

#### **SUMMARY**

#### 01. INTRODUCTION

- 1.1 Background: Duty of care
- 1.2 Europear Mobility Group: purpose & strategy
- 1.3 Our global footprint
- 1.4 Our solutions and our value chain
- 1.5 Summary of 2023 Compliance Initiatives

#### 02. RISK ANALYSIS

- 2.1 Methodology and results for mapping risks relating to the duty of care
  - 2.1.1 Risk Identification
  - 2.1.2 Evaluating the identified risks and emergence of priority scenarios

## 03. MEASURES FOR PREVENTING, MITIGATING AND MONITORING RISKS ASSOCIATED WITH THE DUTY OF CARE

- 3.1 General prevention measures
- 3.2 Prevention measures in the value chain
- 3.3 Specific mitigation measures and risk monitoring for Europear Mobility Group's activities

#### 04. WHISTLE-BLOWING MECHANISM

- 4.1 Whistleblowing mechanism scope and operating principles
- 4.2 Report management

#### 05. DUTY OF CARE PLAN GOVERNANCE

06. APPENDIX

# 01. INTRODUCTION

01. INTRODUCTION > 1.1 BACKGROUND: DUTY OF CARE SUMMARY >

### BACKGROUND: DUTY OF CARE

The duty of care, pursuant to a law enacted in 2017 in France, is a legal framework according to which companies are required to prevent the human rights, environmental and health and safety risks connected with their operations as well as with the activities of their suppliers, subcontractors or other entities within their value chain with whom they entertain an established business relationship.

In this context, Europear Mobility Group is required to establish and publish a duty of care plan. This plan includes both the work needed to identify risks connected with the environment, human rights and fundamental freedoms, and the health and safety of people (particularly workers), as well as the measures put in place by the Group to prevent and mitigate these risks.

Risk identification covers the Group's businesses, including its subsidiaries, as well as the entirety of the Europear Mobility Group's value chain, thus encompassing subcontractors and suppliers.

This plan comprises the five legal pillars, namely:

- Risk mapping for the purpose of identifying, analysing and prioritising risks.
- Regular assessment procedures to evaluate the status of the subsidiaries, subcontractors and suppliers with which we have an established commercial relationship, in the light of the risk mapping.
- Actions tailored to mitigate risks or prevent serious harm.
- A whistleblowing mechanism to alert and collect reports on the potential existence or occurrence of risks, established in consultation the representative trade unions in the company.
- A mechanism for **following up on the measures** implemented and assessing their effectiveness.

SUMMARY > 01. INTRODUCTION > 1.1 BACKGROUND: DUTY OF CARE

#### "Commit Together": the Group's CSR Program

Beyond the requirements set out by law on the duty of care, Europear Mobility Group takes it to heart to conduct its business in a responsible and sustainable manner.

Accordingly, Europear Mobility Group initiated in 2017 a corporate social responsibility (CSR) Program named Commit Together, based on commitments in 4 dimensions (social, societal, environmental, business ethics) and intended to be shared with all its stakeholders.

The "Sharing Our Business Ethics" commitment of the Commit Together programme includes measures implemented since 2017 for the purpose of promoting business ethics at all stages of the value chain and in all business (customers, suppliers, franchisees, BtoB customers) and social (employees) relations.

Please refer to the Group's 2023 Non-Financial Performance on: www.europcar-mobility-group.com

#### Act for the environment

By the very nature of its activities, our Group wishes to be part of the solution in the transition towards a low-carbon world.

#### **Share our** business ethics

Our professional ethics are a key factor for reinforcing the trust and loyalty of our customers and partners.



#### **Make mobility** accessible

We are convinced that mobility is a lever for social inclusion.

#### Be a responsible employer

The Group's performance is closely intertwined with the diversity, personal development and commitment of its employees.

01. INTRODUCTION > 1.1 BACKGROUND: DUTY OF CARE

#### **Group Code of Ethics and Commitments**

Europear Mobility Group has adopted its Code of Ethics and Commitments, which comprises 48 commitments and 12 objectives and which applies to all its operations.

These commitments and objectives include compliance with national and international laws and regulations, respect for human dignity and human rights, the safeguarding of the health and safety of its employees, the preservation of the environment, protection for personal data, the fight against conflicts of interest and support for any internal or external initiative that promotes the Group's social and environmental progress.

These key principles, that govern the way in which the Group conducts its activities, are based on a number of international codes, conventions and guidelines, such as the Universal Declaration of Human Rights, international labour conventions (29, 87, 105, 138 and others), the United Nations Global Compact, the OECD Guidelines for Multinational Enterprises, etc.

A whistleblowing mechanism completes this system, enabling employees or any stakeholders to report any practice that might be in breach of the law or of the Group's internal rules.

In 2023, a project was launched to redesign the Code of Ethics and Commitments and transform it into a Group Code of Conduct in 2024. The objective was to provide its employees and other stakeholders with a comprehensive document codifying the Group's commitment to business ethics, while including clear guidance for each topic.

#### **EUROPCAR MOBILITY GROUP: PURPOSE & STRATEGY**

#### Introduction

Europear Mobility Group is one of the leading European vehicle rental company, with a global footprint and 75 years of service expertise (B2C, B2B).

We offer a wide range of car and van rental services - be it for a few hours, a few days or weeks, a month or more, for both individuals and businesses.

To deliver our services on a daily basis, we rely on a modern fleet, equipped with the latest engines and more than 8,000 employees committed to the satisfaction of our customers.

We operate three main distinctive brands, responding to differentiated needs, use cases & expectations in terms of level of service.



A European leader of car rental and light commercial vehicle rental (traditional and upscale market)



A low cost leader in Europe



A dynamic low cost offer in the United States

The Group also operates an emerging subscription platform for vehicle use, under the "MyEuropcar" brand, and Ubeeqo®, a player in European roundtrip car-sharing.

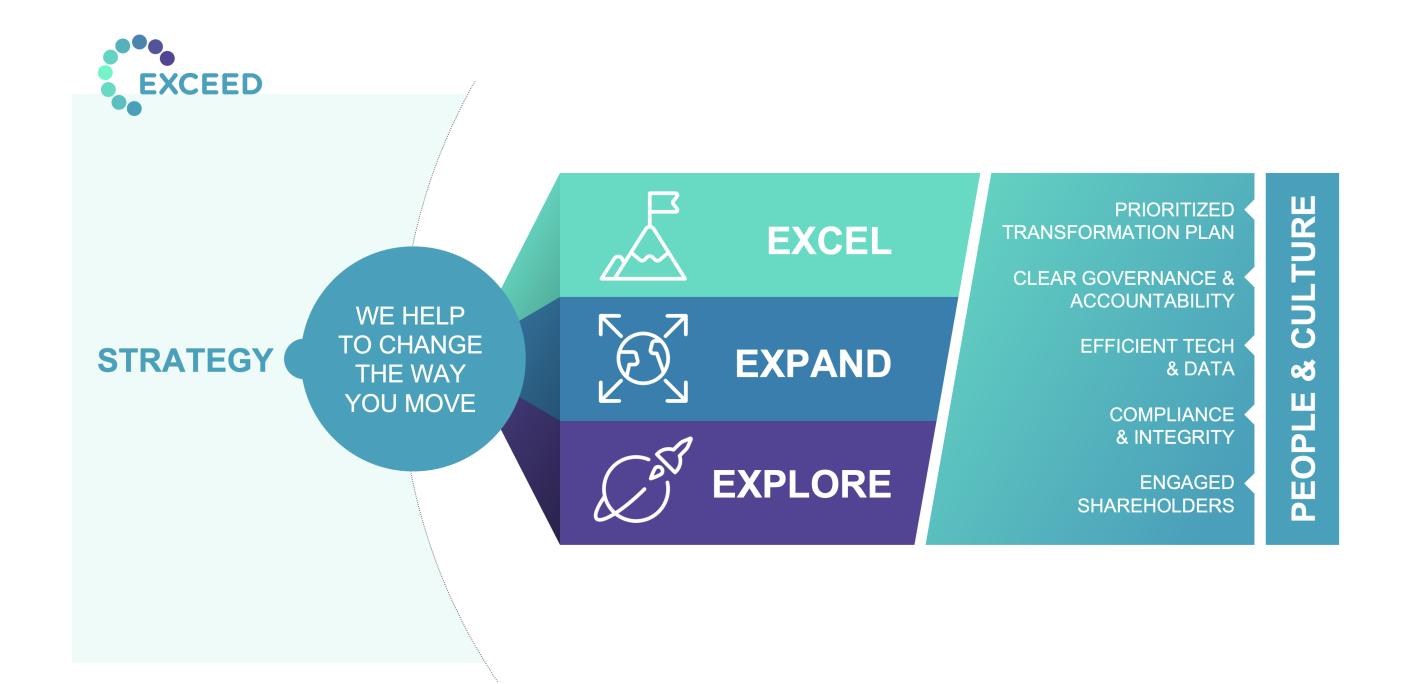
## Our strategy is driven by our purpose

"We help to change the way you move" is our purpose and what brings us together.

More than ever, we're committed to delivering simple, seamless, innovative solutions that make mobility easy, enjoyable and increasingly eco-friendly.

In the coming years, we will do so by: excelling at everything we do, expanding on customer segments and geographic areas, exploring new offers and services that meet customers' new expectations and emerging societal trends.

EXCEED is the name of our strategic plan, which encompasses all the priority strategic initiatives that will enable the company to move forward in these three directions and create value.



## 1.3 OUR GLOBAL FOOTPRINT

As of 2023, Europear Mobility Group is present in **over 130 countries** around the world, through its own subsidiaries, franchisees, alliances and strategic partnerships.

- Established in 16 countries\* with fully-owned subsidiaries
- Operating in 113 countries with franchisees
- 4 countries where we operate with partners

Our network of stations is both dense and global:

- 1,351 stations in our corporate countries
- 1,403 stations in our franchised countries

#### Other key figures for 2023:

- Over **8,800 employees** in our corporate countries
  - 64% in stations, 36% in support functions (incl. ~ 550 employees in digital positions)
  - 42% women / 58% men
  - Europear Mobility Group's workforce is primarily concentrated in rental locations (accounting for 64% of its workforce), located in railway stations, airports and major urban centers
- 260,977 vehicles in our fleet, 12%\*\* of which are electric and plug-in hybrid vehicles

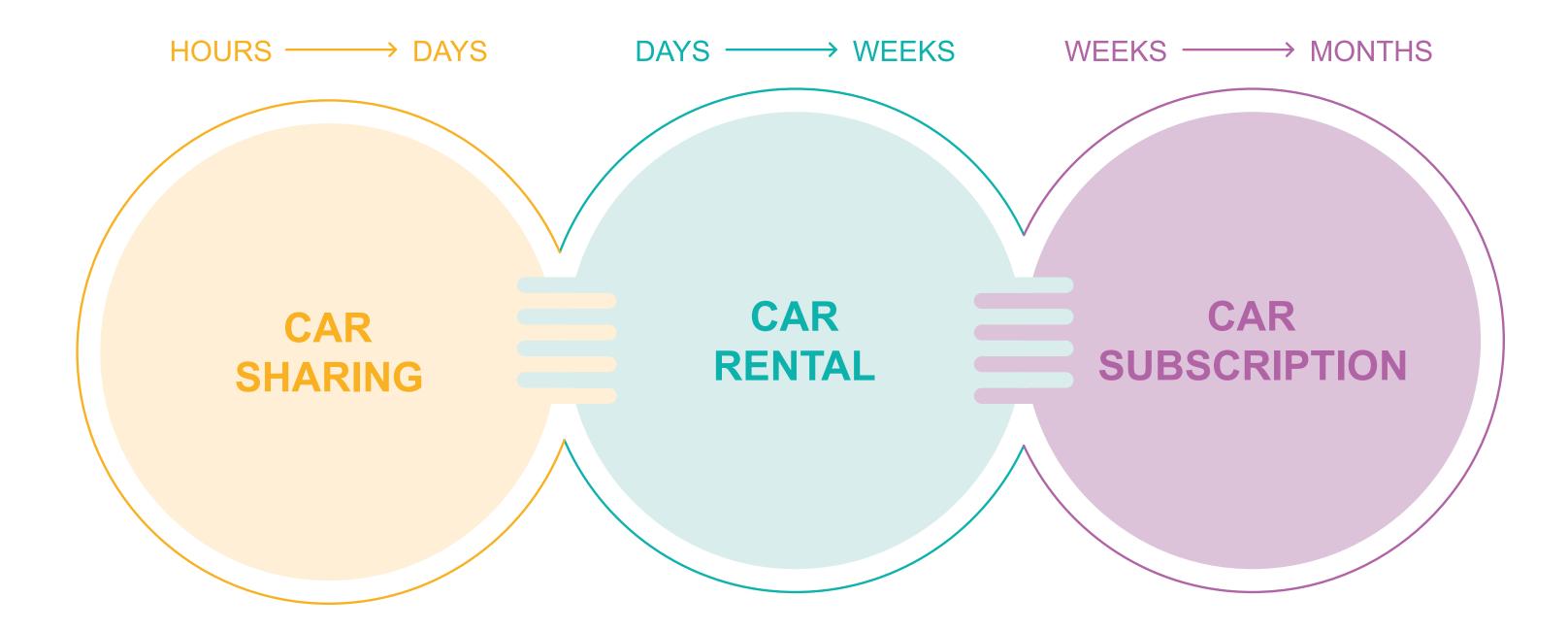
<sup>\* %</sup> designated as "corporate countries"

<sup>\*\* %</sup> of green vehicles on the perimeter of commitment defined in the framework of the Group's Sustainability-Linked Bond (Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Luxembourg, Norway, Portugal, Spain, the UK).

SUMMARY > 01. INTRODUCTION > 1.4 OUR SOLUTIONS AND OUR VALUE CHAIN

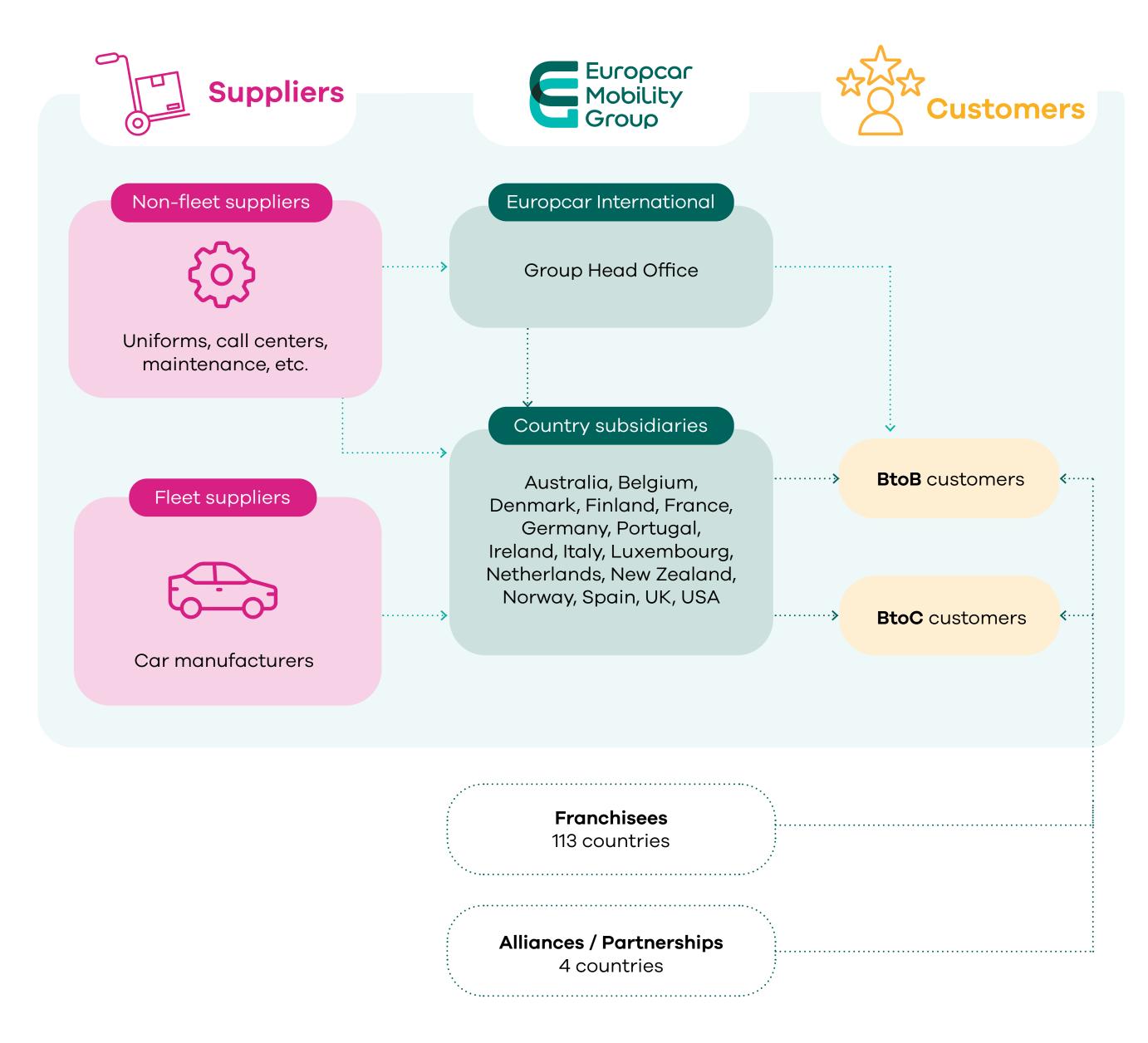
## 1.4 OUR SOLUTIONS AND OUR VALUE CHAIN

The mobility services distributed by our subsidiaries cover a number of use cases and customer needs, whether BtoB or BtoC.



#### The Group's value chain

The Group provides its services both directly and through partners and franchisees. Its business draws on a large network of suppliers (nearly 19,000) located worldwide.



## 1.5 | SUMMARY OF 2023 COMPLIANCE INITIATIVES

In 2023, Europear Mobility Group implemented a number of measures aimed at bolstering its compliance system with regard to the French law on the duty of care and similar national reporting obligations (e.g., the German LkSG and the Norway Transparency Act):

- A project to review our CSR third party assessment procedure to take into account our Non-Fleet procurement function's feedback from practice while keeping it compliant with legal Duty of Care requirements. This includes an optimized process for the relevant in-house teams driving the assessment. In addition, an adapted questionnaire has been prepared for critical suppliers that cannot be subject to the default EcoVadis questionnaire to cover a maximum number of third parties. These measures aim at strengthening Europear Mobility Group's ability to effectively assess and deal with third parties that pose risks of serious harm to the Group and all its internal and external stakeholders.
- In 2023, a project was launched to update the Group Whistleblowing Policy to adapt the existing policy and procedure to the new whistleblower protection laws in the countries in which it has corporate offices. This updated policy and procedure will be implemented in 2024.
- The launch of a project for the redesign of the Code of Ethics and Commitments. The objective was to provide the employees and other stakeholders with a comprehensive document codifying the Group's commitment to business ethics, while including clear guidance for various topics, including, human rights, environmental protection and health and safety.

## 

MAPPING
OF RISKS
ASSOCIATED
WITH THE DUTY
OF CARE

## 2.1 METHODOLOGY AND RESULTS FOR MAPPING RISKS RELATING TO THE DUTY OF CARE

The risk mapping exercise is an essential stage in the development of a compliance plan. As a matter of fact, risk identification enables the implementation of appropriate prevention and mitigation measures to alleviate potential negative impacts on the Group's activity, as well as allow for the strengthening of policies already in place.

To map the risks associated with the duty of care, the following methodology was used:

#### 2.1.1 Risk Identification

The risk identification exercise consisted in determining what specific risk factors exist for human rights, the environment and health and safety, which stem from the Group's activities and its value chain.

Interviews with internal and external stakeholders were organized to identify risks associated with the Group's own activities and value chain.

The risks identified cover the full value chain and all the stakeholders in the Europear Mobility Group ecosystem: employees, customers, subcontractors, suppliers, shareholders, trade unions and other third parties.

This approach has been applied to Europear Mobility Group's businesses and services in all the countries where the Group has operational and supply activities (corporate countries).

For franchised countries, a specific risk category was determined.

At the end of the identification exercise for the risks connected with the duty of care, the risk scenarios identified were divided into 6 categories:

- Human Rights
- Health & Safety
- **Ethics**
- Fundamental freedoms
- **Environment**
- Franchisees

Once the interviews with stakeholders were completed, 29 risk scenarios have been identified, then consolidated and grouped into 13 macro-risks, presented in the table below:

#### The 13 macro-risks:

CATEGORY	TYPE OF RISK	DESCRIPTION OF RISKS
ENVIRONMENT	Contribution to climate change	<ul> <li>Risk of impact of Europear Mobility Group's vehicle rental activities on air quality and public health.</li> <li>Risk that any misleading communication regarding environmental action will lead to accusations of greenwashing against the company (e.g. misleading commercial practices, misleading advertising, etc.)</li> </ul>
	Damage to local/ protected areas and biodiversity	<ul> <li>Risk of environmental impact in the event of an industrial accident stemming from the use of fuels (leak, explosion, pollution, etc.). For instance, a fuel leak at a Europcar Mobility Group station could cause soil and/or groundwater pollution in the long term, or set off a fire that destroys homes near the station.</li> </ul>
		<ul> <li>Risk of damaging biodiversity if the Group does not consider its protection while carrying out its activities (e.g. artificialised ground for the construction of parking areas).</li> </ul>
	Inefficient water	Risk of environmental impacts arising from inappropriate management of:
	and waste	<ul> <li>Water use in vehicle's cleaning could lead to overconsumption.</li> </ul>
	management	<ul> <li>Recycling and waste process in stations leading to pollution caused by the activities of the Group.</li> </ul>
ETHICS	Failure to comply	Risk of non-compliance with the Group's Code of Ethics and commitments by:
	with the Group's	- employees - due to a lack of training and dissemination of the Group's Ethics and Compliance policies and procedures,
	Code of Ethics and Commitments	<ul> <li>commercial partners (sub-contractors, suppliers, automotive manufacturers), in the conduct of their activities.</li> </ul>

CATEGORY	TYPE OF RISK	DESCRIPTION OF RISK
HUMAN RIGHTS	Protection of personal data	Risk of failure with the GDPR. For instance, a user's personal data remains stored in a vehicle when returned after a rental or are exposed in the event of a cyber-attack. Consequently, it may cause a breach of personal data protection rules by the Group or a stakeholder (e.g. B2B Client).
	Whistleblowing	Risk of a failure to protect whistleblowers from retaliatory measures following the submission of an internal report related to duty of care matters (e.g., a breach of the right to unionize in a subsidiary)
	Violation of labour law	Risk of precarious working conditions since the Group uses a large number of fixed-term contracts (mainly during the peak season).
		Risk of possible liability for the Group due to:
		<ul> <li>Existence of a hidden labour force in the value chain. Europcar Mobility Group works with cleaning companies for its stations and/or vehicles. In this context, a provider of cleaning services could employ a hidden labour force to carry out a task on behalf of the Group.</li> </ul>
		<ul> <li>Non-compliance with labour law in the value chain, in case a supplier/subcontractor does not respect local or international legislation on labour rights (overtime, minimum wage, etc.).</li> </ul>
FUNDAMENTAL	Discrimination	Risk of liability of the Group in the case of discrimination against employees:
FREEDOMS		<ul> <li>Europcar Mobility Group or one of its subsidiaries discriminates against an employee based on origin, gender, family situation, pregnancy, physical appearance, family name, place of residence, health condition, disability, etc.</li> </ul>
		<ul> <li>Employees of subcontractors discriminated against in comparison to Group employees.</li> </ul>
	Violation of trade	Risk of tensions within the Group caused by a lack of social dialogue.
	union rights	NB - Social dialogue differs from one country to another, especially in countries where the practice is rare (e.g., USA).

CATEGORY	TYPE OF RISK	DESCRIPTION OF RISK
HEALTH & SAFETY	Psychosocial risks	<ul> <li>Psychosocial risks due to conditions and/or organisation of work. Thus, a significant number of employees could suffer long-time absence due to:</li> <li>excessive pressure at work, poor working conditions and/or an abnormally heavy workload related to Group's corporate restructuring (e.g., burn-out, bore-out, mental breakdown, etc.).,</li> <li>psychological consequences of repeated incidents with clients (e.g. injuries, insults, threats).</li> <li>Or, a significant number of employees of a subcontractor (e.g., call centers) suffer long-term absence due to the psychological consequences of their poor working conditions.</li> </ul>
	Breach of the safety obligation	<ul> <li>Risk of breach of the obligation to protect the health and safety of Group employees, as well as that of employees of suppliers/subcontractors.</li> <li>For instance, as an illustrative example, the Non-Fleet Procurement department sources uniforms for the group, including some franchisees. In this context, employees of a uniform manufacturer could get seriously injured (e.g., permanent disability) in the conduct of the activity because of a failure in the safety conditions of a factory.</li> <li>Or if an employee got seriously injured (e.g., permanent disability) due to a failure in the safety conditions of a station (e.g., electrical installations non-compliant with safety standards, altercation with a customer).</li> </ul>
		<ul> <li>Risk of damage to client's physical health and safety. E.g. if a customer is the victim of an accident with a car rented from Europear Mobility Group that does not meet safety standards and/or failure of on-board systems that could cause, or not prevent, an accident.</li> </ul>
	Harassment	Risk that employees of a Europcar Mobility Group department or subsidiary could suffer from acts of harassment from their management and/or coworkers.
FRANCHISES	Risk of non-compliance with the duty of care by our franchisees	Risk that the conduct of one of its franchisees has potential impacts on the Group relating to compliance with the duty of care Franchisees manage their activities independently, without any possibility of involvement by the Group. They manage their supplies autonomously as regards many services, such as cleaning or handling, and apply their own health and safety procedures.  However, in the event of a failure, the Europear brand may be significantly affected as a result of a serious breach of duty of care caused by a franchisee's activity.

#### 2.1.2 Evaluating the identified risks and emergence of priority scenarios

Based on the 29 scenarios identified, a risk assessment and rating method - aligned with both market standards and the Group's risk mapping methodology - was applied.

A risk score was attributed to each risk scenario, based on the type of activity concerned and the country(ies) the risk is located in. These country and activity risk scores were determined by relying on quantitative and qualitative information from various official and recognized international sources (notably, the Environmental Performance Index drafted by Yale and Columbia university).

Furthermore, the obtained risk scores were then weighted. This analysis is based on:

- Risk occurrence: i.e. the possibility of an undesirable event occurring;
- The impact of the risk: its severity in terms of severity, extent or irreparability;
- The level of control of the risk: effectiveness of actions and policies implemented.

The risks were finally prioritized using a prioritization matrix which, taking into account the gross exposure to risk and the control measures implemented within the company, defines 5 levels of priority scenarios.

#### **Priority scenarios**

Environment – Risk of damage caused to local/ protected areas and biodiversity

Franchisee compliance risks

After completing the risk mapping exercise, two priority and four secondary priority risks were identified. They are presented below:

#### Secondary priority scenarios

Risk of non-compliance with GDPR

Risk of discrimination in employment

Risk of lack of social dialogue leading to tensions

Psychosocial risks linked to working conditions

## 

MEASURES FOR PREVENTING, MITIGATING AND MONITORING RISKS ASSOCIATED WITH THE DUTY OF CARE

## GENERAL PREVENTION MEASURES

#### Code of ethics and commitments

Europear Mobility Group is committed to act in compliance with, and requires that its stakeholders to respect and apply, its current Code of Ethics and Commitments.

The Code is published externally on the Group's corporate website, communicated internally to all employees and new employees, shared with suppliers, subcontractors and partners in the context of any new relationship/contract, in order to prevent risks related to the duty of care.

As stated in the introduction, the Code codifies the principles and values governing the Group's operations and decisions including in matters related to social issues, human rights, labour law, business ethics and respect for the environment.

As mentioned previously, the Code of Ethics and Commitments is based on multiple international codes, conventions and guidelines that the Group undertakes to comply with:

 The United Nations Universal Declaration of Human Rights.

- The European Convention on Human Rights.
- The Conventions of the International Labour Organisation, in particular Conventions 29, 105, 138 and 182 (on child labour and forced labour), 155 (occupational health and safety), 111 (discrimination), 100 (equal remuneration), 87 and 98 (freedom of association, right of association and collective bargaining).
- OECD Guidelines for Multinational Enterprises.
- The United Nations Convention on the Rights of the Child.
- The principles of the United Nations Global Compact.

The redesigned version of the Code of Ethics (called Code of Conduct) aims to maintain the Group's adherence to these norms and values and clearly communicate on how it expects its employees and stakeholders to behave in the face of human rights, health and safety, and environmental issues.

#### Internal control and audit system

Europear Mobility Group ensures the prevention of risks related to the duty of care by activating "three lines of defense":

- The first line (first level of control) is secured by the operational players who guarantee compliance with internal procedures and rules in the day-to-day conduct of business.
- The second line (second level of control) is provided by Europear Mobility Group's Internal Control Department, which conducts a self-assessment campaign on CSR and duty of care topics. The internal control framework has recently been the focus of a substantial update, including controls relating to CSR and the duty of care. The Departments in question (Compliance and CSR) have been asked to contribute.
- The third line (third level of control) is handled independently by the internal audit teams. Within this framework, the overall effectiveness of the system and all its components is assessed by conducting audits in order to ensure its system to prevent risks is effective

#### Value chain assessment procedure, based in particular on the EcoVadis database

To achieve the 2030 targets, it is essential to ensure that the Group's business relations with its suppliers and partners are in line with the Group's carbon reduction efforts.

The current procedure for assessing a supplier's CSR risk relies on the use of a third party assessment platform, which is connected to the EcoVadis database (the CSR module has been implemented at the end of 2022).

A graduated and proportional rationale has been adopted in order to allow the most in-depth assessments to be carried out only for suppliers who require them. The risk categorisation is structured around 3 indicators: low, moderate and critical.

For example, the procedure stipulates that, based on the risk map, certain types of suppliers whose activity has been identified as representing a critical risk are systematically assessed using the questionnaire developed by EcoVadis:

- Call centres
- Outsourced vehicle preparation and washing
- Washing and maintenance equipment, washing services
- Fuel extraction
- POS
- Filling of fuel tanks.
- Uniforms
- Conveying and moving vehicles

For other types of suppliers, a quantitative and qualitative risk assessment approach has been chosen in order to determine whether it is necessary to send out a questionnaire.

The final assessment on the supplier will determine whether or not to enter into a contact. The supplier may also be offered monitoring and support so that corrective measures can be put in place.

The project launched in 2023 to redraft this procedure aims to maintain these main principles but sets forth an alternative questionnaire to the EcoVadis one while maintaining its high standards. The purpose is to in particular allow the assessment of small critical suppliers that do not have the resources to complete a heavy assessment process. The assessment of suppliers and partners considered by the Group to be high and medium risks from an ESG standpoint is systematic and handled by the Procurement function. Beyond the initial assessment, the aim is to help suppliers manage their ESG performance throughout their business relationship with the Group. As of December 31, 2023, 7,2% of critical suppliers have been evaluated on their CSR performance.

## 3.2 PREVENTION MEASURES ON THE VALUE CHAIN

#### **RISKS IN THE VALUE CHAIN: SUBCONTRACTORS AND SUPPLIERS**

For more information on Europear Mobility Group's actions concerning subcontractors and suppliers, see NFPS 2023, "Share our Business Ethics" section.

As part of its analysis of the risks associated with the duty of care, Europear Mobility Group considers that 5 of the 6 risk categories identified within the scope of its activities could also apply to its value chain:

- Human rights
- Health and safety
- Ethics
- Fundamental freedom
- Environment

Europear Mobility Group is taking two complementary steps to mitigate these risks, in the area of:

- Fleet purchasing
- Non-fleet purchasing

#### Limiting risks in fleet purchasing

Vehicle purchases are made to date by the Fleet Management mainly from recognised car manufacturers with strong CSR policies and commitments (contractual clauses, labeling, social and environmental audits, charters and codes of conduct, etc.): as a result, the risks of noncompliance within the Fleet's supply chain are limited.

Furthermore, the Group's aim is to maintain stable relationships with its suppliers wherever they are found, in order to strengthen risk mitigation. With this in mind, it maintains a dialogue with its fleet suppliers and regularly assesses the share of turnover earned with the Group to avoid any risk of dependency.

#### Limiting risks in non-fleet purchasing

The Non-Fleet Purchasing Department, through its network of Group buyers and local buyers located in the Country Subsidiaries, ensures current/generic purchases (including intellectual services) and purchases arising from the operational maintenance and servicing needs of vehicles in the stations.

Non-fleet purchases account for approximately one quarter of the Group's consolidated annual turnover. There are numerous suppliers under contract (nearly 19,000 as of December 31, 2023).

These purchases concentrate a large part of the potential risk factors related to Europear Mobility Group's supply chain, and for which a dedicated policy has been formalised.

This dedicated policy is built on three pillars:

- Choosing local suppliers and, to the extent possible, those not in geographical areas presenting social risks.
- Demanding compliance with the Group's Code of Ethics and Commitments.
- Implementing a third-party/supplier assessment procedure, notably relying on the EcoVadis database

#### **Choosing local suppliers**

Due to the nature of its activities, Europear Mobility Group makes almost all (99.9%) of its non-fleet purchases from local suppliers in the geographical areas in which it operates, which gives it the status of an important provider of local jobs.

Few purchases are made beyond the Group's direct locations: purchases made in Africa, South America and Asia account for 0.01% of non-fleet purchases, which limits the social risks that may be associated with sourcing from these regions.

Choosing local suppliers is part of the Group's CSR policy: by fostering short supply chains, the Group is able, from the economic and social points of view, to create value with its local stakeholders and, from an environmental point of view, to help reduce GHG emissions from transport.

#### Compliance with the Group Code of Ethics and Commitments

The Group wishes to its business partners to share its values and pays particular attention to the consideration these partners give to social and environmental aspects in their operations.

To this end, the Group strives to include compliance clauses in its contracts that reflect the principles described in its Code of Ethics and Commitments (concrete and detailed ethical principles, defining the professional behaviors expected of all the Group's stakeholders).

#### Group's value chain and biodiversity

Europear Mobility Group has initiated a process to identify its impacts on biodiversity in 2022.

This project was run with the support of an external service provider and played out as a workshop with the key internal staff members. As a result of this work, potential impacts were identified on each phase of the Group's value chain:

- Extraction, production and transport of raw materials
- Vehicle manufacturing
- Transport and infrastructure
- Vehicle use
- Vehicle end-of-life

In each phase, in addition to the overall issue of climate change, issues of land artificialisation, pollution and over-exploitation of resources have been identified, all of which have a significant impact on biodiversity. Sourcing was one of the aspects particularly emphasised during these discussions, the challenges of which are also part of the Group's responsible purchasing approach. As a side topic, the introduction of invasive exotic species was also mentioned.

This work will be completed throughout 2024, as part of the company's preparation for CSRD reporting requirements (ESRS E4 standard - Biodiversity and ecosystems).

More specifically, as part of its double materiality assessment, the company will determine its biodiversity "sustainability matters".

This exercise will be carried out while appointing "sustainability matters owners" within the Operations and Fleet functions, in order to implement any action plans required, should the materiality of the sustainability matters be confirmed.

#### Monitoring of mitigation measures on supplier and subcontractor risks

The effectiveness of mitigation measures is followed by a number of KPIs, reported year by year. These figures only concern non-fleet procurement:

	2023 result	vs. 2022
Proportion of suppliers located in Europe	89%	91%
Proportion of suppliers located in Africa, Asia and South America	0.01%	0.005%
Proportion of suppliers located in North America and the Pacific	10,99%	9%
Proportion of medium- or high-risk suppliers the CSR performance of which has been assessed*	7,21%	1%



<sup>\*</sup>The third-party CSR assessment module has been operational since end-2022

#### **RISKS IN THE VALUE CHAIN: FRANCHISEES**

Through an analysis of the risks connected with the duty of care, one significant risk was identified concerning Europear Mobility Group's franchisees.

Europear Mobility Group has contractual ties with numerous franchisees throughout the world. The franchisees manage their business independently and Europear Mobility Group cannot interfere with the running of their operations. They source many of their requirements independently, such as the fleet, cleaning services or handlers. They also manage health and safety issues independently.

Nevertheless, the Europear brand may be significantly affected by a breach of the duty of care caused by a franchisee in the exercise of its operations and/or the conduct of its business, as a consequence of which, it is the Group's responsibility to prevent and mitigate these risks.

In order to mitigate this risk, Europear Mobility Group implements multiple measures:

- Europear Mobility Group's standard franchise agreements include a compliance clause that requires franchisees to comply with the Group's ethical standards (Code of Ethics and Commitments), particularly in terms of respect for the environment, employee health and safety and respect for human rights.
- Franchisees are, as a matter of standard procedure, subject to a compliance assessment before the start of any contractual relationship (in particular on the topics of sanctions, embargoes and corruption).
- The franchisees are audited during the contractual relationship on compliance with the Europear brand standards, which monitors the status of these co-contractors. Lastly, the franchisees have been the target of awareness-raising actions on CSR issues in order to guarantee their understanding of the Group's issues and to ensure knowledge and integration of these key themes for their company.

To complete these measures, it is planned that future franchisees joining the network be subject to review using the third-party assessment tool and to continue to regularly raise franchisees' awareness of CSR issues and the duty of care, more specifically.

In addition, the Group has in 2023 raised awareness on compliance generally by providing a general introduction to the topic during the Franchisee Introduction week. Further support included sharing information and documentation relating to the Group's Code of Ethics and third party assessment procedure with franchisees.

## SPECIFIC MITIGATION MEASURES AND RISK MONITORING FOR EUROPCAR MOBILITY GROUP'S ACTIVITIES

In addition to risk prevention measures, Europear Mobility Group has implemented a number of measures to mitigate the various risks identified.

The mitigation measures implemented for each risk related to the duty of care are detailed below.

These actions and initiatives can be found in more detail in different sections of our 2023 Non-Financial Performance Statement.

#### **ENVIRONMENTAL RISKS**

For more details on our efforts to reduce our GHG emissions and to manage resources and waste responsibly, see the 2023 NFPS (Non-Financial Performance Statement) -"Act for the environment" section.

Through an analysis of the risks related to the duty of care, three significant environmental risks were identified with regard to the activity of Europear Mobility Group:

- Contribution to climate change.
- Inefficient water and waste management.
- Harm to local/protected areas and biodiversity.

#### Climate

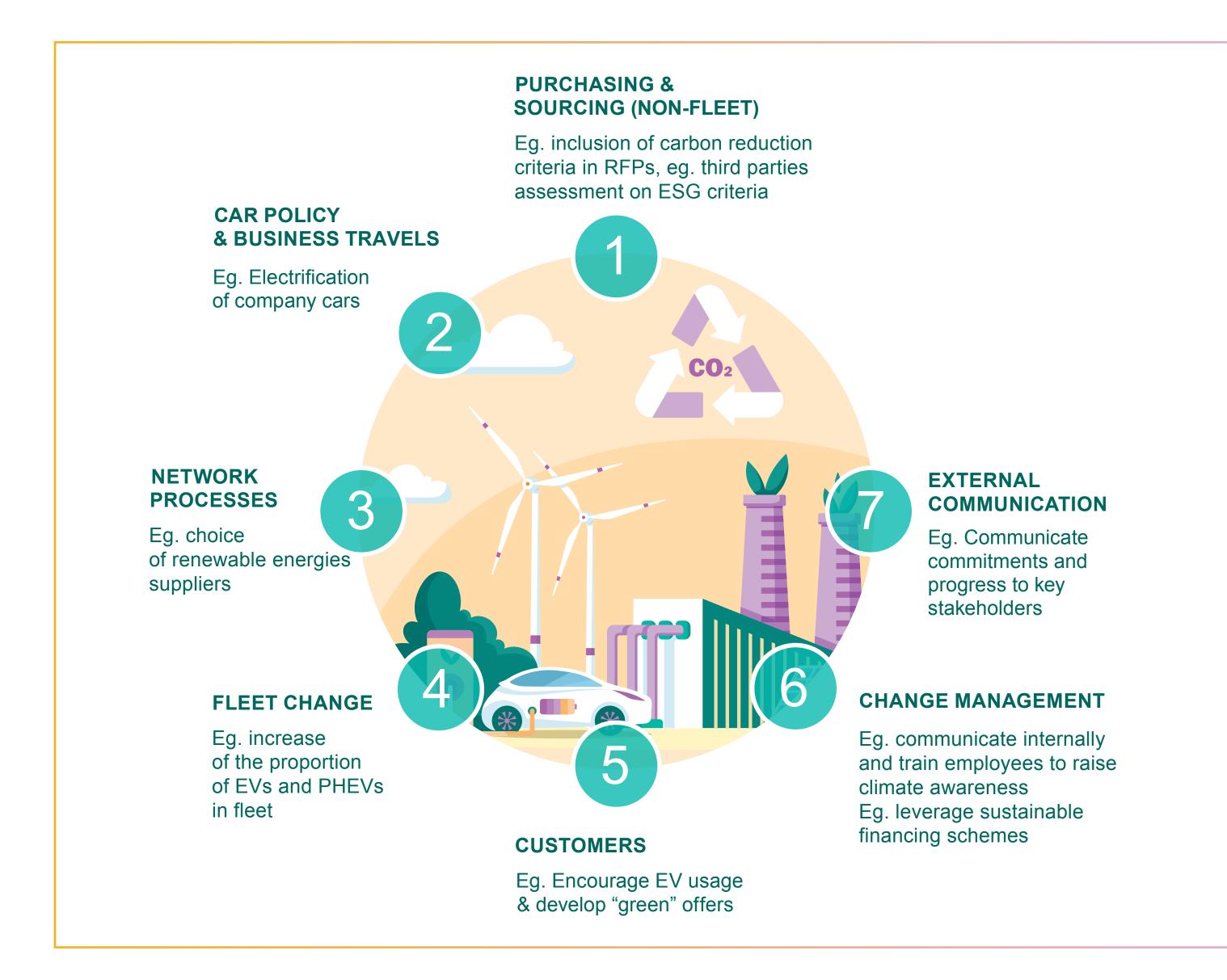
Europear Mobility Group has committed to significantly reducing its carbon footprint. The Group has set out its reduction targets to be in line with the Paris Agreements with a time horizon up to 2030, as part of the Science-Based Targets initiative.

In recent years, a particular focus has been made on reducing carbon emissions, with the setting of targets validated by the Science-Based Targets initiative in 2022. Europear Mobility Group is the first rental company to have two carbon reduction targets approved by SBTi.

reduction targets are supported These a comprehensive carbon reduction plan, including all the functions, businesses and drivers that may have an impact when it comes to reducing the Group's emissions.

The Group's carbon footprint is mainly the consequence of indirect emissions stemming from the use of the vehicles by customers or from purchases (the use of vehicles by our customers alone accounts for 56% of the Group's total emissions).

With vehicle use accounting for over 90% of our carbon footprint, our fleet is clearly our main lever for carbon reduction. Since end of 2019, our Group has therefore been rolling out its "One Sustainable Fleet" program, which aims at increasing the proportion of electrified vehicles within our fleet, while ensuring that ICE (Internal Combustion Engines) are in-fleeted according to the highest possible standard in terms of carbon efficiency (i.e. with the latest vehicles, thus meeting the latest fuel consumption and greenhouse gas emission standards).



In the process of identification of the various risk scenarios to the climate, the risk of "greenwashing" was identified and placed in the "ENVIRONMENT/ Contribution to climate change risk category".

In this area, Europear Mobility Group conducts awareness raising for those employees in the front lines when it comes to potential greenwashing: More specifically for our employees responsible for designing offers and for our employees in the various marketing teams.

In 2022, the Group published its first "Anti-Greenwashing Guide: Raising Awareness to Enable Prevention" for these teams, drawing on a precise definition of greenwashing, providing a reminder of the legal risk incurred, giving practical advice to avoid it and giving examples of advertising and other communications that can be considered as greenwashing.

In addition, in some of the Group's countries, employees are benefiting from dedicated training programmes set up by the country's HR and communications departments, with the support of local CSR representatives. In Belgium, for example, all new employees are made aware of environmental issues during their induction day. In Australia and New Zealand, employees receive online training via Europear University, and in Italy, Germany and France, tools are available on local intranet sites. A best practice guide is also distributed to Goldcar employees to help them implement simple actions on a daily basis.

#### Water and waste

In addition to the issues relating to greenhouse gas emissions, the Group is also taking action to reduce its direct environmental footprint, particularly in stations where this footprint is primarily concentrated. All of the Group's "corporate" stations are committed to responsible management of water resources and waste. It should be noted that, as at December 31, 2023, five Country Subsidiaries were certified ISO 14001, while Germany has gone further with ISO 50001 certification.

recycling systems, including rainwater recuperation systems, to limit the water taken from the supply networks. Other local initiatives have also been undertaken: Goldcar (Spain) is now working with suppliers that use waterless car-wash techniques, and monitors water consumption at its offices and facilities. In Portugal, contracts with car wash suppliers include clauses requiring them to recycle a certain percentage of water.

Furthermore, some stations are equipped with water

#### Vehicle washing is a priority environmental topic for the Group

In 2023, Europear Mobility Group consumed 487,776 m<sup>3</sup> of water, of which 97% in the stations, generally linked to car washing in between rentals.

To cut its water consumption, the Group streamlines the number of vehicles "going through" automatic vehicle washes. Since 2020, at the end of each rental, an assessment determined whether the car needed a full wash or if a dry manual wash was sufficient. At the end of 2021, a program called "Quick Turnaround" was launched and a dedicated report was created within operations for better granularity in monitoring the water consumption of the station network. Within the participating stations, 13% of the vehicles were washed without water and movement after the rental. Thanks to this process, 58,395 m<sup>3</sup> of water was saved, the equivalent of 16 Olympic pools.

#### **Europear Mobility Group's ambition is to promote** good environmental practice

Europear Mobility Group aims to promote environmental best practices wherever it operates, in particular when it comes to improving waste treatment.

The waste produced by the Group can be classified into two categories (hazardous and non-hazardous). Their classification and treatment depends on local regulations, which the Group conscientiously complies with through dedicated local procedures and its environmental managementsystemscompliantwithISO14001certification.

Concerning waste identified as "hazardous", the Group primarily produces waste sludge from hydrocarbon separators at its stations, batteries, IT waste, toners and neon lights.

"Non-hazardous" waste consists mainly of office waste and paper. Several pilot initiatives have been launched to constantly increase the recycling rate of waste produced by the Group and promote a circular economy for their treatment. To this end, the Europear network in France started sorting waste in its largest stations, which has allowed it to recycle most of the waste produced through dedicated channels.

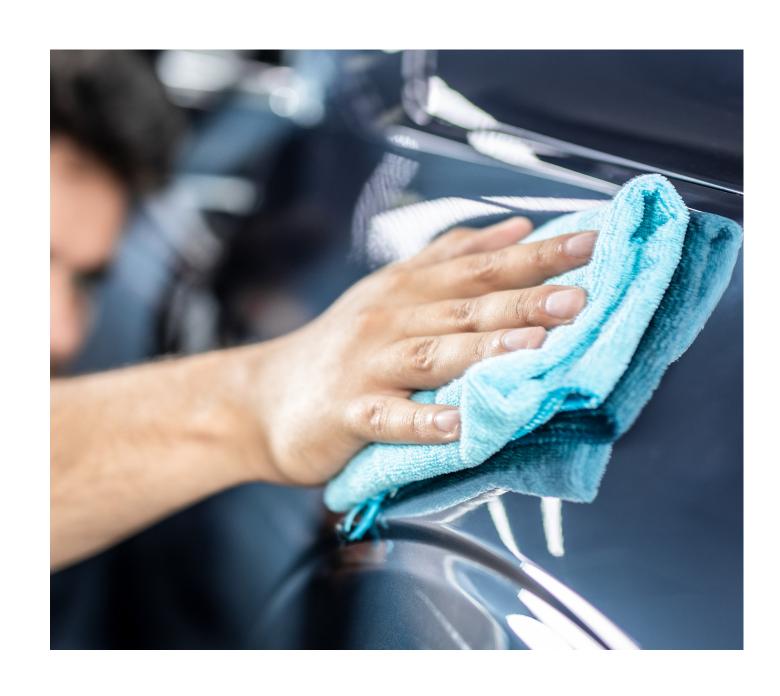
#### Local / Protected areas and biodiversity

Given the nature of the Group's activities, the main stakes in terms of biodiversity and potential impact on local/ protected areas relate to land use and fuel storage.

- As regards to land use, the Group has areas used permanently for headquarters and the network, as well as car parks which are managed actively according to the activity. The sizes and types of premises occupied by the Group (underground or above-ground) are such that land occupation and use is not a significant issue for the Group in terms of environmental impact.
- The Group considers fuel storage as the main environmental risk factor. It pays particular attention to maintaining its tanks and warning systems (leak detectors, alarms) and to training its teams to prevent leaks and to respond in the event of an accidental spill. All Group facilities comply with local regulations on storing and operating fuel storage tanks. The deployment of ISO 14001 certification – environmental management system - also strengthens prevention against the risk of leaks and the training of personnel in the event of an incident.

Preparation for CSRD reporting requirements (in particular the ESRS E4 standard - biodiversity and ecosystems) which began in 2023, currently provides the Group with the opportunity to take its thinking further.

#### Monitoring of mitigation measures on environment risks



\* NB: The US subsidiary is not integrated in the follow-up of our carbon reduction targets as the subsidiary joined the Group at the end of 2019. The year 2020 was very impacted by the pandemic for our industry, and the work on the progressive integration and the reliability of data of the US has started in 2021. We chose to keep an isoperimetric in the calculation of the evolution of our carbon footprint. \*\* % of green vehicles on the perimeter of commitment defined in the framework of the Group's Sustainability-Linked Bond (Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Luxembourg, Norway, Portugal, Spain, UK) \*\* % of green vehicles in the Group's total fleet, all corporate countries

	2023 result	vs. 2022
Greenhouse gas emissions*	2,406,315 tCO <sub>2</sub> e	2 479 921 tCO <sub>2</sub> e
Proportion of electric and plug-in hybrid vehicles in the fleet	12%** 10.7%3***	1.66%² 5.34%³
Average CO <sub>2</sub> e emissions per kilometer of vehicles	135 gCO <sub>2</sub> e/km	141 gCO <sub>2</sub> e/km
Proportion of vehicles washed without water or movement Among the stations participating in the "Quick Turnaround" programme	13%	13%
Number of country subsidiaries certified ISO 14001	5	5
Water consumption	487,776 m³	294 514 m³
Quantity of hazardous waste produced Of which hazardous waste recycled, reused or used as a source of energy	1,060 t 901 t	656.86 t 510.6 t
Quantity of non-hazardous waste produced Of which non-hazardous waste recycled, reused or used as a source of energy	1,395 t 418.5 t	962.95 t 361.75 t

#### RISKS RELATING TO HUMAN RIGHTS AND FUNDAMENTAL **FREEDOMS**

For more information on Europear Mobility Group's actions regarding human rights and fundamental freedoms, see NFPS 2023, "Be a responsible employer" and "Share our business ethics" sections.

With regard to the activity of Europear Mobility Group, analysis of the risks associated with the duty of care made it possible to identify five risks in the area of human rights and fundamental freedoms:

- Protection of personal data
- The right to submit internal reports
- Violation of labour law
- Violation of trade union rights
- Discrimination

With regard to the right to submit internal reports, the measures deployed by the Group are presented in chapter 4 of this document.

With regard to labour law, Europear Mobility Group, as an international player, is committed to respecting and promoting human rights in the world as well as labour laws and regulations wherever it operates. Accordingly, Europear Mobility Group complies with the following international standards and frameworks in the course of its business operations:

- ILO Declaration on Fundamental Principles and Rights at Work.
- United Nations Global Compact Sustainable Development Goals - in particular Goal 8 ("Promotedecent work and full employment for all").
- Principles relating to human rights set out in the Universal Declaration of Human Rights.
- United Nations Principles on Business and Human Rights (as part of the UN Global Compact).
- OECD Guidelines for Multinational Enterprises, which make recommendations on respect for human rights.

In addition, in order to mitigate the risks identified in the "Human Rights" and "Fundamental Freedoms" categories, Europear Mobility Group has instituted several measures aimed specifically at:

- Protecting personal data
- Promoting and guaranteeing social dialogue
- Fighting discrimination

#### Protecting personal data

Europear Mobility Group has adopted a compliance program to protect personal data and comply with its obligations including those stemming from inter alia the European Regulation on the Protection of Personal Data (GDPR). 2023 once again was marked by the reinforcement of data privacy by design and by default to anticipate and mitigate any risks.

In addition, a face-to-face training project has been implemented in personal data protection. This training aims to provide guidance on the fundamentals of the GDPR and is tailored to certain personal data related issues faced by the Contact Center Functions responsible for offering customers technical support, customer service and sales assistance, in particular on personal data access rights. As of 31 December 2023, 154 persons were trained.

#### Promoting and guaranteeing social dialogue

As a result of its international presence, the Group must comply with a wide range of local labor laws. These are often more stringent than the directives of the International Labor Organization, which it complies with (see the Group's Code of Ethics & Commitments).

Social dialogue within Europear Mobility Group is the result of continuous discussions between the management teams, employees and staff representation bodies. The Group is committed to promoting a close relationship between managers and their teams in order to ensure a constructive social climate.

In countries where the organization of social dialogue is regulated, Europear Mobility Group complies with local regulations and legislation, such as in Germany, France, Spain, Italy, Belgium and Denmark, where it is organized around employee representative bodies or works councils.

Where it is not regulated, social dialogue is maintained through regular team meetings, conferences, employee surveys and weekly or monthly newsletters.

At December 31, 2023, 10 of the 16 corporate countries, representing 73% of the Group's permanent and nonpermanent employees, were represented by these bodies.

Social dialogue on transnational projects is conducted with a European Works Council (EWC).

Only those countries having reached a certain headcount are entitled to have one or more representatives on the EWC, depending on the size of their workforce. During the 2023 financial year, the EWC met four times.

As of December 31, 2023, 5,870 employees, accounting for 67% of the Group's permanent and non-permanent employees, were covered by collective agreements.

These agreements cover the following topics in particular:

- Working time (leave, remote working, reduction in working) time, etc.).
- Compensation, savings and other benefits (quality of life at work: food, meal vouchers, reductions).
- Gender equality in the workplace.
- Health and safety.

#### Fighting discrimination

#### Diversity and inclusion

Europear Mobility Group has made the diversity of its workforce - without any distinction based on gender, age, origin, disability or sexual orientation - one of its key assets. Moreover, this is one of the key principles of its Code of Ethics and Commitments (promoting equal opportunities for all). Europear Mobility Group is also a signatory to the corporate Diversity Charter, demonstrating its commitment to cultural, ethnic and social diversity within its organization

Owing to the nature of its activities, at the crossroads of the automotive and mobility sectors, which are traditionally considered to be very male-dominated, the Group pays particular attention to professional equality between men and women. It ensures that its businesses are accessible to both men and women, both in terms of recruitment and career development within the Group.

In recent years, two main drivers have been introduced to promote diversity and inclusion: the WeMob internal network and a diversity and inclusion awareness programme.

#### **Discrimination**

On the specific issue of discrimination, the Group is committed to comply with local anti-discrimination regulations and laws and to prevent any form of provocation, harassment or intimidation.

In addition to the Code of Ethics and Commitments, most of the Group's corporate countries also have formalized internal non-discrimination policies and deploy appropriate action plans.

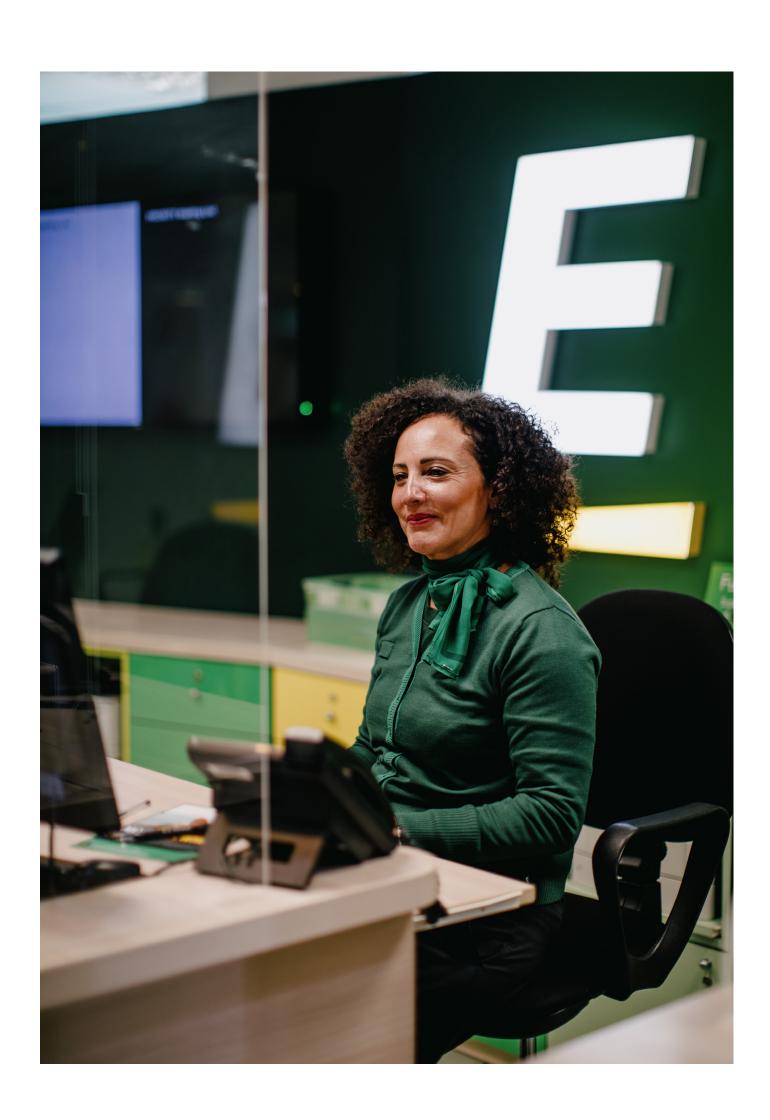
Most often, the country action plans (e.g., US, UK, Spain, Australia and New Zealand) draw upon specific training modules ("Preventing Discrimination and Harassment" or "Diversity Training").

Lastly, a Group harassment referent was appointed at the end of 2019 to deal with all issues related to this subject.

#### **DIVERSITY / INCLUSION AWARENESS PROGRAM**

Based on a recommendation of the Remuneration and Appointments Committee of July 24, 2020, in 2021 the Executive Committee launched a programme to raise awareness about diversity and inclusion, aimed primarily at women's access to management positions. An initial wave of training reached 150 senior managers at Group and Country level in 2021. In 2022, it was extended: 329 managers in 2022 and 364 in 2023 completed this training. The programme is built around five online training modules:

- Introduction to diversity, inclusion and equity.
- First steps towards a diverse, inclusive and fair workspace.
- Fighting unconscious prejudices in the workplace.
- Understanding gender bias.
- Closing the gender gap at the management level.



#### Monitoring measures aimed at mitigating risks related to human rights and fundamental freedoms

The effectiveness of mitigation measures is followed by a number of KPIs, reported year by year:

	2023 result	vs. 2022
Proportion of employees represented by social dialogue bodies	73%	77%
Proportion of employees covered by collective agreements	67%	84%
Convictions in respect of compliance with social law in the countries of operation	0	0
Proportion of women in the total workforce	42%	42%
Proportion of women at management level	42%	42%
Proportion of employees with disabilities in the total workforce	1.2%	1%

#### **HEALTH AND SAFETY RISKS**

Through an analysis of the risks connected with the duty of care, 3 significant health and safety risks were identified with regard to the activity of Europear Mobility Group:

- Psychosocial risks.
- Failure to fulfill the safety obligation.
- Harassment.

Psychosocial risks, failure to fulfill the safety obligation and harassment are risks concerning employees. The failure to fulfill the safety obligation may also concern customers.

The mitigation measures for these risks are thus presented as follows:

- Employee health and safety
- Harassment
- Customer safety

#### Employee health and safety

The Group is committed to protect the health and safety of its employees wherever it operates, with the particular aim of maintaining low rates of occupational accident frequency and severity.

While its activities do not a priori give rise to any particular occupational illness, Europear Mobility Group is nevertheless aware of the potential health/safety risks and the possible hardship factors which its employees may face, regardless of their profile (psychosocial risks, musculoskeletal disorders, cold, noise, etc.).

In all its corporate countries, the Group complies with the local laws and regulations with regard to health and safety in the workplace, and sets up dedicated committees, when required.

As a new initiative in 2023, Europear Mobility Group has decided to establish a global Health and Safety Policy and a guidelines of good management practices to facilitate and ensure that health and safety are integrated into our management systems manner throughout the Group. The approach is based on five key topics: leadership, training, performance monitoring, risk management and event analysis which are the five areas of Occupational Health Safety (OHS).

Based on these guidelines, all countries are performing self-assessments in order to define an improvement action plan. At group level, best practices are shared among countries through monthly Group OHS committees.

To anticipate and mitigate risk factors, the Group has introduced mandatory wearing of individual protective equipment in stations and has implemented a series of regulatory, normative and/or proactive measures and procedures listed below:

Regulatory measures: in France and Belgium, the Group takes care to abide by the requirements on the organisation of dedicated committees or bodies (frequency of meetings, publications and sharing of

data required, etc.). The Group's subsidiaries concerned are also required to keep an up-to-date Single Risk Assessment Document which incorporates the inventory, assessment and actions implemented to prevent the risks associated with its activities.

 Normative measures and third bodies: when these aspects are not governed by local regulations, Europear Mobility Group has initiated, depending on the country, either certification processes or partnerships with third bodies to define its health/ safety policies.

For example, Europear Mobility Group Spain, which has chosen ISO 45001 certification (ISO standard relating to occupational health and safety management systems), while Europear Mobility Group Portugal calls on a specialized body to carry out risk assessment, ensure compliance of its workspaces and raise employee awareness.

• Proactive measures: in other corporate countries, dedicated procedures have been set up, where necessary, to assess, analyse and prevent occupational health/safety risks. In the United Kingdom, for example, a set of procedures is documented and communicated through the House Book, which provides managers with a comprehensive set of guidance and advice on the arrangements that help ensure a safe working environment. In Australia and New Zealand, inspections are carried out regularly and training is provided to all employees immediately upon their joining the Company.

Local initiatives have also been implemented, including the continuation of a psychological support unit for employees at Group headquarters and in France, as well as access to a medical teleconsultation platform for virtual visits with doctors.

Lastly, customer incidents rank among the top factors generating safety and psychosocial risks. In order to guarantee the safety of our staff, some of our stations are equipped with cameras and Panic Alarms.

#### Harassment

Like discrimination, Europear Mobility Group condemns any form of harassment of its employees, whether it comes from within the company - from a colleague or manager - or from an external stakeholder. In addition to the Code of Ethics and Commitments, which contains the rules by which employees undertake to respect with regard to harassment, most of the Group's corporate countries have also introduced policies and action plans on the subject, with the aim of preventing any form of provocation, harassment or intimidation. The action plans are supported by training modules (e.g.: "Discrimination, Harassment, Bullying and Diversity Training").

As mentioned earlier in this document, a Group harassment officer was appointed at the end of 2019 to deal with all issues relating to this subject, and a whistleblowing hotline has been set up to ensure that any employee can report acts of harassment.

#### Customer safety

Europear Mobility Group is committed to guaranteeing not only the safety of its employees but also that of its customers using the vehicles in its fleet.

As a reminder, the Group is one of the largest purchasers of vehicles in Europe and the largest in the vehicle rental sector in Europe.

In 2023, the Group took delivery of approximately 140 000 vehicles and operated an average fleet of 260,977 vehicles.

The breakdown between passenger vehicles and light commercial vehicles was as follows: 87% passenger vehicles and 13% light commercial vehicles and heavy goods vehicles. In this context:

- The Group guarantees that vehicles with safety problems reported by manufacturers will be recalled or made unavailable.
- Before each rental, the vehicles are inspected and checked by trained teams in the branches according to the standards and checkpoints (tire pressure, checking levels, checking lights, etc.) defined by the Group. Where vehicles are found to be non-compliant and require repairs, these are either carried out on site when repairs are minor, or by independent listed companies when the required repairs are larger in scale.

- The vehicles are also equipped with the compulsory safety materials (yellow waistcoats, warning triangles, etc.) and additional equipment is available for hire at the branch (child seats, chains, snow tyres, etc.) to provide customers with an optimum level of safety and comfort at the wheel, in compliance with local regulations.
- In the event of an accident or other incident during the rental period, the Group provides its customers with an assistance service and is constantly looking for the best solutions to ensure that they are looked after efficiently.

03. MEASURES FOR PREVENTING... > 3.2 PREVENTION MEASURES ON THE VALUE CHAIN >

#### Monitoring of mitigation measures on health and safety risks

The effectiveness of mitigation measures is followed by a number of KPIs, reported year by year:

	2023 result	vs. 2022
Number of workplace accidents	219	200
Frequency rate of workplace accidents	14.29	11.19
Severity rate of workplace accidents	0.29	0.25
Absenteeism rate	6.74%	6.4%



WHISTLE-BLOWING MECHANISM

## 4.1 WHISTLE-BLOWING MECHANISM SCOPE AND OPERATING PRINCIPLES

Europear Mobility Group has set up a whistleblowing platform (Whispli) enabling any person to report conduct that is contrary to the law, the principles of the Group's Code of Ethics and Commitments and our internal rules.

This includes serious breaches of the duty of care on the key themes of the law (environment, human rights and fundamental freedoms, health and safety of employees).

This platform is open to company employees and the Group's external stakeholders, who may become familiar with it by submitting the Code of Ethics & Commitments during the contracting phase.

The tool guarantees full confidentiality for the whistleblower and covers the following areas in particular:

- Human resources (e.g., discrimination, harassment, mobbing);
- Health and safety;
- Data privacy;
- Consumer law;
- Environment;
- Competition law;
- Anticorruption;
- Conflict of interest;
- Human rights;
- Fraud;
- Embezzlement;
- Money Laundering / Terrorism Financing;
- Gifts and Entertainment;
- Third party due diligence;
- International sanctions, Tax, Export control;
- All other potential misconduct, such as theft, misuse of company assets etc.

In 2023, a project was launched to update the Group Whistleblowing Policy to adapt the existing policy and procedure to the new whistleblower protection laws in the countries in which it has corporate offices. This updated policy and procedure will be implemented in 2024. The adoption of these updated policies is done in close collaboration with the representative work councils.

04. WHISTLE-BLOWING MECHANISM > 4.2 REPORT MANAGEMENT

## 4.2 REPORT MANAGEMENT

Any person can report a potential violation of the law, the principles set out in the Code of Ethics and Commitments and our internal rules.

A report can be made through channels available at Group Headquarter level, or channels available locally in-country. It is possible to report a concern to:

- Managers;
- Members of the Human Resources function;
- The Group Compliance Officer or Local Compliance Officer;
- A member of the Legal Team.

The Group also offers the opportunity to report and communicate anonymously through the Whispli tool which can be found under: https://europcar.whispli.com/lp/ethics.

The Group will not tolerate any retaliation, which includes the threat or attempt of retaliation against Whistleblowers for reporting potential misconduct. We take all reports of potential misconduct seriously and handle any report with appropriate confidentiality. We review any concern raised in accordance with our group-wide procedures, so that appropriate follow-up action can be taken.

Decisions to remedy a breach of the duty of care, were such to occur, would be made at the highest level of the Group's hierarchy (Executive Board) after consultation with the Group Compliance Committee.

In 2023, no internal reports were received, which related to potential non-compliance with the duty of care, human rights or environmental protection. 18 internal reports were related to worker health and safety matters, of which 13 have been investigated and resolved.

# O5. DUTY OF CARE PLAN GOVERNANCE

**05. DUTY OF CARE PLAN GOVERNANCE** SUMMARY >

## The duty of care plan is steered by the Group Compliance Officer, supported by:

- The CSR Department
- The Audit Department
- The Legal Department

The Group General Secretary, who is a member of the Group Executive Committee, is responsible for supervising operations relating to the duty of care.

## OG. APPENDIX

#### List of stakeholders consulted to identify risks associated with the duty of care

	INTERNAL STAKEHOLDERS
Fleet	Group Fleet Director and Director of the One Sustainable Fleet Programme
Purchasing	Group Purchasing Director and IT Purchasing Manager
Sales	Director of Sales Administration
Franchises	Director of International Partner Development Group
Operations	Managing Director - Nordics Cluster
HSE / QSE	Group Chief HR Officer
CSR	Director of Group Communications and Corporate Engagement and Head of CSR for the Group
Audit & Internal Control	Director of Group Internal Audit, Internal Control and Risk Management
Legal	Head of Economic Law
Compliance	Head of Compliance

	EXTERNAL STAKEHOLDERS
Customer	Director of Ethics, Environment and Energy Manager
Professional Confederation	Director of the Mobility Solutions Division
Subcontractors / Suppliers	Director of Brand Leasing and Residual Value and VP - Corporate Sales Enlarged Europe
International organisation	Head of Human Rights/Ethics/SDGs

