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Reg. Com. No.: J 40/296/97;
Unique Identification Code: 9089452
Subscribed and paid-up share capital: 30,000,000 lei

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REMUNERATION POLICY FOR THE DIRECTORS AND EXECUTIVE MANAGERS OF TTS (TRANSPORT TRADE SERVICES) S.A.

TTS (TRANSPORT TRADE SERVICES) S.A. (hereinafter referred to as "**TTS**", the "**Company**", or the "**Entity**") is organised under a unitary system, in accordance with the principles of good corporate governance, transparency, and accountability towards its shareholders and other stakeholders, with the aim of supporting and guiding business development and the efficient exchange of relevant information for companies.

The Company is managed by a Board of Directors (hereinafter referred to as the "**Board of Directors**") composed of 5 Directors ("**Directors**"), natural persons appointed by resolution of the Ordinary General Meeting of Shareholders ("**OGMS**").

The Executive Managers ("**Executive Managers**") are appointed by the decision of the Board of Directors, and their responsibilities are established through management contracts on the basis of which they conduct their activities within TTS, as well as under TTS's Internal Regulations on organisation and operation and the applicable legal provisions.

The Company aims to attract and retain, in the long term, management members with vast experience who can contribute to its development. The Company has always strictly complied with the applicable legal provisions regarding the remuneration of the members of its statutory bodies, and the current policy reflects coherence with changes in the legal framework.

In this context, the Remuneration Policy detailed below represents a necessary tool for achieving the Company's strategic objectives and complies with the applicable legal provisions.

The Remuneration Policy describes the main pillars of remuneration, as well as the terms, conditions, and financial and non-financial benefits approved by the Company's corporate bodies, in accordance with the relevant legal provisions and the BVB Corporate Governance Code.

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Autorizatie nr: 37918
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1. PURPOSE OF THE POLICY

The purpose of this policy is to establish the principles and framework for the remuneration of the Directors and Executive Managers (any reference in this policy to the notion of "executive managers" shall be understood as a reference to persons with delegated powers from the Board of Directors, in accordance with Article 143 of the Companies Law No. 31/1990 ("**Law No. 31/1990**") of TTS, which are to be applied throughout their activities, regulating the manner of granting remuneration to them.

This policy supports the Company's business strategy, as well as the sustainability of the business and its long-term interests, by establishing principles and rules for the remuneration of the Directors and Executive Managers, which allow the attraction and retention of professionals and the appropriate motivation of these individuals to achieve strategic objectives, translated into long-term and short-term performance objectives.

2. OBJECTIVES OF THE POLICY

This Remuneration Policy aims to:

- establish clear thresholds and guidelines for remuneration and maintain a well-defined relationship between performance and remuneration;
- set clear and easily understandable rules;
- describe both the fixed and variable components;
- establish clear criteria for the award of the variable component.

3. PRINCIPLES OF THE POLICY

In line with best practices, the remuneration structure is defined separately for Directors and Executive Managers.

3.1. Principles regarding the remuneration structure for Directors are:

- Ensuring a level of remuneration that is in line, on the one hand with the labour market and, on the other hand, commensurate with the level of dedication, qualification, and responsibility required for these positions;
- Ensuring a competitive, fair, and non-discriminatory remuneration level (regardless of gender, race, ethnicity, religion, or sexual orientation) to attract and retain competent management personnel;

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- Ensuring that the level of remuneration is sufficiently motivating, in a manner that guarantees the Directors' dedication to the Company's interests while not impeding their independence.

3.2. Principles regarding the remuneration structure for Executive Managers are as follows:

- Ensuring that remuneration is correlated with achieving strategic objectives and delivering value to shareholders, with a significant part of the remuneration package linked to achieving performance objectives (both short-term and long-term);
- Ensuring a competitive, fair, and non-discriminatory remuneration level (regardless of gender, race, ethnicity, religion, or sexual orientation) to attract and retain competent management personnel.

4. FACTORS CONSIDERED IN DETERMINING THE LEVEL OF REMUNERATION

4.1. External Factors

The remuneration structure and remuneration thresholds are established considering the best practices and benchmarks used at both national and international levels:
- The remuneration system includes a fixed component and a variable, performance-based component, in line with market practices; additionally, it includes other non-financial benefits;
- Benchmarks have been established based on data relating to the remuneration within comparable-sized international companies operating in the transport and logistics sector in Romania, while also considering comparisons with data from other industries (e.g., the oil industry) and from other countries in Central and Eastern Europe;
- The company's remuneration packages are designed and customised to align with and reflect the company's philosophy, corporate governance, ownership structure, level of autonomy, and the role and impact of the Board of Directors and Executive Managers.

4.2. Internal Factors

- The remuneration policy follows principles similar to those for employee remuneration and describes the various elements of fixed and variable remuneration, including other financial and non-financial benefits.

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- In establishing these principles, internal equity is maintained, applying the principle of proportionality regarding the different categories of staff, with the level of remuneration set based on the market median for all hierarchical levels.
- Considering that a significant part of the business is regulated, the remuneration policy introduces certain specificities in determining the gross monthly fixed remuneration level and the overall structure of the remuneration package.
- The remuneration policy sets clear, comprehensive, and varied criteria for awarding variable remuneration, which is established in line with the Company's business strategy and objectives.

5. PROCESS OF DRAFTING AND IMPLEMENTING THE POLICY

The policy is drafted by the Board of Directors and approved by the OGMS.

The policy is submitted to a vote at the OGMS whenever significant changes occur and, in any case, at least once every four years. The Board of Directors, with the support of the Remuneration and Nomination Committee, will prepare the updated version of the Policy and submit it for approval to the OGMS.

5.1. Role of the Remuneration and Nomination Committee

In accordance with applicable laws and regulations, the Articles of Association, and the Board of Directors' Rules, the primary responsibilities of the Remuneration and Nomination Committee include the following:

(i) Providing recommendations to the Board of Directors regarding the Company's remuneration, incentives, and compensation policy;

(ii) Recommending to the Board of Directors periodic reviews of the Policy; making recommendations to the Board of Directors regarding the remuneration of the General Director and other Executive Managers, including the main components of remuneration, annual performance indicators, and long-term objectives, as well as the evaluation methodology;

(iii) Monitoring remuneration trends in areas of interest to the Company.

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5.2. General Considerations in the Implementation Process

The Remuneration and Nomination Committee and the Board of Directors ensure that the process of approving, reviewing, and implementing this Policy is based on objective criteria that prevent conflicts of interest, in accordance with applicable legislation, mandate contracts, and internal regulations. No agreement, understanding, or family relationship between the Company's directors and any other person that may have contributed to their appointment as directors is accepted.

Directors and Executive Managers shall act in good faith, in the interest of the Company, without promoting their own interests or those of any third party. In conducting the tasks covered by this Policy, they shall not be influenced by the personal interests of their spouse or relatives up to the fourth degree and shall refrain from any conflict of interest.

For Executive Managers, the determination of remuneration and performance indicators (both annual and long-term) is conducted objectively, based on the specific activity of each, excluding any other type of intervention.

When determining fixed remuneration, the target positioning was set at the market median, while also ensuring that the variable remuneration does not exceed 100% of the fixed component of the total remuneration.

In establishing performance indicators and during the evaluation process, the specific activity of each Director/Executive Manager is considered to prevent conflicts of interest and any issues that may cause financial or commercial harm or impact the company's image and profitability, both in the short and long term.

Any potential conflict of interest shall be declared promptly and in writing to the Board of Directors. In the event of a breach of this obligation, action shall be taken in accordance with applicable legislation, management contracts, and internal regulations. Compliance with conflict-of-interest principles is monitored through periodic declarations regarding potential conflicts of interest involving management members.

No deviations from the provisions of this Policy are permitted during the implementation process.

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6. REMUNERATION POLICY APPLICABLE TO MEMBERS OF THE BOARD OF DIRECTORS

6.1. Management Contract of the Directors

The appointment and dismissal of the members of the Board of Directors are conducted by the OGMS, which establishes both the level of remuneration and other rights and obligations provided in the management contract, in accordance with legal provisions.

6.2. Remuneration of the Directors

The remuneration of the members of the Board of Directors consists of a fixed gross monthly remuneration, equal for all members of the Board, as established by the OGMS. In the event of sudden dismissal, the members of the Board of Directors are entitled to compensation, which will be detailed in the mandate contract.

6.3. Benefits Granted to the Directors

a. Coverage of the costs for issuing and maintaining a “Directors & Officers Liability” (D&O) insurance policy, covering damages caused by the Directors in the exercise of their functions within the Company, as well as direct damages caused by them in the exercise of their functions with direct implications for the subsidiaries in which the Company is a majority shareholder, with an insured amount of EUR 2,000,000 per person/event, and EUR 2,000,000 for the entire insurance period. The Company will bear and pay the cost of the insurance premiums;
b. Provision of an "Executive" medical service package and/or health insurance from a reputable company in the field of medical services;
c. A company car for the use of the Chairman of the Board of Directors.

6.4. Conditions for Termination of the Mandate

The mandate of the Directors terminates in the following situations:

a. Upon expiration;
b. By revocation of the mandate by the OGMS;
c. By the death of the Director;
d. By resignation from the mandate, based on a written notification sent to the Chairman of the Board of Directors, at the Company’s registered office;

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e. Due to the inability to exercise the mandate for a period exceeding 90 days;
f. If the Director does not attend 2 (two) Board meetings during a financial year and does not authorise another Director to represent them at the meetings;
g. If the Director does not attend 5 (five) Board meetings during a financial year, regardless of whether they authorise another Director to represent them at the meetings.

In the event of termination of the mandate contract by resignation, the Director must provide the Company with one month's prior notice before the effective date of termination.

In the case of dismissal without just cause established in accordance with the law, the Director may receive compensation from the Company equivalent to the entire amount they would have received for the entire duration of their mandate if their contract had not been terminated prematurely, but not exceeding an amount equivalent to two monthly remunerations of the respective Director ("Penalty Clause"). This compensation will be paid within 90 (ninety) days from the date of termination of the mandate contract. This compensation represents the sole compensation to which the Director is entitled in the event of dismissal without just cause established in accordance with the law.

6.5. Remuneration of Executive Members of the Board of Directors

The remuneration of the executive members of the Board of Directors consists of a combined fixed monthly remuneration, equal to the gross fixed remuneration as a member of the Board of Directors and the fixed remuneration as an executive, to which a variable remuneration is added.

The provisions of Section 7 apply. For the avoidance of doubt, in the case of executive members of the Board of Directors, the limit of the annual gross variable remuneration established in Section 7.4 applies to the value of the combined fixed monthly remuneration.

7. REMUNERATION POLICY APPLICABLE TO EXECUTIVE MANAGERS

7.1. Management Contract

The Company enters into management contracts with Executive Managers appointed by the Board of Directors based on legal provisions. The management contracts are concluded for a period of 4 years.

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The Company appoints one of the Executive Managers as the General Manager, to whom it delegates the responsibility for coordinating the operational activities conducted by all members of the Management Team.

The management contract specifies the type and amount of remuneration and benefits granted to Executive Managers and the conditions for termination, in line with the responsibilities delegated through the contract and established in accordance with the limits set out in the following sections of this Policy.

7.2. Remuneration of Executive Managers

The remuneration components for Executive Managers are as follows:

a. A fixed monthly remuneration – intended to attract and retain specialists with the experience and skills necessary for the proper management of the company's activities, ensuring the implementation of the vision and strategy, and contributing to the financial and non-financial sustainability and performance of the Company. The fixed remuneration will be calculated based on the average gross salary of the Company's employees;
b. An annual variable remuneration – intended to encourage and reward performance in relation to annual financial and non-financial objectives. This is awarded for the collective and individual contribution of the executive managers to achieving the company's objectives, based on key performance indicators (KPIs). The indicators are established in line with the Company's strategy and aligned with the interests of the shareholders and are approved annually by the Board of Directors, upon the recommendation of the Remuneration and Nomination Committee;
c. Compensation in the event of sudden dismissal, which will be detailed in the management contract.

The key performance indicators (KPIs) considered for determining the annual variable remuneration are divided into two categories, as follows:

- Financial performance indicators (Turnover and Return on Equity), whose fulfilment results in the award of 60% of the total variable remuneration;
- Non-financial performance indicators (business-related) correlated with the strategic objectives of the area of activity, which evaluate the performance and behaviour of the executive manager

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based on general management skills and personal capabilities, whose fulfilment results in the award of 40% of the total variable remuneration.

The weight allocated to these groups of indicators may vary depending on the role and responsibilities of each Executive Manager. The total of the weights allocated to each group of indicators represents 100%.

The amount of the annual variable remuneration is calculated following an assessment by the Board of Directors of the achievement level of the KPIs, according to their evaluation methodology, and awarded pro-rata, in accordance with the actual period worked in that year. Thus, the annual evaluation result will be calculated as a weighted average between the degree of achievement of the financial performance indicators and the degree of achievement of the non-financial performance indicators.

When determining variable remuneration, clear criteria are considered, developed based on best practices, through which a business objective is defined as specific, measurable, achievable, realistic, and reasonable in terms of time limit. The achievement of performance objectives is periodically monitored through specific data measurement and visualisation tools. Performance indicators are developed considering the strategic, tactical, and operational context of the Company.

Based on the above elements, it can be concluded that variable remuneration is directly correlated with performance indicators, which are established as follows:
- Performance indicators motivate the achievement of both sustainable financial results in the regulated context in which the Company operates (e.g., profitability) and recognised non-financial performance by stakeholders (e.g., increased productivity);
- Specific short-term (annual) performance indicators are related to projects and initiatives with an annual implementation period, ensuring the achievement of medium and long-term strategic objectives (e.g., digitalisation and modernisation of IT&C infrastructure projects), allocated to each manager based on their individual contribution, as per the areas of responsibility managed under the mandate contract;
- Long-term performance indicators focus on achieving the Company's medium and long-term strategic objectives.

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The total variable remuneration amount is calculated to be directly linked to the level of performance achieved, as determined by the assumed performance indicators, as well as the Company's financial performance and overall results, with the possibility of non-payment of the variable component in the event of unsatisfactory performance. Thus, if the minimum acceptable level of achievement of a performance indicator is not met, the Executive Manager will not be entitled to the payment of the variable remuneration associated with that indicator. The value of the variable remuneration (both annual and long-term) will be limited to a maximum of 100% of the total level of achievement of the relevant performance indicators.

The specific conditions of the remuneration for Executive Managers (whose limits are defined by this Policy subject to OGMS approval) are determined by the Board of Directors, in accordance with the provisions of Law No. 31/1990.

Variable remuneration is paid within the financial year in which it is approved and takes the form of bonuses and/or incentives. Fixed remuneration is paid monthly.

7.3. General Remuneration Limits for Executive Managers

The remuneration limits for Executive Managers will be approved by the OGMS and are determined based on the Reference Salary value at the Company level.
The Reference Salary value is equal to the value of the average gross salary at the Company level recorded in the last completed fiscal year.
The value of the annual gross variable remuneration shall not exceed 2 times the value of the gross fixed monthly remuneration.
The values of the fixed and variable remuneration for the Executive Managers are determined by the decision of the Board of Directors.

The limits for the gross fixed monthly remuneration of the Executive Managers are as follows:
- Chief Executive Officer: between 3 and 5 Reference Salaries
- Chief Financial Officer: between 2 and 4 Reference Salaries
- Chief Operations Officer: between 3 and 5 Reference Salaries

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7.4. Benefits Granted to Executive Managers

- Executive Managers will benefit from a Directors & Officers (D&O) professional liability insurance policy, covering damages caused by Executive Managers in the exercise of their functions within the Company, as well as direct damages caused by them in the exercise of their functions with direct implications for subsidiaries where the Company is the majority shareholder, with a covered amount of EUR 2,000,000 per person/event and EUR 2,000,000 for the entire insurance period. The Company shall bear and pay the cost of the premiums for this insurance.
- A medical services package under the same conditions as for the Directors.
- Paid maternity leave for a maximum period of 6 months during the term of the management contract.
- A maximum of 30 working days of vacation per year.

7.5. Conditions for Termination of the Mandate

The management contract may terminate, including by rescission, under the following situations and conditions:

a. Upon the expiry of the mandate granted to the Executive Manager;
b. By the revocation of the Executive Manager's mandate;
c. By the death of the Executive Manager;
d. By resignation from the mandate, based on a written notification sent to the Chairman of the Board of Directors at the Company's registered office;
e. Due to the inability of the Executive Manager to exercise the mandate for a period exceeding 90 days.

In all cases of termination of the management contract, the Executive Manager is entitled to payment of the amounts due by the Company for the period preceding the termination of the mandate.

In the event of dismissal without just cause established in accordance with the law, the Executive Manager may receive from the Company compensation equal to the fixed component of the remuneration corresponding to the unexpired period of the mandate due to the early termination of the management contract, but not exceeding an amount equivalent to 2 fixed components of the monthly remuneration of the respective Executive Manager.

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8. FINAL PROVISIONS

After the voting of this Policy at the OGMS, the Policy, together with the date and the results of the vote, will be published without delay on the Company's website and will remain available to the public, free of charge, for at least as long as they are applicable.

The Policy shall be submitted for approval at the OGMS whenever there is a significant modification, and in any case, at least once every 4 years, in accordance with the provisions of Law No. 24/2017 on issuers of financial instruments and market operations.

In the event of a revision of the Policy, a description and explanation of all significant changes and the manner in which shareholder votes and opinions on the Policy have been considered will be included.

If the OGMS does not approve the proposed form of a new Policy, the Company shall pay the remuneration of the Directors and Executive Managers in accordance with the existing approved Policy and shall present a revised Policy for approval at the next OGMS.

The undersigned DANGL CRISTINA DIANA, certified interpreter and translator for ENGLISH based on the authorisation no. 37918 issued on 03.11.2015, by the Romanian Ministry of Justice, hereby certify the accuracy of this translation from ROMANIAN into ENGLISH, and the fact that through this translation the content and meaning of the document have not been distorted.

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