

Methodological Note

GEODIS collects workforce-related, environmental and social information from its subsidiaries at least once a year. These indicators are used to measure progress, analyze areas for improvement and establish the Group's action plans for workforce-related, environmental and social responsibility.

The Group's non-financial reporting is based on the environmental and social indicators of GEODIS and the subsidiaries under its control. It is defined in line with national and international reporting standards, in particular Non-Financial Reporting Directive (NFRD) 2014/95/EU of October 22, 2014 and Corporate Sustainability Reporting Directive (CSRD) no. 2022/2464 of December 14, 2022.

Alongside the regulatory framework, GEODIS relies on a number of benchmarks, international standards and guidelines, including the Global Reporting Initiative's CSR reporting guidelines; the 10 principles of the United Nations Global Compact; the GHG Protocol; ISO 14001, ISO 45001 (OHSAS 18001) and ISO 26000; the Safety & Quality Assessment for Sustainability (SQAS) system; the Global Logistics Emissions Council (GLEC) Framework V2; the Investors in People benchmark; and the GEEIS label.

In addition, the Group has created its own procedures and tools for collecting, analyzing and consolidating environmental and social data. Reporting documents specify the various indicators, the basis for their calculation and the scope of the data.

Organization of reporting

The Group asks its regions and lines of business to report annually on their social and environmental responsibility. The indicators and the reporting protocol have been defined for all the Group's regions and lines of business and are used as a reference for the preparation of the present report. The protocol describes the indicators, the mechanism and scope of collection, the principal challenges identified and the procedure for controlling and regulating these challenges. The information published in the present report follows the rules and definitions established by the Group to ensure uniformity.

The information provided by each region and line of business with regard to Human Resources and to Quality, Safety and the Environment are consolidated by the GEODIS Sustainability Department. Data presented for the 2023 fiscal year is calculated or estimated on the basis of data from GEODIS and its suppliers, but also external databases, methods and reference values. Data is reported in various levels of detail, from operational sites to Group-level indicators.

The data published is broken down by region and by line of business. Since the introduction of reporting in 2008, the collection and consolidation process has been subject to regular improvement, enabling GEODIS to meet the requirements of the regulations.

Scope of collection

The indicators cover all Group entities that are fully consolidated for accounting purposes. Entities are included in the scope when:

- the Group holds a majority stake in them, or
- the Group exercises operational control even though its stake is 50 % or less.

All logistics, industrial, commercial and service activities are included in the scope of reporting.

Depending on the data, the scope of consolidation may vary and include only a portion of the sites or countries concerned. The indicators of consolidated subsidiaries are presented without the application of a share or proportionate consolidation. Data for the entities is reported in full even when the Group's stake is less than 100 %.

Period covered

The present report covers the fiscal year ending December 31, 2023.

Limitations of the methodology and reliability

The reporting protocol has been progressively structured and implemented in the Group's regions and lines of business since 2008 and certain definitions are currently undergoing standardization. Nonetheless, the consolidated indicators used remain consistent and meaningful.

The methodologies used for some workforce-related, environmental and social indicators may entail limitations. For example, there may be slightly different definitions of workforce-related indicators from one country to another, depending on local legislation and regulatory constraints. A process of harmonization is constantly taking place within the Group.

It should also be said that the varying availability of some of the data needed to calculate the indicators, differences in methods used to collect and input information from one region or line of business to another and changes in definition may affect the comparability of indicators. Some sites are unable to obtain certain information and may temporarily resort to estimates. Data relating to greenhouse gas emissions includes the inherent uncertainty associated with such estimates.

Choice of indicators

CSR reporting data is organized into three categories – environmental, social and ethical – in order to be consistent with the Group's commitments and to measure the effectiveness of the actions carried out by the various lines of business. The Group has selected its own indicators on the basis of their relevance and in accordance with international standards and the guidelines of the Global Reporting Initiative (version 4). Each indicator has been clearly defined in a data sheet to guarantee a common methodology for calculation, regardless of the geographical scope or activity concerned.

Control and verification of indicators

Environmental data is consolidated and controlled by Quality, Safety and Environment departments at the level of the regions and lines of business as well as by the Group Sustainability Department. Social data is consolidated and checked by Human Resources departments at head office and in each region and line of business. Consistency checks are also carried out by the lines of business and by the Group Sustainability Department. These include comparisons with data from previous years, and any significant variations are systematically analyzed.

Since 2017, the declarations and data published in GEODIS Activity and Sustainability Reports have been controlled by an external organization. Consequently, the auditing firm EY has carried out an independent audit on a selection of key GEODIS indicators for the 2023 fiscal year.

KPI definitions and specification of scope

Environmental indicators

CO₂ emissions – all scopes | tCO₂e

Definition : the aggregate of the greenhouse gas emissions recorded in scopes 1, 2 and 3. Data for 2021 and 2022 has been revised to bring it into line with the Group's submission to the SBT initiative.

Scope : no exclusions.

CO₂ emissions – scope 1 | tCO₂e

Definition : the aggregate of direct greenhouse gas emissions resulting from the combustion of fuels (diesel, kerosene, gas and biofuels). The emission factors used for the various countries where the Group operates are those published by the French Agency for Ecological Transition (ADEME) and the Global Logistics Emissions Council (GLEC) Framework V2, in line with the GHG Protocol calculation method. Scope 1 emissions for 2022 have been revised to include emissions from acquisitions over a full year (Need It Now Delivers, Transport Perrier and Keppel Logistics).

Scope : excludes refrigerants.

CO₂ – emissions –scope 2 | tCO₂e

Definition : the aggregate of indirect greenhouse gas emissions resulting from the purchase and consumption of electricity. For a location-based approach, the emission factors used for the various countries where the Group operates are those published by the French Agency for Ecological Transition (ADEME), the International Energy Agency (IEA) and the Environmental Protection Agency (EPA), in line with the GHG Protocol calculation method. For a market-based approach, the emission factors used are those obtained from the Group's energy suppliers. The sources of residual emission factors are the AIB database (European Union) and the Green-e database (United States). Scope 2 emissions for 2022 have been revised to include emissions from acquisitions over a full year (Need It Now Delivers, Transport Perrier and Keppel Logistics).

Scope : no exclusions.

CO₂ – emissions –scope 3 | tCO₂e

Definition : the aggregate of other indirect greenhouse gas emissions generated by subcontracted transport (whatever the mode of transport: air, river, rail, sea, road), employee business travel (air or rail) and waste processing. The Group collects data for the following categories, according to the GHG Protocol framework: Fuel- and energy-related activities not included in scope 1 or scope 2 (3); Upstream transportation and distribution (4); Waste generated in operations (5); Business travel (6); Use of sold products (11).

Scope 3 data for 2021 has been revised to bring it into line with the scope of the Group's financial reporting. As a result, emissions corresponding to Beneficial Cargo Owner (BCO) services managed by but not transported by the Group are no longer included. Scope 3 data for 2022 (published value in 2022: 3,817 ktCO₂) has been updated to correct double accounting on the European Road Network perimeter and to reflect more accurate accounting for Global Freight Forwarding.

Scope : excludes emissions from acquisitions in 2022 (Need It Now Delivers, Keppel Logistics) and 2023 (primarily trans-o-flex), emissions from Parcels Deliveries in the United States, purchases of goods and services other than freight, fixed assets and commuting.

Natural gas consumption of built areas and forklifts | GWh

Definition : the natural gas consumption of built areas (offices and production sites) and forklift trucks. In 2022 and 2023, the estimated share of natural gas and electricity consumption was between 1 % and 5 %.

Energy consumption data in 2022 has been revised to include the energy consumption of acquisitions over a full year (Need It Now Delivers, Transport Perrier and Keppel Logistics).

Scope : no exclusions.

Electricity consumption of built areas | GWh

Definition : the electricity consumption of built areas (offices and production sites). In 2022 and 2023, the estimated share of natural gas and electricity consumption was between 1 % and 5 %.

Energy consumption data in 2022 has been revised to include the energy consumption of acquisitions over a full year (Need It Now Delivers, Transport Perrier and Keppel Logistics).

Scope : no exclusions.

Percentage of renewable electricity | %

Definition : renewable electricity consumption as a proportion of total electricity consumption in built areas (offices and production sites).

Scope : excludes Need It Now Delivers.

Consumption of diesel | millions of liters | GWh

Definition : the electricity consumption of built areas (offices and production sites). In 2022 and 2023, the estimated share of natural gas and electricity consumption was between 1 % and 5 %.

Energy consumption data in 2022 has been revised to include the energy consumption of acquisitions over a full year (Need It Now Delivers, Transport Perrier and Keppel Logistics).

Scope : excludes consumption of subcontractors' vehicles.

Consumption of other types of fuel | millions of liters | GWh

Definition : the consumption of the fleet of road vehicles, including the gasoline, B100 and HVO consumption of the fleet of delivery vehicles and replacement vehicles used during repairs to fleet vehicles. The conversion ratios used for converting to GWh are 9.61 (gasoline) and 10.74 (B100 and HVO).

Energy consumption data in 2022 has been revised to include the energy consumption of acquisitions over a full year (Need It Now Delivers, Transport Perrier and Keppel Logistics).

Scope : excludes consumption of subcontractors' vehicles.

Consumption of kerosene | millions of liters | GWh

Definition : the kerosene consumption of the aircraft owned by the Group. The conversion ratio used for converting to GWh is 10.31.

Energy consumption data in 2022 has been revised to include the energy consumption of acquisitions over a full year (Need It Now Delivers, Transport Perrier and Keppel Logistics).

Scope : no exclusions.

Electricity consumption per sqm of built areas | kWh/sqm

Definition : the electricity consumption of built areas (offices and production sites) per square meter.

Scope : excludes sites where the reported surface area and/or consumption is zero.

Percentage of surfaces in buildings equipped with LED lighting | %

Definition : the percentage of built areas (offices and production sites) equipped with LED lighting.

Scope : excludes parking areas; excludes Need It Now Delivers and trans-o-flex.

Number of Euro 0 to 4 vehicles in the GEODIS fleet

Definition : the number of vehicles approved according to the European standards 'Euro 0' or 'Euro 1' or 'Euro 2' or 'Euro 3' or 'Euro 4' (dates of application ranging from 01/10/1990 to 01/10/2006) within the GEODIS fleet. The following are considered as vehicles belonging to the self-owned fleet of Euro vehicles:

- any vehicle driven by a driver with a GEODIS employment contract (permanent or fixed-term), including vehicles driven by personnel supplied by temporary employment agencies and interns;
- any vehicle whose sole purpose is to transport goods;
- replacement vehicles used during repairs to fleet vehicles.

Scope : excludes vehicles driven by subcontractors, company cars, service cars, vehicles using fuels other than diesel (hybrid, electric, NGV); excludes Need It Now Delivers.

Number of Euro 5 vehicles in the GEODIS fleet

Definition : the number of vehicles approved according to the European standard 'Euro 5' (application since 01/10/2009) within the GEODIS fleet. The following are considered as vehicles belonging to the self-owned fleet of Euro vehicles:

- any vehicle driven by a driver with a GEODIS employment contract (permanent or fixed-term), including vehicles driven by personnel supplied by temporary employment agencies and interns;
- any vehicle whose sole purpose is to transport goods;
- replacement vehicles used during repairs to fleet vehicles.

Scope : excludes vehicles driven by subcontractors, company cars, service cars, vehicles using fuels other than diesel (hybrid, electric, NGV); excludes Need It Now Delivers.

Number of Euro 6 vehicles in the GEODIS fleet

Definition : the number of vehicles approved according to the European standard 'Euro 6' (application since 01/01/2014) within the GEODIS fleet. The following are considered as vehicles belonging to the self-owned fleet of Euro vehicles:

- any vehicle driven by a driver with a GEODIS employment contract (permanent or fixed-term), including vehicles driven by personnel supplied by temporary employment agencies and interns;
- any vehicle whose sole purpose is to transport goods;
- replacement vehicles used during repairs to fleet vehicles.

Scope : excludes vehicles driven by subcontractors, company cars, service cars, vehicles using fuels other than diesel (hybrid, electric, NGV); excludes Need It Now Delivers.

Number of alternative vehicles: electric (cargo bikes and vans), hybrid, natural gas, biogas and B100

Definition : the number of 'alternative' or 'low-carbon' vehicles in GEODIS's self-owned fleet. It relates exclusively to:

- cargo bikes and vans;
- any vehicle using a fuel other than diesel (electric, hybrid, compressed or liquefied natural gas, biogas, B100);
- any vehicle driven by a driver with a GEODIS employment contract (permanent or fixed-term), including vehicles driven by personnel supplied by temporary employment agencies and interns;
- any vehicle whose sole purpose is to transport goods;
- replacement 'alternative' or 'low-carbon' vehicles used during repairs to fleet vehicles.

Scope : excludes 'alternative' and 'low-carbon' vehicles driven by subcontractors, 'alternative' and 'low-carbon' company cars and service cars; excludes Need It Now Deliver.

Share of alternative vehicles: electric (cargo bikes and vans), hybrid, natural gas, biogas and B100 | %

Definition : the number of 'alternative' or 'low-carbon' vehicles in GEODIS's self-owned fleet (see previous indicator) as a proportion of the total number of vehicles in GEODIS's self-owned fleet.

Scope : excludes 'alternative' and 'low-carbon' vehicles driven by subcontractors, 'alternative' and 'low-carbon' company cars and service cars; excludes Need It Now Delivers.

Production of hazardous waste – total production | Tonnes

Definition : the sum of hazardous waste produced by GEODIS, including but not limited to absorbents, vehicle batteries, filtration sludge, used ink cartridges, damaged dangerous goods, WEEE (Waste Electrical and Electronic Equipment), oil filters, used oil, paints and varnishes, batteries and accumulators, neon tubes, washing sludge, sludge from the homogenization basin, packaging containing dangerous residues, acids from chemical surface treatment and coating of metals and other materials, waste from cleaning storage and transport tanks and drums containing hydrocarbons.

Scope : no exclusions.

Production of non-hazardous waste – total production | Tonnes

Definition : the sum of non-hazardous waste produced by GEODIS, including but not limited to mixed waste, wood, paper, cardboard, plastic, metals and greenery.

Scope : no exclusions.



Certifications

Number of GEODIS sites

Definition : the sum of GEODIS sites at the end of the fiscal year, i.e., production sites of which GEODIS is the owner, tenant or occupant (in the case of so-called 'on-site' locations on the customer's premises). Every site that GEODIS owns or for which it pays rent must be included, even if it is empty and without merchandise.

Scope : excludes office space in customers' premises ('on-site' locations) if data cannot be obtained or if they are separate from production activity; excludes Need It Now Delivers and trans-o-flex.

Number of ISO 9001 certified sites

Definition : the number of sites included in the scope of consolidation with ISO 9001 certification (quality management system) in force during the fiscal year.

Scope : excludes Need It Now Delivers and trans-o-flex.

Number of ISO 14001 certified sites

Definition : the number of sites included in the scope of consolidation with ISO 14001 certification (environmental management system) in force during the fiscal year.

Scope : excludes Need It Now Delivers and trans-o-flex.

Number of ISO 45001 certified sites

Definition : the number of sites included in the scope of consolidation with ISO 45001 certification (safety management system) in force during the fiscal year.

Scope : excludes Need It Now Delivers and trans-o-flex.

Number of TAPA certified sites

Definition : the number of sites included in the scope of consolidation with Transport Asset Protection Association certification (freight security) in force during the fiscal year.

Scope : excludes Need It Now Delivers and trans-o-flex.

Number of AEO certified sites

Definition : the number of sites included in the scope of consolidation with Authorized Economic Operator certification (customs formalities) in force during the fiscal year.

Scope : excludes Need It Now Delivers and trans-o-flex.

Number of ISO 22000 certified sites

Definition : the number of sites included in the scope of consolidation with ISO 22000 certification (food safety management system) in force during the fiscal year.

Scope : excludes Need It Now Delivers and trans-o-flex.

Number of ISO 13485 certified sites

Definition : the number of sites included in the scope of consolidation with ISO 13485 certification (quality management system for medical devices) in force during the fiscal year.

Scope : excludes Need It Now Delivers and trans-o-flex.

Number of ISO 50001 certified sites

Definition : the number of sites included in the scope of consolidation with ISO 50001 certification (energy management system) in force during the fiscal year.

Scope : excludes Need It Now Delivers and trans-o-flex.

Number of SQAS certified sites

Definition : the number of sites included in the scope of consolidation with Safety & Quality Assessment for Sustainability certification (quality and security of chemicals) in force during the fiscal year.

Scope : excludes Need It Now Delivers and trans-o-flex.

Number of HQE, LEED and BREEAM certified sites

Definition : the number of sites included in the scope of consolidation with certification relating to the environmental performance of buildings (those taken into account are High Environmental Quality, Leadership in Energy and Environmental Design, and Building Research Establishment Environmental Assessment Method) in force during the fiscal year.

Scope : excludes Need It Now Delivers and trans-o-flex.

Social indicators

Headcount

Definition : the sum of the Group's employees on permanent and fixed-term contracts at the end of the calendar year.

Scope : excludes personnel supplied by temporary employment agencies and interns.

Full Time Equivalent (FTE)

Definition : a metric proportional to the number of hours worked by an employee, on the basis that one full-time employee is equivalent to one FTE. Employees with an employment contract with the Group are taken into account, even if they are temporarily absent (e.g., maternity leave, sickness, vacation, training, etc.).

Scope : excludes personnel supplied by temporary employment agencies and interns.

Frequency rate of lost-time accidents

Definition : the number of accidents with lost working time of more than 24 hours (lost work cases), occurring during a 12-month period per million hours of work, according to the following formula:

$$\frac{\text{Number of lost-time accidents} \times 1,000,000}{\text{Number of hours worked}}$$

The indicator applies to employees with permanent and fixed-term employment contracts. The calculation of the number of hours worked is based on actual hours worked and not on theoretical hours, except for employees subject to a working time arrangement in days.

Scope : excludes commuting accidents; excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers.

Severity rate

Definition : the number of days compensated per 1,000 hours worked over the financial year, i.e., the number of days lost due to temporary incapacity per 1,000 hours worked, according to the following formula:

$$\frac{\text{Number of days of work lost} \times 1,000}{\text{Number of hours worked}}$$

This indicator applies to employees with permanent and fixed-term employment contracts. The calculation of the number of hours worked is based on actual hours worked and not on theoretical hours, except for employees subject to a working time arrangement in days. The number of working days lost is expressed in number of working days.

Scope : excludes commuting accidents; excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers.

Number of hours of training in Health & Safety per FTE

Definition : the number of hours of training relating to health & safety during the fiscal year in relation to the number of Full Time Equivalents (FTEs). The training modules taken into account are driving and handling of dangerous goods (ADR, IATA, Certipharm), first aid, evacuation in case of fire, first aiders at work, handling of fire extinguishers, gestures and postures, driving handling equipment and preventing musculoskeletal disorders.

Scope : excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers.

Number of deaths (employees)

Definition : the number of work-related accidents affecting employees on permanent or fixed-term contracts resulting in death.

Scope : excludes non-work related accidents and commuting accidents; excludes Need It Now Delivers.

Total number of hours of training

Definition : the sum of training hours completed by employees (permanent or fixed-term contracts). Hours of internal training dispensed (relating to company training programs, ongoing skill development and individual training leave) during the year are taken into account. If a training session straddles two years (i.e., the session start and end dates are in two different years), the hours are allocated to the year of the first day of the session.

Scope : excludes training hours using e-learning; excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers and trans-o-flex.

Number of hours of training per FTE

Definition : the sum of training hours completed by employees (permanent or fixed-term contracts). Hours of internal training dispensed (relating to company training programs, ongoing skill development and individual training leave) during the year are taken into account. If a training session straddles two years (i.e., the session start and end dates are in two different years), the hours are allocated to the year of the first day of the session.

Scope : excludes training hours using e-learning; excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers and trans-o-flex.

Percentage of women in the total headcount | % FTE

Definition : the proportion of women among employees (permanent and fixed-term contracts) expressed as a percentage of FTE at the end of the reporting period.

Scope : excludes personnel supplied by temporary employment agencies and interns.

Percentage of women in the TopEx | % FTE

Definition : the proportion of women among TopEx members at the end of the fiscal year. The GEODIS TopEx is a Group-wide internal body that consists of approximately 170 managers.

Scope : no exclusions.

Gender equality index score

Definition : the annual score published by GEODIS (the Economic and Social Unit [UES] of Head Office companies) in compliance with the French law 'For the freedom to choose one's professional future', passed in September 2018. This 100-point index employs five criteria to compare the treatment of male and female employees.

Scope : France exclusively.

Percentage of employees with disabilities | % FTE

Definition : the proportion of employees (permanent and fixed-term contracts) with disabilities expressed as a percentage of FTE at the end of the reporting period.

Scope : excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers and trans-o-flex.

Absenteeism | %

Definition : the number of hours of absence (short- and long-term sick leave, accidents at work or on the journey to and from work, occupational illnesses, leave for sick children or family events, unjustified absences) of employees (on permanent or fixed-term contracts) in relation to the theoretical number of hours worked during the reporting period.

Scope : excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers and trans-o-flex.

Number of departures (including resignation, retirement, dismissal, redundancy)

Definition : the number of employees on permanent or fixed-term contracts who left their jobs during the year. Departures include those at the request of the employee, those at the request of GEODIS, those negotiated by mutual agreement, transfers within the Group, retirements, departures due to incapacity or long-term illness, and deaths.

Scope : excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers and trans-o-flex.

Average length of service of employees in years

Definition : the sum of the periods of presence of permanent GEODIS employees (expressed as FTEs) on the last day of the fiscal year, relative to the total number of permanent employees (expressed as FTEs).

Scope : excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers and trans-o-flex.

Satisfaction rate in employee engagement survey | %

Definition : the satisfaction rate of employees expressed through the annual GEODIS employee engagement survey. The satisfaction rate is the sum of the answers 'Strongly agree' and 'Agree' in response to the prompt 'In general I am satisfied with my employment at GEODIS'.

Scope : excludes Need It Now Delivers and trans-o-flex.

Number of employees receiving training in the Code of Ethics through e-learning

Definition : the number of employees on permanent or fixed-term contracts who completed the e-learning training module on the Code of Ethics (ETH095) during the past calendar year.

Scope : excludes employees who have not been asked to follow training on the Code of Ethics; excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers and trans-o-flex.

Number of employees receiving training in anti-corruption through e-learning

Definition : the number of employees on permanent or fixed-term contracts who completed the e-learning training module on anti-corruption (ABC) during the past calendar year.

Scope : excludes employees who have not been asked to follow training on anti-corruption; excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers and trans-o-flex.

Percentage of suppliers evaluated by EcoVadis | %

Definition : the proportion of suppliers, among those managed by the Strategic Suppliers Department, who provided a valid EcoVadis assessment score during the reporting period.

Scope : excludes suppliers not managed by the Strategic Suppliers Department; excludes Need It Now Delivers and trans-o-flex.

Average score awarded to suppliers assessed by EcoVadis

Definition : the average score awarded to suppliers managed by the Strategic Suppliers Department who provided a valid EcoVadis assessment score during the reporting period.

Scope : excludes suppliers not managed by the Strategic Suppliers Department; excludes Need It Now Delivers and trans-o-flex.

Percentage of suppliers having signed the GEODIS Code of Conduct | %

Definition : the proportion of suppliers managed by the Strategic Suppliers Department who have signed the GEODIS Code of Conduct.

Scope : excludes Need It Now Delivers and trans-o-flex.

Percentage of employees having received training in data protection | %

Definition : the proportion of employees on permanent or fixed-term contracts who completed at least one training module relating to data protection.

Scope : excludes personnel supplied by temporary employment agencies and interns; excludes Need It Now Delivers and trans-o-flex.

