliber's governance approach.

1.4.2 Integration with Business Strategy

Climate considerations are integrated into Caliber's strategic decision-making processes and are considered alongside operational, financial and commercial objectives.

When evaluating new initiatives, services and improvement projects, the organization seeks to consider potential impacts on greenhouse gas emissions, resource efficiency and long-term climate resilience.

By embedding climate considerations into business planning, Caliber aims to create sustainable value for customers while strengthening the resilience and competitiveness of its own organization.

1.4.3 Management Review

Progress against the Climate Transition Plan is reviewed periodically as part of Caliber's management review process.

The review considers, where applicable:

- progress towards greenhouse gas reduction targets;
- greenhouse gas performance and trends;
- implementation of climate initiatives;
- progress against the Climate Transition Pathway;
- developments in legislation and reporting standards;
- stakeholder expectations;
- climate-related risks and opportunities;
- progress of supplier and customer engagement initiatives;
- opportunities for continuous improvement.

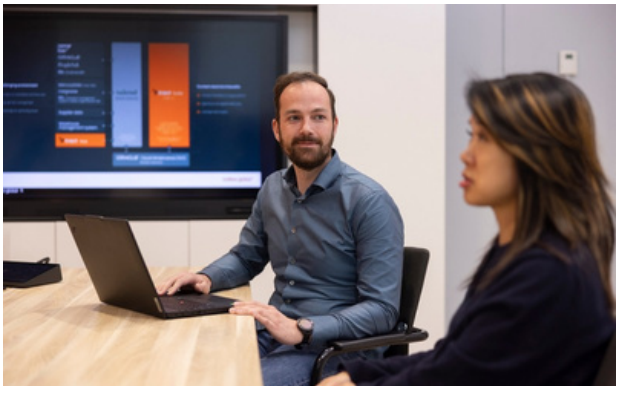
The outcomes of the management review are used to evaluate the effectiveness of the Climate Transition Plan, prioritize new initiatives and update climate objectives where appropriate.

1.4.4 Continous Improvement

Caliber recognizes that climate transition is a long-term process that requires continuous adaptation as technologies evolve, regulations develop and stakeholder expectations change.

The Climate Transition Plan is therefore reviewed periodically to ensure that it remains aligned with internationally recognized climate objectives, emerging scientific insights and developments within the logistics sector.

Lessons learned from annual greenhouse gas reporting, internal audits, stakeholder engagement and management reviews are incorporated into future updates of the Climate Transition Plan. This continuous improvement approach enables Caliber to strengthen its climate strategy over time while remaining focused on creating measurable environmental impact throughout the logistics value chain.



1.5

OUR CLIMATE IMPACT.

Understanding where greenhouse gas emissions originate is essential for developing an effective climate transition strategy. For Caliber, this understanding is particularly important because the organization operates as an international logistics orchestrator rather than as a traditional transport company.

Unlike organizations that own large vehicle fleets, manufacturing facilities or energy-intensive production sites, Caliber's direct operational emissions are relatively limited. The organization's own greenhouse gas emissions mainly originate from office operations, energy consumption and a limited number of company-owned vehicles.

However, Caliber's role within the international logistics sector means that its greatest environmental impact is created through the transport activities it manages on behalf of its customers. As a result, the majority of greenhouse gas emissions associated with Caliber's business occur outside the organization's direct operational control.

This distinction fundamentally shapes Caliber's climate strategy. Rather than focusing exclusively on reducing emissions from its own operations, the organization seeks to maximize its environmental impact by influencing greenhouse gas emissions throughout the logistics value chain.

The annual greenhouse gas inventory distinguishes between Scope 1, Scope 2 and Scope 3 emissions in accordance with the Greenhouse Gas Protocol.

Scope 1 includes direct greenhouse gas emissions resulting from sources owned or controlled by Caliber, primarily natural gas consumption and company-owned vehicles.

Scope 2 includes indirect greenhouse gas emissions associated with the generation of purchased electricity consumed within Caliber's offices.

Scope 3 includes all other indirect greenhouse gas emissions occurring throughout the value chain. For

Caliber, these emissions are primarily associated with international freight transport performed by logistics partners on behalf of customers.

More than 97% of Caliber's total greenhouse gas emissions originate from Scope 3 activities. This reflects the nature of the organization's business model and clearly demonstrates that meaningful climate action can only be achieved through close collaboration with customers, logistics partners and suppliers.

This also explains why Caliber's Climate Transition Plan places a strong emphasis on supply chain engagement, modal optimization, shipment consolidation, carrier collaboration and the development of lower-carbon logistics solutions. These initiatives provide significantly greater opportunities for greenhouse gas reduction than measures aimed solely at reducing emissions from the organization's own offices.

Caliber therefore views its role not only as reducing its own environmental footprint, but also as enabling customers and business partners to reduce emissions across the wider logistics network. By combining operational expertise, data-driven decision-making and long-term collaboration, the organization aims to create positive environmental impact far beyond its direct operational boundaries.

The annual CSR Report provides a detailed overview of Caliber's greenhouse gas inventory, including emissions by scope, transport mode and emission category. This Climate Transition Plan builds upon those results by describing how the organization intends to reduce these emissions over the coming decades and contribute to the transition towards a more sustainable logistics sector.

1.6

HISTORICAL 1990 BASELINE.

The European Climate Law and the Paris Agreement use 1990 as the reference year for measuring long-term greenhouse gas emission reductions.

As Caliber did not yet exist in its current organizational structure in 1990, no historical greenhouse gas inventory is available. To enable long-term comparison with internationally recognized climate objectives, Caliber has therefore established a theoretical greenhouse gas baseline using a transparent back casting methodology.

The methodology uses the complete 2025 greenhouse gas inventory as the operational activity baseline. Historical correction factors were subsequently applied to reflect the significantly higher carbon intensity of electricity generation, freight transport, aviation, road transport and logistics operations around 1990.

Based on this methodology, Caliber's theoretical greenhouse gas emissions for the reference year 1990 amount to approximately 3.013 tons CO_2e.

Compared with the measured greenhouse gas inventory of 2.040 tons CO_2e in 2025, Caliber has already achieved a greenhouse gas reduction of approximately 32,3%.

The theoretical baseline should not be interpreted as a historical greenhouse gas inventory. Instead, it provides a transparent and consistent reference framework that enables Caliber to align its climate ambitions with internationally recognized climate objectives while maintaining full transparency regarding the methodology applied.

1.7

SHORT-TERM CLIMATE TARGETS.

2026-2030

Achieving Caliber's long-term climate ambitions requires consistent progress over the coming years. To translate the long-term reduction pathway into measurable annual objectives, Caliber has established a set of short-term greenhouse gas reduction targets covering the period 2026–2030.

Given the relatively limited contribution of Scope 1 and Scope 2 emissions to the organization's overall greenhouse gas footprint, these short-term targets primarily focus on the continuous reduction of emissions from Caliber's own operations. Progress will be achieved through improved energy efficiency, optimization of office operations, continued use of renewable electricity and the gradual implementation of lower-emission mobility solutions.

These annual targets provide a practical framework for monitoring progress and support the periodic management review of the Climate Transition Plan.

1.7.1 Short-term Greenhouse Gas Reduction Targets (Scope 1, 2 & 3)

YEAR	SCOPE 1	SCOPE 2	SCOPE 3	OVERALL AVERAGE
2025	1%	0%	4%	4%
2026	1%	0%	5%	4.5%
2027	2%	0.5%	5.5%	5%
2028	2%	1%	8%	7.5%
2029	2.5%	2%	8.5%	8%
2030	3%	3%	10.5%	10%

Annual Reduction Targets for Scope 1,2,3 in percentage.

YEAR	SCOPE 1	SCOPE 2	SCOPE 3	TOTAL AVERAGE REDUCTION
2025	0.1 ton	0.0 ton	79.5 ton	79.5 ton
2026	0.1 ton	0.0 ton	79.5 ton	79.5 ton
2027	0.2 ton	0.1 ton	85.5 ton	85.5 ton
2028	0.2 ton	0.2 ton	91.0 ton	91.0 ton
2029	0.2 ton	0.5 ton	129.5 ton	130.0 ton
2030	0.2 ton	0.7 ton	119.0 ton	120.0 ton

Annual Reduction Targets for Scope 1,2,3 in absolute value in ton of C02 equivilant.

Note: The overall reduction target is a weighted average based on the relative contribution of each scope to Caliber's total GHG emissions. As Scope 3 accounts for approximately 97% of total emissions, the overall reduction target is primarily driven by the Scope 3 target.

On average, Caliber aims to reduce its Scope 1 and Scope 2 greenhouse gas emissions by approximately 0.1 tons CO_2e per year, representing an average annual reduction of approximately 1.9% over the period 2026–2030.

These short-term implementation targets will be reviewed annually as part of Caliber's Environmental Management System and may be adjusted where appropriate to reflect changes in business activities, technological developments or new opportunities for greenhouse gas reduction.

1.8

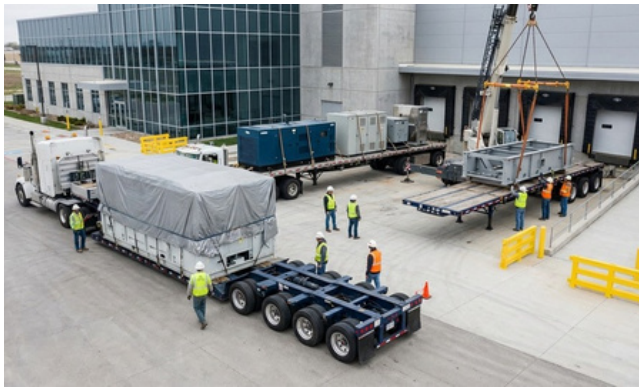
LONG-TERM CLIMATE AMBITION.

Caliber.global is committed to reducing its greenhouse gas emissions in line with the objectives of the Paris Agreement and the European Climate Law.

Although Caliber did not exist in its current organizational structure in 1990, the organization has established a theoretical greenhouse gas baseline for that reference year. This enables Caliber to align its climate ambitions with the internationally recognized objective of reducing greenhouse gas emissions by at least 55% by 2030 compared with 1990 levels, while working towards Net Zero greenhouse gas emissions by 2050.

The theoretical baseline serves solely as a strategic reference for long-term target setting and should not be interpreted as a historical greenhouse gas inventory.

The table on page 18 presents Caliber's overall greenhouse gas reduction pathway.



1.8.1 Long-term Greenhouse Gas Reduction Targets

REFERENCE YEAR	TOTAL GREENHOUSE GAS EMISSIONS (t CO_2e)	REDUCTION COMPARED WITH 1990	STATUS
1990	2,013	Baseline	Theoretical greenhouse gas baseline
2025	2,040	32.3%	Measured greenhouse gas inventory
2030	≤ 1,356	55%	Intermediate climate target aligned with the European Climate Law
2050	≤ 301	90%	Operational Nert Zero pathway*

Total greenhouse gas emissions (t CO_2e) compared to historical 1990 baseline.

*Residual greenhouse gas emissions that cannot technically or economically be eliminated will ultimately be neutralized through certified carbon removal solutions.

Since establishing the theoretical baseline, Caliber has already achieved approximately one third of the greenhouse gas reductions required to meet its long-term climate ambitions.

Future reductions, however, will not be distributed equally across all greenhouse gas emission scopes. Instead, Caliber's transition strategy focuses on those emission categories where the organization can create the greatest environmental impact.

Our Columbus OH office in the United States.

1.9

SCOPE-SPECIFIC REDUCTION STRATEGY.

Although Caliber's long-term greenhouse gas ambitions apply to the organization as a whole, the reduction pathway differs considerably between Scope 1, Scope 2 and Scope 3 emissions.

This reflects both the composition of Caliber's greenhouse gas inventory and the practical opportunities available for reducing emissions within each scope.

Scope 1 and Scope 2 together account for only a small proportion of Caliber's total greenhouse gas emissions.

Scope 2 emissions have already been substantially reduced through the procurement of renewable electricity wherever available. Consequently, the remaining reduction opportunities within Scope 2 primarily relate to energy efficiency improvements and further optimization of office operations.

Scope 1 emissions mainly consist of natural gas consumption and a limited number of company-owned vehicles. While Caliber will continue reducing these emissions wherever technically and economically feasible, the short-term reduction potential remains relatively limited.

More than 97% of Caliber's greenhouse gas emissions originate from Scope 3 activities, primarily downstream freight transportation performed by logistics partners on behalf of customers.

For this reason, the organization's climate strategy focuses predominantly on reducing emissions throughout the logistics value chain through collaboration with customers, logistics partners and suppliers.

1.9.1 Scope-specific Greenhouse Gas Reduction Targets

SCOPE	2026 ACTUAL ($t CO_2e$)	2030 TARGET ($t CO_2e$)	2050 TARGET ($t CO_2e$)	PRIMARY REDUCTION STRATEGY
1	0.1	0.2	1	Improve energy efficiency, reduce natural gas consumption and gradually electrify company vehicles where feasible.
2	0	0	2	Continue purchasing renewable electricity, improve energy efficiency and optimize office operations.
3	79.5	119	298	Decarbonize logistics through carrier engagement, modal optimization, sustainable fuels, shipment consolidation and supply chain collaboration.
Total	80	120	301	Net Zero pathway

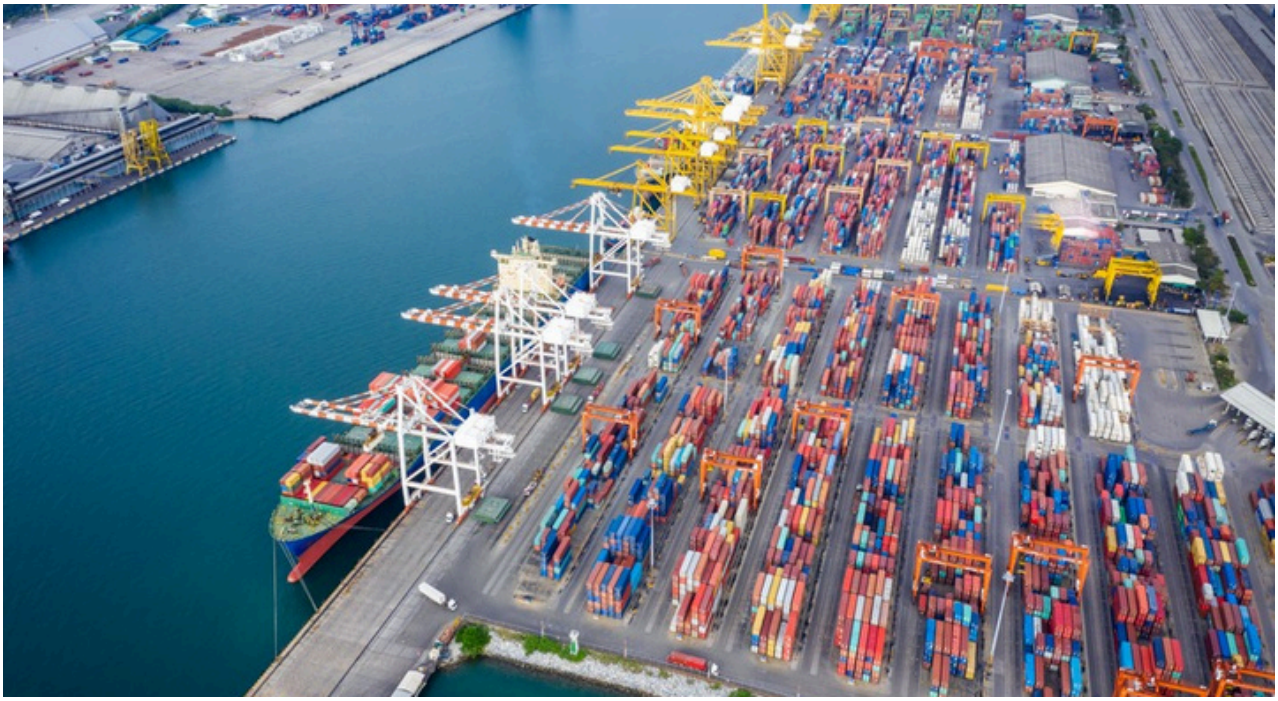
Scope specific reduction targets for greenhouse gas.

1.9.2 Strategic Priorities

STRATEGIC PRIORITY	EXPECTED CONTRIBUTION TO FUTURE GREENHOUSE GAS REDUCTIONS
Supply chain optimization	Very high
Carrier sustainability programs	Very high
Modal optimization	Very high
Sustainable transport fuels	High
Supplier engagement	High
Renewable electricity	Medium
Office energy efficiency	Medium
Company vehicle electrification	Low

The tables above demonstrate that Caliber intentionally allocates its climate efforts to those emission categories where the organization can create the greatest environmental impact.

Rather than pursuing equal percentage reductions across all greenhouse gas emission scopes, Caliber applies a risk-based and impact-driven approach that reflects the realities of the logistics sector and the organization's role as an international logistics orchestrator.



1.10

CLIMATE TRANSITION PATHWAY.

Caliber's climate transition strategy recognizes that meaningful greenhouse gas reductions will primarily be realized throughout the logistics value chain.

The organization therefore focuses its efforts on those activities where it can create the greatest environmental impact while continuing to provide high-quality logistics solutions to its customers.

1.10.1 2026-2030 | Accelerating the Transition

During this period Caliber will focus on achieving the intermediate target of a 55% reduction compared with the theoretical 1990 baseline.

The primary activities include:

- expanding collaboration with preferred logistics partners;
- increasing the deployment of lower-carbon transport solutions;
- reducing air freight where operationally feasible;
- further optimizing transport planning and shipment consolidation;
- increasing transparency throughout the logistics supply chain;
- encouraging logistics partners to establish science-based climate targets;
- further developing the Ultra Short Supply Chain concept.

Caliber.global will focus on achieving the intermediate target of a 55% reduction*

**Compared to the theoretical 1990 baseline*

1.10.2 2026-2030 | Accelerating the Transition

Following 2030 the emphasis will gradually shift towards deeper decarbonization of freight transport through technological innovation and long-term collaboration across the logistics sector.

Caliber will continue supporting the transition by:

- promoting zero-emission logistics solutions;
- increasing the use of renewable fuels and alternative energy carriers;
- improving carbon data quality across the supply chain;
- strengthening supplier engagement programs;
- encouraging innovation throughout the international logistics network.

Residual greenhouse gas emissions that cannot technically or economically be eliminated will ultimately be neutralized through certified carbon removal solutions in accordance with internationally recognized Net Zero principles.

1.11

STRATEGIC CLIMATE INITIATIVES.

Achieving Caliber's long-term climate ambitions requires a combination of operational improvements, innovation and close collaboration throughout the logistics value chain. Rather than relying on a single solution, the organization pursues a portfolio of complementary initiatives that together support the transition towards lower-carbon logistics.

The strategic initiatives described below represent the primary areas through which Caliber intends to reduce greenhouse gas emissions while continuing to create value for customers and business partners.

1.11.1 Decarbonizing Own Operations

Although emissions from Caliber's own operations represent only a small proportion of the organization's total greenhouse gas footprint, the organization remains committed to continuously improving its own environmental performance.

Key initiatives include:

- improving energy efficiency within office operations;
- maintaining the use of renewable electricity wherever available;
- reducing natural gas consumption where technically and economically feasible;
- gradually transitioning company vehicles towards lower-emission alternatives;
- promoting sustainable business travel and hybrid working practices.

These initiatives demonstrate Caliber's commitment to leading by example while supporting the organization's broader climate ambitions.

1.11.2 Supply Chain Optimization

The greatest opportunities for greenhouse gas reduction lie within the international logistics network managed on behalf of customers.

Caliber continuously works with customers and logistics partners to optimize supply chain performance through initiatives such as:

- shipment consolidation;
- route optimization;
- reducing unnecessary transport movements;
- improving load utilization;
- selecting the most efficient transport solutions;
- reducing empty kilometers wherever possible.

By optimizing logistics networks rather than individual shipments, Caliber aims to reduce greenhouse gas emissions while simultaneously improving operational efficiency and service quality.

1.11.3 Sustainable Transport Solutions

The transition towards lower-carbon freight transport is essential for achieving long-term greenhouse gas reductions.

Caliber therefore encourages and supports the adoption of more sustainable transport solutions by:

- increasing the use of lower-carbon transport modes where feasible;
- supporting modal shifts from air to sea or rail where operationally possible;
- encouraging the adoption of renewable fuels and alternative energy carriers;

- promoting zero-emission transport technologies as these become commercially available;
- working with logistics partners to improve transport efficiency.

Recognizing that technological developments continue to evolve rapidly, Caliber will periodically review emerging transport solutions and integrate new opportunities into its climate strategy where appropriate.

1.11.4 Supplier and Carrier Engagement

Long-term climate progress can only be achieved through strong collaboration across the supply chain.

Caliber therefore actively engages with logistics partners, carriers and suppliers to improve environmental performance and increase transparency regarding greenhouse gas emissions.

Examples of collaboration include:

- encouraging suppliers to establish greenhouse gas reduction targets;
- supporting the development of more accurate emissions data;
- promoting sustainability assessments within the supply chain;
- sharing environmental best practices;
- identifying joint emission reduction opportunities;
- encouraging continuous environmental improvement throughout the logistics network.

Through these partnerships, Caliber aims to increase the collective environmental impact of the entire logistics value chain.

1.11.5 Customer Collaboration

Customers play a central role in achieving meaningful greenhouse gas reductions.

Caliber supports customers by providing insight into logistics-related greenhouse gas emissions and identifying opportunities to reduce emissions through smarter logistics solutions.

Examples include:

- analyzing transport-related emissions;
- identifying lower-carbon logistics alternatives;
- improving shipment planning;
- increasing transport efficiency;
- supporting customers in achieving their own climate ambitions.

By integrating sustainability into logistics advisory services, Caliber creates shared value for both customers and the environment.

1.11.6 Digital Innovation and Data Transparency

Reliable data forms the foundation of effective climate management.

Caliber therefore continues to invest in digital solutions that improve the transparency, quality and availability of greenhouse gas information throughout the logistics chain.

Strategic initiatives include:

- improving greenhouse gas data quality;
- increasing the availability of primary emissions data from logistics partners;
- further developing digital reporting capabilities;
- supporting data-driven decision-making;
- continuously improving carbon accounting methodologies.

Improved data transparency enables more informed decision-making and allows both Caliber and its customers to identify the most effective greenhouse gas reduction opportunities.

1.11.7 Continuous Innovation

The logistics sector continues to evolve rapidly through technological innovation, digitalization and new approaches to supply chain management.

Caliber recognizes that innovation will play an essential role in achieving long-term climate objectives. The organization therefore actively explores innovative concepts and technologies that contribute to lower-carbon logistics, increased operational efficiency and improved environmental performance.

Particular attention is given to initiatives that strengthen collaboration throughout the supply chain, optimize transport networks and reduce greenhouse gas emissions without compromising service quality.

Through a culture of continuous innovation, Caliber aims to remain a trusted logistics partner while contributing to the transition towards a more sustainable global logistics sector.

1.12

CLIMATE RISKS & OPPORTUNITIES.

Climate change is expected to have an increasing impact on global supply chains, international trade and logistics operations. For Caliber, understanding these developments is essential to maintaining resilient logistics solutions and creating long-term value for customers.

As part of its Climate Transition Plan, Caliber periodically evaluates climate-related risks and opportunities that may influence the organization, its customers and the wider logistics value chain. The objective is not only to minimize potential adverse impacts, but also to identify opportunities where climate action can strengthen business performance, customer value and long-term competitiveness.

The assessment of climate-related risks and opportunities supports strategic decision-making and forms an integral part of Caliber's Environmental Management System and ESG Management System.

1.12.1 Climate-related Risks

Climate-related risks are periodically reviewed as part of Caliber's broader business risk management process. These risks may evolve over time as legislation develops, customer expectations change and new technologies become available.

Caliber recognizes that many of these risks cannot be eliminated entirely. Instead, the organization focuses on improving resilience, increasing transparency and strengthening collaboration throughout the logistics value chain.

Key climate-related risks currently include:

RISK CATEGORY	POTENTIAL IMPACT
Climate legislation	More stringent climate legislation may increase reporting obligations and require additional investments in carbon management and supply chain transparency.
Carbon pricing	Expansion of carbon pricing mechanisms may increase transport costs throughout the logistics sector.
Customer expectations	Customers increasingly expect transparent greenhouse gas reporting and lower-carbon logistics solutions as part of procurement processes.
Carrier transition	Differences in the pace at which logistics partners decarbonize may influence supplier selection and overall supply chain performance.
Data availability	Limited availability of primary emissions data may affect the accuracy of greenhouse gas reporting and customer reporting.
Physical climate impacts	Extreme weather events may disrupt transport routes, ports, infrastructure and international supply chains, affecting operational continuity.
Reputation	Failure to achieve climate objectives or respond to stakeholder expectations may negatively affect Caliber's reputation and competitive position.

1.12.2 Climate-related Opportunities

The transition towards a low-carbon economy also creates significant opportunities for innovation and business development.

Caliber considers climate transition not only as a compliance challenge, but as an opportunity to develop smarter, more efficient and more sustainable logistics solutions.

By proactively identifying these opportunities, Caliber aims to create shared value for customers, logistics partners and society while strengthening the resilience and future-readiness of its own business.

Key opportunities include:

OPPORTUNITY	STRATEGIC VALUE
Supply chain optimization	Improving logistics efficiency reduces greenhouse gas emissions while lowering operational costs for customers.
Sustainable transport solutions	Increasing the use of lower-carbon transport options supports both customer sustainability objectives and Caliber's climate ambitions.
Data-driven logistics	Enhanced emissions data enables better decision-making and more transparent sustainability reporting.
Customer advisory services	Supporting customers with greenhouse gas reporting and logistics optimization strengthens long-term customer relationships.
Supplier collaboration	Working closely with logistics partners accelerates greenhouse gas reductions across the value chain.
Innovation	Emerging technologies, digitalization and alternative fuels create new opportunities for lower-carbon logistics solutions.
Competitive advantage	Demonstrating climate leadership strengthens Caliber's market position and supports participation in sustainability-driven procurement processes.

1.12.3 Managing Risks and Opportunities

Climate-related risks and opportunities are reviewed periodically as part of Caliber's management review process.

Where appropriate, the outcomes are used to:

- update the Climate Transition Plan;
- prioritize climate initiatives and investments;
- strengthen supplier engagement programs;
- improve greenhouse gas reporting and data quality;
- support strategic business planning;
- identify new opportunities for collaboration and innovation.

By integrating climate-related risks and opportunities into strategic decision-making, Caliber ensures that climate considerations remain embedded within the organization's long-term business development and continuous improvement process.

2.0

MONITORING, REPORTING & MANAGEMENT REVIEW.

The successful implementation of this Climate Transition Plan depends on effective monitoring, transparent reporting and regular management review. Caliber recognizes that achieving long-term climate ambitions requires continuous evaluation of progress, adaptation to changing circumstances and ongoing collaboration throughout the organization and its value chain.

For this reason, climate performance is embedded within Caliber's broader ESG Management System. Progress against the objectives defined in this Climate Transition Plan is periodically monitored and forms an integral part of the organization's continuous improvement process.

2.1 Monitoring Progress

Caliber monitors progress towards its climate ambitions through a combination of quantitative greenhouse gas data and qualitative performance indicators.

The organization periodically evaluates, where applicable:

- scope 1 greenhouse gas emissions;
- scope 2 greenhouse gas emissions;
- scope 3 greenhouse gas emissions;
- total organizational greenhouse gas emissions;
- progress towards the 2030 and 2050 climate targets;
- implementation of strategic climate initiatives;
- energy consumption;
- renewable electricity usage;
- greenhouse gas emissions intensity;
- supplier engagement activities;
- customer collaboration initiatives;
- greenhouse gas data quality and completeness.

Monitoring these indicators enables Caliber to evaluate the effectiveness of implemented initiatives and identify opportunities for further emission reductions.

2.2 Climate Reporting

Caliber prepares an annual greenhouse gas inventory in accordance with the Greenhouse Gas Protocol.
The results are published as part of the organization's annual CSR Report, which provides transparent reporting on greenhouse gas emissions and energy usage.

The CSR Report therefore serves as the primary annual reporting document for climate performance, while this

Climate Transition Plan provides the long-term strategic framework that guides the organization's climate transition.

2.3 Management Review

The implementation of this Climate Transition Plan is periodically reviewed by management as part of Caliber's Environmental Management System and ISO 14001 certified Environmental Management System.

The management review evaluates:

- progress towards greenhouse gas reduction targets;
- performance against strategic climate objectives;
- implementation of the Climate Transition Pathway;
- outcomes of greenhouse gas reporting;
- developments in climate legislation and reporting standards;
- stakeholder expectations;
- climate-related risks and opportunities;
- progress of supplier and customer engagement;
- effectiveness of climate initiatives;
- resource requirements and investment priorities;
- opportunities for further greenhouse gas reductions.

The outcomes of the management review are used to determine whether additional actions, revised priorities or updated objectives are required to maintain progress towards Caliber's long-term climate ambitions.

2.4 Strategic Conclusion

The purpose of this report extends beyond measuring greenhouse gas emissions. It demonstrates how Caliber integrates climate considerations into its long-term business strategy and how the organization intends to contribute to the transition towards a lower-carbon logistics sector.

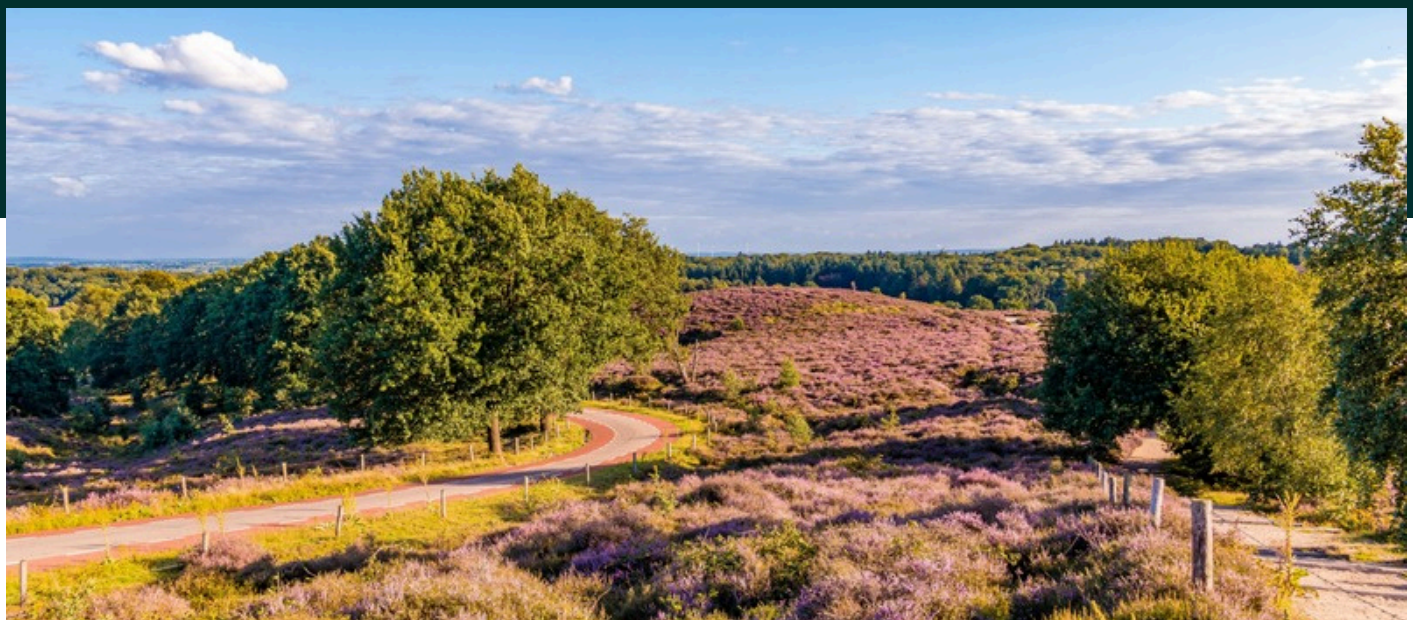
Caliber recognizes that its greatest opportunity to reduce greenhouse gas emissions lies not within its own offices but throughout the international logistics value chain. Consequently, the organization's climate strategy intentionally focuses on collaboration with customers, logistics partners and suppliers.

By combining operational improvements, supply chain collaboration and continuous innovation, Caliber aims to create measurable environmental impact while supporting customers in achieving their own climate ambitions.

The Climate Impact & Transition Report will be reviewed and updated annually to monitor progress, evaluate performance against the organization's climate targets and identify new opportunities for continuous improvement.

Caliber.global

Through collaboration, innovation and continuous improvement, Caliber.global aims to play an active role in shaping the future of sustainable supply chains.



CLIMATE TRANSITION PLAN

EDITION No.01