



TTS
TRANSPORT TRADE SERVICES S.A.
BUCUREȘTI – ROMÂNIA

[Translation from Romanian in English]

Rev 0 – GMS Decision 1/04.11.2025

Policy on Integrity Whistleblowing

TTS (Transport Trade Services) S.A.



Rev 0 - GMS Decision 1/02.10.2025

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I. General Framework

I.1 Purpose

Integrity Whistleblowing Policy (“the Policy”) establishes a coherent and uniform framework within the TTS Group regarding the mechanisms through which:

- Integrity whistleblowers may report breaches of internal regulations and deviations from the provisions of group policies observed in the activity of companies within the TTS Group;
- Public interest whistleblowers may make internal reports in accordance with the provisions of Law No. 361/2022 on the protection of whistleblowers in the public interest (“Law 361/2022”).

The principles underlying the Policy are as follows:

1/ Principle of Responsibility

The integrity whistleblower has the obligation to provide data or information regarding the reported acts and has reasonable grounds to believe that such data or information are true at the time of reporting, and that the reported acts may constitute breaches of the internal regulations of a company within the TTS Group and/or deviations from the provisions of group policies;

2/ Principle of Impartiality

The examination and resolution of integrity reports shall be conducted objectively, without bias, irrespective of the beliefs and interests of the persons involved in managing such reports.

3/ Principle of Good Faith

Integrity whistleblowers may not rely on the provisions of this Policy, nor may they abuse these provisions, in order to avoid or mitigate administrative or disciplinary sanctions for their own actions that are unrelated to the integrity reports they have made.

4/ Principle of Whistleblower Protection

An integrity whistleblower who had reasonable grounds to believe that the information concerning the reported breaches was true at the time of reporting, and that such information fell within the scope of this Policy, shall be protected against any form of retaliation resulting from the integrity reports made by them.



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This Policy is not intended to address individually every possible situation that may arise in the activity of a company within the TTS Group; rather, it sets out the general framework for addressing any specific situation, as well as the tools that may be used in resolving such matters.

In this respect, TTS expects that each person involved will assess the approach and resolution of every situation in light of the principles set out in this Policy.

1.2 Scope of Application

This Policy applies to all companies within the TTS Group, composed of TTS (Transport Trade Services) S.A. Bucharest (“TTS”) and the companies in which TTS holds, directly or indirectly, a majority shareholding (“Subsidiary” or “Subsidiaries”).

The list of companies within the TTS Group is provided in Appendix 1, which forms an integral part of this Policy.

1.3 Responsibilities

The management structures of the companies within the TTS Group are responsible for taking all necessary measures to ensure the implementation and observance of the provisions of this Policy..

1.4 Definitions

- **Integrity Whistleblower** – any interested person who, on the basis of information obtained in a professional context, makes an integrity report regarding the activity of TTS or one of its Subsidiaries;
- **Professional Context** – any set of professional activities, remunerated or non-remunerated, conducted in the past or at present, on the basis of which an integrity whistleblower has obtained information that led them to make an integrity report.
- **Interested Person** – a natural person who is in a contractual relationship with one of the companies within the TTS Group or with a legal entity that has a commercial relationship with one of the companies within the TTS Group;
- **Integrity Report** – the communication of information obtained in a professional context, made for the purpose of preventing the occurrence of potential events or disclosing events that have already occurred, relating to the activities of a company within the TTS Group, and which constitute breaches of its internal regulations or deviations from the provisions of the group’s policies;



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- **Retaliation** – any direct or indirect act or omission, occurring in a professional context, which is prompted by an integrity report, and which causes or may cause harm to the integrity whistleblower who made the report;
- **Integrity Supervisor** – the person responsible for managing and ensuring the implementation of the provisions of this Policy within the company of the TTS Group in which they perform their activity.

II. Integrity reporting

Any interested person who possesses data and information obtained in a professional context regarding acts which they have reasonable grounds to believe constitute breaches of the internal regulations of a company within the TTS Group, or deviations from the provisions of the group's policies that have occurred in the activity of a company within the TTS Group, may submit to the concerned company an integrity report concerning the acts in question.

The integrity report shall contain at least the following elements:

- the name, surname, and contact details of the integrity whistleblower;
- the professional context in which the information was obtained;
- the person concerned, if known;
- a description of the acts that may constitute breaches of the internal regulations of the company concerned;
- any evidence supporting the report, if available;
- the date of the report.

To enable the prompt examination of the reported facts, the report shall additionally indicate the category into which such acts fall:

- Conflict of interest situations;
- Acts or facts of corruption;
- Giving or receiving bribes;
- Breaches of the company's internal policies, regulations, and procedures;
- Deviations from the provisions of group policies.

III. Reporting Channels



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Integrity whistleblowers may use the following channels and forms of reporting:

1. **Online forms** published on the **TTS website**, applicable to TTS and its subsidiaries with fewer than 250 employees (AGRIMOL, CANOPUS, DECIROM, PLIMSOLL, PORT FAJSZ, TTS Operator, TTS Porturi Fluviale, TTS Viena) and
2. **Online forms** published on the **NAVROM**, applicable to NAVROM and its subsidiaries with fewer than 250 employees (NVR Bac, NVR Shipyard, SUPERQUATRO, BTL).
3. **In writing, in electronic format**, using as follows:
 - for **TTS and its subsidiaries with fewer than 250 employees**, the dedicated email address avertizor_integritate@tts-goup.ro,
 - for **NAVROM and its subsidiaries with fewer than 250 employees**, the dedicated email address avertizor_integritate@navrom.ro
4. **In writing, on paper**, sent by registered letter or submitted directly to the registered office of the company concerned, under the following conditions:
 - the report shall be submitted in a sealed envelope marked "INTEGRITY WHISTLEBLOWING – STRICTLY CONFIDENTIAL;"
 - the report shall be addressed to the Chief Executive Officer or the Chairperson of the Board of Directors (or, as applicable, the Sole Administrator) of the company concerned.

In the case of reports submitted by electronic means, the report shall include, in addition to the elements provided under Section "II. Integrity Reporting," the name of the company concerned.

IV. Protection of Integrity Whistleblowers

Retaliation or threats of retaliation against an integrity whistleblower, arising from integrity reports made by them in accordance with the provisions of this Policy, are strictly prohibited.

Integrity whistleblowers may not abuse the provisions of this Policy, nor may they rely on these provisions to avoid or mitigate administrative or disciplinary sanctions for their own actions that are unrelated to the integrity reports they have made.

Administrative or disciplinary procedures concerning the conduct of an integrity whistleblower that is unrelated to the integrity reports they have submitted shall not be considered acts of retaliation against the whistleblower.



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V. Confidentiality Obligations

The companies within the TTS Group shall take all necessary measures to ensure that the identity of integrity whistleblowers is not disclosed, except in one of the following situations:

1. The integrity whistleblower has given their express consent;
2. The integrity whistleblower has disclosed their identity on their own initiative;
3. The disclosure of identity is made in fulfilment of a legal obligation, in compliance with the conditions and limits established by law;
4. The disclosure is made solely to the persons responsible for investigating the matters reported through the integrity report, and only for the purpose of facilitating the investigation.

Information contained in the reports that constitutes trade secrets or falls within the category of privileged information shall not be used or disclosed for purposes other than those necessary for the resolution of the report.

VI. Common Procedural Provisions

TTS and its Subsidiaries with at least 50 employees shall:

- appoint an Integrity Supervisor responsible for managing and ensuring the implementation of the provisions of this Policy within the company in which they operate;
- develop and implement their own procedures for the management of integrity reports;
- inform employees regarding the Integrity Whistleblowing Policy and, where applicable, publish the Policy on their own website.

Upon receipt of an integrity report, the company concerned shall initiate an investigation and issue a report on the results of the investigation, or it shall close the report.

The closure shall be recorded in minutes, which will be included in the integrity reporting file.

If an integrity report is submitted to a company other than the one concerned, the report shall be forwarded to the appropriate company for resolution.

Anonymous whistleblowing reports (those that do not include the name, surname, and contact details of the integrity whistleblower) shall be accepted and examined but will only be acted upon insofar as they contain accurate and complete information and provide indications of



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breaches of the internal regulations of the company concerned or deviations from the provisions of group policies.

If an integrity report concerns multiple companies within the Group, it shall be forwarded to TTS, which will decide on the manner of managing the investigation and resolution process.

VII. Specific Provisions Regarding the Application of the Provisions of Law No.361/2022

Public interest whistleblowers may use the communication channels available for integrity reporting to make internal reports, as defined under Article 3, point 4 of Law No. 361/2022.

In accordance with the provisions of Article 9(4) of Law No. 361/2022, subsidiaries with fewer than 250 employees are exempt from the obligation to establish their own dedicated electronic reporting channels — namely, their own email address and an online reporting form published on their respective websites. In the case of such subsidiaries, public interest whistleblowers may use, for reporting purposes, the electronic channels established by the parent companies, TTS and NAVROM, as applicable, as provided in Section “III. Reporting Channels.”

The online forms made available to public interest whistleblowers by TTS and NAVROM shall classify the reported legal breaches under one of the categories provided in Article 3, point 1 of Law No. 361/2022.

Subsidiaries with at least 50 employees shall include in their internal procedures for managing integrity reports specific provisions regarding the application of the provisions of Law No. 361/2022.

In accordance with Article 9(1) of Law No. 361/2022, subsidiaries with fewer than 50 employees are exempt from fulfilling the obligations set forth in Section “VI. Common Procedural Provisions.”

VIII. Reporting Obligations

Each company within the TTS Group shall include, in the Directors’ Report on the individual annual financial statements and, where applicable, in the Directors’ Report on the consolidated annual financial statements, a summary regarding the integrity reports registered during the reporting year, containing the following information:

- the number of reports registered, broken down by category;
- the number of reports resolved, including those unresolved at the end of the previous reporting year, broken down by category;



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- the number of reports remaining unresolved at the end of the reporting year, including those registered in the previous reporting year, broken down by category.

IX. Policy Review

The Integrity Whistleblowing Policy shall be reviewed at least once every two years, as well as whenever necessary, following amendments to the legal framework, changes to the internal regulations of the TTS Group, or modifications to the Group's structure or operational context.

The responsibility for initiating the review process lies with the Board of Directors of TTS, upon the recommendation of the Governance and Sustainability Committee, with the support of the Corporate Governance and Investor Relations Department.



APPENDIX 1 List of Companies within the TTS Group

TTS (Transport Trade Services) S.A. ("TTS")

Registered Office: Bucharest, Romania

CNFR NAVROM S.A. ("NAVROM")

Registered Office: Galati, Romania

1. Companies with 50–249 Employees

TTS Operator S.R.L. ("TTS Operator")

Registered Office: Constanta, Romania

DECIROM S.A. ("DECIROM")

Registered Office: Constanta, Romania

TTS Porturi Fluviale S.R.L. ("TTS Fluvial")

Registered Office: Galati, Romania

Navrom Bac S.R.L. ("NVR Bac")

Registered Office: Galati, Romania

Navrom Shipyard S.R.L. ("NVR Shipyard")

Registered Office: Galati, Romania

2. Companies with less than 50 Employees

Canopus Star S.R.L. ("CANOPUS")

Registered Office: Constanta, Romania

SUPERQUATRO GRUP S.R.L. ("SUPERQUATRO")

Registered Office: Galati, Romania

Bunker Trade Logistics S.R.L. ("BTL")

Registered Office: Constanta, Romania

Plimsoll Zrt. ("PLIMSOLL")



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Registered Office: Budapest, Hungary

Port of Fajsz Kft. ("PORT FAJSZ")

Registered Office: Fajsz, Hungary

TTS (Transport Trade Services) GmbH ("TTS VIENA")

Registered Office: 15b Lerchengasse, Langerzersdorf Austria

AGRIMOL TRADE S.R.L. ("AGRIMOL")

Registered Office: 34, Vaselor Street, Bucharest

Disclaimer:

"This is an unofficial English translation of the Policy on Integrity Whistleblowing.

It is provided solely for the convenience of interested parties. In case of any inconsistencies or divergences between this translation and the original document in Romanian, the Romanian version shall prevail. The Romanian version constitutes the sole legally binding instrument."