

Year ended December 31, 2022

## Limited assurance report by the independent auditor on a selection of CSR information

*This is a free translation into English of the original report issued in the French language and it is provided solely for the convenience of English-speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

To Mme Marie-Christine Lombard, Chief Executive Officer,

Following the request made to us and in our quality as an independent auditor, and as a member of the network of one of the statutory auditors of your entity (hereinafter "Entity"), we present our report to you on a selection of CSR information for the year ended December 31, 2022 detailed in Annex 1 (hereinafter the "Information"), prepared in accordance with the CSR reporting protocol (hereinafter the "Repository") that the Entity has chosen to establish and present in its 2022 Activity and Sustainability Report.

### Conclusion

Based on the procedures we have implemented, as described in the "Nature and scope of the work" section, and the information we have collected, we have not identified any material anomaly that could call into question the fact that the Information has been established in accordance with the Repository.

### Comment

Without calling into question the conclusion expressed above, we make the following comment: actions to reduce the environmental and social impacts of subcontracted services, important in the transport and logistics sector, are poorly developed.

### Limitations inherent in the preparation of Information

The Information may be subject to uncertainty inherent in the state of scientific or economic knowledge and the quality of the external data used. Some information is sensitive to methodological choices, assumptions and/or estimates used for their establishment and presented in the 2022 Activity and Sustainability Report.

### Responsibility of the Entity

As part of this voluntary approach, it is up to the Entity to establish the Information in accordance with the Repository, a summary of which can be found in the 2022 Activity and Sustainability Report.

### Responsibility of the independent auditor

It is up to us, on the basis of our work, to express a limited assurance conclusion that the Information has been prepared, in all its material aspects, in accordance with the Repository.

However, it is not up to us to comment on the entire Activity and Sustainability report for the financial year ended December 31, 2022, and in particular on the Entity's compliance with the applicable legal and regulatory provisions.

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## Independence and quality control

Our independence is defined by the code of ethics of the profession. In addition, we have implemented a quality control system that includes documented policies and procedures to ensure compliance with applicable legal and regulatory texts, ethical rules and professional doctrine.

## Means and resources

Our work mobilized the skills of 8 people and took place between October 2022 and April 2023.

## Nature and scope of the work

We conducted the following work in accordance with ISAE 3000<sup>(1)</sup> and applicable professional standards in France:

- We have assessed the appropriateness of the Repository in terms of its relevance, completeness, reliability, neutrality and comprehensibility, taking into account, where appropriate, good industry practices.
- We have implemented on quantitative information:
  - analytical procedures consisting in verifying the correct consolidation of the data collected as well as the consistency of their evolution;
  - detailed tests based on a sample basis, verifying the correct application of definitions and procedures and reconciling the data with supporting documents. This work was carried out with a selection of contributing entities listed below: Contract Logistics US, Contract Logistics Germany, Road BM Iberica, Evry Lisse, Distribution & Express Lille; as well as a selection of transport services subcontracted by the Road Transport and Freight Forwarding businesses for scope 3 greenhouse gas emissions, which cover between 6% and 71% of the consolidated data selected for these tests (6% of diesel consumption, 48% of electricity consumption, 71% of natural gas consumption of buildings, 58% of non-hazardous waste generation, 40% of total working hours and 30% of scope 3 greenhouse gas emissions from subcontracted transport services).
- We appreciated the overall consistency of the CSR information with our knowledge of the Entity.

The procedures implemented in the context of a limited assurance engagement are less extensive than those required for a reasonable assurance engagement carried out according to professional doctrine; higher-level assurance would have required more extensive audit work.

Paris-La Défense, May 15, 2023

French original signed by:

The independent auditor  
EY & Associés



Philippe Aubain  
Partner, Sustainability

(1) Assurance engagements other than audits or reviews of historical financial information.

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## Annex 1: selection of verified CSR information

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### SOCIAL INFORMATION

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- Headcount.
- Full-time employees.
- Frequency rate of occupational accidents.
- Severity rate.
- Share of women in the workforce (in %).
- Share of women in the Top Executive Management (in %).

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### ENVIRONMENTAL INFORMATION

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- Diesel consumption of the road vehicle fleet (in millions of liters).
- Natural gas consumption of buildings, handling equipment and vehicles (in GWh).
- Electricity consumption of buildings (in GWh).
- Electricity consumption of buildings per square meter (kWh/sqm).
- Greenhouse gas emissions - Scope 1 (in tonnes CO<sub>2</sub>e).
- Greenhouse gas emissions - Scope 2 location based (in tonnes CO<sub>2</sub>e).
- Greenhouse gas emissions from subcontracted transport services - Scope 3 (in tonnes CO<sub>2</sub>e).
- Share of "clean" vehicles (electric, hybrid and natural gas) (in %).
- Generation of non-hazardous waste (in tonnes).