

2023

STATEMENT OF NON-FINANCIAL PERFORMANCE



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1. Introduction



1.1. MAJOR SOCIETAL AND REGULATORY TRENDS

Mobility: an essential need for individuals and societies... but unsustainable for the planet.

It accounts for 23% of worldwide GHG emissions and for 25% in Europe, at a time when they are increasing instead of reducing as they should, in line with the Paris Agreement target.

- Transport emissions grew at an annual average rate of 1.7% from 1990 to 2022, faster than any other end-use sector except for industry (which also grew at around 1.7%).
- To get on track with the Net Zero Emissions (NZE) by 2050 Scenario, CO₂ emissions from the mobility sector should fall by more than 3% per year by 2030.

Sources: United Nations, European Environment Agency, International Environmental Agency.

To cope with these trends, **states are taking measures.**

E.g.: In the EU, ban of Internal Combustion Engine (ICE) vehicles in 2035 (outside the EU, several states are currently considering taking similar measures).

At the same time, **cities are restricting access** to downtowns.

Clean Air Zones, Low Emission Zones, Ultra Low Emission Zones and Zero Emission Zones are developing at a fast pace, making cities less and less ICE vehicles friendly.

Lastly, **car ownership costs are rising.**

This rise increasingly makes the usage model (as opposed to owning a car) a smart choice.

**Car ownership costs include: buying/financing, insurance, maintenance and repairs, energy, parking costs, depreciation...*

As a consequence, **new mobility ecosystems are emerging.**

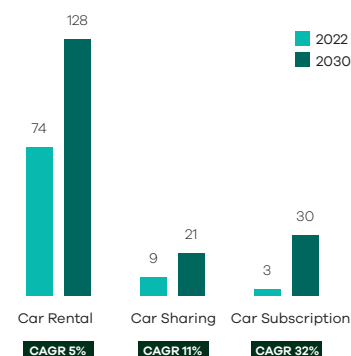
In these new ecosystems, low emission, shared mobility services for individuals and businesses are taking the lion share, as they are a natural complement to public transport. This applies to soft mobility solutions but also to "4-wheel mobility" (car rental, car sharing, car subscription).

In this challenging and rapidly transforming market, Europcar Mobility Group is well positioned to be part of the solution towards a low-carbon world and to leverage growth opportunities, thus building its performance over the long run.

Societal trends open opportunities

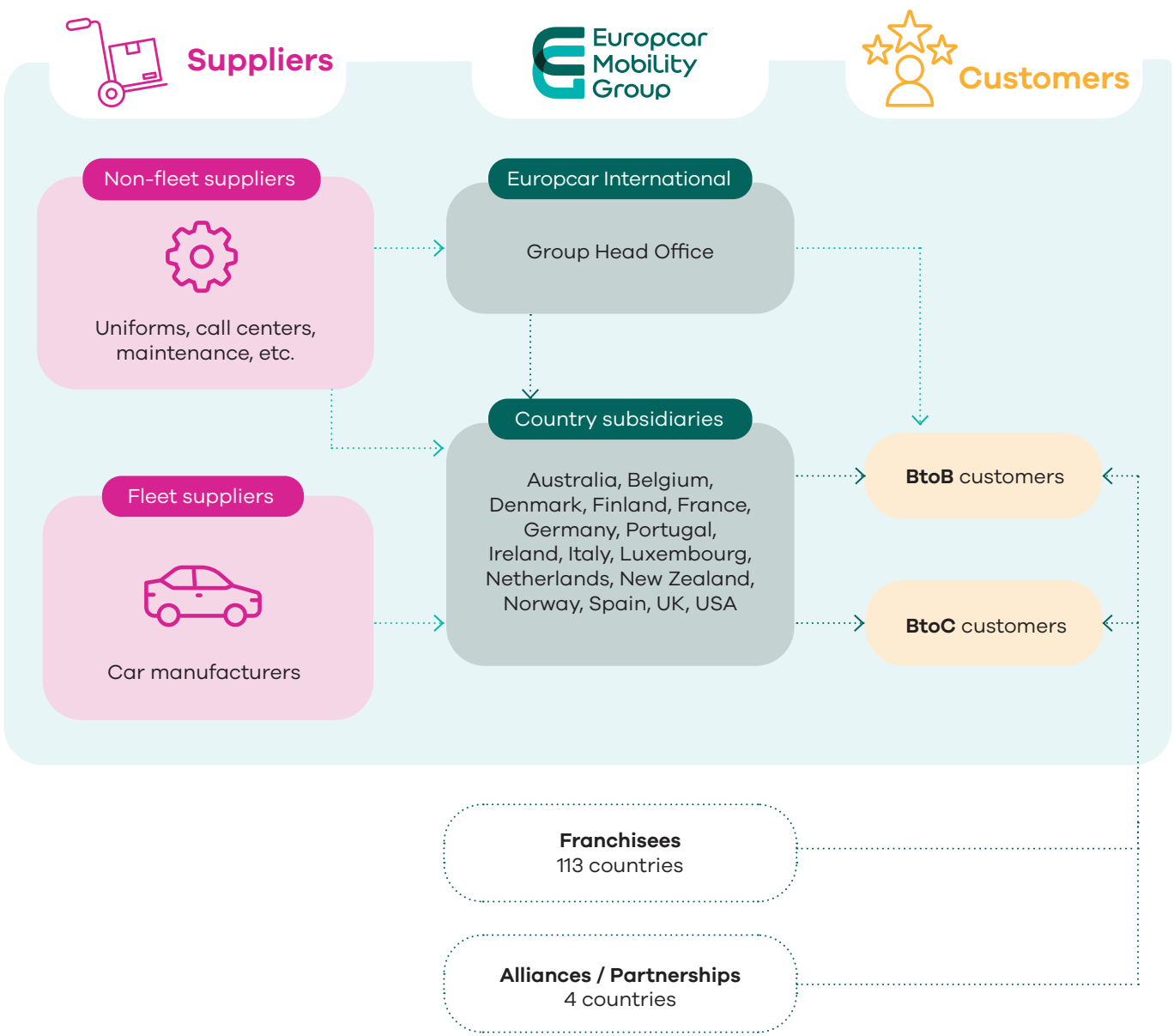
- ✓ SUSTAINABILITY
- ✓ INCREASING CAR OWNERSHIP COSTS
- ✓ URBANIZATION

Our markets are expected to grow fast (€bn)



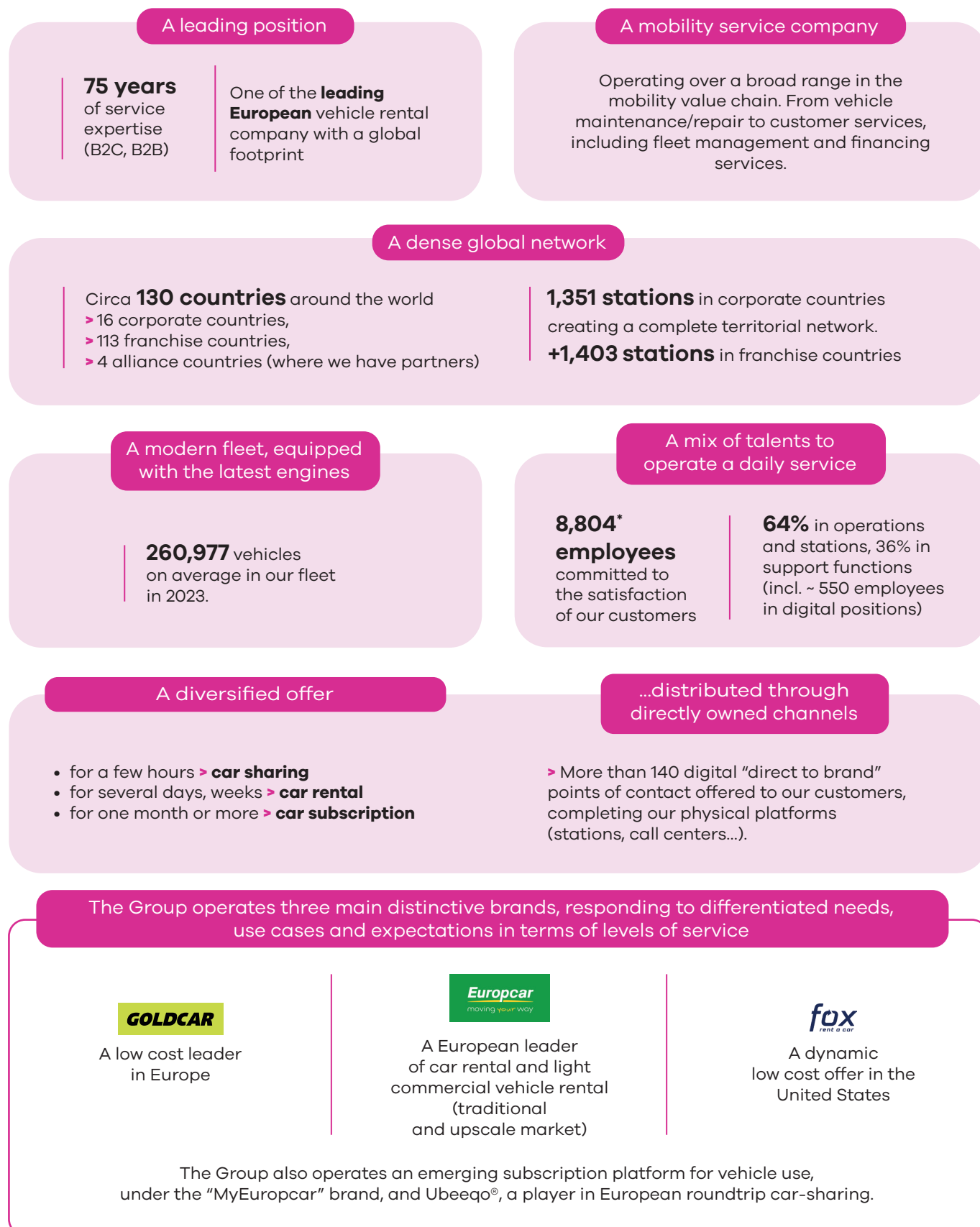
Source: Bain, 2023

1.2. OUR VALUE CHAIN



1.3. OUR VALUE CREATION MODEL

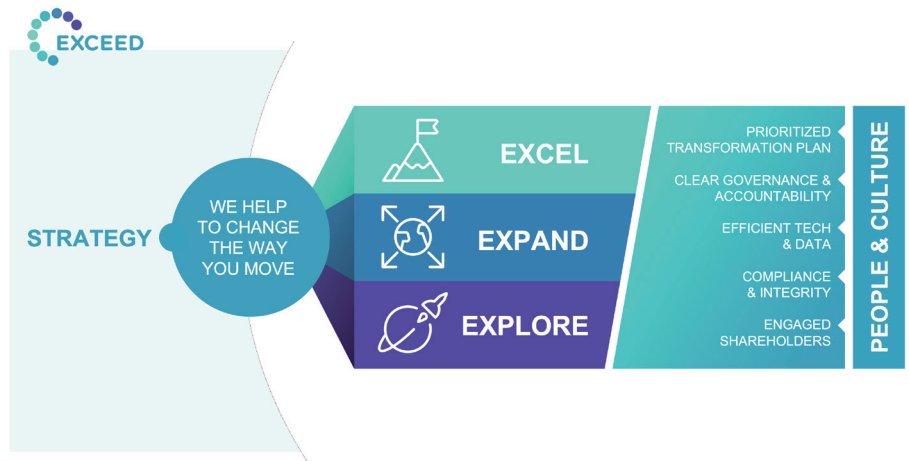
Our Assets



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.

Value creation

Customers

69.8m
rental days

Net promoter Score
58.3 for Europcar

Employees

- > **8,804** employees - 95% permanent and 5% non-permanent (hikers and other seasonal workers excluded)
- > **58%** men / **42%** women
- > **€416,2m** in salaries and bonuses
- > **94%** of employees received a training in 2023

Suppliers and partners (non-fleet)

- > **Over 18,900** suppliers
- > **€1,076.3m** in purchase in 2023

Planet

> 2023 carbon footprint =
2,406,315 tCO₂e*

> **12%** of "green" vehicles (EVs and PHEVs) in fleet**

> **ISO 14001** certified subsidiaries: 5 (Italy, Norway, Spain, Germany and the UK)

> Contribution to **9 United Nations Sustainable Development Goals**

Shareholders (as of 31/12/2023)

> Green Mobility Holding***: 99.83%

> Europcar Mobility Group: 0.17%

* Excluding US

** % 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).

*** A consortium comprising Volkswagen AG, Pon Holding B.V. and Attestor.

1.4. COMMIT TOGETHER, OUR CORPORATE SOCIAL RESPONSIBILITY PROGRAM

In 2017, our Group initiated a structured Corporate Social Responsibility (CSR) approach with the Commit Together program in order to share its commitments with all its stakeholders.

This program, which was approved by the Group's governance bodies, followed the consultation of its main stakeholders (employees, suppliers, customers, investors and franchisees) as well as an analysis of the related impacts, risks and opportunities.



1.5. THE COMMIT TOGETHER PROGRAM'S CONTRIBUTION TO THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (SDGs)

The United Nations Global Compact, is one of the largest international initiatives for commitment to sustainable development. With more than 15,000 participants in 170 countries, nearly 70 local networks around the world ensure a close relationship with members and national mobilization.

In 2005, the Group was the first player in the vehicle rental sector to adhere to the principles of the United Nations Global Compact. Every year since then, the Group has reaffirmed its commitment to adhere to all 10 principles – based on the Universal Declaration of Human Rights, the ILO Declaration, the Rio Declaration on Environment and Development, and the United Nations Convention against Corruption – and to contribute to the achievement of 9 out of the 17 United Nations Sustainable Development Goals (SDG).

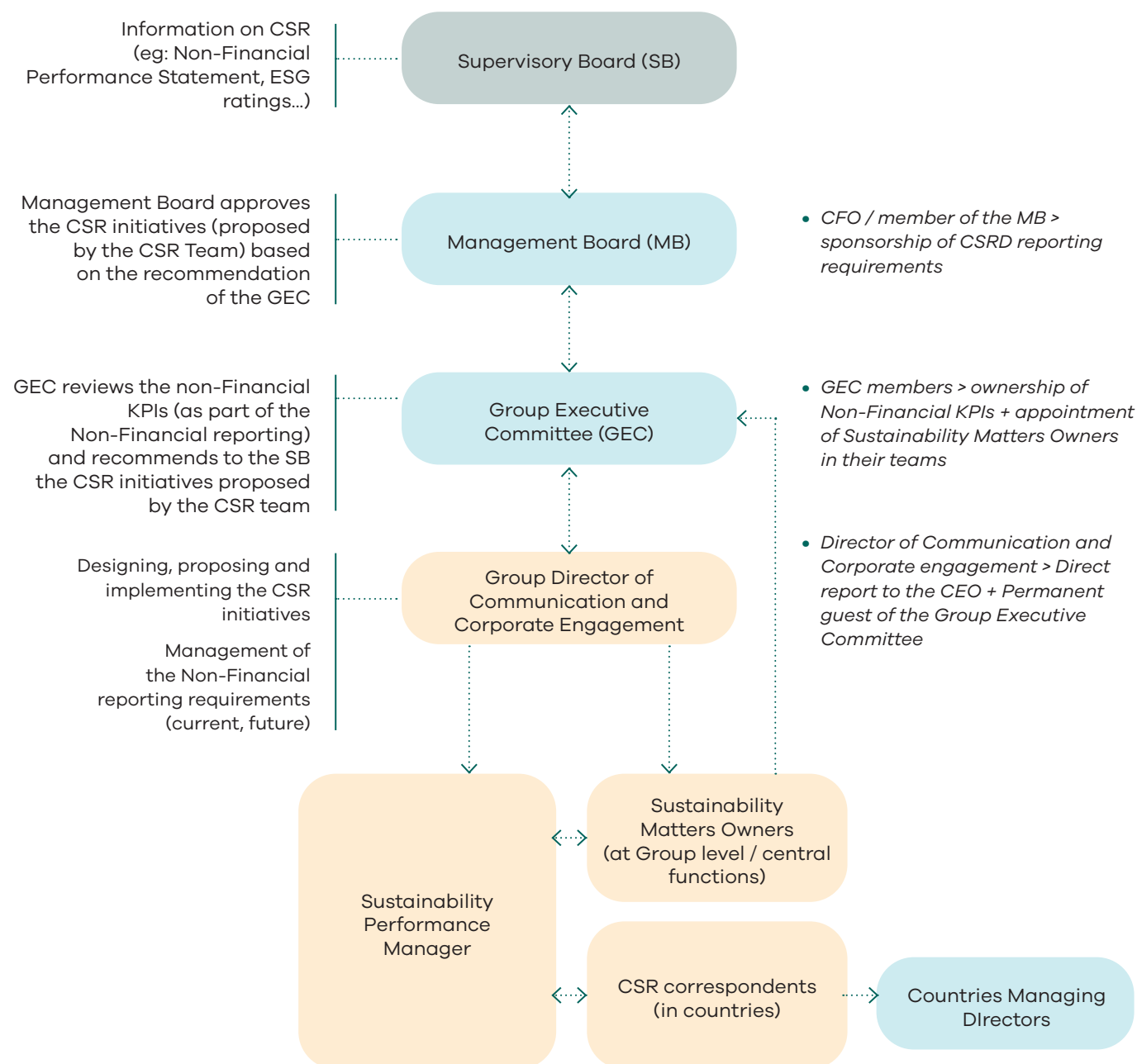
Specifically, the Group is committed to contributing to the achievement of the following objectives:

COMMIT TOGETHER PROGRAM									
	4 QUALITY EDUCATION	5 GENDER EQUALITY	6 CLEAN WATER AND SANITATION	8 DECENT WORK AND ECONOMIC GROWTH	10 REDUCED INEQUALITIES	11 SUSTAINABLE CITIES AND COMMUNITIES	13 CLIMATE ACTION	15 LIFE ON LAND	17 PARTNERSHIPS FOR THE GOALS
MAKE MOBILITY ACCESSIBLE									
Ensuring the accessibility of our offers and services					✓	✓	✓		
Developing solidarity initiatives					✓				
BE A RESPONSIBLE EMPLOYER									
Implement a dynamic Human Resource Management		✓		✓					
Develop a social policy fostering dialog		✓		✓					
Make diversity a driver of the Group's performance		✓		✓					
Attract talents, develop them and support employees career paths	✓			✓					
Measure and develop employee engagement				✓					
ACT FOR THE ENVIRONMENT									
Our SBTI-approved carbon reduction targets							✓		
Measure the Group's carbon footprint						✓	✓		
Rolling out a comprehensive carbon reduction plan						✓	✓		✓
Managing our resources in a responsible manner			✓			✓		✓	
SHARE OUR BUSINESS ETHICS									
Propose a service that complies with the highest safety standards					✓				✓
Target a high level of customer satisfaction				✓					
Source responsibly							✓		
Exercise a duty of care				✓					
Combat corruption				✓					
Promote ethics				✓					





1.6. CSR ORGANIZATION AND GOVERNANCE

Group's CSR relies on a dedicated organization and a governance that allows the Group to set priorities, define objectives, monitor non-financial performance and manage the *Commit Together* program's implementation.

Over the course of 2023, the organization and governance of CSR within the Group have been reviewed, to further embed social and environmental responsibility matters at the highest level of the company and in the central functions.



1.7. THE GROUP'S ESG PERFORMANCE

BRAND	DESCRIPTION	RATING	2022-2023 RANKINGS
	<p>CDP is the largest environmental reporting platform dedicated to companies and cities. The rating scale allows these actors to measure and manage their environmental impacts.</p>	<p>B Scoring scale from D- to A</p>	<p>Based on data reported through CDP's 2023 Climate Change questionnaire, Europcar Mobility Group is one of a small number of companies that achieved a 'B' score, above the sector average 'C'.</p> <p>Scoring scale :</p> <ul style="list-style-type: none"> • Leadership (A/A-): Implementing current best practices • Management (B/B-): Taking coordinated action on climate issues • Awareness (C/C-): Knowledge of impacts on, and of, climate issues • Disclosure (D/D-): Transparent about climate issues
	<p>EcoVadis proposes a full CSR rating service through a global SaaS (Software as a Service) platform.</p> <p>EcoVadis ratings focus on a wide range of non-financial management systems with particular emphasis on the following themes: Environment, Social & Human Rights, Ethics and Responsible Purchasing. Companies are rated on essential issues depending on their size, location and sector of activity.</p>	<p>79 Scoring scale on 100</p>	<p>Europcar Mobility Group has reached the top 1% of companies rated by Ecovadis with a score of 79 (+3 pts compared to 2022).</p>
	<p>MSCI ESG rates companies based on their exposure to ESG risks and the way in which these risks are managed, and how they stand compared to their peers.</p>	<p>AAA Scoring scale from CCC to AAA</p>	<p>Upgrade in rating from AA in February 2021 to AAA April 2022.</p>
	<p>Sustainalytics measures companies' ability to proactively manage the environmental, social and governance-related risks associated with their activities. Based on a structured, objective and transparent methodology, it provides an assessment on companies' ability to mitigate risks and capitalize on opportunities.</p>	<p>13.0 Rating scale from 40+ to 0 (inverted scale: 0 = negligible risk and 100 = severe risk)</p>	<p>In 2023 Europcar was still part of the "2023 Top-Rated ESG Companies List".</p> <p>#4 out of 388 Companies under the category "Transportation"</p>

UN global compact: Europcar Mobility Group maintains Its “Advanced” Level

WE SUPPORT



In 2022, Europcar Mobility Group announced that its annual reporting (Communication on Progress, COP) was qualified for the “Advanced” level for the second consecutive year, the highest level of reporting, which establishes the adoption of a range of good practices linked to the Global Compact principles.

As such, the Group is part of a privileged forum for dialog, reflection and collective learning, in order to continue to make progress on the “Advanced” level criteria.

In 2023, Europcar Mobility Group remained at the “Advanced” level.

1.8. CSRD AND GREEN TAXONOMY

- The date of application of the CSRD (Corporate Sustainability Reporting Directive) for the Group will be early 2026 for the full year 2025.

The Group launched in June 2023 a project to prepare for the CSRD reporting requirements, with a preliminary gap analysis, followed by the mandatory exercise of double materiality assessment.

Europcar Mobility Group considers CSRD as an opportunity to further embed CSR in the management and the monitoring of its activities.

This is why the Group’s approach to the double materiality exercise is to involve a large number of internal stakeholders in identifying sustainability matters and assessing the IROs (impacts, risks, opportunities) associated with these matters.

- As far as Taxonomy is concerned, as Europcar Mobility Group is no longer listed since July 2022, it is no longer subject to the Green Taxonomy obligations.

The Group will be again subject to Taxonomy obligations in the context of the implementation of the CSRD (FY 2025).

In that perspective, the Group is currently working on the implementation of CSRD/Taxonomy obligations in order to meet the first-time adoption deadline of FY 2025.

2. Group's main non-financial risks and challenges



2.1. INTRODUCTION

In 2022, the Group conducted an update of its main non-financial risks and challenges map in line with the legal provisions governing the disclosure of non-financial performance (French law No. 2018-898), the fight against corruption ("Sapin 2" – law No. 2016-1691), the duty of care (law No. 2017-399) and the United Nations Sustainable Development Goals.

Methodology

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

- Interviews with internal and external stakeholders to identify risks on the Group's value chain.
- Based on the scenarios identified, a risk assessment and rating method - aligned with both market standards and the Group's risk mapping methodology - have been applied.

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

This approach has been applied to Europcar Mobility Group's businesses and services in all the countries where the Group has directly owned operations (corporate countries).

From classification to the identification of the main CSR risks

- The non-financial risks have been classified in the following risk areas: Health & Safety, Environment, Human Rights, Fundamental Freedom and Ethics. They have been rated on the following criteria: inherence, impact, likelihood and mitigation measures.
- After the classification exercise, 13 macro-risks have been considered as "main CSR risks". These risks are presented in the following table, along with their associated policies and mitigation measures.
 - A cross-reference table is presented in Section 7. The methodological details are presented in Section 8.
- For franchised countries, a specific risk category has been identified within the 13 macro risks.
- In 2023, no significant events warranted an update of the CSR risk and no new risks were identified.

2.2. MAIN CSR RISKS

CATEGORY	TYPE OF RISK	RISK DESCRIPTION / SCENARIO
ENVIRONMENT	Contribution to climate change	<p>Refers to the:</p> <ul style="list-style-type: none"> Impact of Europcar Mobility Group's activities on air quality and public health. <p>Please see section 5. Group actions as regards environmental responsibility</p> <ul style="list-style-type: none"> Risk of misleading communication about environmental actions that could lead the company of being accused of greenwashing (e.g., deceptive commercial practices, misleading advertising, etc.) by a consumer association. <p>Please see section 5.2.3. Roll out a carbon reduction plan to keep the Group's carbon trajectory on track - § Change Management</p>
	Harm to local/protected areas and biodiversity	<p>Refers to the:</p> <ul style="list-style-type: none"> Risk of an environmental impact due to an industrial accident related to fuel use (leakage, explosion, pollution...). For instance, a fuel or oil leak in one of Europcar Mobility Group's stations can lead to long-term soil and/or groundwater contamination or a fire leading to the destruction of houses near the station. Risk of damaging biodiversity if the Group does not consider its protection while carrying out its activities (e.g., land artificialisation by constructing a storage shed for vehicles). <p>Please see section 5.2.4 Managing our resources in a responsible manner</p>
	Ineffective water and waste management	<p>Refers to the risk of an environmental impact due to inappropriate management of:</p> <ul style="list-style-type: none"> Water use in vehicle's cleaning could lead to an overconsumption. Recycling and waste process in stations leading to pollution caused by the activity of the Group. <p>Please see section 5.2.4 Managing our resources in a responsible manner</p>
ETHICS	Breach to Group Code of Ethics	<p>Refers to the risk of non-compliance with the Group Code of Ethics and Commitments that comes from:</p> <ul style="list-style-type: none"> Employees - due to a lack of training and dissemination of the Group's Ethics and Compliance policies and procedures Business partners (subcontractor, supplier, car manufacturer) in the conduct of its activities. <p>Please see sections 6.2.4 Exercise a duty of care and 6.2.6 Promote ethics</p>

CATEGORY	TYPE OF RISK	RISK DESCRIPTION / SCENARIO
HUMAN RIGHTS	Personal Data Protection	<p>Refers to the risk of failure to comply with GDPR: for instance, a user's personal data remains stored in a vehicle when returned after a rental or cyber-attack. Consequently, it may cause a breach of data protection by the Group or a stakeholder (e.g., B2B Client).</p> <p>Please see sections 6.2.4 Exercise a duty of care and 6.2.6 Share our Business Ethics</p>
	Right to report	<p>Refers to the risk of failure to protect whistleblowers from retaliatory measures following a report related to duty of care matters (e.g., a breach of the right to unionize in a subsidiary).</p> <p>Please see sections 6.2.4 Exercise a duty of care and 6.2.6 Share our Business Ethics</p>
	Violation of labour law	<p>Refers to a risk of liability of the Group due to the :</p> <ul style="list-style-type: none"> Existence of a hidden labor force in the value chain: Example : Europcar Mobility Group works with cleaning companies for its stations and/or vehicles. In this context, a cleaning provider could employ a hidden labor force to carry out a task on the behalf of the Group. Non-compliance with labor laws in the value chain in case a supplier/subcontractor does not respect local or international legislation on labor rights (overtime, minimum wage, etc.) <p>Refers to the risk of precarious working conditions since the Group uses a large number of fixed-term contracts (mainly during the peak season).</p> <p>Please see section 4. Be a Responsible Employer</p>
FUNDAMENTAL FREEDOMS	Discrimination	<p>Refers to the risk of liability of the Group in the case of discrimination against employees:</p> <ul style="list-style-type: none"> 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. Employees of subcontractors are discriminated against in comparison to Group employees. <p>Please see section 4. Be a Responsible Employer</p>
	Violation of trade union rights	<p>Refers to the risk of tensions within the Group caused by a lack of social dialogue.</p> <p>NB - Social dialogue differs from one country to another, especially in countries where the practice is rare (e.g., USA).</p> <p>Please see section 4.2.2 Develop a social policy fostering dialog</p>

CATEGORY	TYPE OF RISK	RISK DESCRIPTION / SCENARIO
HEALTH & SAFETY	Psychosocial risks	<p>Refers to the psychosocial risks related to the conditions and/or organization of work.</p> <p>Thus, a significant number of employees could suffer long-time absence due to:</p> <ul style="list-style-type: none"> an 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.). psychological consequences of serious and repeated incidents with clients (e.g., physical injuries, insults, threats). <p>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.</p> <p>Please see section 4. Be a Responsible Employer</p>
	Breach to duty of safety	<p>Refers to the risk of breach of the obligation to protect the health and safety of Group employees, as well as that of employees of suppliers/subcontractors.</p> <p>For instance, as an illustrative example, the Non-Fleet Procurement department sources uniforms for the group, including some franchises. 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.</p> <p>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).</p> <p>Also refers to the 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 Europcar Mobility Group that does not meet safety standards and/or failure of on-board systems that could cause, or not prevent, an accident.</p> <p>Please see section 4.2.2 Develop a social policy fostering dialog - § Health & Safety policy</p>
	Harassment	<p>Refers to the risk that employees of a service or a subsidiary of Europcar Mobility Group could suffer from acts of harassment from their management and/or coworkers.</p> <p>Please see section 4. Be a Responsible Employer</p>

Other risk associated with the Duty of care:

As part of the mapping of the risks associated with the duty of care, the following 13th risk associated with our franchisee network was identified.

FRANCHISEES	Risk of non compliance with the duty of care by our franchisees	<p>Refers to the risk that the conduct of one of its franchisees has potential impacts on the Group relating to compliance with the duty of care</p> <p>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.</p> <p>However, in the event of a failure, the Europcar brand may be significantly affected as a result of a serious breach of duty of care caused by a franchisee's activity.</p>
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This risk is not part of the present exercise. Conscious of the potential exposure for the Europcar and the Goldcar brands, the Group is constantly informing its franchisees and raising their awareness on compliance issues. The Group uses the communication channels developed by the International Partner Development team, such as regional meetings, the Global Conference and the info center (extranet).

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, and providing dedicated training during the year on competition law. Further support included sharing information and documentation relating to the Group's Code of Ethics and third party assessment procedure with franchisees.

2.3. 2023 KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATOR		2022 RESULTS	2023 RESULTS
1	Greenhouse gas emissions. Include scope 1, 2 and 3 and the methodology follows the GHG Protocol	2,479,921 tCO ₂ e ¹	2,406,315 tCO ₂ e ¹
2	Average emissions of CO ₂ e/km from vehicles	141 gCO ₂ e/km ¹	135 gCO ₂ e/km ¹
3	Number of country subsidiaries having a ISO 14001 certification	5 subsidiaries	5 subsidiaries
4	Proportion of Plug-in hybrid and electric vehicles in the fleet	6% ² 5.34% ³	12% ² 10.7% ³
5	Number of kilometers covered by plug-in hybrid and electric vehicles in the fleet	254 million km	684 million km
6	Proportion of vehicles washed without water nor movement Among stations participating to the "Quick Turnaround" program (see section 5.2.3 Managing our resources in a responsible manner), accounting for 30% of the total number of rentals	13%	13%
7	Frequency rate of work-related accidents	11.19	14.29
8	Total workforce and breakdown of employees according to gender	Total Workforce: 8,860 Female: 3,717 Male: 5,143	Total Workforce: 8,804 Female: 3,692 Male: 5,112
9	Hires and Departures	Hires: 2,924 ⁴ Departures: 3,008	Hires: 2,712 ⁴ Departures: 2,812
10	Total of wages and bonuses	€416.1m	€416.2m
11	Proportion of employees who have received training during the year	79%	94%
12	Proportion of employees covered by collective agreements	84%	67%
13	Proportion of medium or high risk suppliers (i.e. critical) that have been evaluated on their CSR performance ⁴	1% ⁵	7.2% ⁵
14	Share of new employees having completed the compliance e-learning	54% ⁶	79% ⁶
15	Net Promoter Score (NPS) The Net Promoter Score for the Europcar brand is monitored historically as a key performance indicator	54.6	58.3

¹ excluding US

² % 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)

³ % of green vehicles in the Group's total fleet, all corporate countries

⁴ The total hires figure do not include the number of employees that have changed status, from seasonal/casual workers to employees (permanent or non-permanent)

⁵ Third parties assessment tool / CSR module launched end of 2022, still under deployment

⁶ New employees who join the company have 8 weeks to complete the Compliance e-learning path, including new employees joining the company between November and December. Therefore, the annual KPI should be measured against 83%, which is the reachable performance indicator.

3. Make mobility accessible



3.1. GROUP'S CONVICTIONS REGARDING ACCESSIBLE MOBILITY

We are convinced that **mobility is a driver of social inclusion** and, in this sense, we consider access to mobility to be a key factor.

This is why Europcar Mobility Group offers a range of products and services that is sufficiently diverse to cover all customer needs and budget, including dedicated offers for people having difficulties to access mobility solutions.

At the same time, the Group is developing solidarity initiatives alongside associations and NGOs in the countries where we operate.

Its focus is naturally on promoting accessible mobility, both for people with reduced mobility and, more generally, for people with a critical need for mobility, whether for structural or occasional reasons.

The Group also supports broader causes: social and professional inclusion, environment and support for local populations in emergency situations, in line with the other key pillars of its CSR program.

All these actions demonstrate the Group's determination to act as a force for good.

3.2. GROUP'S ACTIONS IN THE AREA OF ACCESSIBLE MOBILITY

3.2.1. Ensuring the accessibility of our offers and services

Historically, our Group has always strived to make people's mobility affordable and accessible. When it started its activity in 1949, it was all about allowing mobility to people who cannot afford to buy a car – simply because at that time cars were not affordable to all.

« If you can't afford to buy a car, why not rent one when you need it? »: upon this vision, Raoul-Louis Mattei founded the company that would later become the Compagnie Internationale Europcars, then Europcar, then Europcar Mobility Group.

Today, whenever we can, we are keen to help people who have difficulty accessing mobility solutions, whether for physical or financial reasons, with dedicated offers or services.



CUSTOMERS CONCERNED	OFFERINGS ILLUSTRATIONS
Students	<p>In Italy, Europcar has service offerings tailored specifically for students, with cheap rates for passenger and light-commercial vehicle rentals to facilitate their frequent home relocations.</p> <p>In Germany, Europcar provides students with special discounts on car or V&T rentals.</p> <p>In Portugal, the Europcar brand also provides rentals of motorbikes, scooters and bicycles in order to expand its customer base and meet the needs of everyone.</p>
Families	<p>In Spain, Europcar and Goldcar offer special deals for families and friends. Europcar provides discounts and premium insurance through its family and friend product, while Goldcar promotes a family and friend promotion accessible to all employees with more than one year of service.</p>
People with reduced mobility	<p>In the United Kingdom and Australia, Europcar offers adapted vehicles or vehicles with manual gears on the steering wheel for people with reduced mobility.</p> <p>In the United Kingdom, Europcar offers a manual pedal control system on automatic vehicles for disabled customers who still have hand dexterity.</p> <p>In Australia, Europcar offers a passenger van named PVAV that has a 6-passenger capacity, including one passenger in a wheelchair. These vehicles are available to rent in each of the three major stations (Melbourne, Sydney and Brisbane). Australia also provides a free of charge vehicle to the Starlight Children's Foundation, in addition to discounted rates to them for their "make a wish" program where they support families with ill children to take holidays.</p>
Cost-sensitive customers	<p>Goldcar, the leading player in low-cost vehicle rentals in Europe with 35 years of experience, offers a very attractively priced rental experience aimed at budget-conscious families and individuals looking to balance their holiday budget.</p> <p>In the United States, the Fox Rent A Car brand has expanded the Group's offering with a value for money positioning ("good quality/price ratio").</p> <p>In the New-Zealand and Australia markets, the Keddy range also meets the needs of customers seeking the best service at the best price.</p> <p>Through its Europcar brand, the Group regularly proposes "One Way" offerings starting at 1 euro for specific journeys. This offer is a "win-win": for the customer, a journey at nominal charge and these journeys mean the Group is able to save the cost of transferring vehicles previously used for one-way trips back to their original station.</p> <p>In Germany, this service is offered in collaboration with two partners FlipCar and Movacar: reservations are made via an app, the car is collected from a Europcar branch and customers can also build up additional bonuses (which can be exchanged for free trips or for premium vehicles the next time a reservation is made).</p>

3.2.2. Developing solidarity initiatives

In recent years, the Group has expressed its strong commitment to accessible mobility during major international crisis:

- by launching, in the early hours of the Covid-19 crisis, a vast solidarity program - "Together" - which made available thousands of vehicles for free to health staff and front line workers in the fight against the pandemic,
- more recently, our countries were mobilized to lend vehicles to associations supporting populations affected by the war in Ukraine.

In 2023, Europcar Mobility Group continued its solidarity actions by supporting a wide range of associations, in all the countries where it operates with its corporate subsidiaries.

The associations we support cover various themes. Of course, we focus on Accessible Mobility, where we believe we are making a difference. We also support associations and NGOs working on social and professional inclusion, as well as on environmental matters, in line with the key pillars of our Commit Together program.

Finally, we also act when necessary, when we feel that our company has to join in the solidarity expressed by local, national or international communities in critical situations (conflicts, natural disasters, extreme weather events, emergencies, etc.).

Here are a few illustrations of the solidarity actions carried out in 2023:



In 2023, in the aftermath of the earthquake in Morocco, we invited our Group's Headquarters employees to take part in a collection of financial donations. It was organized by one of our partner associations, Handicap International, thanks to a dedicated platform, provided by our partner Wenabi.

Europcar Mobility Group is present in Morocco, via its local franchisee and via some of its IT and Customer Service partners.



Motability is a non-profit organization that operates a scheme in the UK that enables disabled people, or their families and carers, to lease motability solutions using their disability benefit. They are a provider of leased cars to individuals in the UK who suffer from a disability.

Europcar Mobility Group UK partners with Motability since 2009, providing replacement vehicles for their customers if a lease vehicle is off the road. In addition, Europcar Mobility Group UK provides support actions related to customer surveys, training modules, customer satisfaction, optional vehicle health check, EVs deployment, etc...

In 2023, Europcar Mobility Group UK partners fitted close to 850 vehicles with hand controls.



Associação Salvador is a non-profit organization founded in 2003 by Salvador Mendes de Almeida (nb - Salvador is quadriplegic since 1998, due to a motorcycle accident). Their mission is to promote the integration of physically disabled people in society, to improve their quality of life, and developing projects in the following areas: Knowledge, Social Integration and Awareness.

Every year, they directly support over 300 persons with physical disabilities from all over Portugal, through: direct aid (services and equipment), integration into the labor market, adapted sports, inclusive events, sharing knowledge, school awareness programmes, for preschool children up to university students.

Since 2016, Europcar Mobility Group Portugal has participated in the activity of the association by providing direct aid (services and equipment) for inclusive events, and making Leisure inclusive by adapting seaters for wheelchair passengers.



Starlight Children's Foundation is Australia's broadest reaching children's charity and is recognized as an integral part of the healthcare system. They work in partnership with health professionals to bring the fun, joy and laughter that is essential to sick kids' health and wellbeing. They provide a range of programs and services aimed at alleviating the stress of children in hospital, through offering moments of joy, distraction, and comfort.

Since 2016, Europcar Mobility Group Australia has formed a partnership with Starlight Children's Foundation (Starlight), as the official car rental supplier to the charity. The partnership supports by providing discounted rentals for Wish families and EC Starlight branded vehicles: The co-branded vehicle provides daily transport of sick children and a safe means of transport for these families.

In addition, Europcar has its very own QR code where customers and employees are able to donate directly by scanning on their device.

The brand provides exclusive discounted rates for Wish Families, exclusive discounted fixed corporate rates for high value clients and continues to use a contracted Europcar Starlight branded vehicle.

Staff engagement is also playing an important role in the partnership, with team members having the opportunity to get involved in fundraising and volunteering activities.



The Matt Hampson Foundation in the UK inspires and supports young people seriously injured through sport. It offers expert physiotherapy and specialized personal training. The Foundation's 'Get Busy Living' Centre provides holistic support that is key to helping people overcome mental and physical challenges, with a state-of-the-art gym, specialist disability personal training and highly experienced physiotherapists. It also aims to help those seriously injured through sport and their families through a support network sharing knowledge and experience.

Europcar Mobility Group UK has partnered with the Matt Hampson Foundation, with the goal of helping young sportspeople after serious sporting injuries. Foundation is primarily supported by Europcar Mobility Group UK by the provision of adapted vehicles, one at a time.



Rêves de Gosse, is a non-profit organization whose aim is to change the way people look at disability and promote acceptance differences by bringing together ordinary and extraordinary children around a common project.

For the eighth year in a row, Europcar Mobility Group France supplied vehicles for the organization of the Rêves de Gosse's Tour de France, and was present on stages to meet the children and contributed to this event.

“Commit Together - Play your part!” with Wenabi

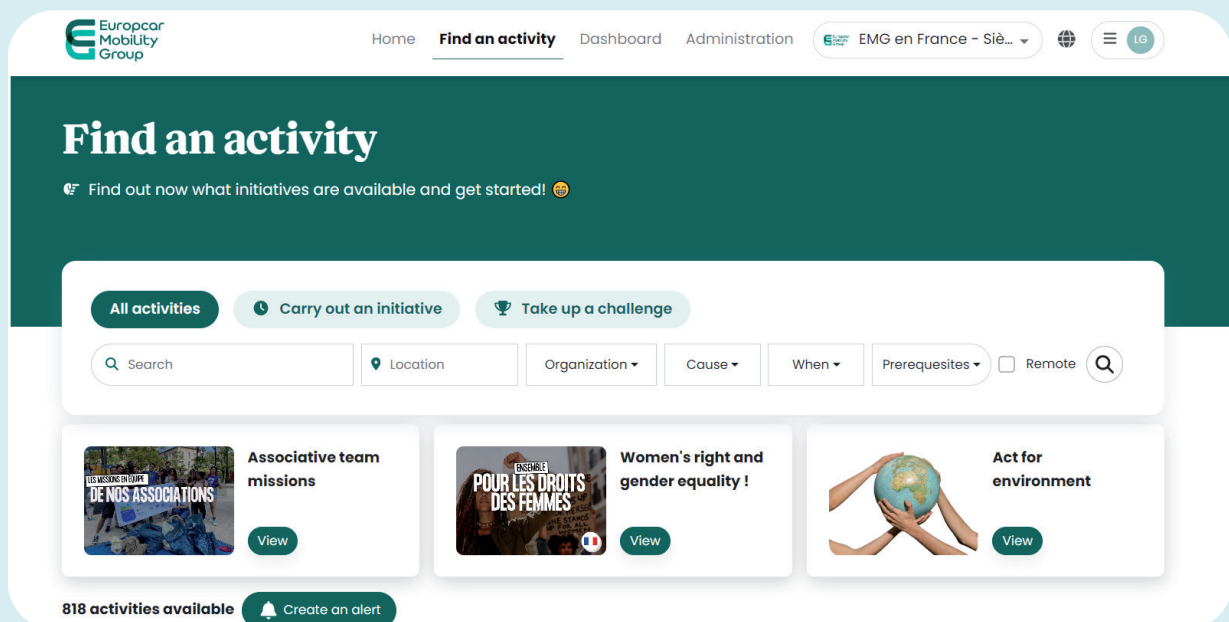
Europcar Mobility Group is keen to move the needle forward in terms of solidarity and citizenship.

To this end, at the end of 2023, the Group launched a pilot program - “Commit together - Play your part!” - to enable employees to play a greater role in CSR and get involved in solidarity actions.

The program relies on a platform <https://commit-together.wenabi.com/>, where employees can choose the non-profit organization they wish to support or volunteer for, from a selection of associations centrally selected by our partner Wenabi.

It allows employees to volunteer for an association during their working hours, or on personal time if they want to, in teams or individually.

The pilot will continue to be rolled out in France (Group headquarters and activities in France) during the first half of 2024, and it will then be proposed for extension to the United Kingdom & Ireland and Iberia before the end of 2024.



POWERED BY
wenabi

4. Be a responsible employer



4.1. GROUP'S CONVICTIONS ON SOCIAL RESPONSIBILITY

The Group is convinced that its performance is closely linked to the **diversity, the development and the commitment** of its employees.

These three pillars are the foundations upon which the Group's responsibility as an employer relies on and focuses its efforts, while it ensures that any major societal changes affecting the workplace are incorporated as and when they arise.

2023 HIGHLIGHTS

- Collaborative work across the countries to share and develop the most relevant and efficient Health and Safety Programs,
- Improving the development experience of our employees via our collaborative learning platform: 70 e-learning modules created internally by employees,
- Cascade a mentoring program across countries to support women in their career,
- Roll out of the second global Team Opinion Survey: Speak Up! Excellent participation rate at 80%

4.2. GROUP'S ACTIONS AS REGARDS HUMAN RESOURCES MANAGEMENT

4.2.1. Implement a dynamic human resources management

Through directly owned subsidiaries, Europcar Mobility Group is present in 13 European countries (France, Italy, Spain, Portugal, UK, Ireland, Germany, Belgium, Luxembourg, Netherlands, Finland, Norway, Denmark), as well as in 3 countries outside Europe (Australia, New Zealand and the United States).

At December 31st, 2023, the Group had a staff of 8,804 employees (permanent and non- permanent) working in its 16 subsidiaries (namely "corporate countries").

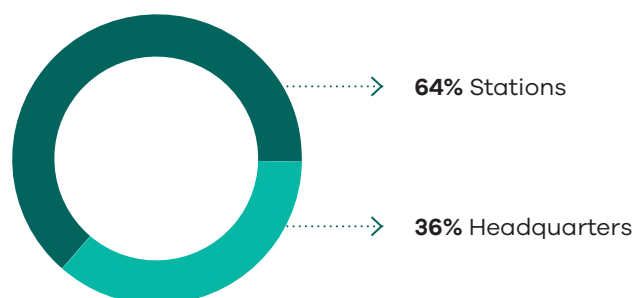
Europcar Mobility Group's workforce is **primarily concentrated in rental locations** (accounting for approximately two-thirds of its workforce), located in railway stations, airports and major urban centers.

The following key applies to the tables and charts below:

Workforce distribution headquarters/rental stations

Workforce at December 31, 2023

Permanent employees only



Distribution of Workforce between Permanent/Non-Permanent Workforce at December 31 And Organization of Work (Key 2023 Figures)

At December 31, 2023, **95% of the 8,804 employees were permanently employed** (on open-ended or similar contracts) and **5% were non-permanent** (i.e. they had fixed-term or similar contracts).

One of the major challenges of the Group in terms of workforce management is the annual and within-weekly (working week versus weekend) seasonality of its operations, which results in significant variations in its activity and accordingly requires optimal management of its teams.

To ensure a high quality of service, manage customers' flows during peak seasons as well as fleet variations, Europcar Mobility Group uses a variety of employment contracts (open-ended + fixed-term + seasonal staff, etc.), as well as part-time working.

	2023
Proportion of permanent part-time employees*	11%
Overtime during the year (in hours)**	378,498
Total of seasonal staff	5,127

* Permanent only ** Permanent and non-permanent

Work in the Group is organized depending on the local context and business needs of the countries, in compliance with local regulations and the International Labor Organization Conventions.

The Group always seeks to promote new forms of work-time organization where possible, to make work more flexible and improve the quality of its employees' life at work. Specifically, home-office agreements for headquarters-based employees have been set up over the past years for all headquarters across corporate countries.

Distribution of Workforce between Managers/Non-Managers Workforce at December 31, 2023

On December 31st, 2023, **2,229 employees held the status of "Manager"**, representing 27% of the **permanent employees** across corporate headquarters and stations.

	2023	
Managers	2,229	27%
Non-managers	6,156	73%

4.2.2. Develop a social policy fostering dialog

Europcar Mobility Group's labor policy is based on three pillars: constructive labor relations, constant attention to employee health and safety, adequacy of remuneration in relation to contribution and performance.

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. This was reaffirmed in late 2016 with the publication of the Group's Code of Ethics & Commitments.

This year, aside from a few individual cases, the Group has not been penalized for breaches of labor laws in any of the countries where it operates.

Labor relations

Labor relations at Europcar Mobility Group are maintained through constant dialog between management teams, employees and employee representative bodies.

In every country that has a legal framework for employee relations, Europcar Mobility Group complies with local law and regulations. This is the case, for example, in Germany, France, Spain, Italy, Belgium and Denmark, where labor relations are organized through employee representative bodies or works councils.

When it is not regulated, social dialogue is managed with the local management through the organization of regular team meetings, conferences, employee surveys, or weekly/monthly newsletters.

As of December 31st, 2023, 10 of the 16 corporate countries, corresponding to 73% of the Group's permanent and non-permanent employees, were represented by such bodies.

In European countries, labor relations regarding transnational projects are ensured by a European Works Council (EWC). Only countries member of the EU with a certain number of employees can have one or more representatives in this Council, according to the size of their internal workforce. In 2023, the European Works Council met four times.

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

The European Workers Council is a committee dedicated to providing information and sometimes requesting a Consultation of Employee representatives but not a place for negotiation. The negotiation of social agreements remains at the local country level. At local country level the social agreements could cover the following topics :

- work time (leave, teleworking, reduction in work time, etc.);
- compensation, savings and other benefits (quality of life at work: food, lunch vouchers, discounts);
- gender equality in the workplace;
- health and safety.

Health and safety policy

The Group is committed to protecting the health and safety of its employees wherever it operates, and to maintaining low workplace-accident frequency and severity rates.

In all its corporate countries, the Group complies with local laws and regulations on occupational health and safety and has created dedicated committees where required.

Workplace accidents & absenteeism Permanent and non-permanent employees	2023
Number of work-related accidents	219
Number of days lost time due to work-related accidents	4,405
Number of fatal work-related accidents in the year	0
Work-related accident frequency rate*	14.29
Work-related accident severity rate**	0.29
Absenteeism rate	6.74%

* This is the number of accidents for 1,000,000 hours worked.

** This is the number of days off per 1,000 worked hours.

While its activities do not a priori give rise to any particular occupational disease, Europcar Mobility Group is nevertheless aware of the potential health/safety risks and possible work-arduousness factors to which its employees could be exposed, whatever their profiles (psycho-social risks, musculoskeletal disorders, cold, noise, etc.).

In 2023, Europcar Mobility Group reinforced its Health and Safety practices by setting up a global policy and guidelines of good management practices, to ensure that health and safety are integrated into our management systems in a consistent manner everywhere in 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 and Safety (OHS) performance.

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 the regulatory, standards- related and/or proactive measures and procedures listed below:

- regulatory measures: the Group complies with the requirement governing the organization of committees or other dedicated structures (frequency of meetings, reporting and sharing of data, etc.). The Group's subsidiaries that are subject to these requirements are also required to keep an updated 'Single Risk Assessment Document' that includes an inventory, assessment details, and the actions taken to mitigate the potential risks associated with its operations;
- standards-related measures and third-party bodies: where these are not governed by local regulations, Europcar Mobility Group has established – depending on the country – either certification procedures or partnerships with third-party bodies to define its health and safety policies.
For instance, Europcar Mobility Group Spain has opted for ISO 45001 certification (ISO standard for management systems of occupational health and safety), while Europcar Mobility Group Portugal uses a specialist organization to assess risks, ensure compliance with work-space requirements, and raise awareness among employees;
- proactive measures: in other Corporate Countries, dedicated procedures have been put in place as required to assess, analyze and mitigate occupational health and safety risks. In the UK, for instance, procedures are documented and disseminated in a House Book which includes full support and guidance to managers on measures to ensure a safe working environment. In Australia and New-Zealand, regular inspections are carried out and training is provided to all employees upon joining the Company.

Local initiatives have also been undertaken, such as the continued availability of a psychological support unit for Group and France headquarters-based employees, and access to a telemedicine platform for virtual visits with doctors.

Lastly, the Group is developing initiatives that support the promotion of physical activity and sport. The Headquarters in Paris give access to a very low fare sports gym facilities and showers. A secured parking lot is also available for bikers that commute to work as well as showers.

Compensation policy and social security

Europcar Mobility Group has structured its compensation policy in accordance with local regulations and collective bargaining agreements in each Corporate Country, building compensation on conditions in the local job market. Where relevant, the Group also offers its employees a compensation package based on individual and Group's performance.

The compensation policy in place includes a fixed-pay component plus, where relevant, a variable-pay component – indexed on monthly, quarterly and annual individual performance depending on the country and job – plus a Group compensation component based on the Group's performance.

In 2023, paid salaries and bonuses amounted to 416.2 million euros.

Europcar Mobility Group complies systematically with all local regulations and obligations and with any internal and collective agreements on social security coverage, whatever the local award criteria (age, seniority, type of contract, etc.). Wherever required by law, the Group provides its employees with solutions that at least match, and where possible exceed, legal requirements to promote loyalty among its employees.

4.2.3. Make diversity a driver of the Group's performance

Europcar Mobility Group has made the diversity of its workforce – without distinction of gender, age, origin, disability, sexual orientation – one of its key assets.

A series of fundamentals structure the Group's approach to diversity:

- Our Code of Ethics and Commitments defines the professional behaviors expected from all Group stakeholders ; one of the key objectives of these professional behaviors being the access to equal opportunities for all;
- Europcar Mobility Group is also a signatory to the corporate Diversity Charter, demonstrating its commitment to cultural, ethnic and social diversity within its organization;
- In 2005, the Group signed the United Nations Global Compact, one of the major international initiatives promoting the commitment to Human Rights, international labor standards, the environment and the fight against corruption. Four of its ten fundamental principles refer to international labor standards, including a specific commitment to elimination of all discrimination in employment.

To enforce these commitments and principles, Europcar Mobility Group developed specific programs and initiatives.

Gender equality

Europcar Mobility Group pays close attention to equality within its teams and monitors the accessibility of jobs to women and men alike, both at the recruitment stage and during their subsequent careers within the Group.

This commitment is affirmed in and communicated through the Group's Code of Ethics & Commitments, which states that gender may not, under any circumstances, be a criterion for selection, promotion or compensation within Europcar Mobility Group.

Gender breakdown Workforce at December 31, 2023	2023	
Men**	5,112	58%
Women**	3,692	42%
Male managers*	1,302	58%
Female managers*	927	42%
Women in the top 145	42	29%
Male members of the Supervisory Board	5	83%
Female members of the Supervisory Board	1	17%
Male members of the Group Executive Committee	8	80%
Female members of the Group Executive Committee	2	20%

* Permanent only ** Permanent and non-permanent

Two main levers have been leveraged to pursue the dynamics of feminisation in the company: the WeMob network and the policy of increasing the number of women in the Group's management bodies.

WeMob network



Europcar Mobility Group's diversity and inclusion network (WeMob for "We are Mobilized for diversity and inclusion") was created in April 2019. Its main purpose is to increase awareness on gender issues among the Group's employees, empower women, and to a broader extent foster diversity and inclusion.

WeMob deploys a number of initiatives in the Group's corporate countries (eg: conferences, networking events...), including a mentoring program specifically designed for people who need a guiding hand in their work life to gain confidence and dare more.

In 2023, members of the WeMob mentored 69 employees (53 women and 16 men) across 10 corporate countries. It was the 4th year in a row, with a significant increase of mentees (52 in 2022).

All Mentors were volunteers, at Senior Management level. All through the year, mentors help mentees with their personal development: help them find their strengths, recognize their successes, encourage them to be more proactive in building better work relationships, to network and communicate more, and go beyond their comfort zone.

Women in management bodies

150 senior managers at Group and Country level have been trained to diversity in 2021. In 2022, this initiative has been extended: 329 managers in 2022 and 364 in 2023 completed this training. This training relies on five e-learning modules:

- introduction to diversity, inclusion and equity;
- first steps toward a diverse, inclusive and equitable workplace;
- combating unconscious bias in the workplace;
- understanding gender bias;
- bridging the gender gap as a manager.

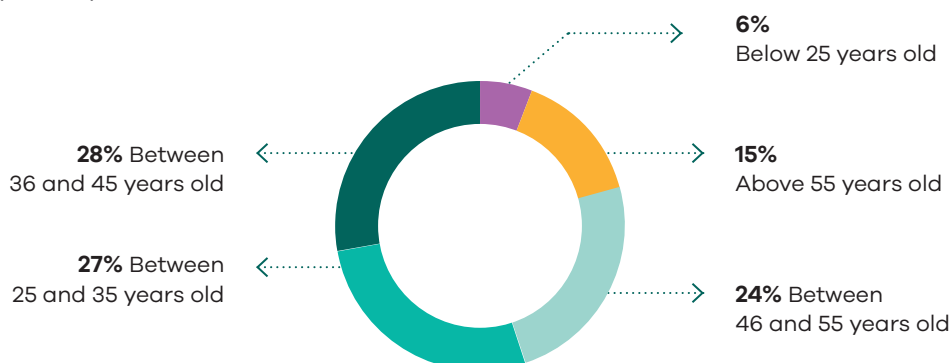
Diversity in employee profiles

Beyond gender diversity, Europcar Mobility Group is convinced that embracing all sources of diversity is a key success factor, in so far as it mirrors the diversity of our customers.

Age breakdown of workforce by age

Physical headcount at December 31st, 2023

Permanent employees only



Disability

At December 31, 2023, the number of employees with disabilities accounted for 1.2% of the Group's total workforce; a figure which shows that the Group can still make significant progress.

Anti-discrimination

Everywhere it operates, Europcar Mobility Group complies with local laws and regulations to fight discrimination and prevent any form of provocation, harassment or intimidation.

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

Most of the time, the action plans in countries (e.g.: USA, UK, Spain, Australia, and New-Zealand) rely on dedicated following training modules: "Preventing Discrimination, Harassment and Bullying" and "Diversity Training".

Lastly, at Group level, an anti-harassment referent was appointed at the end of 2019 to handle harassment-related issues.

4.2.4. Attract talents, develop them and support employees' career paths

Talent attraction and talent management are considered by Europcar Mobility Group as key performance enablers for its innovation capacity and quality of service. In 2023, **2,712 employees joined the Group**.

Hires and departures over the year Permanent and non-permanent employees	2023
Hires	2,712
Number of voluntary departures	1,643
Number of departures initiated by employer	852
Number of departures for other reasons (end of contract, retirement)	317
Internal mobility	821

Performance and Development Management

The Group aims to support its employees throughout their careers and offer each of them the opportunity to develop their skills through employment opportunities and dynamic training policies tailored to their needs.

In 2022, the digital solution for Performance and Development Reviews was extended to all head office employees and, specifically in France, to all employees. In 2023, the completion rate for performance reviews is around 96%.

In 2023, the Group launched a Performance Campaign in all countries, to offer new development tools for Managers and Employees: live training, online training and quick tips.

A special effort is also being made in the area of training. In order to reach as many people as possible, in 2022 Europcar Mobility Group set up an LCMS (Learning and Content Management System) platform, which is gradually being rolled out throughout the Group. All employees have their own user licence.

Europcar Mobility Group chose the 360Learning platform, in particular for its ability to allow any employee wishing to pass on their knowledge, whatever their position or level, to create their own training module(s) without any expertise in e-learning standards.

Training performed during the year	2023
Number of employees who have received training*	8,285
Proportion of employees who have received training*	94%
Number of training hours*	120,701
Number of employees trained among the seasonal workforce	5,553
Number of training hours for seasonal workforce	49,494
Total number of apprentices and interns	232
Number of apprentices and interns recruited during the year after their apprenticeship / internship	14

* Permanent and non-permanent

4.2.5. Measure and develop employee engagement

The Group has the ambition to maintain and develop a high level of engagement within its workforce, regardless of function, role or geography. In that perspective, listening to employees is absolutely key.

In 2023, the Group rolled out the second edition of its global Team Opinion Survey: Speak Up!.

More than 7,300 of our employees participated in the survey and expressed their views. And 69% of them also wrote at least one comment, resulting in 10,600 comments!

This participation rate (80%) and this level of contribution with lots of rich comments and suggestions speak for themselves: it demonstrates the sense of belonging of our employees and their willingness to participate in the continuous improvement of the Group.

As last year, Top Executives and managers will dwell on priority areas that deserve attention and action plans to be implemented in 2024.



5. Act for the environment



5.1. GROUP'S CONVICTIONS ON ENVIRONMENTAL RESPONSIBILITY

By the very nature of its business, our Group is part of the global carbon emissions and air pollution problems. But it can also be part of the solution. At Europcar Mobility Group, we believe that shared mobility is an essential part of the solution the world needs. Indeed, vehicle rental is all about sharing an asset with several people, which in the end contributes to decreasing the number of cars on the roads and in the streets.

Today, the Group wants to lead the change towards more sustainable and shared mobility, in line with its purpose: **"We help to change the way you move"**.

It means offering more and more attractive alternatives to vehicle ownership, be it for one hour, one day, one week or more, with the expansion of our car rental, car sharing and car subscription services. But it also means reducing the Group's carbon footprint: in particular by making strong commitments on Scope 3, making EVs accessible to thousands of private and business customers.

5.2. GROUP'S ACTIONS IN THE AREA OF ENVIRONMENTAL RESPONSIBILITY

5.2.1. Our SBTi-approved carbon reduction targets

In 2019, Europcar Mobility Group joined the Science-Based Targets initiative* to identify targets for reducing our carbon footprint that would enable us to meet the Paris Agreement framework and contribute, at our level, to limiting global warming to 1.5°C.

In 2022, the SBTi validated the two carbon reduction targets submitted by the Group, setting our commitment for the coming years:

Scopes 1&2

-46.2%
between 2019 and 2030

Aligned with a 1,5°C scenario

Scope 3

-27.5%
Between 2019 and 2030

Aligned with a well below 2°C scenario

* SBTi (Science Based Targets Initiative) is a collaboration between the CDP (Carbon Disclosure Project), the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF). More than 8,000 companies have joined the initiative to set their science-based climate targets SBTi develops methodologies and frameworks for different industries, helping them to contribute to carbon reduction as part of a global effort to limit global warming.



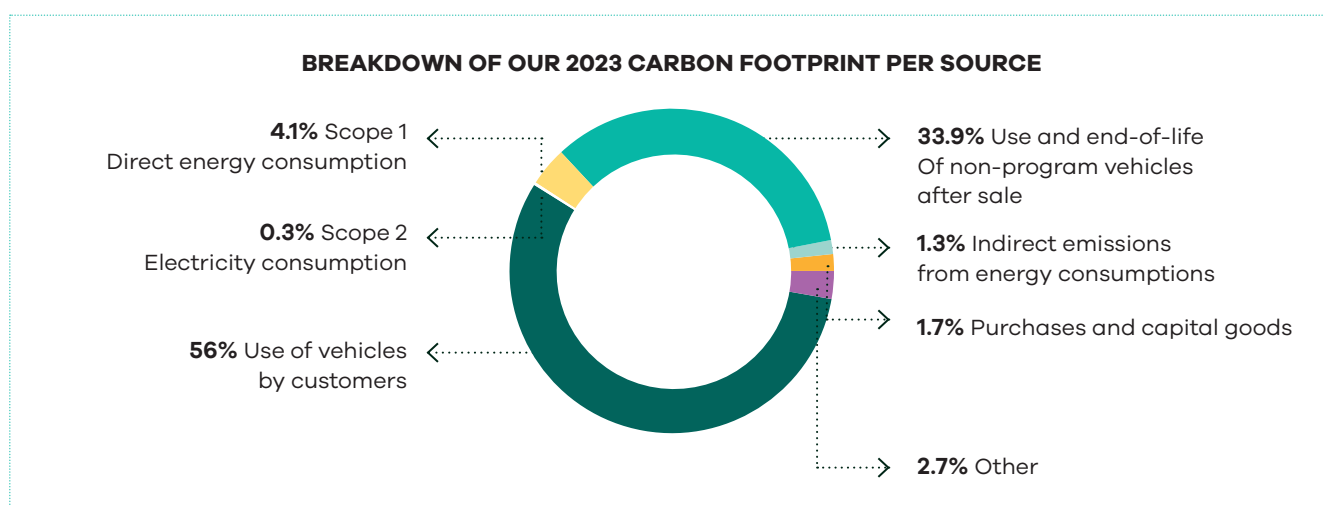
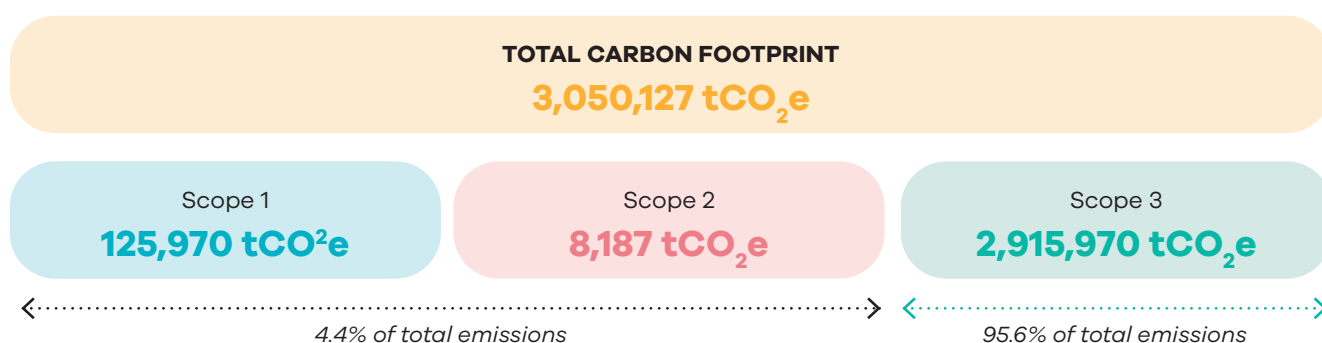
5.2.2. Our 2023 carbon footprint

Tracking our carbon footprint on an annual basis is of course essential, not only to measure our impact, but also to monitor and adjust our efforts to achieve our 2030 target. Through a comprehensive reporting system and organization, we calculate our carbon footprint on all 3 scopes:

- **Scope 1:** emissions linked to direct energy consumptions (fuel, natural gas)
- **Scope 2:** emissions linked to electricity and heat consumptions
- **Scope 3:** indirect emissions mainly linked to the use of the vehicles by customers and purchases

Europcar Mobility Group 2023 carbon footprint

Including US



The majority of our carbon footprint is linked to our fleet and its use during the detention period by Europcar Mobility Group and after its sale for “non program” vehicles, accounting for 92% of the Group’s total GHG emissions. Our fleet (fleet sourcing, fleet management) is consequently our main focus in our carbon reduction strategy.

Evolution of Europcar Mobility Group's carbon footprint

Excluding US

	2019 Baseline	2022	2023	Variation vs. 2022	Variation vs. 2019	SBTi target 2030
Scope 1	119,604	61,446	55,735	-9,3%	-53,4%	
Scope 2	7,572	4,809	6,072	26%	-19,8%	
Scope 1&2	127,176	66,255	61,807	-7%	-51.4%	-46.2%
Scope 3	3,090,035	2,413,666	2,344,508	-3%	-24.1%	-27.5%
Total	3,217,211	2,479,921	2,406,315	-3%	-25.2%	

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.

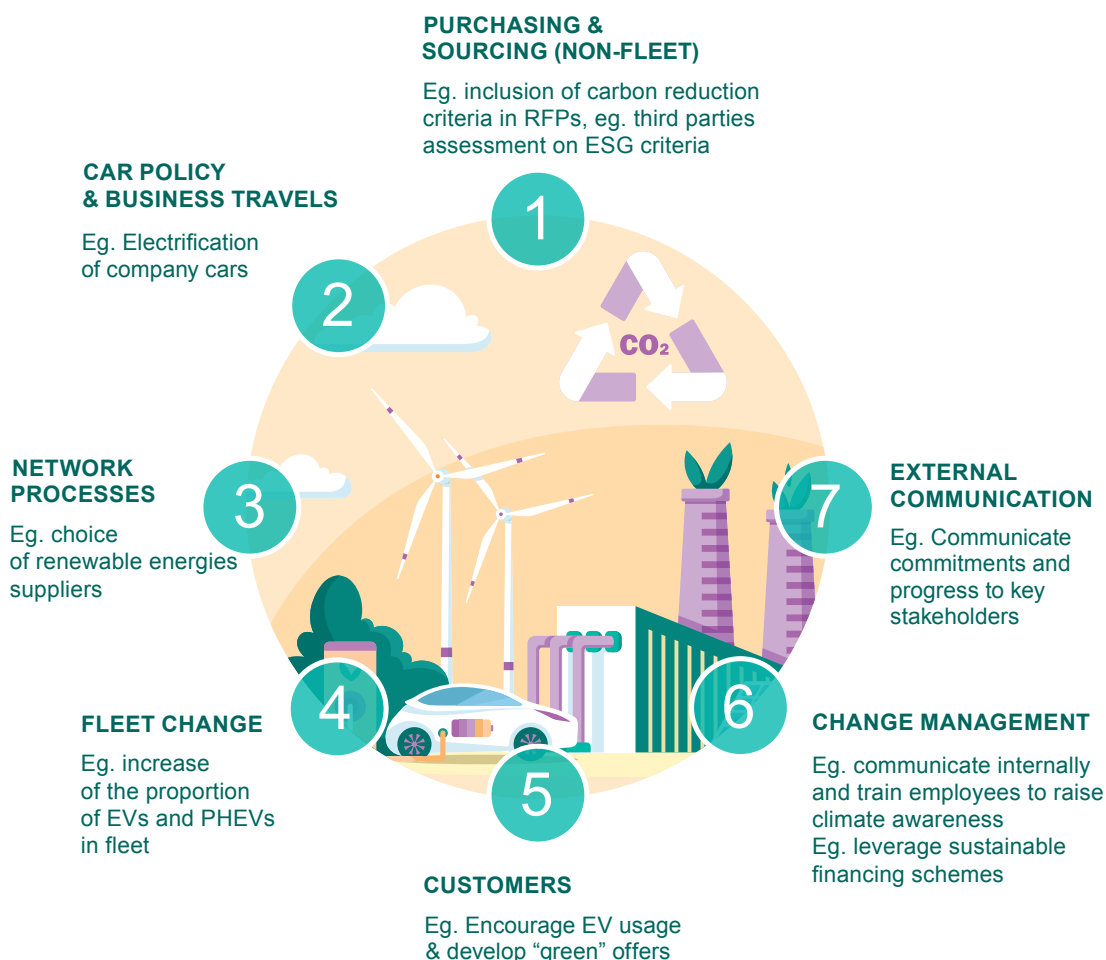
The results of our 2023 carbon footprint calculation (excluding US) show a slight decrease compared to 2022. The main explanation for this decrease is linked to the electrification of our fleet. For more details, please refer to section 5.2.3.

The full detail of our carbon footprint results can be found in Appendix 1.

5.2.3. Rolling out a comprehensive carbon reduction plan

After joining the Science Based Targets initiative in 2019 and submitting its 2030 emissions reduction targets in 2021, the Group defined and launched a systemic carbon reduction plan.

The plan includes the main carbon reduction levers for the company, complemented by change management work streams.



1. Purchasing & Sourcing

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.

To this end, the Group uses a tool for assessing its suppliers and partners in which an ESG module has been developed. This module is empowered by the Ecovadis database. 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.

In addition, the Procurement function and its business owners are tending to include carbon reduction criteria in Requests For Proposals.

2. Car policy & Business travels

Our Group considers that employees have to "walk the talk" when it comes to reducing carbon emissions and fostering sustainable mobility.

In that perspective, company cars proposed to our employees are increasingly hybrid, plug-in hybrid or electric vehicles. All managers with a company car in their compensation package are encouraged to opt for a low-emission vehicle. Some initiatives have been implemented to "push" the use of electric or hybrid vehicles. As examples:

- In Germany, all employees entitled to a company car have been asked to drive an internal combustion vehicle for a maximum of 31 days between the 1st of August 2023 and the end of the year. The remaining time had to be driven on an electric battery. The company cars fleet is maintained with the most recent and fuel-efficient engines.
- In the UK, a partnership with CBVC Vehicle Management has been set up to encourage employees with company cars to go electric. By 2023, the uptake of this program scheme was strong, with 90% of company cars now EVs.

3. Network processes

The Group is making efforts throughout its network to limit the impact of certain operational processes that are by definition carbon emissive. For example: non-revenue-generating vehicle movements; movements linked to vehicle cleaning or any other movements linked to station operation.

In several countries, such as the UK, internal vehicle movements are carried out as far as possible using electric vehicles.

Also in several countries, the "Quick Turnaround" program is deployed to wash vehicles without water or movement. This program not only saves water and optimizes vehicle preparation, but also avoids the need to move vehicles. This reduces internal fuel consumption. For more information on the Quick Turnaround program, please refer to section 5.2.4.

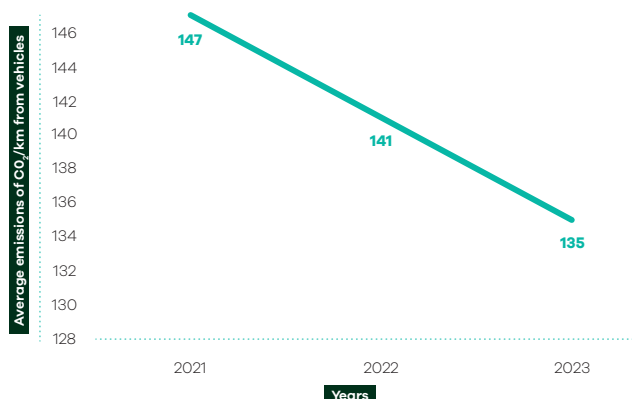
Finally, although our main source of greenhouse gas emissions is fuel consumption (both internally and by our customers), the Group is also seeking to improve the proportion of renewable energy that it uses and energy efficiency throughout the network. For more information on the use of our resources, please refer to section 5.2.4.

4. Fleet Change

With vehicle use accounting for over 90% of our total carbon footprint, our fleet is clearly our main lever for carbon reduction.

Since end of 2019, our Group has 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-fleet according to the highest possible standard in terms of carbon efficiency (ie. with the latest vehicles, thus meeting the latest fuel consumption and greenhouse gas emission standards).

EVOLUTION OF THE AVERAGE EMISSIONS OF CO₂e PER KILOMETER FROM VEHICLES



At December 31, 2023, the average emission of CO₂/km for the fleet was 135g as opposed to 141g in 2022.

In 2023, the proportion of electric vehicles, plug-in hybrids vehicles (emitting less than 50gCO₂/km) is :

- 10.7% for the whole Group perimeter (vs. 5.34% in 2022) ;
- 12% 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)

The "One Sustainable Fleet" program is not only about sourcing and purchasing less CO₂ emissive vehicles. The program includes:

- efforts to train Group employees on the specific features of electric and plug-in hybrid vehicles so that they can make recommendations and give advice to customers (1,900 employees trained at the end of 2023),
- equipment of our stations in charging infrastructures.

One of the main drivers for the success of the program is the Group's ability to guarantee our customers a dense network of easy-to-use electric-vehicle (EV) charging facilities. With this in mind, Europcar Mobility Group partners with Shell Recharge Solutions, one of the leading suppliers of charging solutions in Europe.

In the context of this partnership, Shell Recharge Solutions provides Europcar Mobility Group with a comprehensive ecosystem of solutions for its charging infrastructure: smart and easy- to-use charging points as well as access to Shell Recharge Solutions' Business Hub platform for monitoring, managing and controlling the entire charging infrastructure. In addition, with Shell Recharge Solutions, customers who rent an electric vehicle at one of the Group's stations receive a recharge card, giving them access to the largest charging network across Europe (with more than 450,000 charging points).

Finally, the one Sustainable Fleet program is also leading the Group to position itself for collaboration with the public sector, in order to benefit from the support of public fundings to equip its network of stations with recharging infrastructures. Vehicle rental is seen by public bodies (states, cities, local authorities) as one of the ways of breaking barriers in the take up of electric mobility.

5. Customers

Our Group is convinced that vehicle rental is a fantastic way for customers to learn about electric mobility. That's why we're putting a lot of effort into training our station staff, so that they can promote electric mobility and help customers to learn more about it.

At the same time, we are committed to developing attractive offers that include a wide choice of electric vehicles. For example, our *myEuropcar* subscription offering includes combustion vehicles as well as the most recent models of electric vehicles: to date, more than 25% of *myEuropcar* customers have opted for an EV, and we are seeing an increasing preference for electric vehicles in all countries.



6. Change Management

The Group considers that reducing carbon emissions is a transition that must be accompanied by change management levers.

• Sustainable finance

In September 2021 the Group launched a €500m sustainability-linked bond to refinance its fleet on the basis of green criteria. For Europcar Mobility Group, along with the transformation of the Group's business model, the use of sustainable financial instruments acts as a powerful driver of engagement for internal and external stakeholders. The objective of this bond issue is to proactively manage fleet-related debt in relation to the €1.7 bn securitization program, which was refinanced in June 2023. This objective was fulfilled on the basis of strong, sustainable performance targets:

- the gradual reduction in emissions from the Group's rental fleet, to reach average emissions of 93 g CO₂/km for cars and 144 g CO₂/km for trucks by the end of 2024;
- 20% green vehicles (average emissions below 50g CO₂/km) within this same fleet by the end of 2024.
- the perimeter of the sustainability-linked bond is set for the following countries: Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Luxembourg, Norway, Portugal, Spain and the UK.

V.E. (Vigeo Eiris, a subsidiary of Moody's) provided the "Second Party Opinion" for this transaction, assessing the relevance of the sustainable performance indicators chosen by the Group as well as the ambitious nature of the related objectives, issuing the "Advanced" rating for both.

This bond issue – the first of this kind for Europcar Mobility Group SA and the first in the vehicle rental sector – was a success, with a quadruple subscription rate and a very competitive coupon.

Since the issuance of this sustainability-linked bond, the Group is actively tracking its progress, more specifically within the framework of the bond (Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Luxembourg, Norway, Portugal, Spain, the UK).

• Trainings – raising employee awareness on climate issues

In addition to training station staff in the specific features of electric and plug-in hybrid vehicles (the "One Sustainable Fleet" program), the Group aims to support its ambitions to reduce carbon emissions by training its employees and raising their awareness of climate issues.

In some of the Group's countries, employees are already benefiting from dedicated training programs 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 Europcar 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.

Another tool used to raise awareness about climate change is the Climate Fresk. In 2022, 113 employees received this training, including the Group Executive Committee members and the Group Senior Leadership team.

In 2023 this workshop was proposed to all Group headquarters employees. We reached 72% of employees trained (i.e. 276 people), which demonstrates the interest in climate change and its impact on our employees' daily professional and private lives. The workshop was also used in some countries like Germany and Ireland to raise awareness among employees.



7. External Communication

The Group regularly communicates internally but also externally on the progress of its ESG ratings (press releases, social networks). The aim is to highlight the impact of everyone's efforts to reduce carbon emissions.

5.2.4. Managing our resources in a responsible manner

In addition to issues related to greenhouse gas emissions, the Group is also taking action to reduce its direct environmental footprint, especially in stations, where this impact is concentrated. Three environmental issues are being particularly targeted: **water consumption, energy consumption and production and treatment of waste.**

In parallel, the Group has initiated a review to assess its impact on **biodiversity**.

Energy consumption management

Europcar Mobility Group is fully aware of the issues raised as a result of the energy it consumes and the greenhouse gas emissions it generates, and constantly seeks to increase the share of renewable energy in its global energy consumption profile.

	2023 ¹
Total energy, excluding fuel (MWh)	34,963
➤ Energy consumption in stations	➤ 86%
➤ Energy consumption in HQ	➤ 14%
In-house fuel consumption (L)	23,072,897

¹ All of the figures shown above are for the Group's direct in-house consumption. They cover the Corporate Countries scope and do not include the franchise network or suppliers (who are outside the scope of the annual CSR report).

- **Use of renewable electricity**

In 2023, the Group consumed 34,963 MWh of energy across stations (86%) and headquarters (14%). A part of the electricity consumption across the Group comes from renewable sources, in Ireland, Germany or the United Kingdom among others. The Group is committed to increasing the share of renewable electricity used in all corporate countries.

- **Energy consumption optimization**

Europcar Mobility Group also wants to optimize energy consumption within its network by encouraging best practices. Stations undergo regular energy audits, notably when qualifying for or renewing their environmental certifications.

As part of that process, Europcar Mobility Group UK has introduced a 5-year LED replacement program, which was put on hold during the pandemic in 2020 and 2021. In 2022, this program resumed in order to replace lights in all sites. This initiative is also being initiated by other brands like Goldcar, which also began replacing traditional lighting with LEDs in its stations. Many headquarters and stations are also reducing their consumption of energy by turning off lights outside of business hours, as well as installing motion sensors to automatically turn lights on and off. Other countries are switching the lighting in stations and offices to LEDs, including France and Ireland.

Other initiatives are implemented in countries in order to reduce the energy consumption of the facilities. In Germany, Spain, and Portugal, for example, a policy has been defined to systematically switch off equipment and lights overnight, allowing significant energy savings.

- **Fuel storage management**

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.

On December 31, 2023, five Corporate Countries were ISO 14001 certified: Italy, Germany, Norway, Spain and the UK. Europcar Mobility Group Germany goes even further by renewing once again this year the ISO 50001 certification on energy management practices.

Washing of vehicles: an environmental priority for the Group

Washing vehicles consumes large quantities of water as well as energy and chemical products. It is done either in-house by the Group's vehicle preparers when stations have dedicated facilities, or outsourced when there are no in-station car-wash facilities. The Group is for the moment not subject to special restrictions on water use, even though it operates in warm countries and/or countries subject to hydric stress.

Two exceptions are in France and the United States, where water restrictions may be ordered by the government during exceptional situations. No penalty has been imposed on Europcar Mobility Group for its water use in 2023.

	2023 ¹
Water consumption (m ³)	487,776
Water consumption in stations	97%
Water consumption in offices	3%

¹ All of the figures shown above are for the Group's direct in-house consumption. They cover the Corporate Countries scope and do not include the franchise network or suppliers (who are outside the scope of the annual CSR report).

In 2023, Europcar Mobility Group consumed 487,776 m³ of water, 97% of which was in the stations, generally linked to car washing 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, 58,395m³ of water was saved, the equivalent of 16 Olympic pools.

Furthermore, some stations are equipped with water 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.

Waste management

Lastly, Europcar Mobility Group aims to promote environmental best practices wherever it operates, particularly when it comes to improving waste treatment.

	2023
Quantity of hazardous waste produced	1,060
> Of which recycled, reused or valorised	> 85%
Quantity of non-hazardous waste produced	1,395
> Of which recycled, reused or valorised	> 30%
Total quantity of waste produced	2,455
> Of which recycled, reused or valorised	> 54%

Waste produced by the Group can be classified into two categories: hazardous and non-hazardous. Classification and treatment depend on local regulations that the Group conscientiously complies with, through special local procedures and its environmental management systems mandated under ISO 14001 certification.

Regarding waste classified as “hazardous,” the Group basically generates waste sludge from its stations’ hydrocarbon separators, batteries, IT waste, toners and neon tubes. On the other hand, “non-hazardous” waste was mainly 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 Europcar network in France started sorting waste in its largest stations, which has allowed it to recycle most of the waste produced through dedicated channels.

Biodiversity

In terms of land occupation, the Group has areas used permanently for headquarters and the network, and parking lots are actively managed 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.

Nevertheless, the Group considers that damage to biodiversity is one of its CSR risks and, as such, actions to prevent and mitigate this risk need to be deployed.

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.

6. Share our business ethics



6.1. GROUP'S CONVICTIONS ON BUSINESS ETHICS

We take pride in our values and constantly strive to adhere to our business ethics, which is a **key factor for enhancing our customers' trust and loyalty and that of our partners.**

The Group wishes to further involve its stakeholders, both internal and external, through the commitments made in its Code of Ethics and by increasingly integrating CSR into its supplier relationships. This intent is reflected in the tools and programs we use, and in our regular awareness and training campaigns.

2023 HIGHLIGHTS

- In 2023, a project was launched to redesign the Group Whistleblowing Policy to reflect its will to comply with its obligation under new whistleblower protection laws in the countries in which it has corporate offices. Europcar Mobility Group strives in this Policy to adopt a group-wide approach, which reflects the highest standard of protection under these laws. This process intends to include the collaboration of the representative work councils in the adoption of this new framework.
- Training campaign on competition law for exposed functions within the Group: in addition to an e-learning training, a face to face training was run for all the exposed functions within the Group including commercial and sales team, marketing, financial and legal teams. By December 31 2023, 86% of the target had been trained in face-to-face sessions. For the e-learning sessions, 90% of the target was trained by the same date.
- Roll-out of the CSR module within the Third Party Assessment tool for non-Fleet procurement. The relevant team within procurement has undergone the necessary training to use the tool properly and integrate the assessment results in their business decision.

6.2. GROUP'S ACTIONS IN THE AREA OF BUSINESS ETHICS

6.2.1. Propose a service that complies with the highest safety standards

As a reminder, the Group is one of the largest purchasers of European vehicles and a leading player in the European vehicle rental industry.

In 2023, the Group took delivery of ~140,000 vehicles and operated a fleet, with an average size of 260,977 vehicles. The breakdown between passenger vehicles and light commercial vehicles was as follows: 87% passenger vehicles and 13% vans (light commercial vehicles and heavy trucks).

Prior to rental, vehicles are inspected and verified as required by teams trained in-house to the Group's own standards and checkpoints (tire pressure, liquid levels, indicators and lights, etc.). If vehicles fail and need repairs, minor adjustments are carried out on-site, and more serious repairs are completed by approved independent firms.

Finally, vehicles have required safety equipment (high-visibility vest, reflector triangle, etc.) and additional equipment may be rented in the agency (child seats, snow chains, snow tires, etc.) to give customers an optimal level of safety and comfort behind the wheel, in compliance with local regulations.

If a vehicle has an accident or breakdown while rented out, the Group offers an assistance service and constantly looks for the best solutions to ensure that its customers are taken care of efficiently.

6.2.2. Target a high level of customer satisfaction

Europcar Mobility Group wants to ensure a high level of satisfaction by offering customers high-quality mobility products and solutions that meet the ever-changing demands of the market.

To strengthen its leadership position, the Group has also adopted tools and implemented actions to foster dialog with customers so that it can respond to customer demands as fully as possible, and measure and track customer satisfaction.

Foster dialogue with Customers

The Group provides its customers with a wide range of communication channels (telephone, email, FAQs, website, social media, etc.) enabling interactions and direct exchanges at every stage of the customer experience, whether before, during or after rental, including B2B bookings, requests and complaints.

Customer interactions strategy and operations follow-up are managed through a centralized steering at the Group level focusing on KPIs and overall quality delivery improvements.

A Group-wide customer satisfaction measurement tool: the Net Promoter Score

In 2011, the Group implemented a tool to monitor customer satisfaction, known as the Net Promoter Score. The tool uses a recognized methodology to establish a differential between the number of "promoters" and the number of "detractors" of a brand. Customers are asked to rate the likelihood that they would recommend one of our brands to their friends or family on a scale of 0 to 10. Scores below 6 are categorized as "detractors", while scores of 9 and 10 are categorized as "promoters". The Net Promoter Score is the difference between the proportion of "promoters" and the proportion of "detractors".

	2021	2022	2023
NPS <i>Europcar</i>	52.1	54.6	58.3

All Group employees have an interest in this indicator as it is linked to a portion of their variable compensation. Rental stations' scores are reviewed weekly and action plans implemented based on NPS reviews.

The results and the implemented action plans are analyzed by the Customer Satisfaction Department to identify and rapidly adopt appropriate solutions.

Developing a customer centric culture

Since 2022, the company has placed a strong emphasis on developing customer centricity, implementing impactful initiatives such as the CX Days, a program of trainings / webinars, best practices sharing / workshops and on-site visits / immersions in stations. The objective is to instill a collective understanding among employees that each individual, regardless of their role in the company, contributes to ensuring customer satisfaction and has a capacity to improve the customer experience.



Over 700 participants in 2 years across our 15 corporate countries have benefited from the experience of field immersions, which is the backbone of this CX Days event. This allows HQs' employees to visit stations, hear the voice of the customer, gain a better understanding of daily operations, and strengthen teamwork. Nearly 80% expressed its highly favorable impact on their work.

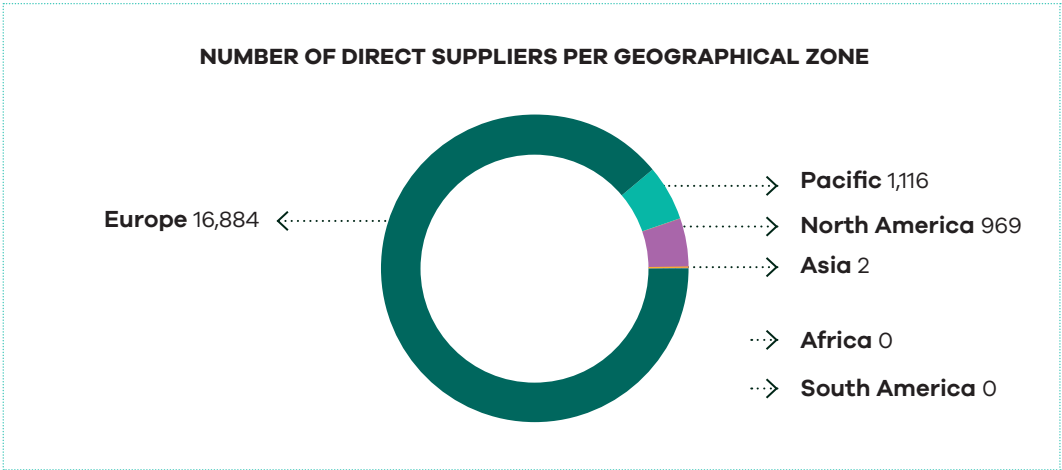
6.2.3. Source responsibly

Local suppliers and subcontractors

Purchases constitute one of the key vectors for Europcar Mobility Group to achieve its strategic objectives and in the quality of mobility solutions offered by the Group. The Group is committed to maintaining stable relationships with suppliers wherever it operates. It achieves this by promoting dialogue and by regularly assessing the proportion of the supplier's revenue from the Group to avoid any dependency risk.

Europcar Mobility Group has organized its purchases into two broad categories. On the one hand, the Fleet Management Department manages vehicle purchases from recognized manufacturers as well as the expenses related to putting them in service (registration, insurance, etc.).

On the other hand, the Group Non-fleet Purchasing Department, through its network of Group buyers and local buyers in Corporate Countries, meets current purchasing requirements and fulfills the operational needs associated with vehicle maintenance and care throughout the network of stations. They concentrate a large portion of the potential risk factors related to Europcar Mobility Group’s supply chain. By the nature of its business, Europcar Mobility Group makes the vast bulk of its non-fleet purchases (99.9% of its suppliers) in the geographical regions where it operates, making it a major provider of local employment. Few purchases are made outside the Group’s direct operations: indeed no purchases are made in Africa and South America, Asia is accounting for 0.01% of the non-fleet purchases, thereby limiting the potential social risks associated with those regions.



Non-fleet purchases represent approximately one fourth the Group’s annual consolidated revenue. Many of the Group’s suppliers are under contract (close to 18,971 on December 31, 2023). Selecting local suppliers is part of the Group’s CSR policy: from an economic and social point of view, prioritizing short-circuit supply chains allows the Group to create value with our local stakeholders, and from an environmental point of view, to contribute to reducing transport-related GHG emissions.

The Group wants to create shared value with its commercial partners by focusing particular attention on their appreciation of the social and environmental aspects and issues in their businesses. Europcar Mobility Group is aware of the many regulatory and legal changes to which it must respond, and takes action to comply with them.

In its contracts, the Group seeks to include compliance terms relating to the principles described in its Code of Ethics. This is a set of ethical, concrete and detailed principles that define the professional behaviors expected from all Group stakeholders.

6.2.4. Exercise a duty of care

Europcar Mobility Group implements actions and initiatives to comply with its obligations in respect of companies' duty of care (law No. 2017-399) as part of a continuous improvement process. The Group also integrates other local laws and regulations into its global approach, as efforts have also concerned complying with the German Supply Chain Act (LkSG), the Norwegian Transparency Act, the UK Modern Slavery Act, and the Australian Modern Slavery Act.

The objective is to anticipate and minimize the risks that can arise in the Europcar Mobility Group value chain and to assist stakeholders (suppliers, Franchisee...) to move to better consideration of the CSR criteria in their practices and offers.

As mentioned above, the Group includes its "Code of Ethics & Commitments" statement with invitations to tender and supplier agreements.

In 2022, a CSR module has been included in the third party assessment process and a dedicated assessment applies to all new potential high or medium risk's suppliers. As of December 31, 2023, 7,2% of critical suppliers have been evaluated on their CSR performance using Ecovadis rating methodology and tools.

A review of our CSR third party assessment procedure was initiated in 2023 to take into account our non-fleet buyers' 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. It also includes the creation of an adapted questionnaire for critical suppliers that cannot be subject to the default EcoVadis questionnaire to cover a maximum number of third parties. This aims at strengthening the Europcar 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.

Lastly, new suppliers continue to be added to the Group's Approved Supplier List, which was established in 2020. All suppliers in the list are subject to due diligence.

6.2.5. Combat corruption

The fight against corruption is also a Group priority. This work, which is in line with the Group's "Compliance" program, enabled Europcar Mobility Group to build a set of rules and formalize a specific organization to anticipate and combat all forms of corruption.

6.2.6. Promote ethics

Europcar Mobility Group intends to promote business ethics in all the stages of its value chain and in all its commercial (customer, supplier, franchisee, B2B customer) and social (employee) relationships. Accordingly, the Group has thus developed a "Compliance program" supported by a dedicated organizational structure (composed of a Group Compliance Officer, a compliance department and local compliance officers) and a Compliance Plan.

From Group Code of Ethics to Group Code of Conduct

In 2022, the Group updated its Code of Ethics & Commitments, which is available online (<https://europcar-mobility-group.com/compliance>), to formalize Europcar Mobility Group's expectations regarding business ethics.

Forty-eight (48) commitments and 12 objectives are listed in this document. These commitments and objectives relate, in particular, to the Group's compliance with national and international regulations and laws, respect for human dignity and Human Rights, protection of the health and safety of its employees, preservation of the environment, protection of personal data, the fight against conflicts of interest, and support for all internal and external initiatives that promote social and environmental progress. These key principles are based on a certain number of laws and international references, such as the Universal Declaration on Human Rights, international labor conventions (Nos. 29, 87, 105 and 138, among others), the United Nations Global Compact, and the OECD directives for multinational companies.

An anti-bribery guide is appended to the "Code of Ethics & Commitments" to provide basic instruction to all Group employees and stakeholders on bribery and corruption topics.

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 is 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.

Reinforced whistleblower protection

A whistleblowing mechanism exists within the Group. 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.

Increased Data Protection

Europcar Mobility Group previously already introduced a governance structure and procedures to ensure that **data protection and privacy** considerations are taken into account in processes, contracts and procedures. 2023 has once again been marked by the reinforcement of data privacy by design and by default to anticipate and mitigate any risks.

Employee Training

Regarding general compliance within the Group, an extensive e-learning program is implemented and is continuously operated to train Group new employees on the various issues related to :

- The Code of Ethics and Commitments;
- International sanctions;
- Anti-corruption and Ethics;
- The Protection of Personal Data;
- Competition Law

In 2023, the share of new employees having completed the compliance e-learning path was **79%**.

It should be noted that new employees who join the company have 8 weeks to complete the Compliance e-learning path, including new employees joining the company between November and December.

Therefore, the annual KPI should be measured against 83%, which is the reachable performance indicator.

To train specific exposed employee populations, two new face to face training campaigns were launched in 2023 to give the targeted populations a comprehensive view of the fundamentals of competition law on one hand, and personal data protection on the other. Each training was specifically tailored to the issues these populations of employees may face on either topic.

7. Cross-reference table of specific information expected in the statement of non-financial performance



The reporting indicators shown in this Chapter correspond to the issues and risks identified under the law on Non- Financial Performance Reporting (DPEF – law No. 2018-898). They also allow the Group to demonstrate its commitment to the Ten Principles (Pr.) and Sustainable Development Goals (SDG) of the United Nations Global Compact relevant to Europcar Mobility Group.

	STATEMENT OF NON- FINANCIAL PERFORMANCE (SNFP)	GLOBAL COMPACT PRINCIPLES (PR.)/ SUSTAINABLE DEVELOPMENT GOALS (SDGS)	GRI
General information on Europcar	1.1		102-1
Name, legal form, location	1.1		102-2
			102-3
			102-4
			102-5
Business model and presentation of activities	1.1		102-2
Products, services, brands, markets	1.1		102-6
			102-7
			102-9
			102-10
Declaration of the highest executive body			102-14
Corporate Social Responsibility policy	1.3		102-15
Materiality analysis			102-21
Mapping of non-financial risks	2		
Social consequences of the activity	4		102-8
Attract talents, develop them and support employees' career paths	4.2.4	SDG 4	
Implement a dynamic Human Resources Management	4.2.1	SDG 5	
		SDG 8	
		SDG 10	
Develop a social policy fostering dialog	4.2.2	SDG 5	
		SDG 8	
		SDG 10	

	STATEMENT OF NON- FINANCIAL PERFORMANCE (SNFP)	GLOBAL COMPACT PRINCIPLES (PR.)/ SUSTAINABLE DEVELOPMENT GOALS (SDGS)	GRI
Make diversity a driver of the Group's performance	4.2.3	SDG 5	
Training	4.2.4	SDG 4	
Percentage of employees trained *	4.2.4		
Training policies	4.2.4		102-27
			404-2
			404-3
Total number of training hours	4.2.4		404-1
Equal treatment	4.2.3	Pr.6	
Measures taken to promote gender equality	6.4.2.3	SDG 5	401-3
			405-1
Measures taken to promote employment and inclusion of disabled persons	4.2.3	SDG 10	405-1
Anti-discrimination policy	4.2.3	SDG 5	405-1
			406-1
Promotion and respect for the provisions of the ILO's fundamental conventions	4	Pr.1 and 4 SDG 8	
Respect for the freedom of association and right to collective bargaining	4.2.2		407-1
Elimination of discrimination in matters of employment and occupation	4.2.3	SDG 5	406-1
Elimination of forced or compulsory labor	N/A See Methodological note		409-1
Effective abolition of child labor	N/A See Methodological note		408-1

Environmental consequences of the activity

Implement a full range of actions to reduce the Group's carbon footprint	5.2.3	SDG 11	
		SDG 13	
		SDG 17	
Group actions in the area of environmental responsibility	5.2	SDG 6	
		SDG 11	
		SDG 13	
		SDG 17	

	STATEMENT OF NON- FINANCIAL PERFORMANCE (SNFP)	GLOBAL COMPACT PRINCIPLES (PR.)/ SUSTAINABLE DEVELOPMENT GOALS (SDGS)	GRI
Environmental information: key performance indicators (*) and other environmental data			
General Environmental Policy	5.1	Pr.7 to 9	102-14
		SDG 13	
Company organization to take environmental questions into account	1.4		
Training and information regarding environmental protection	5.2.3		
Resources dedicated to environmental risk and pollution prevention			
Amount of environmental risk provisions and guarantees			201-2
Number of country subsidiaries having a ISO 14001 certification*	5.2.4		
Pollution and Waste Management	5.2.4		
Prevention, reduction or remediation measures for air, water, and soil discharges severely affecting the environment	5.2.4		306-3
Proportion of rechargeable hybrid and electric vehicles in the fleet in 2021 *	2.3		
Number of kilometers and proportion covered by rechargeable hybrid and electric vehicles during the year*	2.3		
Prevention measures, recycling and waste elimination	5.2.4		306-2
			306-3
			306-4
Taking noise pollution and any other form of pollution specific to an activity into account	N/A See methodological note		

	STATEMENT OF NON- FINANCIAL PERFORMANCE (SNFP)	GLOBAL COMPACT PRINCIPLES (PR.)/ SUSTAINABLE DEVELOPMENT GOALS (SDGS)	GRI
Sustainable Use of Resources			
Water consumption and water supply depending on local constraints	5.2.4	SDG 6	303-1
			303-3
			306-1
			306-3
			306-5
Consumption of raw materials and measures taken to improve the efficiency of their use	N/A See methodological note		301-1
			301-2
Energy consumption, the measures taken to improve energy efficiency and use of renewable energy	5.2.4		302-1
			302-2
			302-4
			302-5
Ground use	5.2.4		304-1
Proportion of vehicles washed without water and without being moved*	2.3		

Climate change

Greenhouse gas emissions*	5.2.2		305-1
			305-2
			305-3
			305-5
Average emissions of CO ₂ e/km from vehicles*	2.3		
Adapting to the consequences of climate change	N/A See methodological note		
Protection of Biodiversity	5.2.4		
Measures taken to protect and increase biodiversity			304-1
			304-2
			304-3
			304-4
			304-5

	STATEMENT OF NON- FINANCIAL PERFORMANCE (SNFP)	GLOBAL COMPACT PRINCIPLES (PR.)/ SUSTAINABLE DEVELOPMENT GOALS (SDGS)	GRI
Respect for Human Rights, combating corruption, and customer satisfaction			
Source responsibly	6.2.3	SDG 8	
Exercise a duty of care	6.2.4	SDG 8	
Promote ethics	6.2.6	SDG 8	
Combat corruption	6.2.5	SDG 8	
Propose a service that complies with the highest safety standards	6.2.1		
Target a high level of customer satisfaction	6.2.2		

Societal information: key performance indicators* and other societal data

Territorial, economic and social impacts of the Company's activity	4.2		204-1
Regarding employment and regional development	4.2		413-1
	6.2.3		
On neighboring or local populations	4.2		
	6.2.3		
	3.2		

Relationships maintained with persons or organizations interested in the Company's activity

Conditions for dialog with these persons or organizations	6.2.2		102-21
			102-43
Social initiatives in favor of accessible mobility	3.2		203-1

	STATEMENT OF NON- FINANCIAL PERFORMANCE (SNFP)	GLOBAL COMPACT PRINCIPLES (PR.)/ SUSTAINABLE DEVELOPMENT GOALS (SDGS)	GRI
Sub-contractors and suppliers			
Taking account of social and environmental	6.2.3	Pr.1, 2 and 5	308-2
Issues in the purchasing policy		SDG 8	408-1
			412-1
			414-1
			414-2
Importance of sub-contractors and consideration of suppliers' and sub- contractors' corporate social responsibility (CSR)	6.2.3		102-9
			308-1
			308-2
			408-1
			412-1
			414-1
Proportion of medium or high risk suppliers (i.e. critical) that have been evaluated on their CSR performance*	2.3		414-4

Fair trade practices

Action taken to prevent corruption	6.2.5	Pr.10	102-16
			102-17
			205-1
			205-2
			205-3
Customer safety and protection measures	6.2.1		102-2
			416-1
Combating tax evasion	6.2.6		

Customer satisfaction

Net Promoter Score (NPS)*	6.2.2		
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8. Methodological note

8.1. PERIOD AND SCOPE OF THE CSR REPORTING

The CSR Reporting period is the 2023 calendar year (from January 1, 2023 to December 31, 2023).

For information purposes, and unless otherwise indicated, 2023 figures are for Corporate Countries held between January 1, 2023 and December 31, 2023.

The scope of the CSR reporting covers the Holding companies, the Shared Services Center, Product and Tech Organization and the Corporate Countries (France, Germany, United Kingdom, United States of America, Italy, Spain, Portugal, Belgium, Ireland, Denmark, Finland, Norway, Luxembourg, Australia and New Zealand).

The published data are consolidated at Group level, apart from the data on workforce distribution by country. They do not include the franchisee networks.

The 2023 CSR Reporting does not include Euromobil, an entity in which Europcar Mobility Group took a controlling stake at the end of 2023.

Note:

The scope of publication is not exhaustive for all indicators, in particular for key performance indicators, due to recently integrated subsidiaries and different levels of maturity regarding reporting processes.

8.2. ORGANIZATION OF THE CSR REPORTING CAMPAIGN

The organization of the CSR reporting campaign is detailed in a protocol showing all the processes and methodologies of the CSR reporting campaign. This protocol was distributed to each contributor in the form of an explanatory document and presented at a kick-off meeting.

Data collection

CSR reporting is organized and coordinated by the Sustainability Performance Manager in collaboration with the CSR correspondents of the holding companies and the Corporate Countries. At the level of each subsidiary, data collection is managed by the responsible teams, and mainly concerns Human Resources, Operations, Fleet and Management Audit teams.

Collection tool

To collect and consolidate the data, and ensure the traceability of the data and processes, Europcar Mobility Group used Sirsa's online non-financial information collection software, Reporting 21. This software was rolled out across all the entities subject to CSR Reporting requirements, and has helped around a hundred contributors to input CSR Reporting data.

Audit and consolidation of the data

- **1. Internally**

In each entity, data is checked by the teams responsible for reporting the information. Automatic consistency checks are carried out by the collection software and then manually by the team charged with analyzing and consolidating data at Group level: comparing data between countries, comparing against historical data, localized control ratios (such as on the price of resources). Checks are also carried out by both head office teams and by service provider SIRSA, throughout the campaign and at each key stage. This verification work entails numerous exchanges with the Corporate Countries to ensure the consistency and robustness of the information communicated.

- **2. Verification of the data by an independent third party organization**

Mazars, one of the Company's Statutory Auditors, has been appointed as Independent Third-Party by Europcar Mobility Group to issue a report on the Statement of Non-Financial Performance published in the management report presented in this Universal Registration Document pursuant to the law on Non-Financial Performance Reporting (DPEF in French; law No. 2018-898).

This year, audits took place in two parts in order to ensure a better quality of data: in November 2023, the data of the third quarter were reviewed by Mazars and in January data for the full year were audited.

8.3. CHOICE OF INDICATORS

To produce its CSR reports, Europcar Mobility Group has defined a list of indicators based on its main risks and opportunities.

This list contains quantitative and qualitative indicators, broken down into five major categories: Environment, Fleet, Social, Societal and Supply Chain. As such, all the Group's material issues in terms of compliance and dialog with stakeholders are covered, and baseline information can be collected in order to define and steer a CSR strategy.

Notes on methodology and main limiting factors

The entities within the scope of CSR Reporting are in countries with substantially different laws and practices.

The choice of indicators and their definitions are discussed upstream with the different contributors from the various entities to produce indicators that are as closely tailored as possible to circumstances on the ground.

Notes on the definitions of certain indicators

- the absenteeism rate does not include employees on maternity and paternity leave;
- the energy and water indicators do not include consumption for vehicle washing by external service providers;
- training indicators include employees who left the company during the year;

Notes on the greenhouse gas emissions footprint

The GHG emission assessment is an update of the assessment drawn up by the specialist consultancy firm Carbone 4. It was produced based on available data collected during the 2023 CSR reporting campaign.

For CO₂ emissions, the Group's internal consumption of energy (mainly electricity and gas) and fuel (diesel and gasoline) were considered. Carbon emission factors specific to each country were applied for electricity consumption, and identical factors were applied for other items. When available, the emission factors used come from the ADEME database.

Notes on the exclusion of certain data required by the law on the statement of non-financial performance

In view of its activity as a vehicle rental and mobility solutions provider, Europcar Mobility Group has excluded the indicators and data relating to:

- the circular economy,
- the fight against food waste,
- the fight against food insecurity, respect for animal welfare, and responsible, fair and sustainable food
- the link between army and nation and the support to reservists

9. Reports by the independent third-party

EUROPCAR MOBILITY GROUP

The limited company with a capital of 146 132 712 €
Head office: Immeuble Metropolitan, 13 ter Blvd. Berthier, 75017 Paris
RCS 489 099 903

Report by the independent third-party organization on the verification of the consolidated non-financial statement included in the Group management report

For the year ended December 31, 2023

This is a free translation into English of the independent third-party organization's report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the shareholders,

In our capacity as independent third-party organization, member of Mazars Group and accredited by COFRAC Inspection under number 3-1095 (list of accredited sites and their scope of accreditation available on www.cofrac.fr), we have performed work to provide a reasoned opinion that expresses a limited level of assurance on the historical information (observed and extrapolated) of the consolidated extra-financial performance statement (hereinafter the "Information" and "Statement" respectively), prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), for the financial year ended December 31, 2023, presented in the management report of the Europcar Mobility Group (hereinafter the "Entity") in application of the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the Commercial Code.

Conclusion

Based on the procedures we performed, as described in the "Nature and scope of our work" and the evidence we collected, nothing has come to our attention that causes us to believe that the consolidated non-financial statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Preparation of the non-financial performance statement

The lack of a commonly used framework or established practice on which to base the assessment and evaluation of information allows for the use of alternative accepted methodologies that may affect comparability between entities and over time.

The Statement has been prepared in accordance with the Entity's procedures (hereinafter the "Guidelines"), the main elements of which are presented in the Statement and are available on request from the entity's head office.

Restrictions due to the preparation of the Information

The Information may contain inherent uncertainty about the state of scientific or economic knowledge and the quality of external data used. Some of the Information is dependent on the methodological choices, assumptions and/or estimates made in preparing the information and presented in the Statement.

The Entity's responsibility

The Board of Directors is responsible for:

- selecting or setting appropriate criteria for the preparation of the Information;
- preparing the Statement with reference to legal and regulatory requirements, including a presentation of the business model, a description of the principal non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators;
- and implementing internal control procedures deemed necessary to the preparation of information, free from material misstatements, whether due to fraud or error.

Responsibility of the independent third-party organization

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of article R. 225-105 of the French Commercial Code;
- the fairness of Information (observed or extrapolated) provided in accordance with article R. 225 105 I, 3° and II of the French Commercial Code, i.e., the outcomes, including key performance indicators, and the measures implemented considering the principal risks (hereinafter the "Information").

We conducted our work in order to provide a reasoned opinion expressing a limited level of assurance on the historical, observed and extrapolated information.

As it is our responsibility to express an independent conclusion on the Information prepared by management, we are not authorized to be involved in the preparation of such Information, as this could compromise our independence.

This is not our responsibility to express an opinion on:

- the entity's compliance with other applicable legal and regulatory requirements (in particular with regard to the due diligence plan and the fight against corruption and tax evasion);
- the compliance of products and services with applicable regulations.

Regulatory provisions and applicable professional standards

The work described below was performed with reference to the provisions of articles A. 225-1 et seq. of the French Commercial Code, as well as with the professional guidance of the French Institute of Statutory Auditors ("CNCC") applicable to such engagements and with ISAE 3000* (revised).

This report has been prepared in accordance with the RSE_SQ_Programme de vérification_DPEF.

Independence and quality control

Our independence is defined by the requirements of article L. 822-11-3 of the French Commercial Code and the French Code of Ethics (Code de déontologie) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements and the professional doctrine of the French National Association of Auditors.

* ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information

Means and resources

Our work was carried out by a team of 5 people between October 2023 and March 2024 and during 11 weeks.

We conducted about ten interviews with the people responsible for preparing the Statement, representing the CSR, Human Resources, Compliance, Fleet, Purchasing, and Customer Satisfaction departments.

Nature and scope of our work

We planned and performed our work considering the risks of significant misstatement of the Information.

We estimate that the procedures we have carried out in the exercise of our professional judgment enable us to provide a limited assurance conclusion:

- we obtained an understanding of all the consolidated entities' activities and the description of the principal risks associated;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, when appropriate;
- we verified that the Statement includes each category of social and environmental information set out in article L. 225 102 1;
- we verified that the Statement provides the Information required under article R. 225-105 II of the French Commercial Code, where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the Information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code;
- we verified that the Statement presents the business model and a description of principal risks associated with all the consolidated entities' activities, including when relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;
- we referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and;
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1. Concerning certain risks "Breach to Group Code of Ethics", "Personal Data Protection", "Violation of social regulations in the value chain", and "Violation of trade union rights", our work was carried out on the consolidating entity, for the others risks, our work was carried out on the consolidating entity and on a selection of entities**;
- we verified that the Statement covers the scope of consolidation, i.e., all the consolidated entities in accordance with article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;
- we obtained an understanding of internal control and risk management procedures implemented by the entity and assessed the data collection process to ensure the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix 1, we implemented:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
 - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities² and covers between 22% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;
- we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

We are convinced that the work carried out, based on our professional judgement, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

The CNCC considers that the translation is not signed, as it is a free translation into English of the original report drawn up in French. Indeed, the signature is the graphic means by which a person identifies himself in a document and by which he expresses his approval of the content of the document. Moreover, the affixing of a signature on a report confers on it the quality of being an original. In this particular case, the original is the French version of the report.

** France, Portugal, United States - Fox Rent a car.

APPENDIX 1: INFORMATION CONSIDERED MOST IMPORTANT

Qualitative information (actions and results) in relation to the main risks

- Climate change and acceptability of mobility solutions;
- Environmental footprint and regulatory pressure;
- Human resources and talent management;
- Corporate culture and ownership of the Group's strategy;
- Suppliers and supply chain;
- Anti-corruption and fraud;
- New uses and customer expectations.

Quantitative indicators including key performance indicators

Topics	Key performance indicators and other information
Environment	Proportion of Plug-in hybrid and electric vehicles in the fleet
	Number of kilometers covered by plug-in hybrid and electric vehicles in the fleet
	Average emissions of CO ₂ e/km from vehicles
	Greenhouse gas emissions from energy and fuel consumption
	Proportion of vehicles washed without water nor movement
	Number of country subsidiaries having an ISO 14 001 certification
Social	Total workforce and breakdown of employees according to gender
	Hires and departures
	Proportion of employees who have received training during the year
	Frequency rate of work-related accidents
	Proportion of employees covered by collective agreements
Governance	Proportion of medium or high risk suppliers that have been evaluated on their CSR performance
	Share of new employees having completed the compliance e-learning
	Net Promoter Score

APPENDIX 2

Europcar Mobility Group full carbon footprint

Including all corporate countries: Group HQ, Australia, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Luxembourg, New Zealand, Norway, Portugal, Spain, United Kingdom and United States.

in tCO ₂ e	2023
Scope 1	125,970
Scope 2	8,187
Scope 3	2,915,970
Purchased goods and services	44,475
Capital goods	6,370
Fuel- and energy-related activities (not included in scope 1 or 2)	30,828
Upstream transportation and distribution	10,303
Waste generated in operations	1,468
Business travels	3,075
Employee commuting	11,839
Upstream leased assets	857,291
Downstream transportation and distribution	N/A
Processing of sold products	N/A
Use of sold products	1,031,920
End-of-life treatment of sold products	2,259
Downstream leased assets	850,628
Franchises	65,514
Investments	N/A
TOTAL	3,050,127

