

INDEPENDENT ASSURANCE REPORT



To: The Stakeholders of General Logistics Systems B.V.

1. Introduction and Objectives of Work

Bureau Veritas UK Limited (Bureau Veritas) has been engaged by General Logistics Systems B.V. (GLS) to provide limited assurance of select environmental, social, and governance metrics to be externally reported within its Environmental, Social and Governance (ESG) Report 2026 (the 'Report') and also included in the International Distribution Services (IDS) Annual Report and Accounts, both available [here](#). The objective is to provide assurance to GLS and its stakeholders over the accuracy and reliability of the reported information and data.

2. Scope of Work

The scope of our work was limited to assurance over the following information included within the Report for the two respective reporting periods (the "Selected information"):

1 January 2025 to 31 December 2025 for Environmental KPIs:

- Environmental:
 - Scope 1 GHG Emissions (tonnes CO₂e)
 - Scope 2 Location-Based GHG Emissions (tonnes CO₂e)
 - Scope 2 Market-Based GHG Emissions (tonnes CO₂e)
 - Scope 3 Location-Based GHG Emissions (tonnes CO₂e)
 - Scope 3 Market-Based GHG Emissions (tonnes CO₂e)
 - Total Energy Consumption (kWh)
 - Renewable Electricity Purchased (% increase from 2024)
 - Renewable Electricity Generated (% increase from 2024)
 - Percentage of Contractual Instruments: Share of Purchased Green Electricity with Guarantees of Origin (%)
 - Share of Electric and Low Emission Vehicles (%)
 - Share of Electric Company Cars (%)
 - Number of Charging Points at GLS-Operated Depots (Number)
 - SBT-progress: Scope 1 & 2 GHG Emissions Change (Performance 2024-25) (%)
 - SBT-progress: Scope 1 & 2 GHG Emissions Change (Performance 2025-26) (%)
 - SBT-progress: Scope 3 Light Commercial Vehicle GHG Emissions per Tonne-Kilometre Change (Performance 2024-25) (%)
 - SBT-progress: Scope 3 Light Commercial Vehicle GHG Emissions per Tonne-Kilometre Change (Performance 2025-26) (%)
 - SBT-progress: Scope 3 Heavy-Freight-Truck GHG Emissions per Tonne-Kilometre Change (Performance 2024-25) (%)
 - SBT-progress: Scope 3 Heavy-Freight-Truck GHG Emissions per Tonne-Kilometre Change (Performance 2025-26) (%)
 - CO Air Pollution (kg)

- NOx Air Pollution (kg)

1 April 2025 to 31 March 2026 for Social and Governance KPIs :

- Social:
 - Fatalities (Number)
 - Lost Time Accident Frequency Rate (per 100,000 hours worked)
 - Sickness Absence (%)
- Governance:
 - Introduction to Compliance Training: Completion Rate (%)
 - Data Protection Training: Completion Rate (%)
 - Compliance in the Supply Chain (Bribery and Modern Slavery): Completion Rate (%)
 - Compliance in the Supply Chain (Bribery and Modern Slavery): Non-Overdue Rate (%)
 - Number of Confirmed Corruptions Incidents (Number)
 - Number of reports regarding potential cases of business ethics violations reported through external or internal whistleblowing channel(s) (Number)

3. Reporting Criteria

The Selected Information needs to be read and understood together with the GLS Basis of Reporting document 2025-26, as set out at:

<https://www.internationaldistributionservices.com/en/sustainability/reporting-and-performance>

4. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions; and
- Financial data and information based on data from GLS's Annual Report and accounts, which are subject to a separate independent audit process; and
- Other information included in the Report other than the Selected Information.

The following limitations should be noted:

- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails.
- The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. In addition, it should be noted that GHG quantification is subject to inherent uncertainty.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

5. Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of GLS.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- Obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;

- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the Directors of GLS.

6. Assessment Standard

Our work was performed to a 'limited' level of assurance in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, and in accordance with International Standard on Assurance Engagements 3410 - 'Assurance Engagements on Greenhouse Gas Statements' ('ISAE 3410') for Greenhouse Gas KPIs only, issued by the International Auditing and Assurance Standards Board.

7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with relevant personnel of GLS;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Reviewing documentary evidence provided by GLS;
4. Agreeing a selection of the Selected Information to the corresponding source documentation;
5. Reviewing third-party system, 'WeSustain', for quantitative data aggregation and analysis of environmental KPIs;
6. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information;
7. Reperforming a selection of aggregation calculations of the Selected Information; and,
8. Reperforming greenhouse gas emissions conversions calculations.

A 5% materiality threshold was applied to this assurance. It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

8. Conclusion

On the basis of our methodology and the activities and limitations described above nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

The table below reflects GLS's performance as verified by Bureau Veritas:

Key Performance Indicator	Performance (2025-26)
Scope 1 GHG Emissions (tonnes CO ₂ e)	62,449
Scope 2 Location-Based GHG Emissions (tonnes CO ₂ e)	26,768
Scope 2 Market-Based GHG Emissions (tonnes CO ₂ e)	5,392
Scope 3 Location-Based GHG Emissions (tonnes CO ₂ e)	1,123,453
Scope 3 Market-Based GHG Emissions (tonnes CO ₂ e)	1,099,570
Total Energy Consumption (kWh)	413,537,546

Renewable Electricity Purchased (% increase from 2024)	14%
Renewable Electricity Generated (% increase from 2024)	36%
Percentage of Contractual Instruments: Share of Purchased Green Electricity with Guarantees of Origin (%)	83.9
Share of Electric and Low Emission Vehicles (%)	19.4
Share of Electric Company Cars (%)	46.1
Number of Charging Points at GLS-Operated Depots (Number)	3,398
SBT-progress: Scope 1 & 2 GHG Emissions Change (Performance 2024-25) (%)	84.8
SBT-progress: Scope 1 & 2 GHG Emissions Change (Performance 2025-26) (%)	81.2
SBT-progress: Scope 3 Light Commercial Vehicle GHG Emissions per Tonne-Kilometre Change (Performance 2024-25) (%)	87.3
SBT-progress: Scope 3 Light Commercial Vehicle GHG Emissions per Tonne-Kilometre Change (Performance 2025-26) (%)	81.8
SBT-progress: Scope 3 Heavy-Freight-Truck GHG Emissions per Tonne-Kilometre Change (Performance 2024-25) (%)	92.4
SBT-progress: Scope 3 Heavy-Freight-Truck GHG Emissions per Tonne-Kilometre Change (Performance 2025-26) (%)	87.7
CO Air Pollution (kg)	102,851
NOx Air Pollution (kg)	52,599
Fatalities (Number)	7
Lost Time Accident Frequency Rate (per 100,000 hours worked)	1.79
Sickness Absence (%)	5.07
Introduction to Compliance Training: Completion Rate (%)	96.4
Data Protection Training: Completion Rate (%)	93.9
Compliance in the Supply Chain (Bribery and Modern Slavery): Completion Rate (%)	70.2
Compliance in the Supply Chain (Bribery and Modern Slavery): Non-Overdue Rate (%)	99.0
Number of Confirmed Corruptions Incidents (Number)	0
Number of reports regarding potential cases of business ethics violations reported through external or internal whistleblowing channel(s) (Number)	78

9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with

¹ Certificate available on request

ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2².

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)³, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code⁴. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with GLS.



Bureau Veritas UK Ltd

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London, 2nd July, 2026

² International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

³ International Federation of Inspection Agencies – Compliance Code – Third Edition

⁴ Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants

GLS Group

2025-26 Basis of Reporting

Our general reporting principles

General Logistics Systems (GLS) Group aims to ensure that the data we report is an accurate reflection of our performance and meets the needs of our stakeholders. We take care to report data in line with the definitions, scope and boundaries stated in these reporting criteria. Any specific, material exclusions are stated and explained within this document. We use consistent methodologies year to year wherever possible to allow for performance comparison over time; any material changes in measurement methodologies versus the previous reporting year are made clear. We report transparently such that our stakeholders can have confidence in the integrity of the data and information we publish.

Reporting boundaries

The reporting refers to all entities of GLS Group unless stated otherwise.

At the end of the reporting period 2025-26 GLS Group covers 21 countries with own entities: Austria, Belgium, Canada, Croatia, Czech Republic, Denmark, Finland, France, Germany, Hungary, Ireland, Italy, Netherlands, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, USA.

GLS operates about 115 hubs and around 1,700 depots (including franchisees and agencies) across 21 countries.

The GLS financial year 2025-26 covers the period 1 April 2025 to 31 March 2026. Unless otherwise stated, all assured metrics cover this period. The Environmental data refers to the calendar year instead of the financial year.

New acquisitions and disposals

Where business entities are acquired during the reporting year, we aim to include new acquisitions within the scope of our reporting within one year, or as soon as appropriate processes and systems are implemented to enable consistent data collation and group

level consolidation. In cases where data is excluded, explanatory footnotes are included within our annual reporting,

Facilities or premises

New facilities or premises are included within our reporting from the date of acquisition. Any premises disposed of during the reporting year are removed from our portfolio from the date of disposal.

Uncertainty, estimates and assumptions

Every effort is made to capture all relevant data for our reporting. Where estimates and assumptions apply, these have been noted in the specific criteria for each indicator where appropriate.

Restatement of reported data

We restate prior year data in cases where it will make data and performance trends between years more comparable, or on the basis that any variances in prior years are identified (for example errors in prior year data). Where this applies, we will restate the data and provide reasons for the restatement in our annual reporting.

Certifications and ratings

An overview of our ESG related certifications and ratings can be found at the following website:

<https://gls-group.eu/GROUP/en/our-responsibility/certifications/>

ENVIRONMENT

Due to the nature of environmental data and the availability of utility invoices, all environmental metrics are reported on a 12-month basis. This covers 1 January 2025 – 31 December 2025.

Assured environment KPI	Definition of KPI	Scope	Units	Method	Source
GLS Scope 1 and 2 GHG emissions	Scope 1 (direct) GHG emissions are from sources that are owned or controlled by GLS. Scope 2 (indirect) GHG emissions are from the consumption of purchased energy. Scope 2 emissions are calculated using both the location-based and market-based approach.	The reporting period is the calendar year: January - December. Data has been consolidated according to the operational control approach, meaning all Scope 1 and 2 emissions of GLS operated locations are included.	Tonnes of carbon dioxide equivalent (CO ₂ e)	The methodology aligns to the Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, March 2004. For the emission calculation the actual consumption data is requested from all sites and vehicles. Whether estimated or measured values are being used for resource consumptions, is indicated in GLS' sustainability software. If the consumption is not available, GLS takes the	Conversion factors are used from DEFRA. Emission factors are used from DEFRA, IEA (incl. trade adjustments) and Umweltbundesamt (UBA): Emissionsbilanz erneuerbarer Energieträger Emission factors from ISO 14083 and GLEC Framework are used for

				following steps to make an estimation: Step 1: In case of missing data, the country average of the respective consumption per square meter is used. Step 2: In case the country is very small, or there is not enough data to calculate an average, the group average per square meter is used.	transport emission calculation of owned transport vehicles
GLS Scope 3 GHG emissions	Scope 3 emissions are the reported indirect greenhouse gas (GHG) emissions associated with GLS operations that are not covered in Scope 1 or 2, for example transport related activities with vehicles not owned by GLS.	This metric includes GHG emissions from all relevant 'value-chain' emission categories. These are: 1. Purchased Goods and Services: operational goods and services procured which are not accounted for in Scope 1,2 or other Scope 3 categories. 2. Capital Goods: goods and services procured through	Tonnes of carbon dioxide equivalent (CO ₂ e)	The methodology aligns to the Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, March 2004. For the emission calculation of purchased goods and services, fuel and energy related activities, waste disposal, business travel, downstream leased assets and franchisees the actual consumption and activity data is requested from all	Conversion factors are used from DEFRA and ISO 14083 Emission factors are used from DEFRA, IEA and Umweltbundesamt (UBA): Emissionsbilanz erneuerbarer Energieträger, ISO

		capital expenditure which are not accounted for in Scope 1,2 or other Scope 3 categories. 3. Fuel and Energy related activities: the electricity transmission and distribution (T&D) losses and 'well-to-tank' (WTT) emissions of fuel and electricity that are not included in Scope 1 and Scope 2. 4. Upstream transportation and distribution: GHG emissions from third-party road, ferries and air (both domestic and international), and private vehicle deliveries including couriers and own drivers.	sites via a software. Whether estimated or measured values are being used for resource consumptions, is indicated the system. If data is not available, GLS takes the following steps, to make an estimation: Step 1: In case of missing data, the country average of the respective consumption per square meter is used. Step 2: In case the country is very small, or there is not enough data to calculate an average, the group average per square meter is used. Data for capital goods and purchased goods and services is directly obtained from the finance department and the emissions are calculated with a spend based approach. Commuting	14083 and GLEC Framework For the purchased goods and services and capital goods emission factors from US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 are used. Data for fuel consumption is used from HBEFA (4.1, Handbuch für Emissionsfaktoren) Data on commuting is taken from the national travel study of the department of transport UK.
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		5. Waste Disposal: GHG emissions from waste disposal route. 6. Business Travel: GHG emissions associated with business travel of employees by road and air. 7. Employee Commute: GHG emissions associated with employee commute. 14. Franchises: emissions from operations and parcel shipment through franchises GLS reports all relevant categories of the Scope 3 emissions inventory. The following categories are not disclosed as they do not apply to current GLS activities: 8. Upstream leased assets 9. Downstream transportation and distribution		emissions are calculated using the information from a national travel study of the department of transport UK. Upstream transportation and distribution emissions are calculated following the ISO standard ISO 14083. Emissions are calculated based on driven distances per vehicle category. Measured distances are available in the countries, if no distances are available they are modelled with specific GLS models according to GLEC framework and ISO 14083. An overview of where data is modelled or measured can be found in Annex 1. Fuel consumptions are taken from HBEFA, based on the distribution of Euro classes of the transport vehicles.	
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		10. Processing of sold products 11. Use of sold products 12. End-of-life treatment of sold products 13. Downstream leased assets 15. Investments These categories will be reviewed annually and will be included in future reports if emissions are identified.			
CO2e per tkm (SBTi)	Scope 3.4 transport activity emissions are the reported indirect greenhouse gas (GHG) emissions associated with road transport based on the transport activity.	This metric includes the indirect CO2e emissions from road transportation divided by its transport activity for the following two categories: 1. Light-Commercial Vehicles (LCV) LCVs are defined as vehicles with a weight lower or equal to 7.5to. 2. Heavy Freight Trucks (HFT)	g CO2e/tkm	The transport activity is calculated by multiplying the average transported weight with the total driven distance. The result is expressed in tonne-kilometres. The emissions are calculated by multiplying the driven distances with the respective emissionfactors. Lastly, the total emissions are divided	Emissionfactors are used from the GLEC framework Data for fuel consumption is used from HBEFA (4.1, Handbuch für Emissionsfaktoren)

		HFTs are defined as vehicles with a weight above 7.5to.		by the transport activity to obtain the KPI. The calculation is done per vehicle type considering the different weight categories and in accordance with ISO 14083 and the GLEC Framework.	
Science Based Target Achievement in %	Percentage change of emissions which are part of our near-term targets.	This KPI looks at the development of the SBTs, by comparing the values with the baseline (2021 values). The following SBTs are considered: 1. Reduction of absolute Scope 1 and 2 emissions by 42% by 2030 compared to the baseline year. 2. Reduction of well-to-wheel scope 3 GHG emissions from LCVs by 36.9% per ton-kilometer by 2030. 3. Reduction of well-to-wheel scope 3 GHG emissions from HFTs by	Percentage	The percentage change is calculated by the following formular: (Current Year – Base Year)/Base Year	

		31.7% per ton-kilometer by 2030.			
Outside of Scopes	Biogenic CO ₂ emissions associated with the combustion of biogas and biofuel	This metric includes the direct CO₂ emissions from the combustion of biogenic materials across GLS' value chain, including CO₂ emissions of biofuel use of subcontracted transport. Biogenic N₂O and CH₄ emissions are reported inside the main GHG inventory.	Tonnes of carbon dioxide (CO ₂)	The methodology aligns to the Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, March 2004. Biomass and biofuel consumption data is obtained by all sites.	Emission factors are used from DEFRA
Total energy consumption	Total kWh energy consumed for heating, electricity and transport within GLS owned premises and vehicles	This metric includes energy use in GLS operated buildings for electricity consumption, heating consumption, shunting vehicles, forklifts and the company cars. In addition, it includes energy use for GLS owned transport fleet.	kWh	All sites must indicate the amount of consumed electricity and heating as well as their fuel consumption of company cars, shunting vehicles, forklifts and owned transport fleet (if applicable)	GLS country entities and locations
Renewable electricity purchased	Purchased green electricity	Purchased renewable electricity from GLS operated sites.	kWh	All sites must indicate the amount of renewable electricity purchased.	GLS country entities and locations

Renewable electricity generated	Renewable electricity generated includes the amount of electricity generated by GLS owned photovoltaic systems.	Generated electricity from GLS owned photovoltaic systems	kWh	Each site must state if they have a PV system installed and the amount of electricity it generates. In case the amount of generated electricity is unknown, the generation is estimated by the kWp of the installed PV system.	GLS country entities and locations
Electric and low-emission transport fleet share (%)	Share of electric and low-emission vehicles from the total transport fleet.	We consider road vehicles and walkers from national and international transport processes within the GLS subsidiaries*, the franchisees' and agencies'. Excluded are vehicles from transport, where parcels are not labelled with a GLS (Group) barcode such as international network partners. *Excluded are independent Der Kurier partners and US partners. Electric vehicles include electric vans, trucks and passenger cars, as well as electric bikes. We	Percentage	The KPI is calculated by taking the average number of vehicles throughout the fourth quarter of the calendar year. Inactive vehicles are not considered in the KPI. Country entities report the overview of transport vehicles per fuel type. Results are consolidated on Group level. Share is calculated by dividing the number of electric and low-emission transport vehicles	GLS country entities

		define vehicles using the fuel types fossil gases (LPG, CNG, LNG) or biofuels (HVO, renewable Diesel or bio gas) as low-emission vehicle; as well as electric hybrid or hydrogen vehicles; and walkers or cyclists.		by the number of total vehicles.	
Electric company car share	Share of electric company cars from the total company car fleet	Reporting period is end of December. We are considering company cars owned or leased by GLS.	Percentage	Country entities report the overview of company cars per fuel type. Results are consolidated on Group level. Share is calculated by dividing the number of electric company cars by the total number of company cars.	GLS country entities
Charging points at GLS-operated locations	Number of charging points at GLS-operated locations	We are counting charging points. A charging point is a single unit within a charging station that charges an electric vehicle.	Total number of charging points	Country entities report the number of charging points per charging power at GLS-operated locations.	GLS country entities
Contractual Instruments	Share of purchased green electricity using guarantees of origin and green	Share of purchased green electricity from GLS operated sites, split between guarantees	Percentage	All countries must report the volume of green electricity purchased and	GLS country entities

	electricity contracts	of origin and green electricity contracts.		the procurement instrument used.	
Air Pollution	Total amount of air pollutants from GLS-owned vehicles	It gives the total amount of the following air pollutants emitted through the usage of GLS-owned vehicles: • CO • NOx	kg	Emissions of air pollutants are calculated either based on driven distances per vehicle category or fuel consumption. Emission factors for air pollutants are taken from HBEFA.	Data for pollutants is used from HBEFA.

Social

Assured people KPI	Definition	Scope	Units	Method	Source
Fatalities	The total number of fatalities, during the reporting year, due to accidents that have	Includes: • Fatalities that occur within GLS's workforce, as a result of an accident or road	Absolute number	Fatalities are initially reported by the Country Management to GLS Corporate Occupational Health & Safety. This information is logged in the	OHS Summary file fatal accidents

	occurred because of GLS's undertakings.	traffic collision, while the employee is on duty. • Fatalities to third parties such as contractors working on behalf of GLS, visitors to GLS premises and members of the public. • Third-party drivers or pedestrians involved in Road Traffic Collisions with a GLS or GLS transport partner vehicle. • Inclusion of a fatality in this data does not mean that the death has been caused wholly or partly by GLS. Excludes deaths that are not in connection with an accident at work – for		OHS summary file under "Fatal Accidents". The OHS Summary File is also used to monitor serious injuries that are considered life-threatening or lifechanging. If a serious injury becomes fatal, this is reflected in our records. The Incident reporting process is managed on a day-to-day basis by Corporate Occupational Health & Safety.	
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		example a heart attack or suicide.			
Lost time accident frequency rate (LTAFR)	The total number of accidents resulting in an absence on the next day or shift, per 100,000 hours worked.	The definition for accidents is: • A work-related event in which personal injury, illness or death has occurred. GLS always records occupational accidents according to the regulations of the country where they happen. • Accidents are always considered "work-related" if they occur in connection with the employee's contractual duties, regardless of the location at which they occur. In all cases, when determining whether an accident is 'work-related', the	Frequency rate per 100,000 hours worked	Hours worked: Recording of working hours varies from country to country and each country reports working hours for group reporting. The data basis is basically generated by means of electronic time recording systems (especially blue-collar worker) as well as contractual working hours (office employees) in connection with regular attendance recording. Accidents and absences reported: Accidents are reported by a monthly data reporting file. A cross-check of absences and accidents is made by the	Communicated via the monthly reporting template

		following factors will be considered: 1. The way the work was carried out; 2. any machinery, plant, substances or equipment used for the work; 3. the condition of the site or premises where the accident happened. 'Work-related' excludes accidents occurring whilst the employee is travelling between their home and normal office work location.		Corporate Occupational Health & Safety department.	
Sickness absence	Sickness absence hours as a % of expected working hours as a general definition for the GLS Group.	All countries within the GLS Group. Generally, all absences which were considered as sick leaves as per country definition are included.	Percentage	In general, the absence rates are calculated based on the hours lost compared to the hours that would have been expected to be worked during the absence. There are local deviations in the data collection for	National recording tools Communicated via the monthly reporting template

				example the usage of real hours worked instead of expected working hours (e.g. GLS US, GLS Italy). Criteria to be excluded from the sickness rate may be public holidays, planned absences (e.g. medical consultation, maternity leave, unpaid leave of absence) Maximum duration until which sickness is included in the sickness rate may vary per country (e.g. Netherlands: 2 years, Croatia: 42 days, Austria: From 6 to 12 weeks (depends on years of employment)). Health-related absences that are not considered in the calculation of the sickness rate (e.g. Medical Consultation, working accidents, when accepted by the insurance company)	
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				The data will be provided on a monthly basis and reported through the monthly reporting template, which will then be read in a summary file.	
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Governance

Assured governance KPI	Definition	Scope	Units	Method	Source
Introduction to Compliance: completion rate	Trainings which have been completed	Refers to the trainings which have been completed by users set in relation to the total number of Introduction to Compliance training assignments	Percentage	Data provided by third party provider (Skillcast)	Skillcast

Introduction to Compliance: non-overdue rate	Completed and pending assignments	Refers to aggregate sum of completed and pending assignments set in relation to the total number of Introduction to Compliance training assignments respectively. KPI informs about percentage of users who either have completed the trainings or who were still on time to complete their trainings (in reference to the defined deadline at the end of the FY).	Percentage	Data provided by third party provider (Skillcast)	Skillcast
Compliance in the Supply Chain (Bribery and Modern Slavery): completion rate	Trainings which have been completed	Refers to the trainings which have been completed by users set in relation to the total number of Compliance in the Supply Chain training assignments	Percentage	Data provided by third party provider (Skillcast)	Skillcast
Compliance in the Supply Chain (Bribery and	Completed and pending assignments	Refers to aggregate sum of completed and pending assignments set in relation to the total number of Introduction to Compliance in	Percentage	Data provided by third party provider (Skillcast)	Skillcast

Modern Slavery): non-overdue rate		the Supply Chain training assignments respectively. KPI informs about percentage of users who either have completed the trainings or who were still on time to complete their trainings (in reference to the defined deadline at the end of the FY).			
Data Protection training completion rate	Trainings which have been completed	Refers to the trainings which have been completed by users set in relation to the total number of Introduction to Data Protection training assignments	Percentage	Data provided by third party provider (Skillcast)	Skillcast
Data Protection training non-overdue rate	Completed and pending assignments	Refers to aggregate sum of completed and pending assignments set in relation to the total number of Introduction to Data Protection training assignments respectively KPI informs about percentage of users who either have completed the trainings or	Percentage	Data provided by third party provider (Skillcast)	Skillcast

		who were still on time to complete their trainings (in reference to the defined deadline at the end of the FY).			
Number of reports regarding potential cases of business ethics violations reported through external or internal whistleblowing channel (s)	All ethics violations cases notified in EQS Integrity Line	Refers to all cases created or manually introduced in EQS Integrity Line (if the case was reported through external channels) which are not classified as Shipping Issue or Test and are not assigned to the category "No breach of Law or Regulation" (which means, this report is still in interest of GLS but is not related to business ethics)	Number	Report downloaded from EQS Integrity Line.	EQS Integrity Line
Number of confirmed corruptions incidents	All substantiated violations of anti-corruption regulations documented in EQS and managed.	Refers to all cases created or manually introduced in EQS Integrity Line which are classified as Bribery and Corruption and documented as confirmed (substantiated) in the respective closing report.	Number	Report downloaded from EQS Integrity Line.	EQS Integrity Line

Annex 1: Overview data sources

Country	Product	Controlling/Modell	
		Local Traffic	Linehaul
AT	parcel	Controlling	Controlling
BE	parcel	Model	Controlling
BE	freight	Controlling	Controlling
CA	parcel	Controlling	Controlling
CA	LTL	Controlling	Controlling
CA	Logistics	Controlling	Controlling
CZ	parcel	Controlling	Controlling
DE	parcel	Controlling	Controlling
DK	parcel	Model	Controlling
DK	courier	Controlling	
DEKU	express	Model	Controlling
ES	parcel	Controlling	Controlling
FR	parcel	Controlling	Controlling
HR	parcel	Controlling	Controlling
HU	parcel	Controlling	Controlling
HU	freight	Controlling	Controlling
IE	parcel	Model	Model

Country	Product	Controlling/Modell	
		Local Traffic	Linehaul
INT	parcel		Controlling
IT	parcel	Model	Controlling
NL	parcel	Controlling	Controlling
NL	freight	Controlling	Controlling
PL	parcel	Controlling	Controlling
PT	parcel	Controlling	Model
RO	parcel	Controlling	Controlling
ROS	LTL	Controlling	Controlling
RS	parcel	Controlling	Controlling
SI	parcel	Controlling	Controlling
SK	parcel	Controlling	Controlling
US	parcel	Model	Controlling