

CSR Report 2024



**Building a sustainable
& healthy growth
for everyone**

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MESSAGE FROM THE CEO

The year 2024 marks a pivotal milestone in the Groupe CAT's commitment to a more sustainable future, in line with our mission: *"Building a sustainable and healthy growth for everyone."* This mission guides our environmental, social, and economic ambitions.

Alejandro FORBES
CEO

2024
a pivotal year for a sustainable future



In response to the climate emergency, we established in 2024 ambitious decarbonisation objectives, fully aligned with the Paris Agreement. These targets have been validated by the Science Based Targets initiative (SBTi) and will lead to 42% reduction in our greenhouse gas emissions by 2030 and a 90% reduction by 2050 for scopes 1 and 2. For scope 3 emissions, we are aiming for a 52% reduction by 2030 and a 90% reduction by 2050.

To meet these goals, we have already undertaken concrete actions to improve energy efficiency and invest in low-carbon solutions including electric, hydrogen-powered, biofuel and biogas trucks. We are also rethinking our transport modes, most notably through substantial investments in rail to further reduce our environmental footprint.

Our commitment extends well beyond reducing greenhouse gas emissions. At Groupe CAT, social responsibility and ethical conduct have always been central to our mission. We continue to deepen our commitment with employees and partners by fostering working conditions rooted in the values of diversity, equity, and inclusion. Our Human Resources Policy promotes skill development, continuous training, social dialogue, health and safety in the workplace. We also support human rights and actively combat all forms of discrimination and harassment. Therefore, the application of our Code of Conduct is subject to rigorous oversight at the highest level of the company.

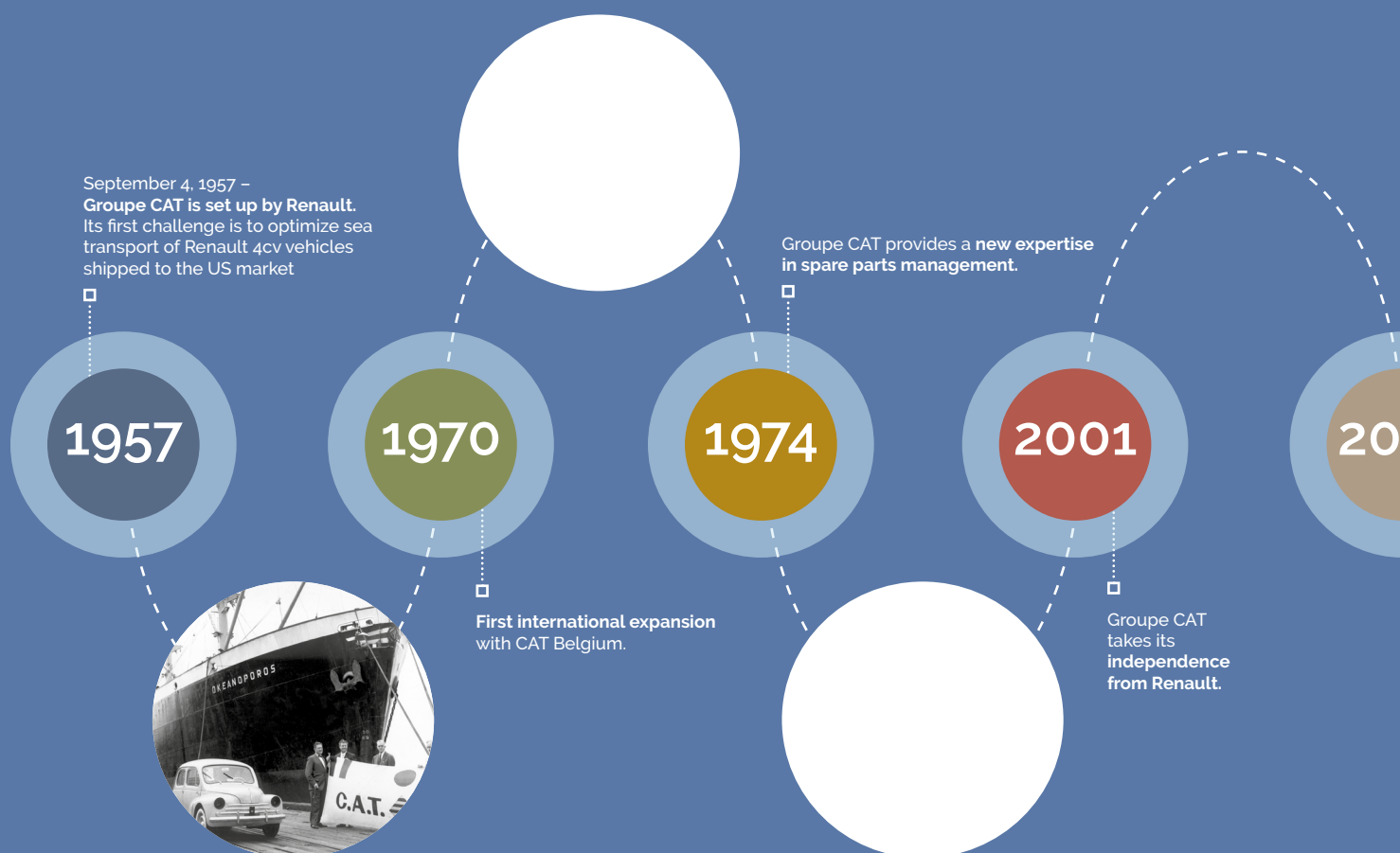
Reflecting these ambitions, we are currently preparing our 2026–2030 strategic plan which will represent a significant milestone for Groupe CAT. A cornerstone of this plan will be our full compliance with the Corporate Sustainability Reporting Directive (CSRD) by 2028, reinforcing the transparency of our non-financial performance and integrating environmental and social impacts into our decision-making.

This transition to a more sustainable business model represents a major opportunity for transformation. It will enable us to build a more resilient and innovative organisation by fully embedding Environmental, Social and Governance (ESG) considerations into our strategic priorities.

Now more than ever, we believe that our success relies on the collective commitment of all stakeholders—employees, customers, suppliers and partners. Together, let's continue our efforts to build a sustainable and healthy growth for everyone and to become the undisputed leader of our industry.

1

THE GROUP



ABOUT GROUPE CAT

For over 65 years, Groupe CAT, a European leader, has been innovating to provide its customers with the most reliable solutions for transport and distribution for cars, trucks, spare parts, motorbikes and agricultural machinery.

OUR STRENGTH

6,100 employees worldwide, a unique international network of 100 vehicle activity compounds working alongside vehicle manufacturers, 85 cargo activity platforms, the daily management of 4,500 car-carrying trucks, including 1,182 of our own, and 1,800 rail wagons.

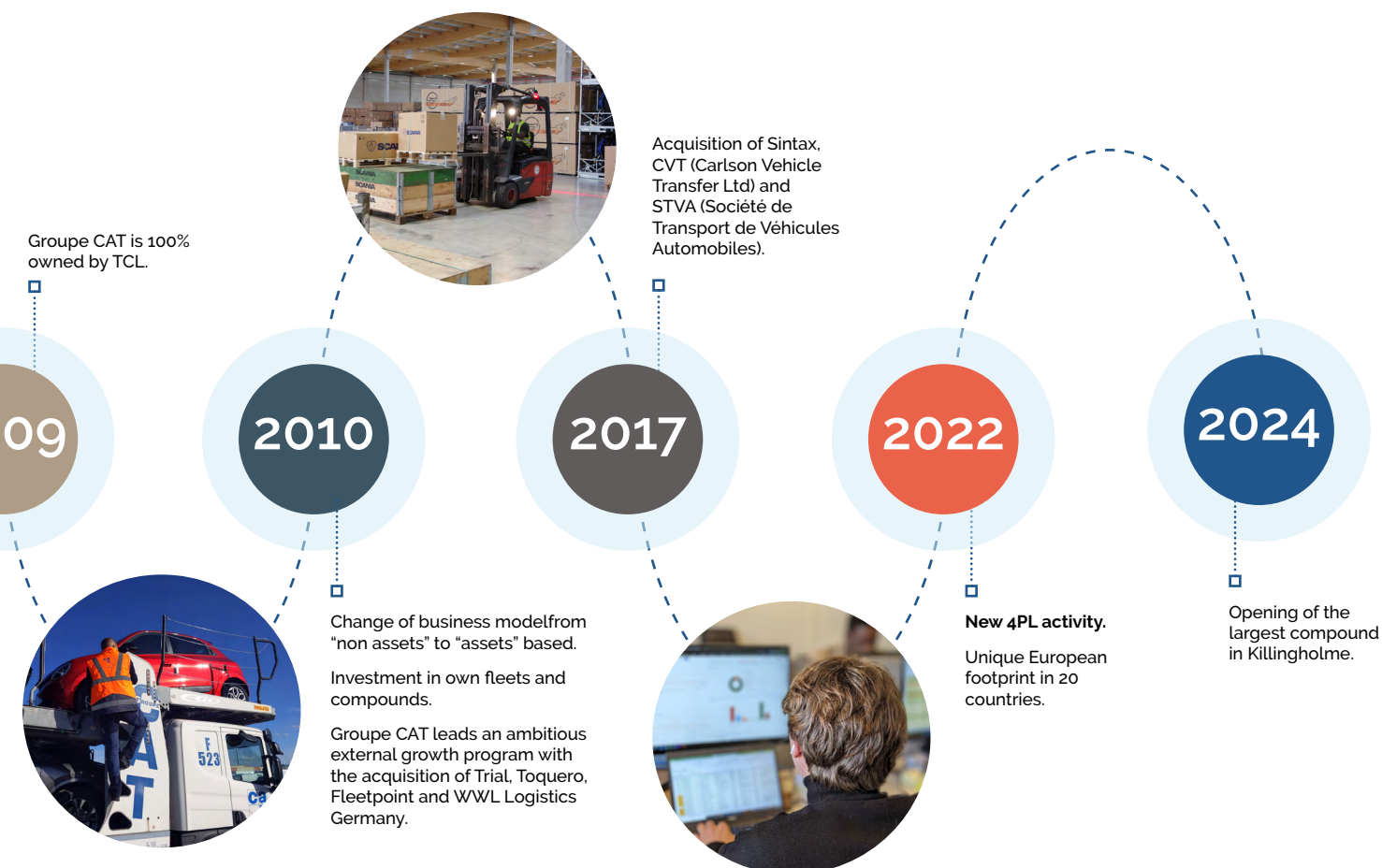
OUR EXPERTISE

The design of sustainable, tailor-made logistics schemes using road, rail and short sea for new and used vehicles. This includes the complex management of inbound flows to factories, the reliable and rapid day and night delivery of spare parts, and the distribution of motorbikes to professional and private customers.

OUR AMBITION

To respond ever more effectively to new market needs. Tyres, batteries, paper, agricultural equipment, whatever the sector of activity, Groupe CAT offers complete solutions thanks to its 3PL platforms, and also its 4PL expertise, otherwise known as 'control tower'.

65+ years of experience



OUR CULTURE, OUR VISION AND OUR MISSION

Our culture, our vision and our mission are the core driving force behind all our initiatives, shaping every decision and action we undertake.

OUR VISION

Become the undisputed leader of our industry

OUR MISSION

Building a sustainable and healthy growth for everyone



RESULT AND PROFIT ORIENTED

Think added-value and results to secure the company's development and longevity.



CUSTOMER SATISFACTION

Respect our quality / service commitments in order to develop long-lasting relationships with all of our customers.



ETHICS

Be honest, truthful, respectful, and team-oriented.



INNOVATION

Anticipate tomorrow's challenges using our creativity and proactiveness, in order to always be one step ahead in our line of business.



COMMITMENT

Commit daily in a determined, enthusiastic way, to successfully perform our tasks and meet the company's objectives.



EVOLUTION

Be engaged in our own professional development to reach a place where we blossom and reach our full potential.

OUR GEOGRAPHICAL FOOTPRINT

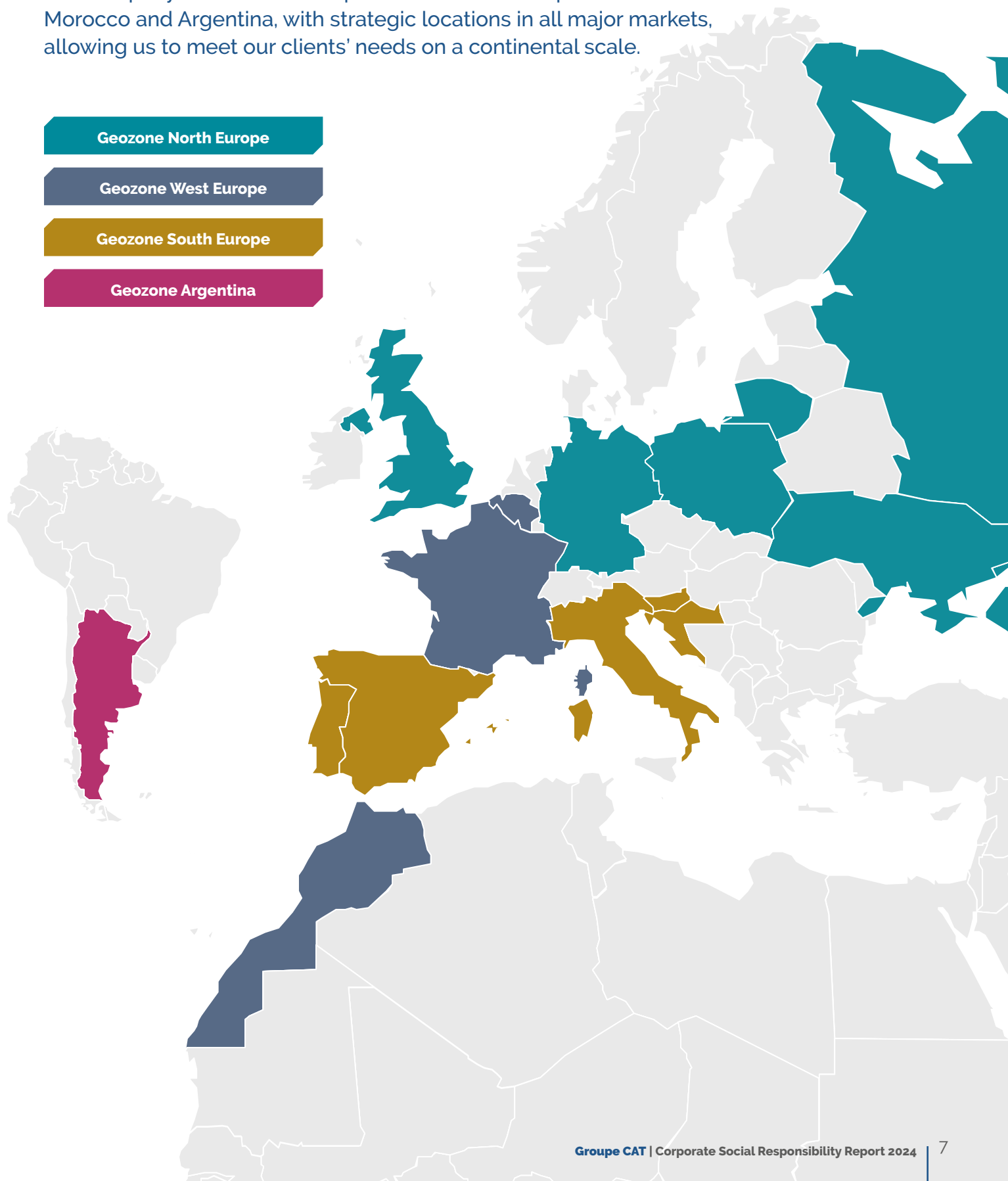
Our company has a distinctive presence across Europe, as well as in Morocco and Argentina, with strategic locations in all major markets, allowing us to meet our clients' needs on a continental scale.

Geozone North Europe

Geozone West Europe

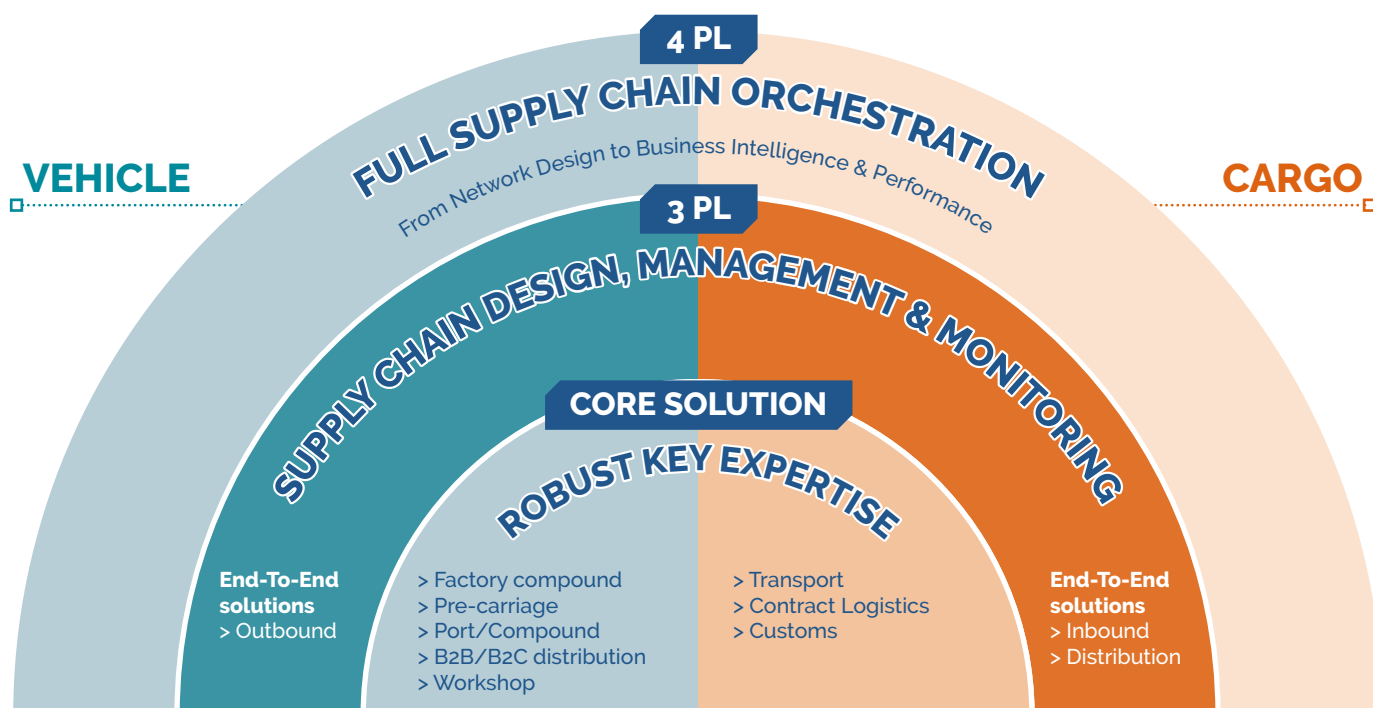
Geozone South Europe

Geozone Argentina



OUR SERVICE OFFER

Our business focuses on providing the most efficient logistics solutions, specialising in the management of vehicles and spare parts across Europe.



FOR EACH INDUSTRY

AUTO & MOBILITY



2 WHEELERS & RECREATIONALS



HIGH & HEAVY



CONSUMER & RETAIL



INDUSTRY



OUR KEY FIGURES 2024



6,100
CAT employees



16 countries
With subsidiaries **185 sites**



1,580 M€
Turnover



Decarbonisation
Groupe CAT commitment
2022-2030 (SBTi)

-42% scope 1&2 (own activities)

-52% scope 3 (subcontracting activities)



92%

Index Equality - Fr
88% in the french global industry



4 M
Vehicles transported



25 M
Parcels delivered



189,000
Motorcycles distributed



4PL
Logistics flows Management



100
Compounds



85
Platforms



4 M
Vehicles prepared
(new/used)



1,800
Owned wagons
1 M
Vehicles transported by rail



4,500
Trucks operated of which
1,182
Owned by Groupe CAT

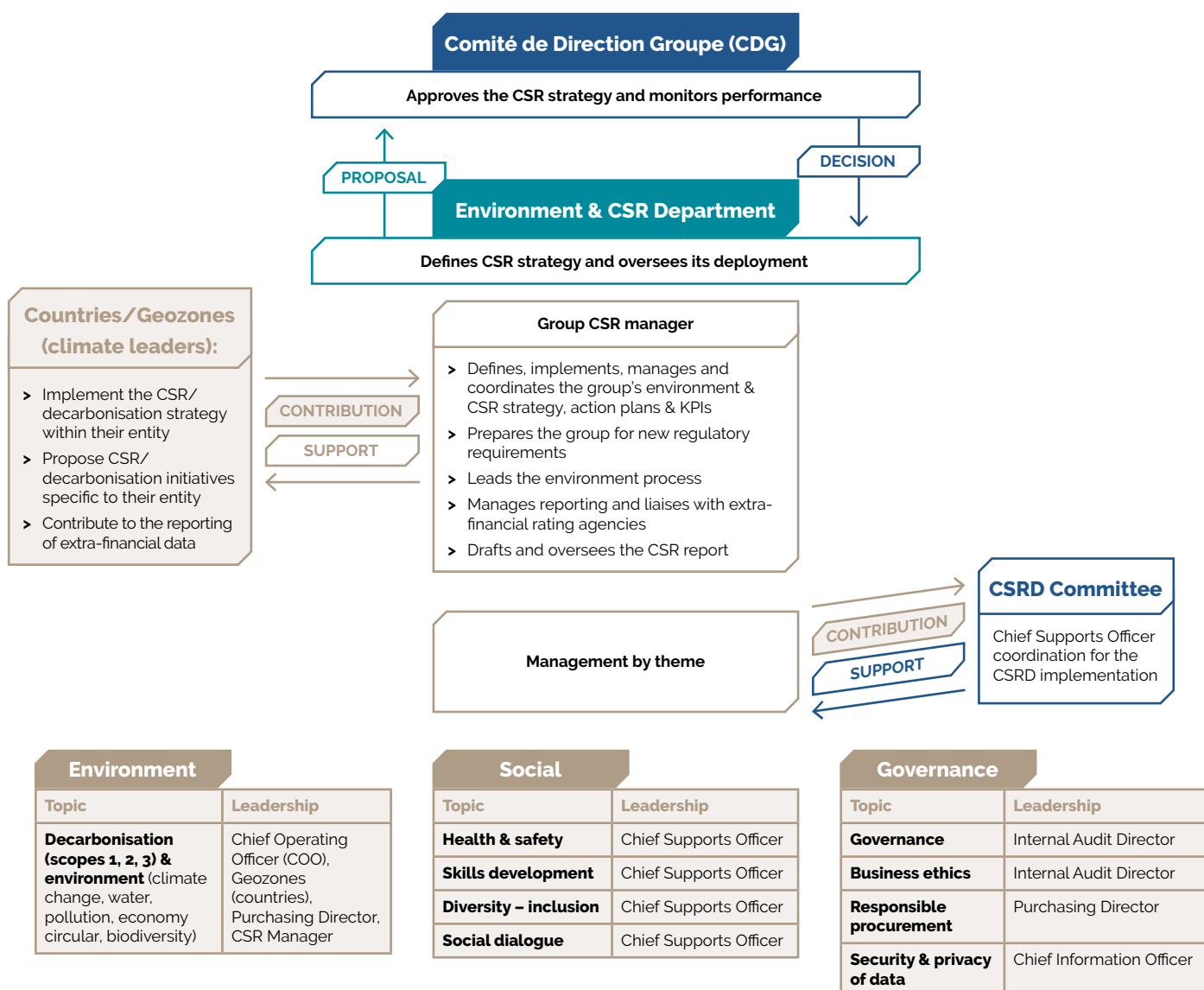
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CSR STRATEGY

OUR CSR GOVERNANCE

CSR is firmly embedded in Groupe CAT's governance, highlighting its strategic significance. The "Comité de Direction Groupe" (CDG), composed of three members (CEO, COO & CSO), validates key strategic and operational matters, including CSR. Chaired by the CEO, the CDG defines and leads the group's overall direction, with CSR identified as a key driver of sustainable growth. The Chief Operating Officer (COO), a CDG member, is responsible for the CSR roadmap and heads the CSR department. This department, which also leads the Group's environmental strategy, collaborates closely with Human Resources, Internal Audit, Purchasing, and country teams to co-develop and implement relevant policies. It plays a pivotal role in structuring and rolling out the CSR and decarbonisation strategy, providing guidance to both functional departments and operational teams to help them define and meet their targets through action plans, and specific KPIs to monitor our improvements.

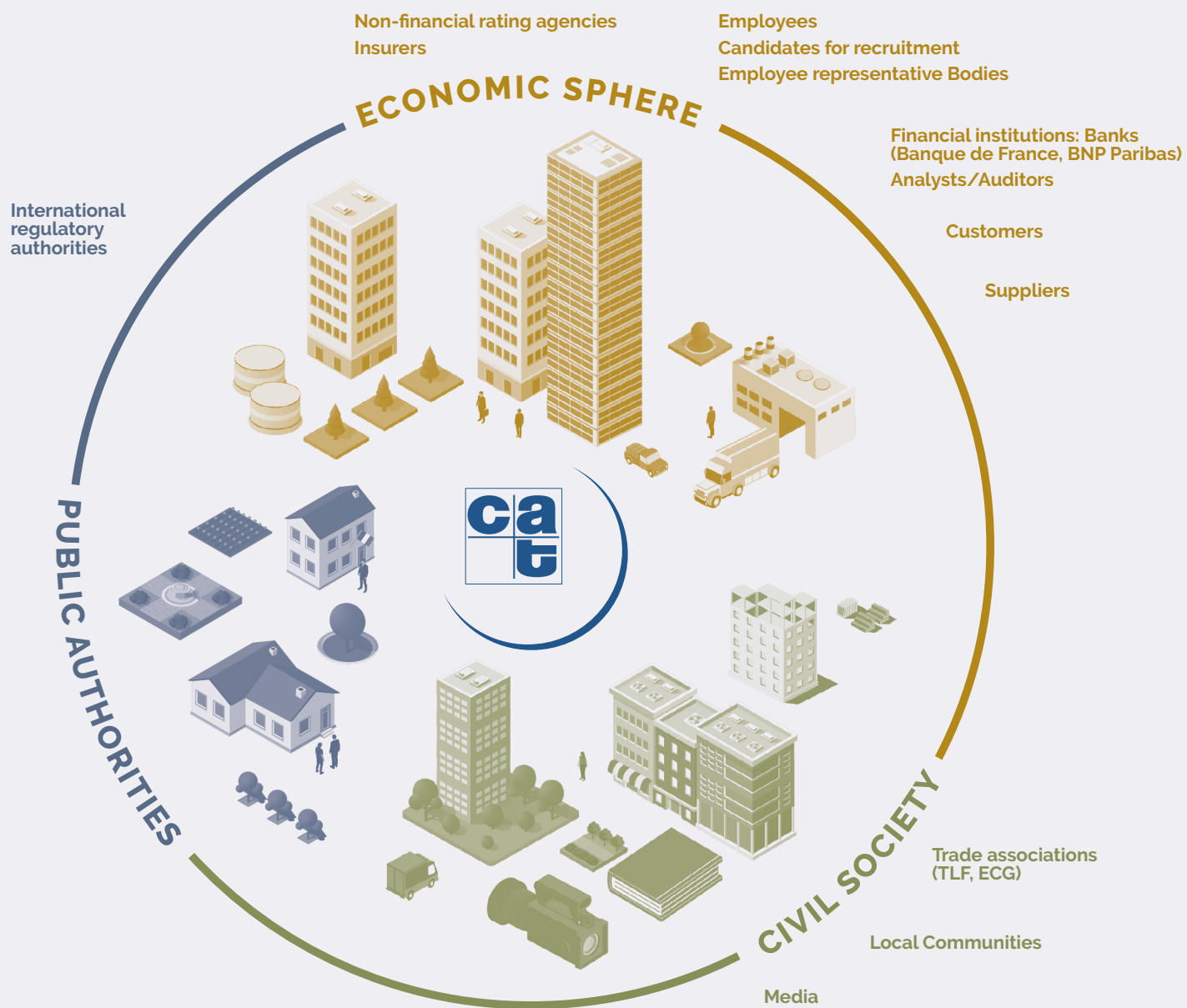
DETAILS OF THE GOVERNANCE OF THE CSR ROADMAP ARE AS FOLLOWS:



OUR CSR STRATEGY WITH OUR STAKEHOLDERS

Groupe CAT has reinforced its commitment to its CSR strategy to address the urgent need for climate action and foster the growth of its workforce. It has strengthened its commitments by reducing its GHG gas emissions, supporting its employees' development and Reviewing its internal and suppliers' code of conduct.

MAPPING OF OUR MAIN STAKEHOLDERS



OUR CSR STRATEGY IN LINE WITH INTERNATIONAL STANDARDS

GRUPE CAT COMPLIES WITH THE PRINCIPLES DEFINED IN



The Universal Declaration of Human Rights



United Nations Guiding Principles on Business and Human Rights



The United Nations Global Compact



The OECD Guidelines for Multinational Enterprises



The fundamental conventions of the International Labour Organization

Groupe CAT's CSR policy has been developed in compliance with the main international frameworks, including:

- > The **OECD** Guidelines for Multinational Enterprises
- > The principles and rights established by the eight fundamental conventions of the **International Labour Organization (ILO)**
- > The principles and rights outlined in the **International Charter of Human Rights**
- > The **UN Guiding Principles on Business and Human Rights**
- > The **UN Global Compact**, to which Groupe CAT has been a signatory since 2018 upholding its core principles in human rights, international labour standards, environmental responsibility, and anti-corruption efforts.
- > Groupe CAT relies on the **Sustainable Development Goals (SDGs)** of the United Nations 2030 Agenda and has integrated 14 of these SDGs into its policy, in alignment with its business activities and areas of operation
- > In terms of combating climate change, Groupe CAT aligns its policy with the Paris Agreement, aiming to limit the global temperature rise to below 2°C compared to pre-industrial levels, with a goal of reaching 1.5°C, as validated by the **Science Based Targets initiative (SBTi)**. To achieve its CSR objectives, the group relies on international frameworks such as:
- > The **Global Reporting Initiative (GRI)** guidelines and **ISO 26000** for CSR reporting
- > The **GHG Protocol**, a standard for measuring and reporting greenhouse gas emissions
- > The **ISO 14001** standard for environmental management and the **ISO 9001** for quality
- > The **ISO 50001** standard to improve energy use, through the development of an energy management system (EnMS)
- > The **ISO 45001** (formerly OHSAS 18001) standard for occupational health and safety management
- > The **AEQ** (Authorized Economic Operator) certification, ensuring our compliance and security in international trade



OUR CSR ROADMAP IN 3 PILLARS ALIGNED WITH UN SUSTAINABLE DEVELOPMENT GOALS (SDGs)

In 2024, Groupe CAT developed its first roadmap to formalise and manage its sustainable development and social responsibility commitments. This document resulted from efforts that began in early 2024 to reassess stakeholder expectations and review the company's practices. Covering three main areas, the 2026-2030 roadmap serves as a management tool that demonstrates Groupe CAT's CSR commitments to all stakeholders.

FULL ROADMAP IS OUTLINED IN MORE DETAIL IN THE SECTIONS BELOW

PILLAR 1: TACKLING CLIMATE CHANGE

**ACTING FOR CLIMATE
AND REDUCING OUR
ENVIRONMENTAL IMPACT**



Reducing our carbon footprint & promoting the energy transition through the use of lower-carbon energy sources

- > Adopting ambitious targets to reduce our GHG emissions (scopes 1, 2 and 3)
- > Sustainable transportation & logistics

Water, pollution, circular economy and biodiversity

- > Energy efficiency
- > Water, waste management, circular economy & biodiversity

PILLAR 2: A RESPONSIBLE EMPLOYER

**FOSTERING A SECURE, HEALTHY,
AND ENGAGING WORKPLACE
ENVIRONMENT**



Guaranteeing health and safety and maintaining a safe workplace

- > Group health and safety culture

Managing careers, developing skills, and promoting talent

- > Encouraging employee training
- > Promoting talent

Encouraging a culture of diversity, inclusion and fairness

- > Gender equality
- > Promoting human rights

Promoting social dialogue and collective bargaining

PILLAR 3: A CORPORATE CITIZEN

**CONTRIBUTING
TO A MORE
VIRTUOUS SOCIETY**



Operating with integrity

- > Ethical governance & compliance
- > Anti-corruption & fair business practices

Promoting responsible conduct across our value chain

- > Responsible procurement

Ensuring the security and privacy of data

- > Securing customer and partner data
- > Employee awareness and training

OUR CSR SCORES & REWARDS

We work with external, independent parties qualified to assess the impact of our CSR strategy.



ECOVADIS SUSTAINABILITY RATING 2024

Groupe CAT is evaluated annually by EcoVadis, one of the leading global sustainability rating agencies. This platform assesses companies' environmental, social, ethic and sustainable procurement performance and helps businesses monitor and improve their sustainability efforts.

For the second consecutive year, Groupe CAT was ranked among the top-rated companies, achieving a score of 68/100 and receiving the **Silver medal**. This places the Group **in the top 15% of all companies assessed** by EcoVadis.

By engaging with external experts like EcoVadis, we track our progress and reinforce our commitment to corporate responsibility.



CDP SCORE 2024

In 2024, Groupe CAT received a C rating from the Carbon Disclosure Project (CDP) for its environmental performance in climate change and water management. This score aligns with the average rating of the "Intermodal Transport & Logistics" sector.

The CDP is a globally recognized non-profit organization that evaluates companies' environmental commitments.

This result marks progress from our previous year's D rating, demonstrating our ongoing commitment to improving environmental performance.



NQS/SAQ

Many sites of Groupe CAT in different countries (France, Germany, UK...) have received an NQS rating. This evaluation demonstrates our commitment to sustainability and responsibility within our industry. The NQS (Supplier Assurance Questionnaire) is a key tool for meeting our clients' requirements regarding social, environmental responsibility, and compliance, while enhancing our competitiveness in the market.

3

ENVIRONMENT

**ACTING FOR CLIMATE AND REDUCING
OUR ENVIRONMENTAL IMPACT**





Antoine RITZ
Chief Operating Officer
Groupe CAT

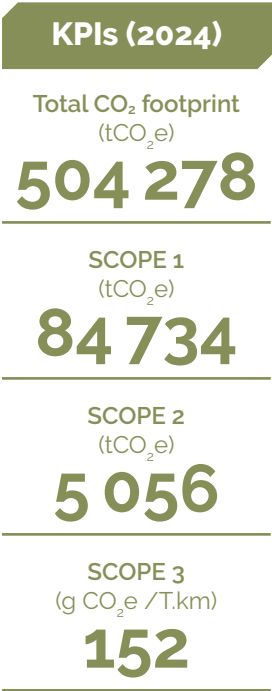
“

Obviously, our emissions come mainly from our transport activities by road. To limit global warming to 1.5°C, in line with Paris Agreement, we have defined an ambitious plan for decarbonisation, which has been validated by the Science Based Targets initiative (SBTi). Our strategy focuses on reducing emissions across all scopes, transforming our fleet to lower-carbon energy sources, expanding green-rail solutions thanks to our assets and network, training drivers, optimizing logistics routes, and pursuing long-term partnerships with our customers to implement innovative solutions as well as developing an ecosystem with our subcontractors to reduce supply chain emissions. We also prioritize responsible water management, waste optimisation, and compliance with environmental regulations. This transition represents a transformative opportunity, and we believe the collective commitment of all stakeholders is key to building a sustainable future for everyone.

”

REDUCING OUR CARBON FOOTPRINT & PROMOTING THE ENERGY TRANSITION THROUGH THE USE OF LOWER-CARBON ENERGY SOURCES

Our Ambitions, commitments and progress for Decarbonisation



Groupe CAT is committed to significantly reducing its greenhouse gas (GHG) emissions and achieving carbon neutrality by 2050. To reach this goal, the company has set ambitious targets in 2024 aligned with the Science Based Targets initiative (SBTi), a globally recognised framework that ensures corporate climate actions are consistent with the latest climate science and the Paris Agreement objectives of limiting global warming to well below 2°C, ideally 1.5°C.

Our customers, also facing regulatory pressures or driven by voluntary goals, are increasingly adopting decarbonisation targets and implementing their own sustainability strategies. They are placing greater emphasis on emissions across their supply chains, which represent a significant portion of their scope 3 carbon footprint. To meet these growing expectations and support their climate ambitions, Groupe CAT has reinforced its own decarbonisation strategy.

Led by the CSR department, Groupe CAT's decarbonisation approach focuses on emission reduction, monitoring, and the

tracking of concrete action plans across all countries. In 2024, the group partnered with an external provider to establish a baseline carbon footprint and develop a reduction plan, supported by a dedicated and regularly reviewed budget. To strengthen local implementation, "climate leaders" were appointed in each country in 2024 to oversee local efforts, improve emissions data accuracy and ensure the effective execution of climate action plan.

In March 2025, Groupe CAT reinforced its climate commitment by launching dedicated training for all key managers, aimed at strengthening internal engagement and fostering a shared understanding of the group's decarbonisation objectives. This programme will be progressively extended to all employees to ensure collective alignment and mobilisation around the group's climate ambition fully integrated in its plan for 2030.

In April 2025, as part of its Strategic Plan 2026-2030 under construction, the group established a dedicated working group to support the development of its decarbonisation roadmap by identifying and proposing concrete actions to be implemented year by year through to 2030.



The decarbonisation strategy was developed through a three-step process:

1.GROUPE CAT CARBON FOOTPRINT MEASUREMENT

Using the year 2022 as a baseline, Groupe CAT assessed its complete carbon footprint at the group level using the international GHG Protocol methodology. This assessment

included emissions across all three scopes: scope 1 (direct emissions), scope 2 (indirect emissions from electricity consumption), and scope 3 (other indirect emissions). The analysis

revealed that over 90% of the group's greenhouse gas emissions are linked to its freight operations.

SCOPES OF GREENHOUSE GAS EMISSIONS FOR GROUPE CAT

The Greenhouse Gas (GHG) emissions that constitute a company's carbon footprint are categorised according to three perimeters, called "scopes", depending on the origin of the emissions. Groupe CAT follows this classification for the management of its carbon footprint.



GREENHOUSE GAS PROTOCOL

SCOPE 1

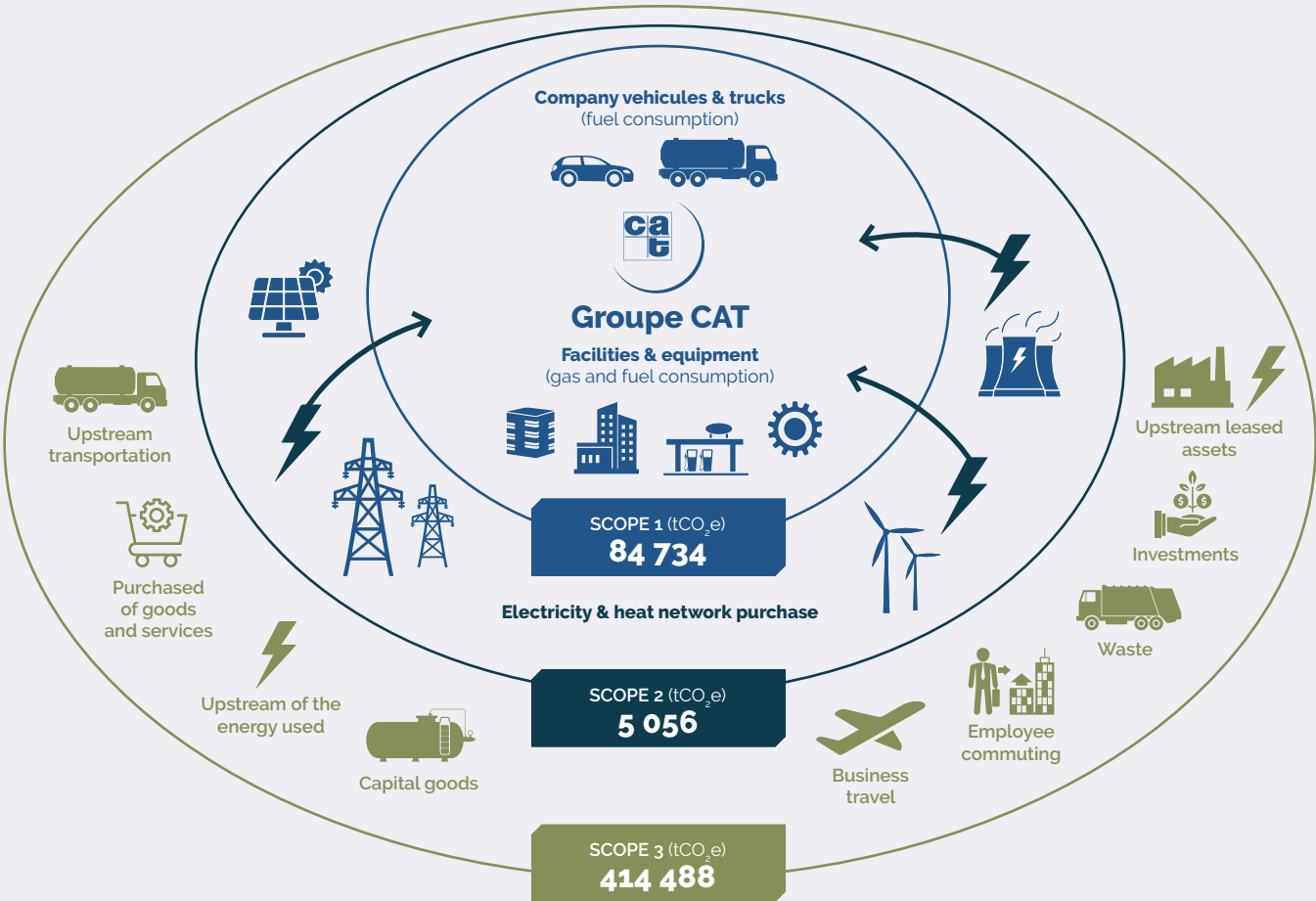
Direct emissions from sources owned or controlled by the group such as fuel combustion in vehicles, trucks and facilities

SCOPE 2

Indirect emissions from the consumption of purchased electricity

SCOPE 3

Other indirect emissions that occur in the group value chain, including suppliers, business travel, employee commuting, product use, waste disposal, etc.

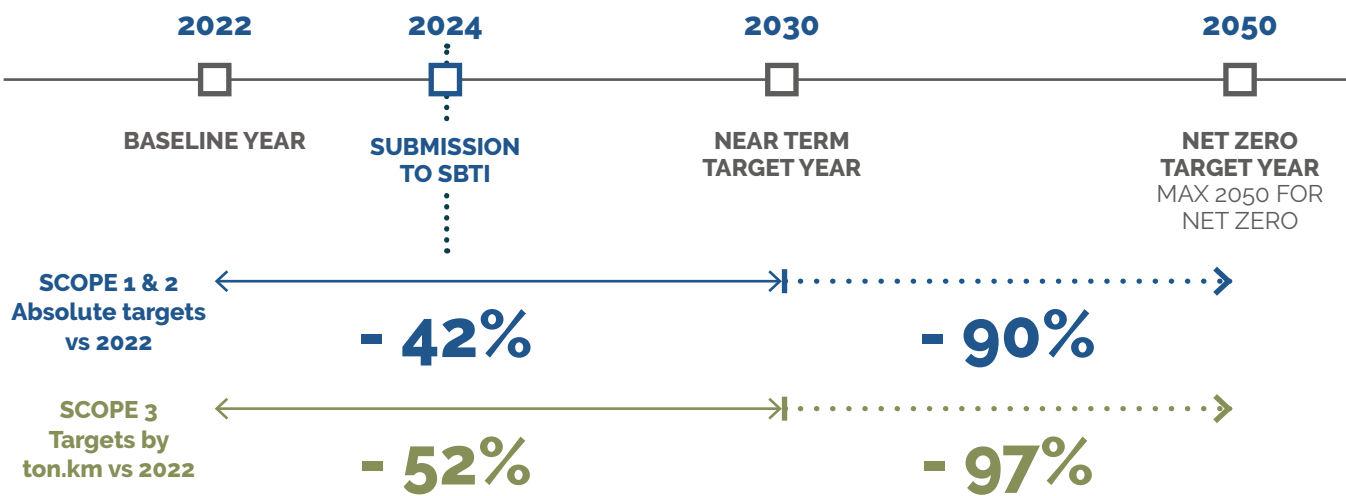


2. GROUPE CAT SBTI COMMITMENT AND OBJECTIVES

Groupe CAT strengthened its climate ambition by making a formal commitment to the Science Based Targets initiative (SBTi), submitting its application in December 2024 and receiving official approval in April 2025. As part of this commitment, the group has set the following emissions reduction targets:

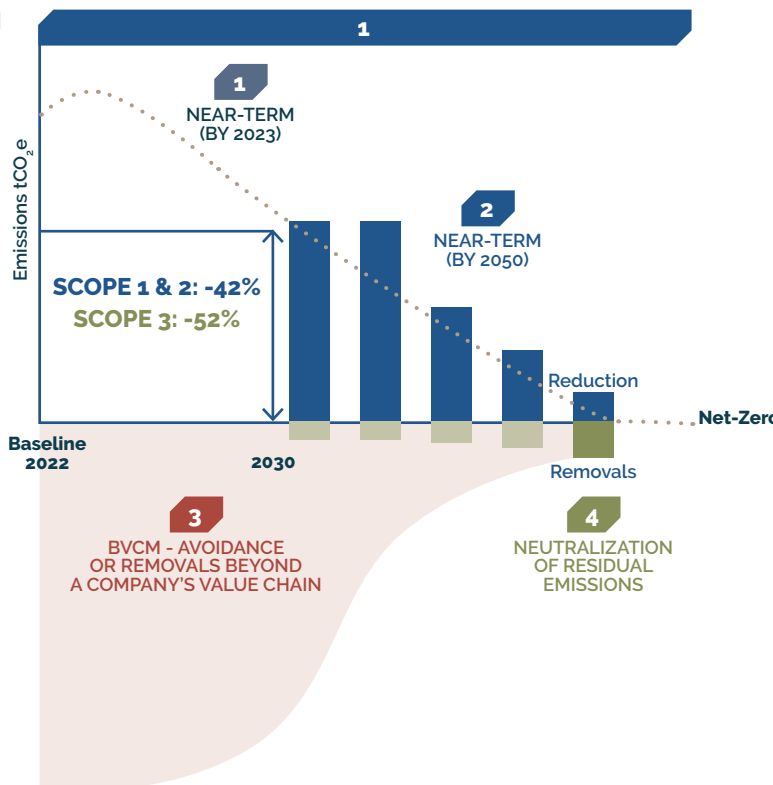
By 2030, Groupe CAT plans to **reduce its GHG emissions by 42% in absolute value for scopes 1 and 2, and by 52% in intensity per ton-kilometer for Scope 3.**

By 2050, the company aims to **cut its Scope 1 and 2 emissions by 90% in absolute value and reduce scope 3 emissions intensity by 97% per ton-kilometer.** Besides, the company intends to achieve net-zero emissions.




3. GROUPE CAT DECARBONISATION ACTION PLAN

Based on its SBTi commitments and 2022 emissions baseline, Groupe CAT has developed a decarbonisation action plan structured around five key levers to achieve its 2030 and 2050 targets. Given that over 90% of the group's greenhouse gas emissions are linked to its freight operations, the plan focuses primarily on transforming its logistics and transport activities. These five levers aim to significantly reduce direct and indirect emissions across the value chain, while supporting a transition to low-carbon mobility and energy solutions.





LEVER	END-TO-END OPTIMISATION	MODAL SHIFT	LOADING RATIO	ENERGY EFFICIENCY OF VEHICLES	CARBON INTENSITY OF ENERGY
Definition	Demand in tons. km of transported goods	Share of transport done per mode	Average tons transported by one mean	Energy consumed by mean per km	Quantity of CO ₂ e emissions per type of energy used
Calculation	tons.km	tons.km per mode / tons.km total	# tons transported / Mean	energy (MJ) / mean per km	emissions (g CO ₂ e) / energy (MJ)
Optimization examples	<ul style="list-style-type: none"> > Design & implementation of new schemes: new ports, new compounds network... 	<ul style="list-style-type: none"> > Rail development 	<ul style="list-style-type: none"> > Loading factors improvement > Empty kilometers reduction > Use of mega trailers 	<ul style="list-style-type: none"> > Eco driving  <ul style="list-style-type: none"> > Trucks renewal 	<ul style="list-style-type: none"> > Use of HVO > Use of B100 (France) > Use of GNC/GNL > Use of bio GNC/ GNL > Use of electric trucks > Green corridors
Leadership	Customer & CAT partnership	Customer & CAT partnership	Groupe CAT action	Groupe CAT action	Groupe CAT action

Highlight on our decarbonation projects

Groupe CAT 2024-2025 Actions for Decarbonisation – Scope 1 & 2

Groupe CAT is making significant investments to reduce fuel consumption and lower its carbon footprint. The company has defined a 5-year plan to renew its 1.200 truck fleet with new models that offer improved fuel efficiency and allow bio fuel utilisation.

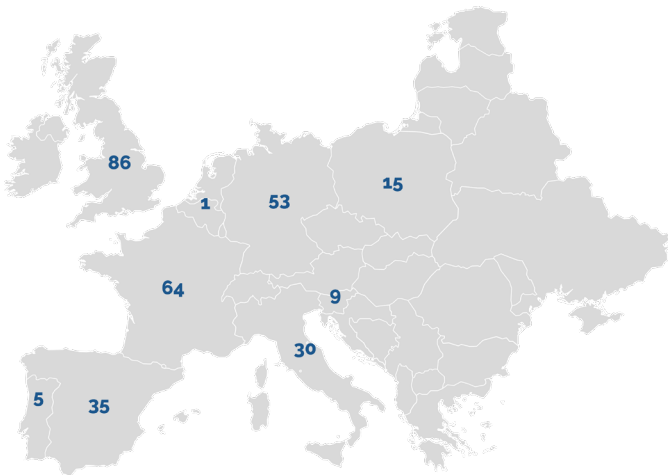
As part of its transition to alternative energy solutions, the group is also introducing electric and hydrogen trucks to its fleet.

Energy used	Gap / B7 powered vehicle
HVO / XTL (used cooking oil)	-81,6%
HVO / XTL (used animal fat)	75.9%
B100	-62.5%
Electric Vehicle (European grid electricity average mix)	-46.6%
Electric Vehicle (Grid electricity from France)	-89.9%
Train (European grid electricity average mix)	-94.8%
Train (French grid electricity)	-98.5%
Hydrogen produced on site (Electrolysis Renewable energy mix)	-88.0%





These actions underscore Groupe CAT's strong commitment to reducing emissions across its operations and supply chain, while advancing more sustainable transportation practices throughout its logistics ecosystem.

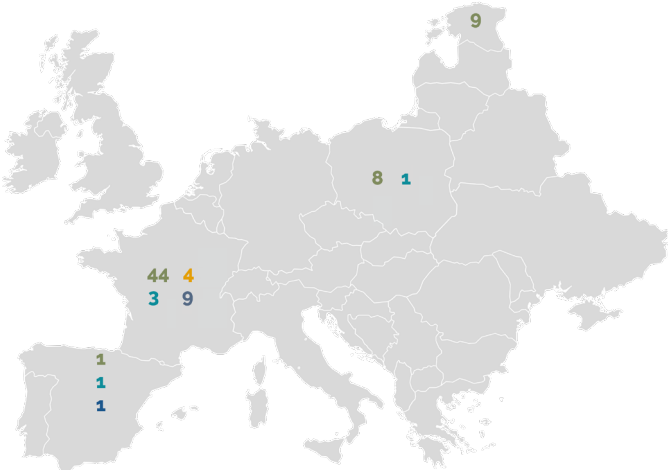
Scope 1 & 2 Massive investments for less fuel consumption

2024	2025
124 renewed trucks with ~ 10% less fuel consumption	171 renewed trucks with ~ 10% less fuel consumption
	2 new electric trucks
	1 new hydrogen truck



Scope 3 Key initiatives already implemented (March 2025) and others to come

81 new trucks with alternative energies	+	100 wagons ordered
 62 x Biofuel 4 x Multi modal		
 5 x Electric		
 10 x CNG / LNG		





FOCUS ELECTRIC TRUCKS

The addition of 2 electric vehicles to our cargo distribution fleet at Tremblay in France in January 2024 is in line with our decarbonisation strategy, meeting the high expectations of our customers as well as the new urban traffic constraints. The current range of electric vehicles allows us to use them on short-distance routes, complementing the other alternative energies: B100, Biogas and XTL, which we are gradually deploying over long distances. Their extremely quiet operation offers a crucial advantage during night-time operations in urban areas, and the electric vehicle also makes a significant contribution to reducing our carbon footprint.

- > Group CAT has chosen Renault Trucks' D Z.E. 16T (16.7T) Wheelbase 4400mm / Body length 6.24m to 6.5m 4 batteries / ~230km range / Payload 5.9t to 7.1t



FOCUS ON HYDROGEN TRUCK

Groupe CAT is testing hydrogen trucks with Toyota and VDL over five years to help decarbonize logistics in Europe.

The trucks will operate on key routes in Belgium, France, Germany, and the Netherlands, supporting Toyota's goal of carbon neutrality by 2040 and contributing to the development of sustainable hydrogen infrastructure.

- > Truck: DAF CF Electric type FT with VDL hydrogen range extender - / Weight 19t / GCW44t
- > Power 360 kW / Battery pack 210 Kwh LFP
- > Hydrogene storage: 350 bar storage system directly behind and over the cabin, capacity of 40 kgs
- > Autonomy: 440km



FOCUS ON RAIL

With 1,800 wagons, Groupe CAT is a major rail freight player. The company sees rail as a key solution to cut CO₂ emissions and tackle the shortage of truck drivers, and plans to invest in 100 new wagons annually over five years.

1. Douai–Quincieux Rail Loop

Since November 2024, a weekly train between Douai and Quincieux transports 280 vehicles, replacing 35 trucks. Operated under a 3-year contract with Renault, it delivers R5, Scenic, and Megane E-Tech models to the Lyon and PACA regions.

2. Sete–Flins Maritime-Rail Link

Since April 2024, vehicles arriving by sea in Sete from Romania and Turkey are sent by train to Flins. This weekly flow moves over 250 vehicles, avoiding the use of around 30 trucks.



MANAGING AND REDUCING OUR ENVIRONMENTAL IMPACTS

Groupe CAT is committed to sustainability by focusing on energy efficiency, carbon reduction, renewable energy, water management, circular economy, and pollution reduction. Key actions include LED lighting, motion sensors, solar panels, and real-time energy monitoring, with local teams (HSE managers) actively driving and measuring these initiatives.

KPIs (2024)

Share of ISO 9001
certified

51%

Share of ISO 14001
certified

32%

Share of ISO 50001
certified

8%

45%
reduction
in energy
consumption
for equivalent
illumination

OUR COMMITMENTS AND PROGRESS

Implementing energy-efficiency measures at all sites

Groupe CAT is committed to enhancing its energy efficiency and promoting sustainability through several key initiatives. We are deploying LED lighting and motion sensors at our sites across France, Belgium, Spain, and Portugal to reduce energy consumption. Additionally, we are optimising the performance of HVAC systems and energy-intensive equipment at several locations, including in France, Spain and Poland.



Camarma Warehouse - SPAIN



BELGIUM



Led lighting on platform - BELGIUM



Led - BATILLY

To further improve our energy efficiency, we are streamlining our IT infrastructure by implementing measures such as server optimisation and responsible end-of-life management for electronic devices. We have also adopted real-time energy monitoring systems and regularly conduct energy audits, with a focus on obtaining ISO 50001 certification in Germany.

Lastly, we are promoting the use of renewable energy through initiatives like the installation of solar panels at strategic locations such as Spain, Belgium, France and Germany. 8 compounds in France are covered with solar panels represent approximatively 1 million sqm of solar panels.





Rainwater recovery – BELGIUM

Water protection

The impact of water usage primarily occurs at our logistics sites, where Groupe CAT uses water for essential operations such as cleaning the vehicles for our customers. Our processes may include **water withdrawals, storage, and treatment** in some site like Tremblay in France and Belgium. To minimise our water consumption and reduce the environmental impact, we implement several actions across these locations. We have installed **rainwater harvesting systems to capture and store rainwater** in Belgium, reducing the need for **potable water**. Additionally, we **use low-consumption washing systems and develop waterless vehicle washing technologies to further decrease water usage** in Le Boulou site in France. We also **treat wastewater** on-site, ensuring that **water discharges** meet regulatory standards. In line with our commitment to sustainability, we focus on recycling and reusing water wherever possible, such as in our washing processes.

Waste reduction and the circular economy

To reduce our environmental footprint, Groupe CAT is implementing several initiatives aimed at **minimising waste** and supporting the circular economy. We are **reducing packaging waste** by encouraging the **use of reusable containers and optimising customer packaging**. In addition, we actively **recycle a wide range of materials, including cardboard, plastics, metal, and office waste**, partnering with local recycling companies to give new life to used materials at locations such as Belgium, France.

We also ensure the safe handling and storage of hazardous materials by providing proper training to our employees at locations such as Belgium and France. To further reduce our impact, we **promote paper reduction through digital solutions, reuse office supplies, and manage electronic waste responsibly**. Our efforts also include **improving waste tracking systems and raising employee awareness on waste sorting and minimisation**.



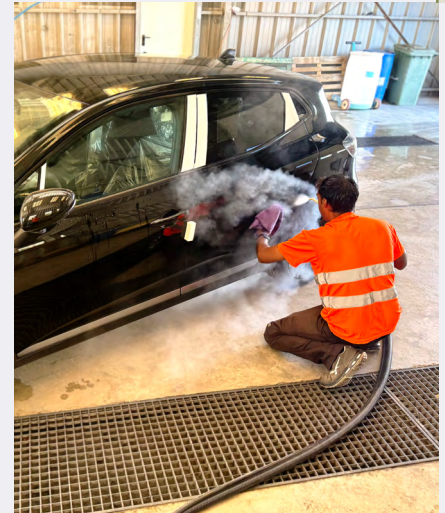
Rainwater recovery – FRANCE (Le Boulou)

Pollution

Groupe CAT is committed to **minimizing its environmental impact through concrete actions targeting air, soil, chemical management and noise emissions**. To **improve air quality**, we collaborate with transport partners who operate vehicles meeting at least the Euro 5 emission standard, and we prioritize hybrid vehicles in our internal fleet. Incineration is strictly prohibited across all our facilities to further reduce air pollution and recycling measures are in place. **Protecting soil quality** is equally important to us; we have measures in place to **prevent fuel or oil leaks and conduct regular audits across all sites** to ensure their effectiveness. In terms of chemical management, CAT ensures the safe handling of hazardous materials in compliance with international road transport regulations (ADR). No petroleum-based or chemical substances are ever discharged into the ground or sewer system, and all operations are carried out in line with legal environmental permits. We also provide regular emergency preparedness training for our staff and partners. Additionally, we take care to **reduce noise pollution** by using low-noise vehicles, equipping employees with protective gear, and scheduling our main activities outside peak hours whenever possible.

Biodiversity and wildlife preservation

We **prioritise sourcing only certified biofuels** to avoid negative impacts on food supply and ecosystems. Our broader commitment includes conserving biodiversity, protecting natural habitats, and promoting animal welfare.



Steamwashing

Employee engagement and awareness

Awareness training on basic environmental practices such as turning off lights, reducing water consumption, recycling, and using energy-efficient devices, has been implemented, particularly in France, the UK and Belgium thanks to the **"ECOGEST campaign"**... In 2025, approximately 100 key managers across Groupe CAT's countries received training on climate and environmental issues to strengthen internal engagement and promote a shared understanding of the Group's environmental objectives. This training will be gradually expanded to all employees to ensure collective alignment and mobilisation around the Group's climate goals.

2025-2030 ambitions

Looking ahead, our aim is to **consistently implement environmental best practices across all our sites**. To achieve this, we are developing a **group-wide Environmental Management System (EMS)** in line with ISO 14001 standards. Several of our locations are already ISO 14001 certified (France, Spain, Germany...), and we are committed to progressively extending this certification to more sites throughout the group. This approach will standardise our environmental initiatives, improve performance tracking, and ensure continuous improvement across all operations.

Additionally, we plan to develop our **water policy by 2027** to align with CSRD and CDP requirements.

4

SOCIAL

FOSTERING A SECURE, HEALTHY AND ENGAGING WORKPLACE ENVIRONMENT



Peggy GOUNON
Chief Supports Officer
Groupe CAT

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At Groupe CAT, we are dedicated to fostering a safe, inclusive, and empowering work environment. Our Health & Safety policy, aligned with global regulations, cultivates a robust safety culture that protects both physical and mental well-being while securing our people, facilities, and supply chain. We are committed to continuous improvement in all aspects of our work, striving for excellence in everything we do.

We invest in employee growth through training, career development, and internal mobility, ensuring alignment between personal aspirations and company goals. By promoting diversity, inclusion, and equality, we create a workplace where everyone feels valued, respected, and empowered to reach their full potential. A motivated and skilled workforce is key to our long-term success. Our policies and initiatives are designed to provide flexibility and support, enabling our employees to thrive both at work and at home.

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GUARANTEE HEALTH AND SAFETY AND ENSURE A SAFE WORKPLACE

Groupe CAT prioritises the health, safety, and well-being of its employees, ensuring they work in a secure and supportive environment. Its Health & Safety policy aligns with national, European, and international regulations, fostering a culture of safety where all employees are encouraged to take responsibility for their own health and safety. This policy serves as the foundation for minimizing workplace risks, protecting both the physical and psychological health of the workforce, and ensuring the security of its facilities, assets, and the wider supply chain.

KPIs (2024)

(France, Morocco, Spain, Portugal, Slovenia, Germany, Poland, UK)

Number of occupational accidents with absence

230

Frequency rate of occupational accidents

20

Severity rate of occupational accidents

0.76

OUR COMMITMENTS AND PROGRESS

Groupe CAT gives priority to its employees' physical and mental well-being through the implementation of its **Group Health & Safety Policy**, which complies with both global standards and local legal requirements. This policy serves as a foundation for fostering a safe, secure, and supportive work environment across all locations

To embed this commitment throughout the organisation, all on-site employees receive regular **safety training** and participate in annual awareness campaigns. New employees undergo comprehensive induction programs designed to help them understand workplace risks and adopt appropriate safety procedures from the outset. A key aspect of the company's safety

culture is the encouragement of incident and hazard reporting, empowering employees to take an active role in maintaining a safe work environment. Training materials and programs are continually updated to align with the latest standards and incorporate feedback from both staff and management, reinforcing a culture of shared responsibility and continuous learning.

Promoting work-life balance is a key component of the company's well-being strategy. A flexible hybrid working model has been implemented wherever feasible, enabling **remote work** to reduce commuting time and improve time management. In addition, the company upholds the **"right to disconnect,"** allowing employees to clearly separate their professional and personal lives, a particularly valuable measure for teams working across different time zones.





At the Port of Le Havre, teams warm up together before starting work, helping to reduce the risk of musculoskeletal disorders.



Recognising the importance of mental health, Groupe CAT has also taken proactive steps to support **psychological well-being** in the workplace. In 2024, a **Quality of Work Life (QWL) initiative** was launched in collaboration with an external consultant to assess psychosocial risks at several sites. This included employee surveys in France and the UK, the implementation of targeted action plans, and stress management training sessions in Spain, contributing to a healthier and more resilient workforce.

The company's commitment to Health & Safety is supported by **continuous improvement** processes and strict compliance with applicable standards. Regular audits and reviews are conducted to assess performance and identify opportunities for improvement.

Risk management is an ongoing effort involving the identification, prioritisation, and mitigation of health, safety, and environmental risks, with the goal of cultivating a proactive safety culture across the organisation.

Groupe CAT has implemented a range of health, safety, and wellbeing initiatives across its subsidiaries. In Poland, 36 employees received first aid training. In Belgium, new defibrillators were installed, safer carwash stations introduced, and ergonomic training provided to prevent musculoskeletal disorders. Germany focused on quarterly safety meetings, first aid, safe driving training, as well as a reintegration program for employees returning from illness or injury. Spain rolled out a "heatwave" prevention plan, which included heat stress management training for drivers and a campaign on cardiovascular risk factors.

Across all sites, Flash Security reminders reinforce safety protocols in vehicle compounds, and during summer, posters at Info Points raise awareness about working in high-temperature conditions. To further reduce on-site accident risks, Groupe CAT prioritizes safety awareness programs, regular reminders, and preventive maintenance to ensure equipment compliance.

At the Le Havre site in France, employees are supported with warm-up exercises to help prevent musculoskeletal injuries by encouraging proper posture and movement during manual tasks.

2025-2030 objectives

Looking ahead, we remain committed to eliminating physical risks associated with our activities across all countries where we operate. We will continue to protect the health and physical well-being of our employees, foster motivating working conditions, and ensure the safety of our facilities and assets. Health and safety risks are systematically assessed in collaboration with relevant committees and governing bodies.

To reinforce this commitment, Groupe CAT has set clear objectives and key performance indicators for 2025:

- > **Zero fatal accidents involving CAT employees,**
- > Maintaining a workplace **accident frequency rate (FR) below 30 and a severity rate (SR) below 1** through targeted preventive measures,
- > Ensuring that each group entity provides **health coverage** that meets or exceeds local regulatory requirements.

MANAGING CAREERS, DEVELOPING SKILLS AND PROMOTING TALENT

At Groupe CAT, employee development is central to our long-term strategy. We support career growth through training, internal mobility, inclusive HR practices and the promotion of diversity, aligning individual aspirations with company objectives to build a skilled and motivated workforce.

KPIs (2024)

Share of internal mobility rate

16%

Share of permanent contracts

98%

OUR COMMITMENTS AND PROGRESS

Performance and career development reviews play an essential role in supporting employee growth and aligning individual aspirations with the company's strategic objectives. Regular performance evaluations provide structured opportunities for employees and managers to reflect on achievements, address challenges, and set future goals.

Annual performance reviews serve as a key moment for alignment and feedback, while dedicated **career evolution** discussions offer a space to explore development opportunities and long-term progression. In France, these include a mandatory six-year individual career review.

Additionally, for certain French employment contracts, **workload reviews** are conducted to ensure a fair distribution of tasks and adherence to working time regulations, reinforcing the company's commitment to both employee well-being and legal compliance.

Training and development initiatives are a strategic priority, ensuring alignment between business goals and employee growth. A wide range of programs, mandatory, voluntary, and certification-based, are offered to enhance skills, support career advancement, and reinforce operational excellence. The group is particularly committed to raising awareness on essential topics such as diversity, discrimination, harassment, human rights, and the promotion of healthy working conditions.

Each country develops its own training plans in collaboration with local management, ensuring they reflect evolving technical needs, employee expectations, and the group's overall development objectives.



At group level, the **LEARNbyCAT** mobile app reflects Groupe CAT's commitment to accessible training by delivering interactive, video-based modules tailored for mobile and offline employees. Initially launched in France, the platform combines learning and internal communication tools, with international deployment underway.

In France, specific programs further demonstrate this commitment. The **CAT Academy**, launched in 2018, is a six-month blended learning program designed to train and recruit vehicle carrier drivers. In parallel, **Dojo Training Spaces**, hands-on training areas introduced in 2016, help enhance safety, operational handling, and performance. Today, more than twelve dojos are active, reinforcing the group's dedication to continuous, practical learning.





Internal mobility is a central pillar of the company's HR policy, designed to **foster career development** and encourage employees to take on new challenges within the organisation. By valuing and **promoting internal talent**, the company strengthens employee engagement, enhances retention, and cultivates a dynamic and innovative workforce.

To ensure transparency and equal opportunity, job openings are systematically shared internally, enabling employees to explore new roles and grow their careers within the group. This approach is reinforced by performance monitoring: in 2024, the internal mobility rate reached 16%, calculated as the ratio of internal transfers to total non-driver recruitments. The company aims to maintain this momentum, with a continued focus on filling a significant portion of roles through internal advancement.

Non-discrimination and equal opportunity are foundational principles of the company's approach to human resources. Committed to fostering a fair and inclusive work environment, the company bases **all recruitment and promotion decisions on skills, experience, and merit**, ensuring that **every employee has equal access to growth opportunities regardless of personal characteristics**.

The **recruitment process** is built on transparency and objectivity, adhering to a strict ethical framework that prohibits any form of discrimination. **Promotion and Career Development** is likewise guided by performance and competencies, supporting an equitable approach to professional development. To reinforce this commitment, the company conducts regular assessments of compensation practices to ensure **pay equality**, with particular attention to identifying and addressing any gender-based disparities.

2025-2030 ambitions

In the coming years, Groupe CAT will continue to expand and strengthen its employee development strategy, ensuring it remains a central pillar of its HR policy. It will reinforce inclusive career management through the systematic implementation of performance reviews, development-focused training programs tailored by country, and innovative learning tools.

The group is also committed to advancing internal mobility, promoting diversity and equal opportunities, and encouraging ethical recruitment practices. These efforts aim to support both individual career aspirations and the strategic ambitions of Groupe CAT.

ENCOURAGING A CULTURE OF DIVERSITY, INCLUSION AND FAIRNESS

At Groupe CAT, we believe that fostering a culture of diversity, inclusion, and equity is essential to building a dynamic and successful workplace. We are committed to cultivating an environment where every employee can thrive and achieve their full potential, regardless of background, gender, sexual orientation, ethnicity, origin, or physical ability. For us, diversity goes beyond representation; it means creating a space where everyone feels respected, valued, and empowered.

KPIs (2024)

Share of female employee
23%
(Group)

Gender equality score:
92/100
(France scope)

OUR COMMITMENTS AND PROGRESS

At Groupe CAT, diversity and inclusion are not only core values but foundational elements of its HR policies and corporate culture. It is dedicated to ensuring that all employees are treated with dignity and respect in a **workplace free from discrimination, harassment, and violence**. This commitment is reflected in its everyday actions and its broader goal of **promoting equal opportunities for career development**. By proactively preventing and addressing all forms of harassment, whether physical, verbal, or psychological, it strives to build a safe, inclusive, and respectful work environment for all.

This commitment is deeply rooted in its **Human Resources policy**, which places respect for human rights at its core. It upholds the principles of fairness, equality, and respect across all its operations, **aligning with international standards** such as the **UN Global Compact and the Universal Declaration of Human Rights**. Its actions include **preventing any form of human rights violations, promoting freedom of association, combating forced and child labor, and ensuring the rights of minorities and local communities** are upheld. Through these measures, it reinforces its responsibility to operate with integrity and social responsibility in every country where it is present.

It has also developed targeted initiatives to prevent **discrimination and harassment**, ensuring that all employees can thrive in an equitable and accessible environment. Its non-discrimination policies are actively enforced, and it offers a confidential whistleblower system that allows staff to report concerns safely. Beyond compliance, it works to create pathways to leadership by supporting professional development initiatives that promote equal access for all.

Recognising that diversity and inclusion challenges may differ across regions, it adapts its global standards to local contexts. By tailoring recruitment and training programs, it attracts a wide range of local talent and ensures that all sites, regardless of location, uphold the same high standards of fairness and equality. This localised approach strengthens its global strategy and fosters a more inclusive corporate culture at every level of the organisation.





Gender Equality in the Workplace – Focus on France and Spain

In 2024, Groupe CAT took meaningful steps to reinforce its commitment to gender equality through targeted initiatives in both France and Spain.

In **France**, a significant milestone was reached with the signing of a **new gender equality agreement** on July 8, 2024. This agreement sets the target of increasing female representation to 30% by 2028, up from 27% in 2023. It promotes gender diversity in recruitment and introduces several measures to support parents and improve work-life balance. These include flexible working hours, salary continuity during maternity and paternity leave, and schedule accommodations for parents of children under 12. The agreement also focuses on ensuring equal pay, fair access to training, and a supportive working environment for all. As a result of these efforts, Groupe CAT achieved a gender equality index score of 92/100 in 2024, reflecting notable progress toward a more balanced and inclusive workplace.

In **Spain**, 2024 saw the implementation of the first **Equity Plans** for CAT España SA, CAT España Logística Cargo, and CAT Handling, covering the period 2024–2028. These plans are designed to strengthen Groupe CAT's long-term commitment to diversity and inclusion, laying the foundation for a corporate culture built on equity and respect. Key actions include the rollout of diversity training programs, measures to improve work-life balance, and reinforced anti-discrimination policies across all entities.

Together, these initiatives demonstrate Groupe CAT's proactive approach to creating a workplace where gender equality is not just a goal, but a standard embedded in its operations across regions.

2025-2030 objectives

Groupe CAT continues to implement policies that ensure non-discrimination, prevent harassment, and protect human rights, while also tailoring its initiatives to meet the specific needs of the regions where it operates. In line with this commitment, the group has set an ambitious target of achieving 30% female representation in executive bodies (including members of the Executive Committee and their N-1 and N-2) by 2026, with a long-term goal of reaching 40% by 2030.

DEVELOPING COLLECTIVE BARGAINING AND SOCIAL DIALOGUE

Groupe CAT places great importance on freedom of association and the right to collective bargaining, as reaffirmed in its Ethics Charter. The group is committed to fostering favourable conditions for high-quality social dialogue that balances economic realities with internal social expectations and maintains constructive engagement with local communities.

KPIs (2024)

Share of employees covered by a collective or company agreement

100%

Share of countries with a social dialogue body

80%

OUR COMMITMENTS AND PROGRESS

At Groupe CAT, social dialogue plays a crucial role in **ensuring the well-being** of employees, **promoting a safe and healthy working environment**, and supporting the overall success of the organization. This dialogue encompasses a broad range of topics, including health and safety for both employees and third parties, working conditions, human capital development, talent attraction and retention, diversity and inclusion, and general employee well-being.

To formalise these important aspects, **collective agreements have been implemented**. These agreements provide a shared framework that is continually reviewed and adapted in collaboration with employee representatives to meet evolving needs and local contexts.

Social dialogue within the group takes various forms, including **daily interactions between employees and managers**, the use of **internal communication tools**, **adherence to the Code of Conduct**, **performance evaluations**, and **career development processes**. Ongoing and constructive engagement with staff representatives is essential not only for ensuring regulatory compliance but also for supporting the smooth functioning of operations. Groupe CAT operates across a wide range of countries and manages entities of varying sizes, from smaller teams to over 2,200 employees in France. To effectively address local specificities, the group tailors its approach to social dialogue in each region.

In areas where there are no collective bargaining frameworks or formal union representation, the group encourages alternative solutions, such as structured discussions between employees and local management, to ensure that all employees have a platform to voice their concerns and contribute to the conversation.





Beyond internal social dialogue, Groupe CAT is equally committed to respecting the **rights of external stakeholders**, including suppliers, contractors, and local communities. The company prioritizes transparency, mutual respect, and ethical practices in all of its operations, **fostering constructive dialogue with the communities** in which it operates. This commitment extends to ensuring that all external stakeholders are treated with fairness and dignity in line with Groupe CAT's overarching values.

To ensure that all employees stay informed about key updates and developments within the company, Groupe CAT utilizes its "Flash Info, Groupe CAT **Communication**" system known as "**CAT Inside**", which is deployed across the Group via email and the Learnby CAT application. This system, which is supported by top management, keeps employees up to date on important topics such as elections, employee benefits, new appointments, and company changes, helping to maintain a well-informed and engaged workforce.

2025-2030 ambitions

Groupe CAT aims to enhance communication frameworks across all regions, fostering inclusive and constructive dialogue between employees, management and external stakeholders.

5

SOCIETAL

CONTRIBUTING TO A MORE VIRTUOUS SOCIETY



Franck DE MAROLLES
Internal Audit Director

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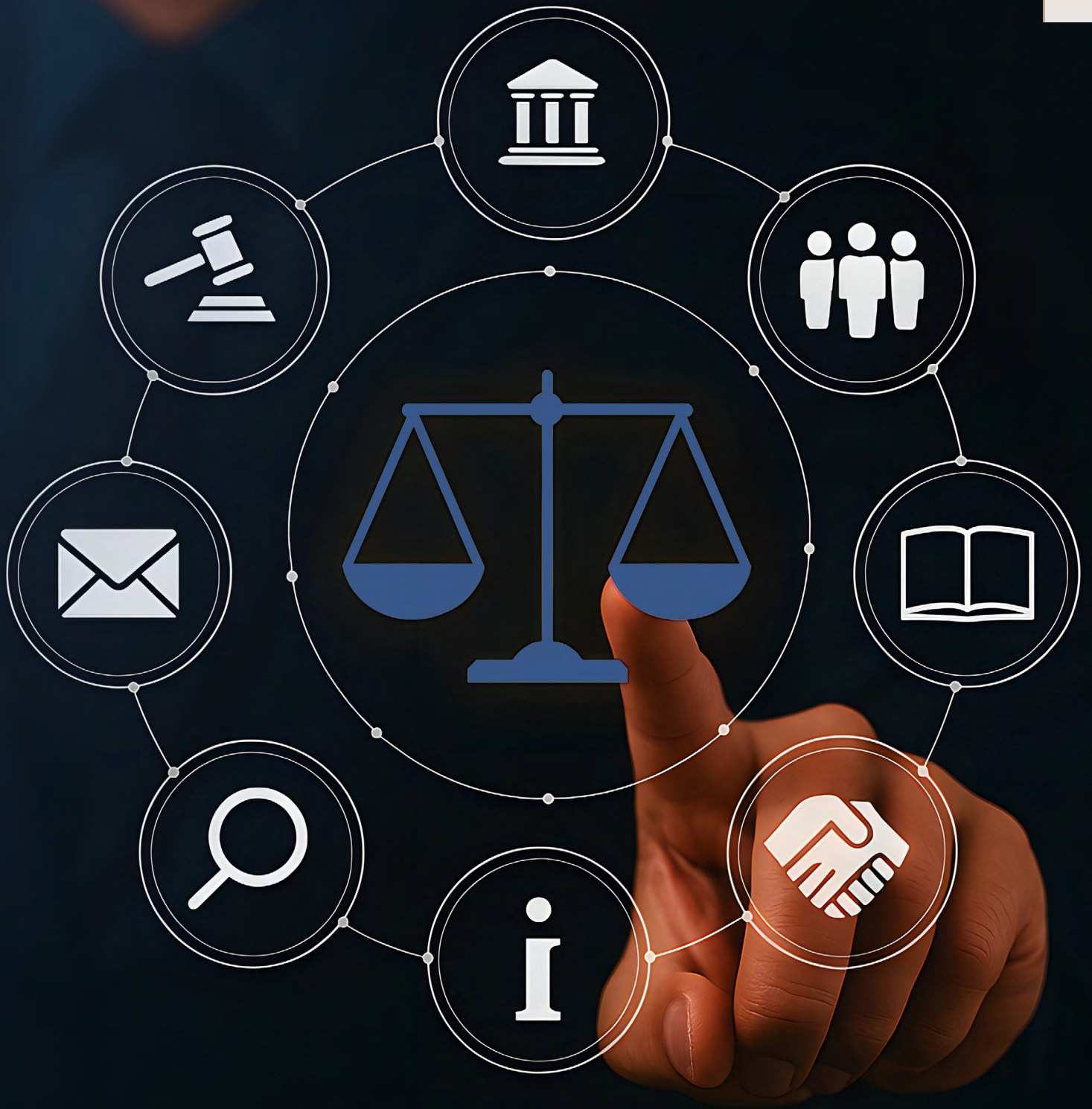
Our group has built its development around 6 essential values, each driven by principles of action and behavior implemented by its directors and employees.

Among these values, Ethics plays a prominent role, reinforcing the mutual trust that must exist between the company, its clients, its suppliers and its shareholders as well as between its member of staff.

Groupe CAT Ethics Rules are defined in a Code of Conduct. They guide our actions and inspire our choices because we believe that conducting business with integrity benefits all parties involved and secure our future.

*Respecting, controlling and monitoring those Ethics rules contribute to conduct our mission :
“Building a sustainable & healthy growth for everyone”*

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OPERATING WITH INTEGRITY

Groupe CAT has defined ethical rules to be respected by all its employees. Those rules have been brought together in a code of conduct, communicated to each new recruit and accessible online on the group's intranet and internet sites. Any breach of the Code of Conduct is punished. The group has also set up a complete anti-fraud and anti-corruption system, in accordance with the French anti-corruption law Sapin 2 (see details in the Our Commitments and Progress section).

Groupe CAT apply a strict zero tolerance policy on unethical behaviour, corruption and bribery. It respects the data privacy and security, in compliance with the EU general data protection regulation (GDPR). Finally, Groupe CAT is committed to the United Nations Global Compact program, which aims to encourage companies around the world to adopt a socially responsible attitude by committing to integrate and promote several principles relating to human rights, international labour standards, the environment and the fight against corruption.

KPIs (2024)

Number of incidents reported through the alert procedure

11

Number of confirmed fraud or corruption incidents

1

% of employees who has an anti-corruption training

100%

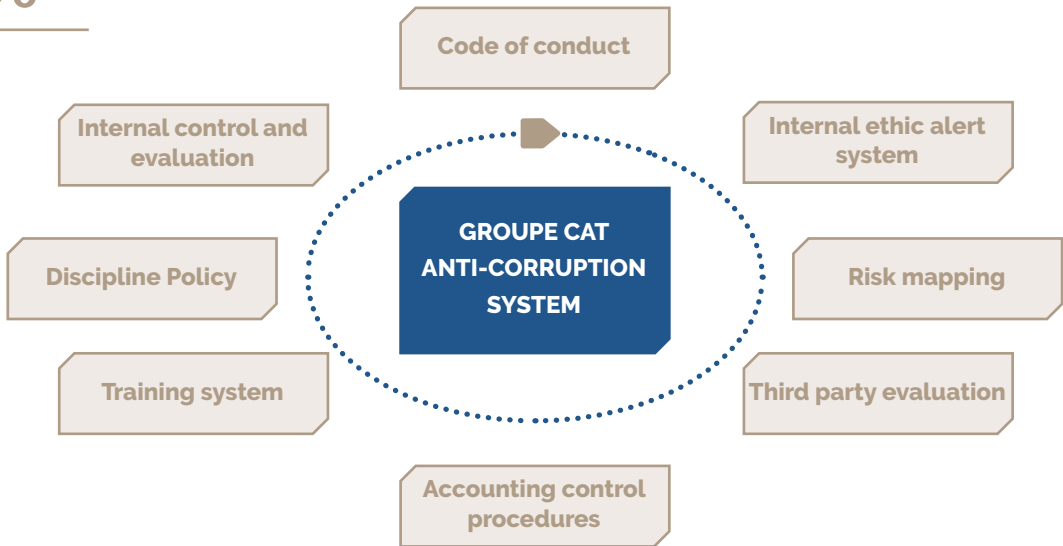
OUR COMMITMENTS AND PROGRESS

Groupe CAT's commitments and actions regarding anti-corruption and ethical compliance are fully aligned with the requirements of the Sapin 2 Law, which sets out eight key obligations for companies to combat corruption. These obligations are as follows:

1. Codes of conduct and ethics
Groupe CAT maintains a code of conduct that guides the behaviour of all employees and ensures compliance through an internal controls system. The code is accessible both internally and publicly, reflecting its central role in the group's ethical and social responsibility program.



2. Whistleblower System
The company's anti-corruption system includes an ethic alert system (CAT@alertethic.fr) that is accessible both internally and externally, enabling to signal anonymously any situation of potential fraud or corruption and any breach of the Code of Conduct. Each alert is treated by the Internal Audit Direction of the group. A robust policy protects whistleblowers from any form of retaliation, reinforcing the platform's role in safeguarding employees, stakeholders, and business activities.



CSR - Ethic dashboard - Groupe CAT

#	KPI CSR-Ethic	Obj. 2024	Real 2024	Eval.	Obj. 2025	Obj. 2030	Sources / indicators
1	Number of incidents reported through the alert procedure	> 10	11	✓	> 10	> 15	Ethics alert tracking table
2	Number of confirmed fraud or corruption incidents	NA	1	NA	NA	NA	Ethics alert tracking table
3	% of employees who had an anti-corruption training	100%	100%	✓	100%	100%	% of staff in positions considered exposed to the risk of corruption (based on a list validated by comex) trained
4	% of at-risk business partners covered by a due diligence process concerning corruption or information security	100%	100%	✓	100%	100%	% of contracts signed that include an anti-corruption compliance clause, as monitored by the Legal Department
5	% of sites assessed or audited internally on a specific business ethics issue	20%	18%	☹	20%	20%	Number of countries subject to ethical alert treatment / number of countries hosting a CAT subsidiary
6	% of sites with ethics certification, such as ISO 27001 or ISO 37001	0%	0%	☹	0%	0%	Ethical procedures applicable to all our sites. Certification considered only if commercial need arises
7	Number of proceedings initiated for infringement of competition laws	0	0	✓	0	0	Number of procedures handled by the legal department

3. Corruption risks mapping

Potential corruption risks situations in Groupe CAT operations have been identified and mapped in the group's risk mapping. This process has enabled to develop and implement action plans aiming to strengthen and complete the anti-corruption controls already in place. New risk situations identified through ethics alerts are taken into account, and corresponding action plans are implemented.

4. Due diligence procedure

A specific questionnaire has been developed to assess partners' exposure to corruption risks and identify potential conflicts of interest. Additionally, an anti-corruption clause is systematically included in all contracts.

5. Accounting control procedures

Strong accounting controls are in place to prevent corruption and ensure financial transparency. These procedures monitor all financial transactions, safeguarding accurate reporting and compliance with anti-corruption laws.

6. Training of exposed managers

and staff

Targeted training is provided for managers and employees who may be exposed to corruption risks, helping them recognise and address potential issues. This ensures they understand the importance of ethical behaviour and are equipped to act responsibly.

7. Disciplinary system

A clear disciplinary system is in place for violations of anti-corruption policies. Sanctions, ranging from warnings to termination, are enforced to ensure accountability and uphold a zero-tolerance policy on unethical behaviour.

8. Internal Audit of Control Procedures

Regular audits are conducted to assess control procedures and prevent corruption risks. These audits evaluate the effectiveness of current measures, identify potential vulnerabilities, and suggest improvements. Additionally, each alert received through the Ethics alert system is handled by the internal audit department.

2025-2030 objectives

In May 2025, Groupe CAT has strengthened and updated its code of conduct, which encompasses principles related to ethics, human rights, HR, environment and CSR that guide our decision-making. This updated code, available both internally and publicly, reaffirms our commitment to human rights, combating corruption and fraud, and protecting fundamental social rights such as health and safety, working time, work-life balance, labour regulations, equal pay for equal work, and freedom of assembly and association. It also reinforces our prohibition of forced labour, child labour, and modern slavery, ensuring a decent wage for all employees across the countries where the group operates.

A new training campaign to fight against corruption will be held on the second semester 2025. This mandatory training will address all newcomers in position defined as exposed to corruption risks.

Systematic sending and follow up of the third party evaluation questionnaire to each new supplier is currently developed in partnership with the group's service provider Accenture and is expected to be finalised by the end of Spring 2025.

PROMOTING RESPONSIBLE PRACTICES ACROSS THE VALUE CHAIN

Responsible procurement is key to a sustainable value chain. We take a duty of care approach to our supply chain, ensuring that no business, ethical, human rights or environmental violations occur within our responsibility. Groupe CAT's procurement focuses on two areas:

- Core expenses: subcontracted road and rail transport, logistics services related to transport (but not transport), temporary workforce, fuel tires, road tolls & professional clothes,
- Non-core expenses: any other expenses like energy, forklifts...,
- Tangible assets: fixed assets such as truck, trailers, buildings and land.

KPIs (2024)

Share of suppliers that received the Supplier Code of Conduct

100%

Share of targeted suppliers with contracts including CSR clauses

100%

OUR COMMITMENTS AND PROGRESS

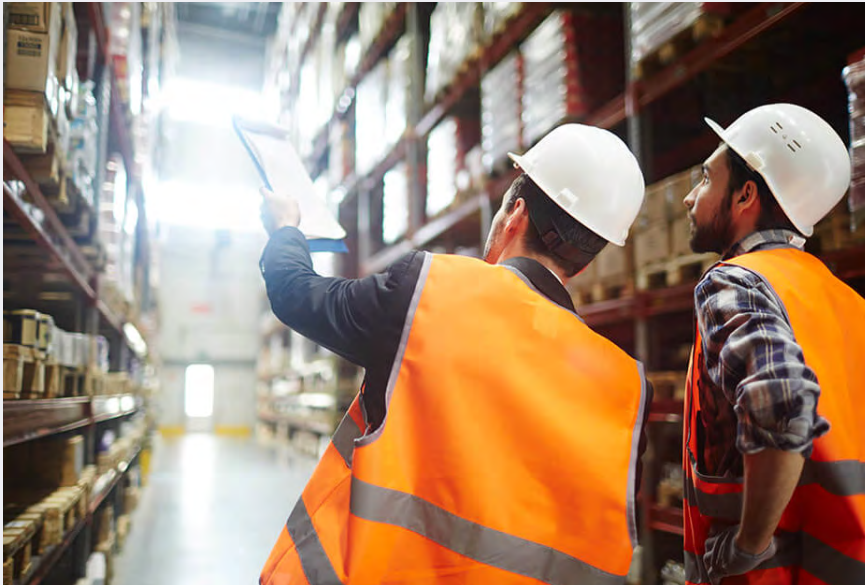
As part of its commitment to corporate social responsibility, Groupe CAT has developed and implemented a responsible procurement strategy that integrates environmental and social criteria throughout its supply chain. This strategy is designed to mitigate risks, encourage sustainable practices and foster long-term partnerships with responsible suppliers.

The company has established a **Comprehensive Sustainable Procurement framework**, which includes a Sustainable Procurement Code that outlines 10 CSR principles and a CSR Code of Conduct for Suppliers. These documents set clear expectations, ensuring that all partners align with the company's sustainability objectives while responding to the growing demands for environmental and social responsibility in the supply chain.

At the core of this strategy is the systematic **integration of environmental and social criteria** across every stage of the procurement cycle. The responsible procurement policy ensures that CSR clauses are included in supplier contracts and terms and conditions, with regular reviews to keep pace with evolving sustainability goals. Groupe CAT also places a strong emphasis on **transparent communication**, using various platforms such as the corporate website, supplier portal and the tendering process to clearly outline CSR expectations and align with suppliers early in the process.

To manage potential risks, Groupe CAT has embedded **CSR risk assessments** into its truck audit process, proactively identifying supply chain vulnerabilities. For high-expenditure categories, pre-contractual evaluations are conducted to pinpoint any potential issues. The company uses a variety of tools for risk assessment, including CSR procurement questionnaires with scoring systems and focused audits on transport-related expenses. Additionally, due **diligence processes** are performed for a selected portfolio of suppliers, and CSR criteria are audited on-site, particularly during truck audits that focus on significant costs.





Recognising the importance of **supplier engagement**, Groupe CAT is developing a training program to enhance the understanding of CSR and sustainability issues within the supply chain. Suppliers are encouraged to strengthen their CSR capabilities, and **performance monitoring** is conducted through regular health and safety audits. A system for reporting major incidents and corrective actions is also being implemented, with key suppliers encouraged to provide safety training for their teams. The company places a significant emphasis on diversity and inclusion, prioritising suppliers with strong CSR performance, particularly those with high internal evaluation scores.

Furthermore, Groupe CAT is deeply committed to climate action and integrates GHG emissions and reduction efforts into its procurement decisions. Tenders consistently seek low-carbon alternatives, such as electric transport solutions or alternative fuels, and prioritise suppliers offering diesel-free options to meet decarbonisation targets.

Besides, CSR objectives are incorporated into the performance reviews of all buyers and procurement managers, ensuring that their actions are aligned with the company's overarching sustainability goals and holding them accountable for the progress made in achieving these objectives.

Through these measures, Groupe CAT underscores its dedication to responsible procurement and sustainable supply chain practices.

2025-2030 objectives

In 2025, the group will evaluate **80%** of its suppliers, ensuring a solid foundation for long-term sustainability objectives. To support this goal, a comprehensive supplier mapping process will be carried out to identify and classify key suppliers based on their strategic importance, environmental and social impact, and contribution to business continuity, with a target for completion by 2026.

To ensure sustainability is integrated into procurement processes, the group will train all procurement teams in CSR principles, with **90%** of professionals trained by 2026.

A structured evaluation and audit process will be implemented to assess the environmental, social, and health & safety policies of suppliers. Key measures include **evaluating 20% of key suppliers representing 80% of consumption over 3 years, and auditing 20% of key transport suppliers at least once every 3 years by 2026.**

The group will also develop tools to assess potential suppliers based on CSR criteria before engagement, ensuring that CSR pre-selection tools are available for all procurement teams by 2026.

CSR criteria will be embedded in all Requests for Proposals (RFPs) and supplier contracts, with the goal of **including CSR requirements in 20% of supplier contracts and RFPs by 2026.**

Lastly, the group is committed to sourcing energy responsibly and will prioritise suppliers who support the energy transition, making renewable energy sourcing a key factor in procurement decisions.

ENSURE THE SECURITY AND PRIVACY OF DATA

As Groupe CAT expands globally and embraces digital tools, safeguarding our information has become essential. The theft, loss, or unauthorized disclosure of data can harm our profitability, reputation, and relationships. A breach in our systems could have severe consequences for the business. As a trusted partner, we are committed to protecting both our data and that of our customers. We actively identify digital risks and invest in cybersecurity training for our employees to ensure the safety of the company, our clients, and stakeholders.

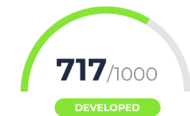
KPIs (2024)

Percentage of employees trained on information security & data protection

100%

Number of confirmed information security incidents

0



OUR COMMITMENTS AND PROGRESS

At Groupe CAT, information security is a key priority, and we have implemented a comprehensive range of measures to safeguard sensitive data and ensure compliance with relevant regulations. One of the cornerstone elements of our security strategy is **awareness training**, which is provided annually to both employees and external providers. This training emphasizes best practices for preventing information security breaches and promotes a culture of vigilance across the organization. Furthermore, we ensure that internal communication remains ongoing throughout the year, reinforcing key security messages and maintaining a heightened level of awareness.

A robust **due diligence program** has been established to evaluate the information security practices of third parties, ensuring that all external partners align with Groupe CAT's high standards for data protection. In addition, the company has set up a **whistleblowing procedure** that allows stakeholders to confidentially report any concerns related to information security. This mechanism ensures a swift and effective response to incidents, with its IT security team monitoring systems 24/7 and managing alerts based on established protocols. Users are encouraged to report any issues via the service desk, which activates security procedures promptly.

The Group regularly conducts **risk assessments** to evaluate the security of its IT systems. This includes weekly scans to identify any vulnerabilities, followed by the implementation of mitigation strategies to address any risks found. In the event of an incident, the company follows a structured **incident response** plan as part of its global security alert procedure. This ensures that breaches involving confidential information are managed swiftly, with containment, resolution, and future prevention measures in place.

Groupe CAT has implemented a **document retention policy** that ensures secured storage of all documents, minimising exposure to security risks. It also prioritizes the **protection of third-party data**, integrating specific measures within its global security procedures to prevent unauthorized access or disclosure of shared information. In line with security best practices, it has stringent **consent management processes** in place, which ensure that access to confidential documents is controlled and requires approval from the document owner before being shared.





To stay ahead of evolving threats, Groupe CAT continually evaluates and enhances its **information security practices**. This includes deploying new tools and implementing updated procedures to strengthen the resilience of its systems. Its simplified PSSI (CNIL version) outlines technical and organizational measures to secure data, such as user awareness, strict authentication, access management, and access traceability. It also covers the security of workstations, servers, networks, and websites, as well as backup procedures, business continuity, and subcontractor oversight.

As part of its commitment to data protection, Groupe CAT complies fully with the **General Data Protection Regulation (GDPR)** and other applicable laws governing confidentiality, privacy, and intellectual property protection. It also ensures continuous employee engagement by actively educating internal stakeholders about potential risks. Its teams run awareness

campaigns on critical issues such as phishing and ransomware, and provide Cyber Security Training to all employees to bolster their knowledge

In recognition of our efforts, Groupe CAT received a **cybersecurity assessment** in 2024, earning a "Developed" score (717/1000) and a Bronze medal.

Our performance is further demonstrated by our ability to detect and respond to **security incidents**. In December 2024, an average of 2,236 security incidents were reported weekly, with 25 alert rules being triggered and analysed by our 24/7 Security Operations Center (SoC). The systems successfully blocked 100% of attempted attacks, highlighting our commitment to continuously improving and strengthening our IT infrastructure. Throughout the year, our systems experienced 116,272 direct attack attempts, which further contributed to enhancing the overall security of our network and data.

2025-2030 ambitions

Our ambition is to strengthen the security of our information systems without compromising operational performance.

During 2025, our efforts will focus on reinforcing protection measures for email communications and Microsoft Teams, while also improving our understanding and control of assets exposed on the internet.

Looking ahead to 2030, we aim to restrict access to the CAT network exclusively to qualified or authorized devices and to prevent and monitor any attempt to exfiltrate internal documents.

As for Cybervadis, we are currently renewing our Cybersecurity Maturity Certificate for 2024/2025, with a clear objective to improve our score through the deployment of new protection measures.

6

INDICATORS TABLE

INTRODUCTION

GRI

ISO 26000

The group

GRI 2

5.2
6.2

Our CSR Strategy

GRI 2-22
GRI 2-12/13
GRI 3-1/3-2

4
7.3
6.2

ENVIRONMENT

2024

2023

2022

GRI

ISO 26000

SDG

Reducing our carbon impact

Total CO₂ footprint (tCO₂e)

504 278

504 204

462 823

GRI 305

6.5.5



Scope 1 (tCO₂e)

84 734

87 540

88 258

GRI 305-1

6.5.5



Scope 2 (tCO₂e)

5 056

5 028

4 355

GRI 305-2

6.5.5



Scope 3 (tCO₂e)

414 488

411 636

470 210

GRI 305-3

6.5.4



Scope 3 (g CO₂e/T.km)

152

153

157

GRI 305-3
GRI 302-1
GRI 302-2

6.5.5



Managing and reducing our environmental impacts

Electricity (KWh)

27 392 405

26 641 585

22 200 559

GRI 302-1

6.5.4



Natural gas (KWh)

19 565 014

16 392 079

15 007 132

GRI 302-1

6.5.4



Heating fuel (Liters)

272 856

1 547 670

1 547 860

GRI 302-1

6.5.4



LPG (kg)

52 526

37 524

0

GRI 302-1

6.5.4



Total waste production (Tons)

5 700

6 395

8 622

GRI 306-3
GRI 306-4

6.5.3



% ISO 14001 sites certified

32%

32%

32%

GRI 2-25
GRI 2-27

6.6.6



% ISO 9001 sites certified

51%

52%

50%

GRI 2-25
GRI 2-27

6.6.6



% ISO 50001 sites certified

8%

8%

5%

GRI 2-25
GRI 2-27

6.6.6



SOCIAL

2024

2023









2022

GRI










ISO 26000

SDG









Ensuring health and safety

Number of occupational accidents with absence (France, Morocco, Spain, Portugal, Slovenia, Germany, Poland, UK)	230	179	144	GRI 403-9	6.4.6		
Frequency rate of occupational accidents (France, Morocco, Spain, Portugal, Slovenia, Germany, Poland, UK)	20	17	13	GRI 403-9	6.4.6		
Severity rate of occupational accidents (France, Morocco, Spain, Portugal, Slovenia, Germany, Poland, UK)	0.76	0.71	0.82	GRI 403-9	6.4.6		
% operational sites for which an employee health and safety risk assessment has been carried out	100%	100%	100%	GRI 403-1 GRI 403-2	6.4.6		







Developing skills and promoting talent

Percentage of employees trained (France) Total Nb hours of training / total headcount)		63.60%	42.07%	43.94%	GRI 404-1 GRI 404-2	6.4.6	
Average number of hours of training per employee (France) (Nb hours trained versus total hours worked %)		7.7	5.37	4.98	GRI 404-1	6.4.7	 
% employees regularly evaluated through performance and career development reviews	Managers	100%	94%	86%	GRI 404-3	6.4.7	
	Employees	88%	84%	75%			
	Workers	49%	45%	52%			
Share of permanent contracts		98%	98%	97%	GRI 2-7 GRI 401-1	6.4.3	 
Ratio of the highest-paid person's total annual compensation to the median total annual compensation of all employees		15.11%	11.33%	9.91%	GRI 2-21	6.4.3	 
Working hours		9 665 676	9 796 248	9 275 634	GRI 401	6.4.3	

Promoting diversity, quality of life, and working conditions

Share of female employees	23%	24%	23%	GRI 405-1	6.3.7 6.4.3		
> Women in management positions (cadre)	30.56%	31.96%	30.72%	GRI 405-1	6.4.7		
> Women in non-management (non cadre)	21.42%	22.48%	22.31%	GRI 405-1	6.4.7		
Gender equality score (scope: France)	92/100	93/100	76/100	GRI 405-1	6.3.7 6.4.3		

Developing collective bargaining and social dialogue

Share of employees covered by a collective or company agreement	100%	100%	100%	GRI 2-30	6.4.3			
Share of countries with a social dialogue body	79.96%	79.65%	80.39%	GRI 2-30 GRI 402-1	6.4.3			

SOCIETAL

2024

2023

2022

GRI













ISO 26000

SDG





Operating with integrity

Percentage of employees who have signed the Groupe CAT's code of conduct	100%	100%	100%	GRI 2-23 GRI 2-24	6.6.3 6.6.5	
Number of incidents reported through the whistleblowing procedure	11	17	10	GRI 2-26 GRI 205-3	6.6.3 6.6.4	
Number of confirmed corruption incidents	1	1	2	GRI 205-2 GRI 205-3	6.6.3	
% of employees trained in business ethics	100%	100%	100%	GRI 205-2 GRI 2-24	6.6.3	
% of high-risk business partners covered by a due diligence process regarding corruption or information security	100%	82%	79%	GRI 205-1 GRI 308-1/414-1	6.6.3 6.6.6	 
% of sites assessed or audited internally on a specific business ethics issue	18%	41%	26%	GRI 2-16/2-17 GRI 205-1	6.6.3 7.4.3	
% of sites holding a business ethics certification such as ISO 27001 or ISO 37001	0%	0%	0%	GRI 2-25/2-26	6.6.3 6.7.7	 
Number of proceedings opened for breaches of competition laws	0	0	0	GRI 418 GRI 206-1	6.6.5	

Promoting responsible practices across the value chain

% of targeted suppliers assessed on their CSR performance	37%	37%	37%	GRI 308-1 GRI 414-1	6.6.6	 
% of targeted suppliers that received the sustainable purchasing charter / supplier code of conduct	100%	100%	100%	GRI 2-24 GRI 308-1/414-1	6.6.6	  
% of targeted suppliers with contracts containing clauses on environmental, labor, and human rights requirements	100%	70%	70%	GRI 308-1/308-2 GRI 414-1/414-2 GRI 2-24/2-25	6.6.6 6.3.3/ 6.3.5	  
% of targeted suppliers having undergone an on-site CSR audit	64%	12%	24%	GRI 308-2/414-2 GRI 2-17 / 2-30	6.6.6 7.4.3	
% of buyers on all sites who have received training on responsible purchasing	88%	88%	100%	GRI 308-1/414-1 GRI 404-2	6.6.6 6.3.5	  

Ensure the security and privacy of data

Percentage of employees trained on information security & data protection	100%	100%	100%	GRI 418-1 GRI 404-2 GRI 2-25	6.7.7 6.6.3	 
Number of confirmed information security incidents	0	0	0	GRI 418-1	6.7.7	 



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