

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.internationaldistributionsservices.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