

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://glg-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 | <p>Scope 1 (direct) GHG emissions are from sources that are owned or controlled by GLS.</p> <p>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.</p> | <p>The reporting period is the calendar year: January - December.</p> <p>Data has been consolidated according to the operational control approach, meaning all Scope 1 and 2 emissions of GLS operated locations are included.</p> | Tonnes of carbon dioxide equivalent (CO ₂ e) | <p>The methodology aligns to the Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, March 2004.</p> <p>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</p> | <p>Conversion factors are used from DEFRA.</p> <p>Emission factors are used from DEFRA, IEA (incl. trade adjustments) and Umweltbundesamt (UBA): Emissionsbilanz erneuerbarer Energieträger</p> <p>Emission factors from ISO 14083 and GLEC Framework are used for</p> |

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| | | | | <p>following steps to make an estimation:</p> <p>Step 1: In case of missing data, the country average of the respective consumption per square meter is used.</p> <p>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.</p> | 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. | <p>This metric includes GHG emissions from all relevant 'value-chain' emission categories. These are:</p> <ol style="list-style-type: none"> 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) | <p>The methodology aligns to the Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, March 2004.</p> <p>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</p> | <p>Conversion factors are used from DEFRA and ISO 14083</p> <p>Emission factors are used from DEFRA, IEA and Umweltbundesamt (UBA): Emissionsbilanz erneuerbarer Energieträger, ISO</p> |

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| | | <p>capital expenditure which are not accounted for in Scope 1,2 or other Scope 3 categories.</p> <p>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.</p> <p>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.</p> | <p>sites via a software. Whether estimated or measured values are being used for resource consumptions, is indicated the system.</p> <p>If data is not available, GLS takes the following steps, to make an estimation:</p> <p>Step 1: In case of missing data, the country average of the respective consumption per square meter is used.</p> <p>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.</p> <p>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</p> | <p>14083 and GLEC Framework</p> <p>For the purchased goods and services and capital goods emission factors from US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 are used.</p> <p>Data for fuel consumption is used from HBEFA (4.1, Handbuch für Emissionsfaktoren)</p> <p>Data on commuting is taken from the national travel study of the department of transport UK.</p> |
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| | | <p>5. Waste Disposal: GHG emissions from waste disposal route.</p> <p>6. Business Travel: GHG emissions associated with business travel of employees by road and air.</p> <p>7. Employee Commute: GHG emissions associated with employee commute.</p> <p>14. Franchises: emissions from operations and parcel shipment through franchises</p> <p>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:</p> <p>8. Upstream leased assets</p> <p>9. Downstream transportation and distribution</p> | | <p>emissions are calculated using the information from a national travel study of the department of transport UK.</p> <p>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.</p> | |
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| | | <ul style="list-style-type: none"> 10. Processing of sold products 11. Use of sold products 12. End-of-life treatment of sold products 13. Downstream leased assets 15. Investments <p>These categories will be reviewed annually and will be included in future reports if emissions are identified.</p> | | | |
| 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. | <p>This metric includes the indirect CO2e emissions from road transportation divided by its transport activity for the following two categories:</p> <ul style="list-style-type: none"> 1. Light-Commercial Vehicles (LCV) <p>LCVs are defined as vehicles with a weight lower or equal to 7.5to.</p> <ul style="list-style-type: none"> 2. Heavy Freight Trucks (HFT) | g CO2e/tkm | <p>The transport activity is calculated by multiplying the average transported weight with the total driven distance. The result is expressed in tonne-kilometres.</p> <p>The emissions are calculated by multiplying the driven distances with the respective emissionfactors. Lastly, the total emissions are divided</p> | <p>Emissionfactors are used from the GLEC framework</p> <p>Data for fuel consumption is used from HBEFA (4.1, Handbuch für Emissionsfaktoren)</p> |

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| | | 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: <ul style="list-style-type: none"> 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 | |

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| | | 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 CO ₂ emissions from the combustion of biogenic materials across GLS' value chain, including CO ₂ emissions of biofuel use of subcontracted transport. Biogenic N ₂ O and CH ₄ 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 |

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| 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. | <p>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.</p> <p>*Excluded are independent Der Kurier partners and US partners.</p> <p>Electric vehicles include electric vans, trucks and passenger cars, as well as electric bikes. We</p> | Percentage | <p>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.</p> <p>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</p> | GLS country entities |

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| | | 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 |

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| | 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: <ul style="list-style-type: none"> • 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 |
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| Fatalities | The total number of fatalities, during the reporting year, due to accidents that have | Includes: <ul style="list-style-type: none"> • 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 |

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| | <p>occurred because of GLS's undertakings.</p> | <p>traffic collision, while the employee is on duty.</p> <ul style="list-style-type: none"> • 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. <p>Excludes deaths that are not in connection with an accident at work – for</p> | | <p>OHS summary file under "Fatal Accidents".</p> <p>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.</p> <p>The Incident reporting process is managed on a day-to-day basis by Corporate Occupational Health & Safety.</p> | |
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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. | <p>The definition for accidents is:</p> <ul style="list-style-type: none"> • 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. <p>In all cases, when determining whether an accident is 'work-related', the</p> | Frequency rate per 100,000 hours worked | <p>Hours worked:</p> <p>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.</p> <p>Accidents and absences reported:</p> <p>Accidents are reported by a monthly data reporting file. A cross-check of absences and accidents is made by the</p> | Communicated via the monthly reporting template |

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| | | <p>following factors will be considered:</p> <ol style="list-style-type: none"> 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. <p>'Work-related' excludes accidents occurring whilst the employee is travelling between their home and normal office work location.</p> | | 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 | <p>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.</p> <p>There are local deviations in the data collection for</p> | <p>National recording tools</p> <p>Communicated via the monthly reporting template</p> |

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| | | | | <p>example the usage of real hours worked instead of expected working hours (e.g. GLS US, GLS Italy).</p> <p>Criteria to be excluded from the sickness rate may be public holidays, planned absences (e.g. medical consultation, maternity leave, unpaid leave of absence)</p> <p>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)).</p> <p>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)</p> | |
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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 |
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| 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 |

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| 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 |

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| Modern Slavery): non-overdue rate | | <p>the Supply Chain training assignments respectively.</p> <p>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).</p> | | | |
| 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 | <p>Refers to aggregate sum of completed and pending assignments set in relation to the total number of Introduction to Data Protection training assignments respectively</p> <p>KPI informs about percentage of users who either have completed the trainings or</p> | Percentage | Data provided by third party provider (Skillcast) | Skillcast |

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| | | 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 |