

FREIGHTOS LIMITED

POLICY FOR REPORTING VIOLATIONS AND COMPLAINTS

Section 1. **Policy Statement.** One of the most valuable assets of Freightos Limited, a Cayman Islands exempted company limited by shares (the “*Company*”), is our integrity. Protecting this asset is the job of everyone in the Company. We have established a Code of Business Conduct (as amended or supplemented, the “*Code*”) to help our employees comply with the law and to maintain the highest standards of ethical conduct. This policy is meant to supplement the Code by establishing procedures regarding the reporting, receipt, retention and treatment of any suspected violations or concerns as to compliance with the Code or other Company policies, or any complaints or concerns regarding the Company’s accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

Section 2. **Obligation to Report Suspected or Actual Violations; Anonymous Reporting**

A. *Reporting Generally* - It is every employee’s obligation to report any instance, occurrence or practice that they, in good faith, believe is inconsistent with, or in violation of, the Code or other Company policies, including any suspected violations of the laws and rules that govern the reporting of the Company’s financial performance or any complaints or concerns regarding the Company’s accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters, pursuant to the procedures set forth in the Code. If an employee is not comfortable discussing an issue with his or her supervisor or believes that it would be inappropriate to do so, the employee should contact the General Counsel of the Company or their designee (in either case, the “*Compliance Officer*”).

B. *Anonymous Reporting* - Alternatively, if an employee wishes to report any such matters **anonymously** or **confidentially**, they may do so as follows:

- Submit a report online at:
<https://www.mycompliancereport.com/report?cid=CRGO> or
legal@freightos.com
- Call our toll-free Compliance Hotline at: 866-896-9415
- Mail a description of the suspected violation or other complaint or concern to:

General Counsel
Freightos Limited
Malcha Technology Park Building 2
Agudat Sport Hapoel 1
Jerusalem, Israel 9695102

Section 3. **Treatment and Retention of Complaints and Reports.** Each supervisor and manager shall report any suspected violation, concern or complaint reported to such person by employees or other sources to the Compliance Officer to assure proper treatment and retention of complaints, concerns or notices of potential violations. In addition, employees should take note that persons outside the Company may report complaints or concerns about suspected violations, or concerns regarding internal accounting controls, accounting or auditing matters. These concerns and complaints should be reported immediately on receipt to the Compliance Officer.

Supervisors and managers, as well as the Compliance Officer, shall promptly consider the information, reports or notices received by them under this policy or otherwise. Each person shall take appropriate action, including investigation as appropriate, in accordance with the law, governmental rules and regulations, the Code and otherwise consistent with good business practice.

Upon a report to the Compliance Officer, all notices or reports of suspected violations, complaints or concerns received pursuant to this policy shall be recorded in a log, indicating the description of the matter reported, the reporting party (if provided), the date of the report and the disposition thereof. This log shall be maintained by the Compliance Officer and a record of the report shall be retained in the log for at least five years.

Section 4. **Statement of Non-Retaliation.** It is a crime in many jurisdictions (including jurisdictions in which the Company operates) for anyone to retaliate intentionally against any person who provides truthful information to a law enforcement official concerning a possible violation of law. Moreover, the Company *will not permit* any form of intimidation or retaliation by any officer, employee, contractor, subcontractor or agent of the Company against any person because of any lawful act done by that person to:

- provide information or assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of the Code, or any Company policies; or
- file, testify, participate in, or otherwise assist in a proceeding relating to a violation of any law, rule or regulation.

Any such action is a violation of Company policy and should be reported immediately under this policy.

Nothing in this policy is intended to or may be used in any way to limit or impede any employee's rights to communicate with any government agency, as provided for or protected under any applicable law.

Section 5. **Statement of Confidentiality.** The Company will, to the extent reasonably possible, keep confidential both the information and concerns reported under this policy, and its discussions and actions in response to these reports and concerns. In the course of its investigation, however, the Company may find it necessary to share information with others on a "*need to know*" basis.