



*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.*

## **Geodis**

Year ended December 31, 2021

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

EY & Associates



## Geodis

Year ended December 31, 2021

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

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To Mrs Marie-Christine Lombard, Chairman of the Executive Board,

Following the request made to us and in our quality as an independent auditor, and member the network of one of your company's auditors (hereinafter "Entity"), we present our report to you on a selection of CSR information for the year ended 31 December 2021 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 2021 Activity and Corporate Social Responsibility Report.

### Conclusion

Based on the procedures we have implemented, as described in the "Nature and scope of 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 2021 activity and corporate social responsibility report, particularly concerning greenhouse gas emissions from subcontracted transport services (scope 3).



### **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 on the entity's website on the "Corporate Social Responsibility Reports & Methodology" page.

### **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 corporate social responsibility report for the financial year ended 31 December 2021, and in particular on the entity's compliance with the applicable legal and regulatory provisions.

### **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 6 people and took place between October 2021 and April 2022.

### **Nature and extent of work**

We have planned and carried out our work taking into account the risk of material misstatement on the Information.

We conducted the following work in accordance with ISAE 3000 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 consulted literature sources and conducted interviews to corroborate the qualitative information presented in Appendix 1;
- 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: Dusolier Calberson, Geodis D&E Loiret, BM Savoie, Contract Logistics France, Geodis Calberson Hungaria Kft, Ozburn-Hessey Logistics LLC (logistics activities in the United States); 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 9% and 66% of the consolidated data selected for these tests (61% of hours worked, 20% of scope greenhouse gas emissions 1.66% of scope 2 greenhouse gas emissions and 25% of scope 2 greenhouse gas emissions greenhouse gases scope 3 of 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, June 3, 2022

*French original signed by:*

The independent auditor  
EY & Associates

Philippe Aubain  
Partner, Sustainable Development



## Annex 1: Selection of verified CSR information

Social information
<ul style="list-style-type: none"><li>- Headcount</li><li>- Share of women in the workforce (in %).</li><li>- Frequency rate of occupational accidents.</li></ul>
Environmental information
<ul style="list-style-type: none"><li>- Diesel consumption of the road vehicle fleet (in millions of litres).</li><li>- Natural gas consumption of buildings, handling equipment and vehicles (in GWh).</li><li>- Electricity consumption of buildings (in GWh).</li><li>- Electricity consumption of buildings per square meter (kWh/m<sup>2</sup>) - Contract Logistics scope.</li><li>- Greenhouse gas emissions - scopes 1 and 2 (in tonnes CO<sub>2</sub>e).</li><li>- Greenhouse gas emissions from subcontracted transport services (excluding Contract Logistics) - scope 3 (in tonnes CO<sub>2</sub>e).</li><li>- Share of Euro 5, Euro 6 and "clean" vehicles (electric, hybrid and natural gas) (in %).</li><li>- Generation of non-hazardous waste (in tonnes).</li><li>- Estimated share of non-hazardous waste recovered (in %).</li></ul>