

# CSR Report 2025



**Building sustainable  
& healthy growth  
for everyone**



# ABOUT THIS REPORT

## SCOPE AND PURPOSE OF THE REPORT

This sustainability report presents the Group's commitments, strategy and performance in environmental, social and governance (ESG) matters. It covers the Group's activities for the reporting period, unless otherwise stated. The report aims to meet the expectations of key stakeholders, including customers, employees, partners and institutions, by providing transparent, reliable and comparable information.

## REPORTING FRAMEWORK

This sustainability report has been prepared in accordance with the Global Reporting Initiative Standards (Universal Standards 2021).

The report has been prepared in **accordance with GRI 1: Foundation 2021, GRI 2: General Disclosures 2021 and GRI 3: Material Topics 2021**, as well as the relevant Topic Standards.

The Group has applied the GRI reporting principles for defining report content and quality, ensuring accuracy, balance, clarity, comparability and reliability of disclosed information.

All material GRI disclosures have been reported or, where not applicable, reasons for omission are provided.

A comprehensive GRI Content Index is provided at the end of this report, mapping disclosures against the applicable GRI Standards and supporting transparency and completeness of reporting.

## REPORTING PERIOD

The information presented in this report covers the period from 1 January 2025 to 31 December 2025. Where relevant, comparative data are provided to illustrate trends over time.

## METHODOLOGIES AND ASSUMPTIONS

Environmental indicators, in particular greenhouse gas emissions, are calculated in accordance with internationally recognised methodologies, including the GHG Protocol. Emission factors used are those available at the time of calculation.

Any methodological limitations, assumptions or estimates are described in the relevant sections of the report.

## CONTACT

For any questions regarding this report or Groupe CAT's sustainability approach, please contact:

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# MESSAGE FROM THE CEO

**In 2025, Groupe CAT entered a significant new phase in the integration of sustainability across its governance, operations and decision-making processes. Guided by our mission, “Building sustainable and healthy growth for everyone”, we are reinforcing our long-term strategy through our 2026-2030 strategic plan “Race to 2030”.**

At the heart of this roadmap lies a clear ambition: to align performance and responsibility through a structured transformation built around five strategic priorities, including a strengthened environmental pillar underpinned by our Science Based Targets initiative (SBTi) commitments. We are targeting a 42% reduction in scopes 1 and 2 greenhouse gas emissions by 2030, compared with our 2022 baseline, reflecting a deep transformation of our operational model and value chain.

Actions to mitigate climate change remains a central driver of our strategy. Beyond carbon reduction, we are embedding environmental stewardship across our activities by improving resource efficiency, advancing circular economy practices, strengthening water management and integrating biodiversity considerations.

We are also reinforcing a responsible and resilient organization. We continue to invest in our people through health and safety, diversity and inclusion, skills development and responsible working conditions, which remain essential to long-term performance and operational excellence.

We maintain a zero-tolerance approach to corruption, fraud and unethical behavior, supported by robust compliance systems, training and whistleblowing mechanisms. We are also reinforcing responsible procurement practices across our supply chain, ensuring sustainability, ethics and compliance are fully integrated into supplier engagement and decision-making.

In parallel, we continue to strengthen information security and data protection to safeguard our systems, ensure business continuity and protect sensitive information in an increasingly digital environment.

To support execution, we are reinforcing our ESG governance framework, improving cross-country coordination, data reliability and performance monitoring to ensure consistent execution and transparency across the Group, while investing in the full renewal of our operations IT tools.

As part of this long-term journey, we continue to prepare for alignment with Corporate Sustainability Reporting Directive (CSRD) requirements by 2028, further embedding sustainability into governance, risk management and strategic steering.

Ultimately, this journey represents Groupe CAT commitment for a better world. Definitely, it supports our ambition to become the undisputed leader in our industry while creating sustainable value for all our stakeholders.

In Groupe CAT, we are all committed to.  
#WeAreGroupeCAT

**Alejandro FORBES**  
Chief Executive Officer  
Groupe CAT

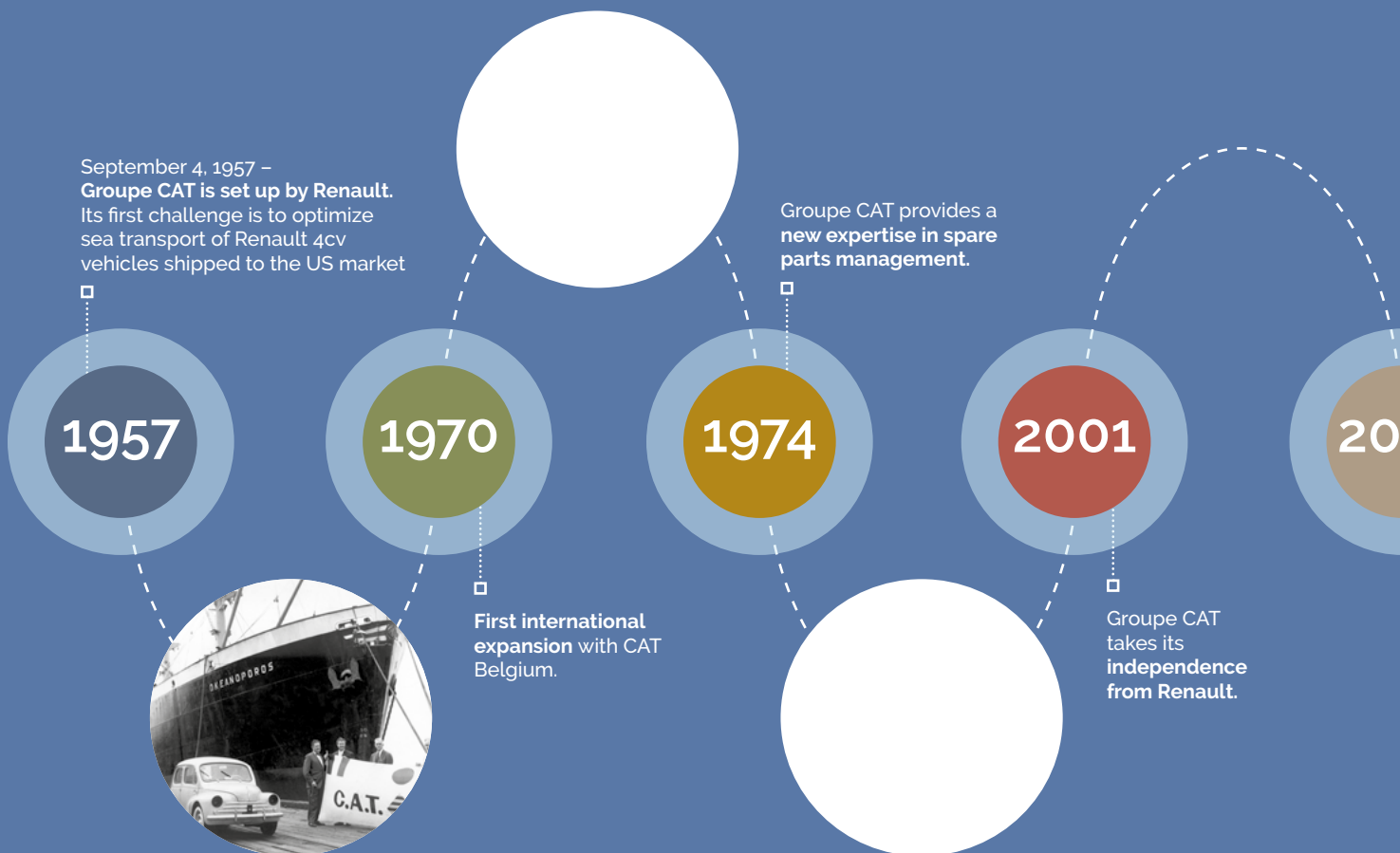
## 2025

**Advancing our sustainable transformation**



# 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

Our strength: 6,318 employees worldwide, a unique international network of 97 vehicle activity compounds working alongside vehicle manufacturers, 82 cargo activity platforms, the daily management of 4,000 car-carrying trucks, including 1,280 of our own, and 2,100 operated rail wagons.

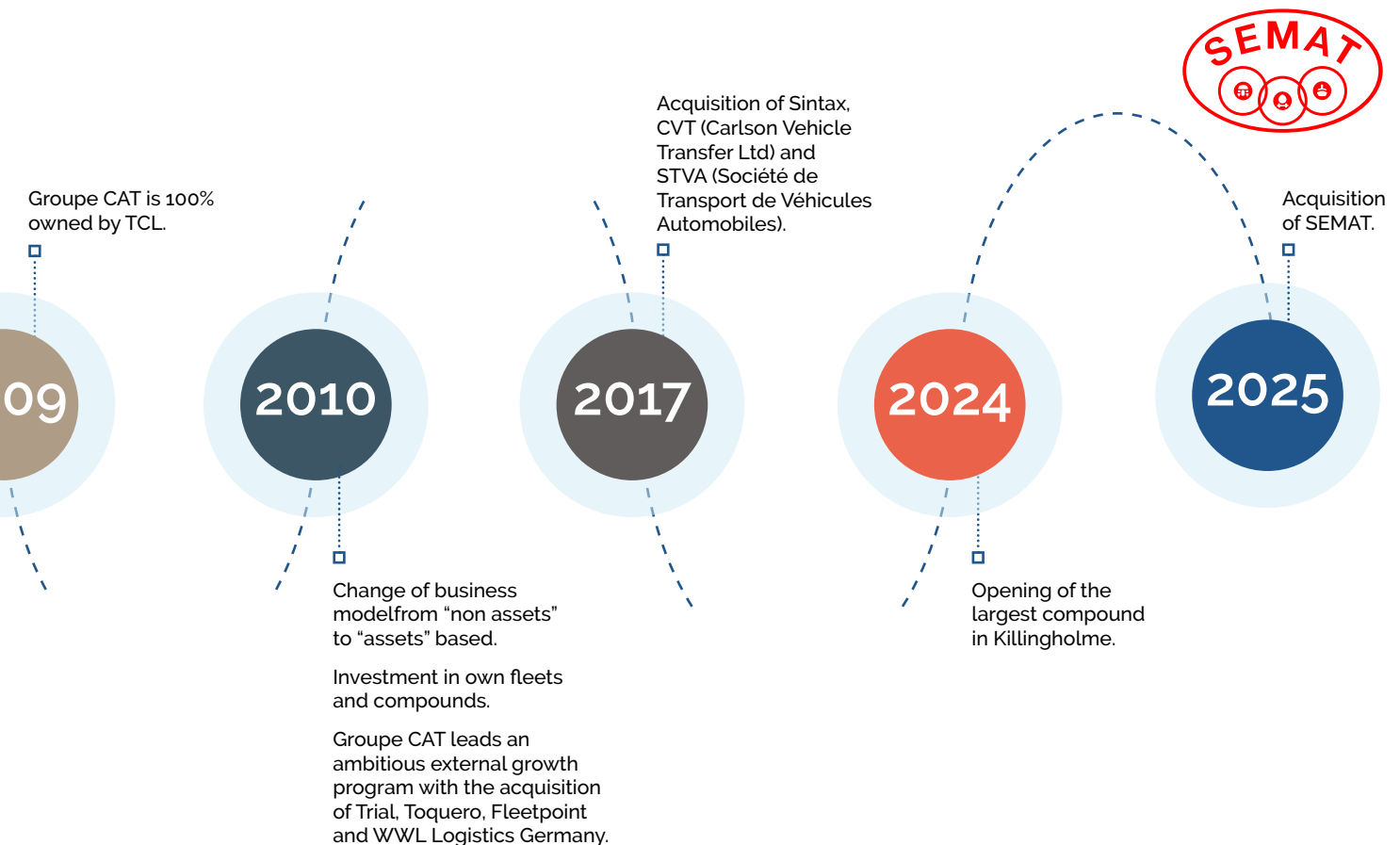
## OUR EXPERTISE

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 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.

# RACE TO 2030

Through Race To 2030, Groupe CAT defines a clear trajectory for sustainable growth between 2026 and 2030. This strategy aligns environmental commitments, social engagement and business performance, translates ambition into concrete actions, mobilises our teams around five strategic targets and reinforces our responsibility towards all stakeholders.

## SHARING OUR COMPANY CULTURE

**VISION**  
Become the undisputed leader of our industry

**MISSION**  
Building sustainable and healthy growth for everyone

**VALUES**

- RESULT & 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
- COMMITMENT**  
Commit daily in a determined, enthusiastic way, to successfully perform our tasks and meet the company's objectives
- 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
- EVOLUTION**  
Be engaged in our own professional development to reach a place where we blossom and reach our full potential

## RACE TO 2030

**186 Actions**

**27 Guidelines**

**5 Targets**

**TO BECOME THE UNDISPUTED LEADER OF OUR INDUSTRY**

## RACE TO 2030

- Respect 100% Customers' SLA and Guarantee 100% traceability in Groupe CAT systems
- Achieve 65 Net Promoter Score Employee Satisfaction
- Reach 10% sustainable EBIT and +18% Return On Investment
- Achieve 2.5 billion € Turnover through organic and external growth
- Reduce by 42% vs 2022 Groupe CAT CO<sub>2</sub>e emissions

**TO BECOME THE UNDISPUTED LEADER OF OUR INDUSTRY**

## RACE TO 2030

**OUR 2026-2030 COMMITMENTS**  
Building sustainable and healthy growth for everyone

**ENVIRONMENTAL COMMITMENT**  
Act for climate and reduce our environmental impact

- Reduce our CO<sub>2</sub>e emissions by 42% vs 2022 (SBT aligned)
- Implement energy transition through low-carbon fuels, electricity, transport efficiency and full shift
- Develop environmental partnerships with key customers & suppliers
- Protect water resources, prevent pollution and support circular economy practices

**SOCIAL COMMITMENT**  
Foster a secure, healthy and engaging workplace environment

- Achieve 65 Net Promoter Score Employee Satisfaction
- Guarantee health & safety prevention for all
- Ensure fairness, develop skills and promote talent
- Encourage a dynamic and inclusive workplace
- Promote social dialogue and collective bargaining

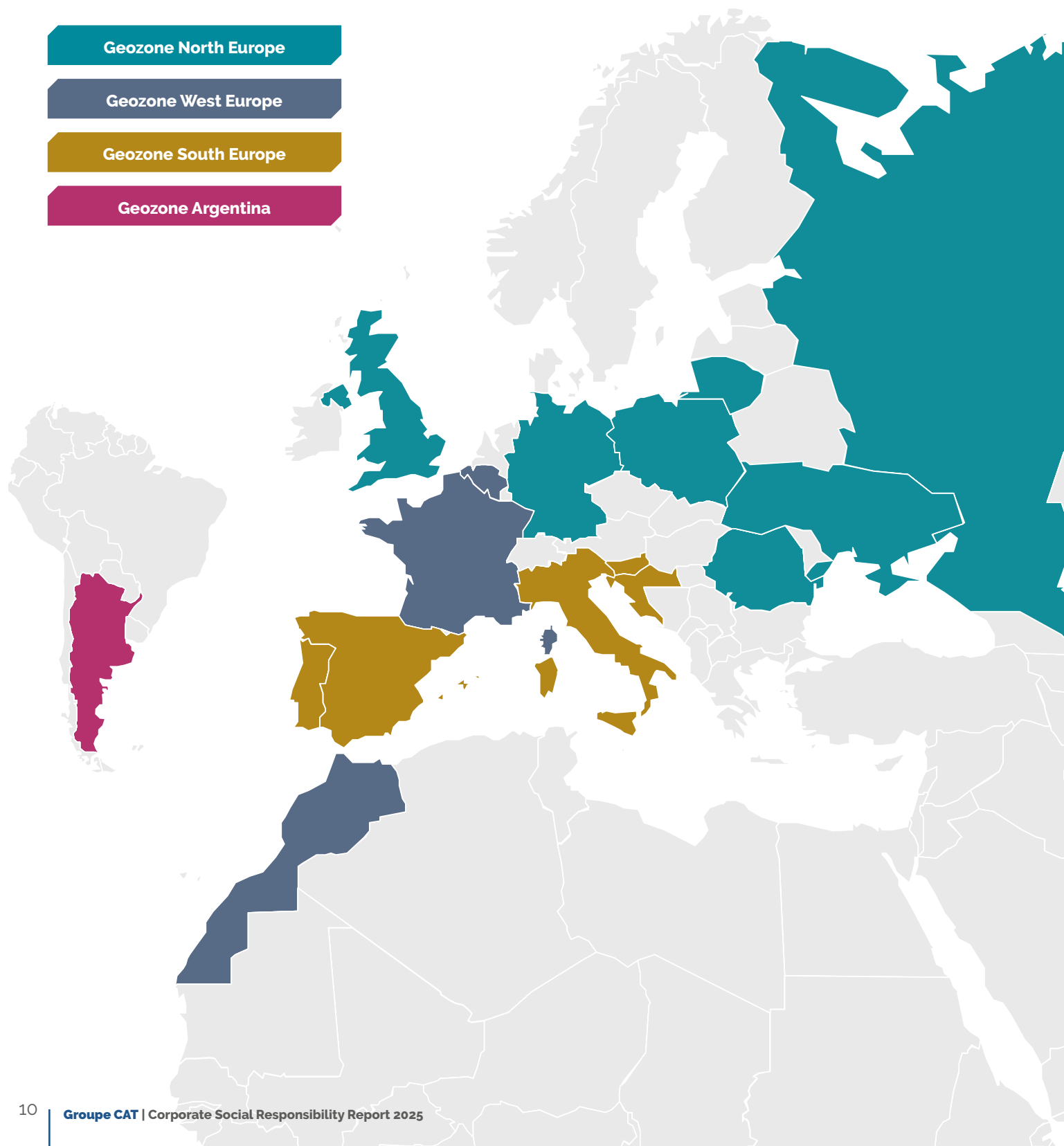
**SOCIETAL COMMITMENT**  
Contribute to a more virtuous society

- Act ethically by operating with integrity and respecting our code of conduct
- Be exemplary within the group and with all our partners
- Promote responsible procurement across our value chain
- Ensure the security and privacy of data

GRUPE CAT IS COMMITTED TO THE 10 UNITED NATIONS GLOBAL COMPACT PRINCIPLES, RELATING TO THE RESPECT OF HUMAN RIGHTS, INTERNATIONAL LABOR STANDARDS, ENVIRONMENTAL PROTECTION, AND THE FIGHT AGAINST CORRUPTION.

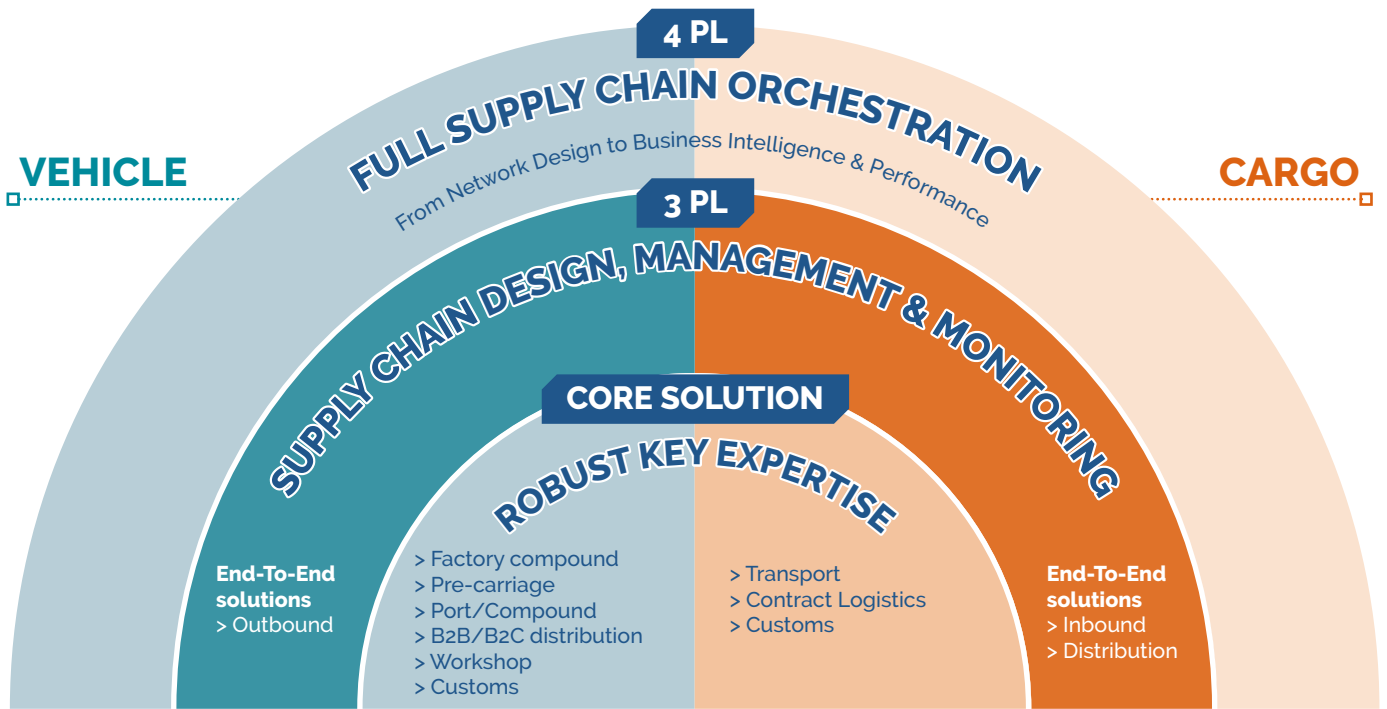
# OUR GEOGRAPHICAL FOOTPRINT

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.



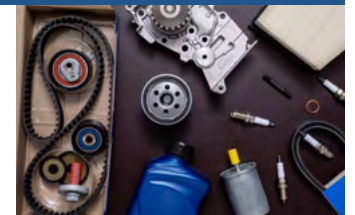
# OUR SERVICE OFFER

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



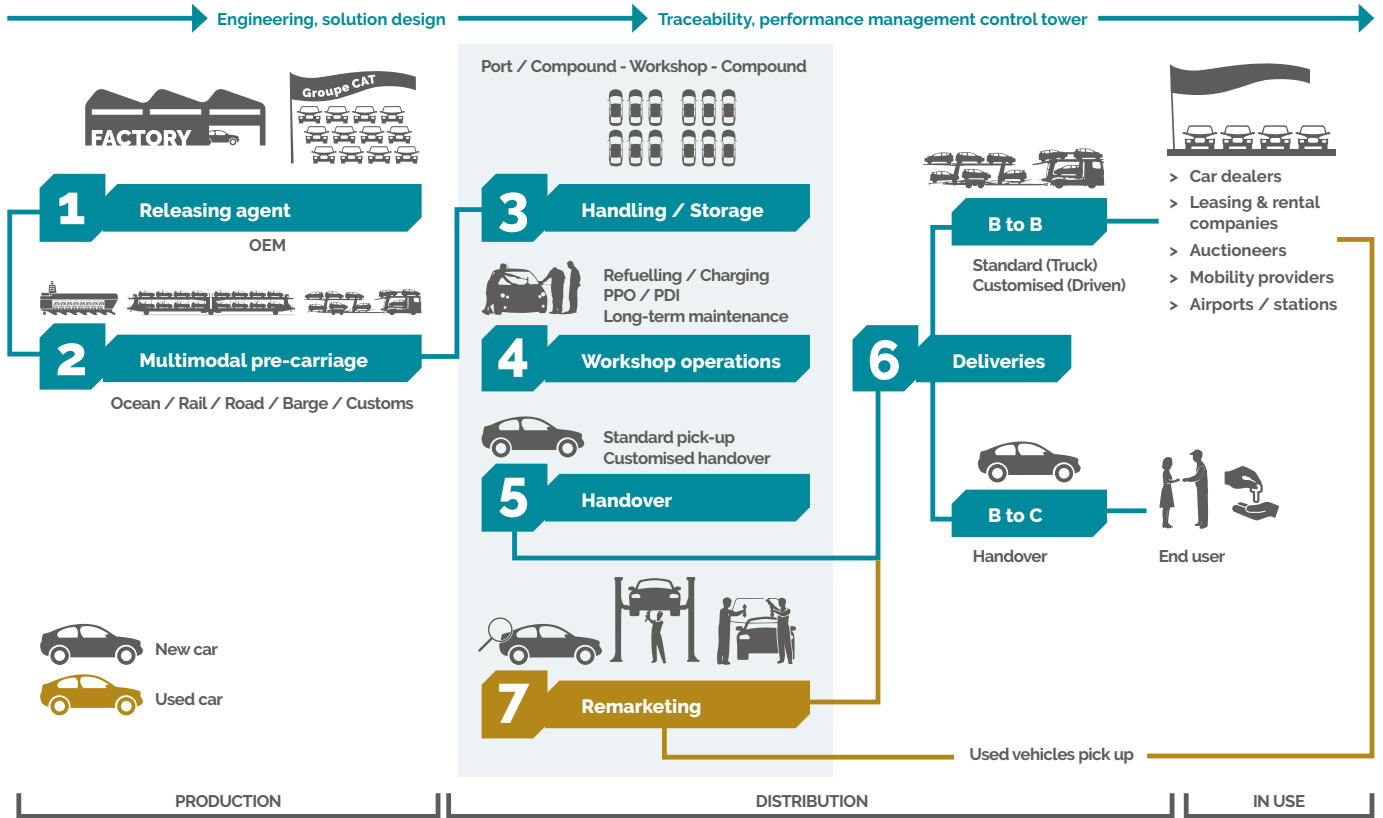
### INDUSTRY



# OUR ACTIVITIES

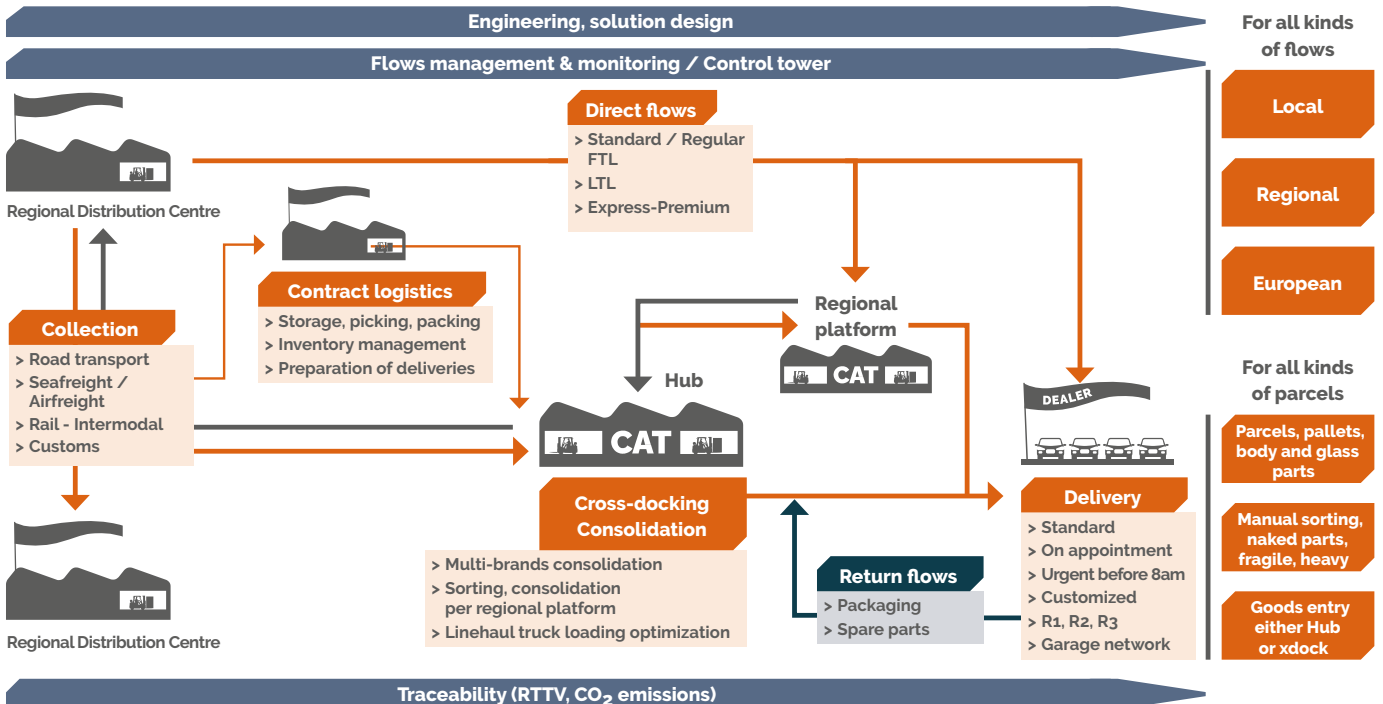
## VEHICLE ACTIVITY

Outbound end-to-end solutions along the vehicle lifecycle



## CARGO ACTIVITY

Distribution supply chain



# OUR KEY FIGURES 2025



**6 300**  
CAT employees



**16**  
Countries



**1 500 M€**  
Turnover



## Decarbonisation

Groupe CAT commitment 2022-2030 (SBTi)

**-42%** scope 1&2 (own activities) | **-52%** scope 3 (subcontracting activities)

**Scope 1, 2 & 3 results: -6% CO<sub>2</sub> emissions 2025 vs 2022**



**4 M**  
Vehicles transported



**25 M**  
Parcels delivered



**189 000**  
Motorcycles distributed



**4PL**  
Flows Management,  
real time tracking visibility



**11** Ports of entry  
**15** Factories  
**71** Compounds  
**435 000** Storage spaces



**82** Platforms  
**350 000** SQM



**1.4 M**  
Vehicles prepared  
(new/used)



**2 100**  
Owned wagons  
**1 M**  
Vehicles transported by rail



**1 280**  
Owned by Groupe CAT  
**4 000**  
Trucks operated

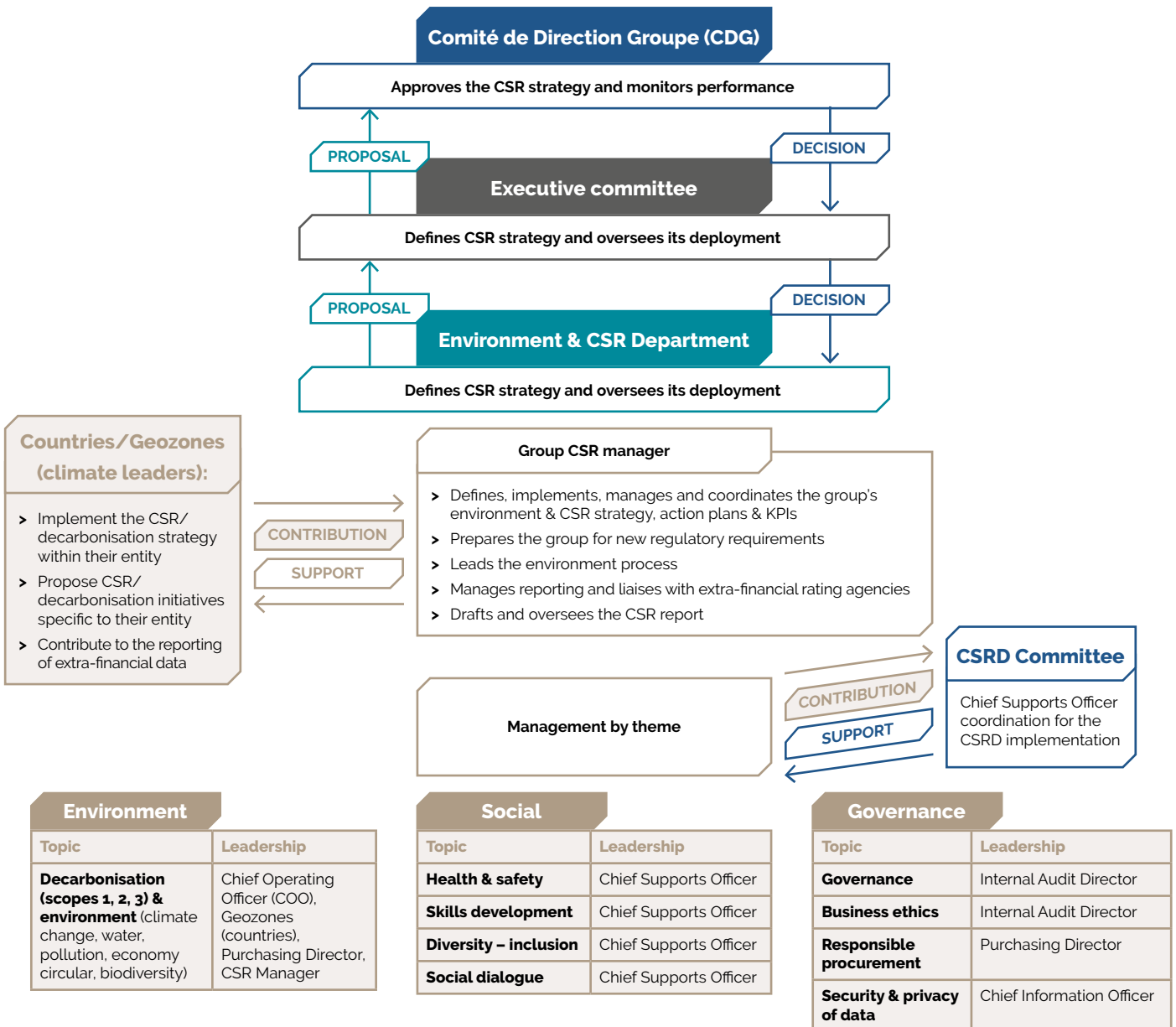
# 2

# CSR STRATEGY

# OUR CSR GOVERNANCE

CSR is firmly embedded in Groupe CAT's governance, reflecting its strategic importance. The **"Comité de Direction Groupe" (CDG)**, composed of the CEO, COO (Chief Operating Officer) and CSO (Chief Support Officer), validates key strategic and operational matters, including CSR. Chaired by the CEO, the CDG defines and leads the Group's overall direction, with CSR as a key driver of sustainable growth. The COO is responsible for the CSR roadmap and heads the CSR department, overseeing the Group's decarbonisation strategy and SBTi commitments. The CSO oversees Human Resources, Finance and CSRD reporting, ensuring the integration of sustainability, social and governance requirements across the Group. The CSR department leads the environmental strategy and works closely with Human Resources, Internal Audit, Purchasing and country teams to deploy the CSR and decarbonisation roadmap through action plans and KPIs.

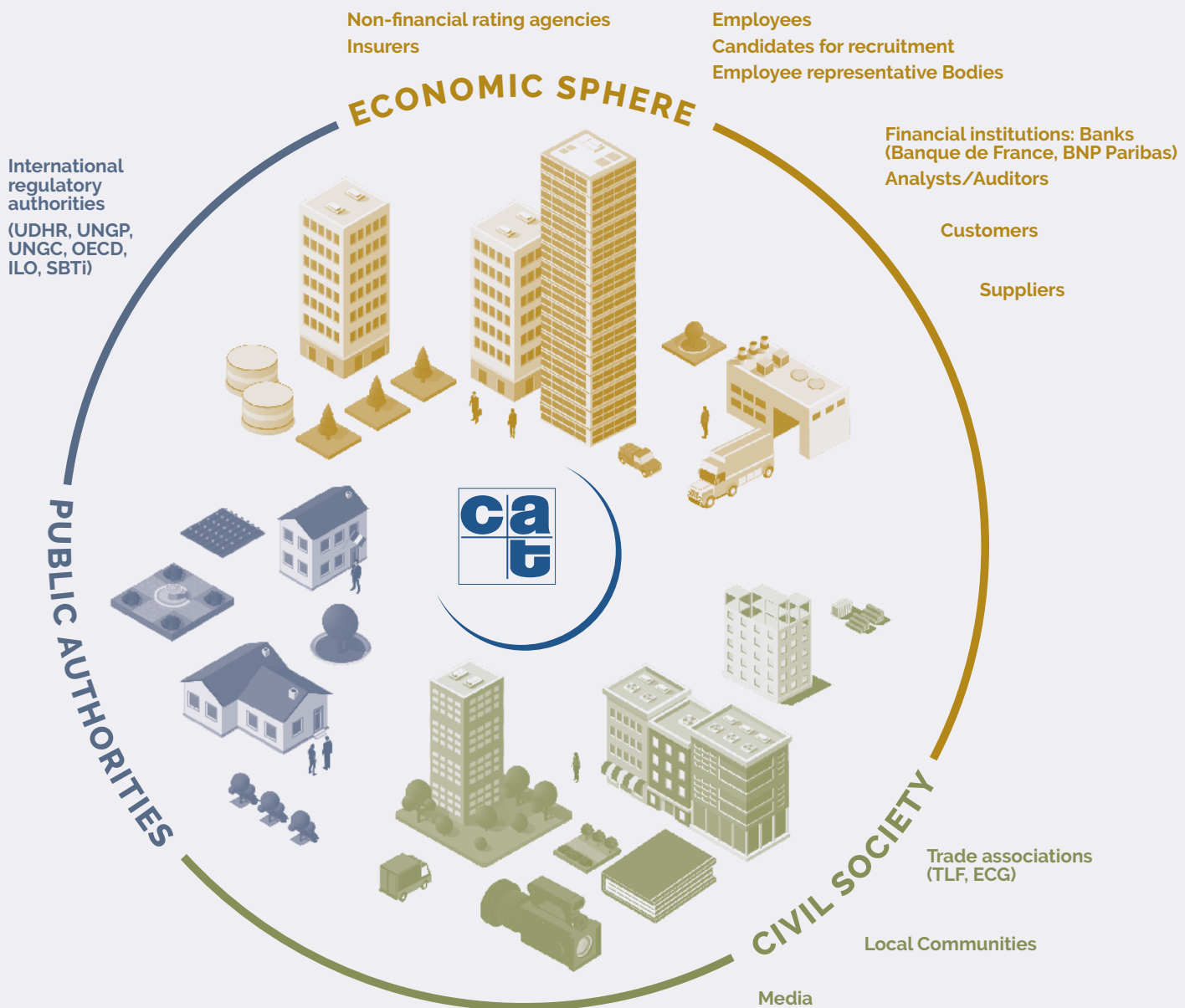
DETAILS OF THE GOVERNANCE OF THE CSR ROADMAP ARE AS FOLLOWS:



# 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 (UDHR)



United Nations Guiding Principles on Business and Human Rights (UNGPR)



The United Nations Global Compact (UNGC)



The OECD Guidelines for Multinational Enterprises



The fundamental conventions of the International Labour Organization

**Groupe CAT's CSR policy is based on key international frameworks, including:**

- > The OECD Guidelines for Multinational Enterprises.
- > The principles and rights of the eight fundamental conventions of the International Labour Organization (ILO).
- > The principles of the Universal Declaration of Human Rights.
- > The UN Guiding Principles on Business and Human Rights.
- > The United Nations Global Compact, to which Groupe CAT has been a signatory since 2018.
- > Groupe CAT relies on the United Nations Sustainable Development Goals and has integrated 14 relevant SDGs into its CSR priorities, aligned with its operational activities and impact areas, as presented in the accompanying framework.
- > The Group is a member of TLF (Transport et Logistique de France), the main professional association for the French transport and logistics sector, and ECG (Association of European Vehicle Logistics), the leading European association for finished vehicle logistics.



- > In terms of combating climate change, Groupe CAT aligns its strategy with the objectives of the Paris Agreement, aiming to limit global warming to well below 2°C and pursuing efforts to reach 1.5°C. The Group has defined greenhouse gas emissions reduction targets validated by the Science Based Targets initiative, covering scopes 1, 2 and relevant scope 3 emissions.
- > Greenhouse gas emissions are quantified and reported in accordance with the GHG Protocol, ensuring consistency, comparability and transparency across reporting periods.
- > Groupe CAT structures its sustainability reporting in reference to the Global Reporting Initiative (GRI). A detailed GRI mapping is provided in the indicators table of this report.
- > The Group operates certified management systems, including ISO 14001, ISO 50001 and ISO 45001, complemented by ISO 26000 as a strategic CSR reference framework. The Group also holds the AEO (Authorized Economic Operator) status, demonstrating robust compliance, supply chain security and operational reliability.



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

Groupe CAT has 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

<p><b>PILLAR 1: TACKLING CLIMATE CHANGE</b></p> <p><b>ACTING FOR CLIMATE AND REDUCING OUR ENVIRONMENTAL IMPACT</b></p>	<p><b>PILLAR 2: A RESPONSIBLE EMPLOYER</b></p> <p><b>FOSTERING A SECURE, HEALTHY, AND ENGAGING WORKPLACE ENVIRONMENT</b></p>	<p><b>PILLAR 3: A CORPORATE CITIZEN</b></p> <p><b>CONTRIBUTING TO A MORE VIRTUOUS SOCIETY</b></p>
<p><b>Reducing our carbon footprint &amp; promoting the energy transition through the use of lower-carbon energy sources</b></p> <ul style="list-style-type: none"> <li>&gt; Adopting ambitious targets to reduce our GHG emissions (scopes 1, 2 and 3)</li> <li>&gt; Sustainable transportation &amp; logistics</li> </ul> <p><b>Water, pollution, circular economy and biodiversity</b></p> <ul style="list-style-type: none"> <li>&gt; Energy efficiency</li> <li>&gt; Water, waste management, circular economy &amp; biodiversity</li> </ul>	<p><b>Guaranteeing health and safety and maintaining a safe workplace</b></p> <ul style="list-style-type: none"> <li>&gt; Group health and safety culture</li> </ul> <p><b>Managing careers, developing skills, and promoting talent</b></p> <ul style="list-style-type: none"> <li>&gt; Encouraging employee training</li> <li>&gt; Promoting talent</li> </ul> <p><b>Encouraging a culture of diversity, inclusion and fairness</b></p> <ul style="list-style-type: none"> <li>&gt; Gender equality</li> <li>&gt; Promoting human rights</li> </ul> <p><b>Promoting social dialogue and collective bargaining</b></p>	<p><b>Operating with integrity</b></p> <ul style="list-style-type: none"> <li>&gt; Ethical governance &amp; compliance</li> <li>&gt; Anti-corruption &amp; fair business practices</li> </ul> <p><b>Promoting responsible conduct across our value chain</b></p> <ul style="list-style-type: none"> <li>&gt; Responsible procurement</li> </ul> <p><b>Ensuring the security and privacy of data</b></p> <ul style="list-style-type: none"> <li>&gt; Securing customer and partner data</li> <li>&gt; Employee awareness and training</li> </ul>

# OUR CSR PRIORITIES

Groupe CAT has identified and qualitatively prioritised its key **Environmental, Social and Governance (ESG)** topics, including those considered material, based on internal assessment, stakeholder expectations (including customers, employees and regulators) and sector benchmark. This prioritisation reflects the Group's current understanding of its most relevant sustainability topics and associated risks and opportunities.

This exercise does not constitute a formal materiality assessment under the Corporate Sustainability Reporting Directive (CSRD). A structured double materiality analysis is currently under development as part of the Group's CSRD implementation roadmap.

The table below presents the Group's key ESG topics and their level of priority.

Area	Topics	Materiality Level	Rationale (transport / logistics sector)
Environment	Climate change mitigation (GHG reduction, Scope 1-2-3, energy transition)	High	Main impact of road transport (owned & subcontracted fleet). Strong regulatory and customer pressure (CSRD, SBTi).
Environment	Energy transition (HVO, B100, electric vehicles, energy efficiency)	High	Direct decarbonisation lever and competitiveness driver. Strong dependence on availability of alternative fuels.
Environment	Water	Medium	Transport generally involves low direct water consumption, except in cases involving vehicle washing centers, industrial hubs or facilities located in water-stressed areas.
Environment	Circular economy, waste	Medium	Limited direct impact in transport operations, with relevance mainly linked to supporting activities such as waste management, recycling and packaging optimization.
Environment	Biodiversity	Low	Direct impacts are limited to land use (warehouses and logistics hubs) and soil sealing.
Social	Health and safety at work (road risks, operational sites)	High	High-risk sector (road accidents, driving, handling operations).
Social	Talent attraction and retention	High	Strong tension in driver and operational workforce markets. Critical for business continuity.
Social	Skills development and talent management	Medium	Skills needs are increasing with the transition, but they can be met through training over time.
Social	Diversity, equity and inclusion	Medium to High	Strong ESG expectations and employer branding challenges in a traditionally male-dominated sector, which can significantly affect talent attraction, retention, and compliance performance
Social	Social dialogue	High	Operationally intensive activity requiring strong labour relations stability.
Ethics	Integrity, anti-corruption and compliance	High	High contractual and reputational risk (key accounts, tenders).
Ethics	Responsible practices across the value chain	High	Strong reliance on subcontractors and fuel / transport suppliers.
Responsible procurement	ESG integration in supplier assessment	High	Major lever for scope 3 emissions reduction
Responsible procurement	Securing low-carbon supply (alternative fuels)	High	Strategic dependence on availability of alternative fuels.
IT / Digital	Data security and privacy (GDPR, customer and HR data)	High	Sensitive transport, customer and HR data.

# OUR EXTRA-FINANCIAL RISK FACTORS

The Group operates in a rapidly evolving environment and is exposed to a range of risks, some of which are beyond its control. To support its sustainable growth, it must continuously identify, prevent and effectively manage these risks. The table below outlines the main extra-financial risks inherent to the Group's activities, structured around the three pillars of its CSR strategy:

TACKLING CLIMATE CHANGE			
Type	Risk	Existing Measures	Future Measures
Climate change & Decarbonisation	GHG emissions non-compliance	<ul style="list-style-type: none"> <li>&gt; Climate strategy aligned with SBTi targets (2030 &amp; 2050)</li> <li>&gt; GHG emissions monitoring (Scopes 1, 2 &amp; 3)</li> <li>&gt; Emission reduction actions (fleet renewal, eco-driving, alternative fuels, optimisation)</li> <li>&gt; Integration of decarbonisation criteria into commercial offers</li> <li>&gt; Ecodriving</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Continue reducing GHG emissions</li> <li>&gt; Gradually scale up low-carbon solutions</li> <li>&gt; Strengthen climate risk assessment and resilience</li> </ul>
Pollution (air, noise, soil)	Environmental pollution risk	<ul style="list-style-type: none"> <li>&gt; Compliance with applicable environmental regulations</li> <li>&gt; Management of hazardous substances and spill prevention measures</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Strengthen pollution prevention practices</li> <li>&gt; Improve monitoring of environmental impacts</li> <li>&gt; Reduce operational environmental risks</li> </ul>
Climate change	Extreme weather events	<ul style="list-style-type: none"> <li>&gt; Emergency &amp; continuity plan</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Conduct a Group-level impact study and recommend preventive measures concerning: staff, product, infrastructure</li> </ul>
Water	Water overconsumption risk	<ul style="list-style-type: none"> <li>&gt; Water consumption assessment at key operational sites</li> <li>&gt; Wastewater treatment and compliance with applicable regulations</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Group-wide water policy rollout supported by structured reporting</li> <li>&gt; Improve water efficiency and monitor usage, particularly at car washing sites</li> <li>&gt; Deploy operational measures and benchmark water-saving solutions</li> <li>&gt; Consolidate water data via a dedicated CSR reporting tool</li> </ul>
Waste	Waste mismanagement risk	<ul style="list-style-type: none"> <li>&gt; Waste sorting and regulated disposal</li> <li>&gt; Hazardous waste management</li> <li>&gt; Compliance with waste regulations</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Use recycled asphalt for parking areas at vehicle storage sites</li> <li>&gt; Improve waste reduction and recycling practices</li> <li>&gt; Strengthen traceability of waste streams</li> </ul>
Biodiversity	Biodiversity impact risk	<ul style="list-style-type: none"> <li>&gt; Compliance with applicable environmental regulations</li> <li>&gt; Use of low-emission solutions such as HVO fuel and electric trucks</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Continue reducing indirect environmental impacts through cleaner transport solutions</li> <li>&gt; Develop green spaces across sites</li> <li>&gt; Integrate biodiversity considerations into site management and development where relevant</li> </ul>

## A RESPONSIBLE EMPLOYER

Type	Risk	Existing Measures	Future Measures
<b>Guaranteeing health and safety and maintaining a safe workplace</b>	<b>Workplace injury and safety incidents</b>	<ul style="list-style-type: none"> <li>&gt; Health &amp; safety policies and procedures</li> <li>&gt; Provision of personal protective equipment (PPE)</li> <li>&gt; Regular health and safety training and awareness programmes</li> <li>&gt; Measures to prevent psychosocial risks</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Strengthen safety culture</li> <li>&gt; Monitor key safety KPIs</li> <li>&gt; Drive continuous improvement based on incident analysis</li> <li>&gt; Enhance psychosocial risk prevention</li> </ul>
<b>Managing careers, developing skills, and promoting talent</b>	<b>Talent shortage and employee turnover risk</b>	<ul style="list-style-type: none"> <li>&gt; HR policies ensuring non-discrimination in hiring and promotions</li> <li>&gt; Standardised salary bands and performance evaluation criteria</li> <li>&gt; Whistleblowing and grievance mechanisms</li> <li>&gt; Anti-harassment policies and training programmes</li> <li>&gt; Disciplinary procedures for policy violations</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Strengthen personalised career paths and leadership development programmes</li> <li>&gt; Enhance digital recruitment platforms and employer branding (including social media)</li> </ul>
<b>Encouraging a culture of diversity, inclusion and fairness</b>	<b>Discrimination, harassment and inequality risk</b>	<ul style="list-style-type: none"> <li>&gt; Code of Conduct Group</li> <li>&gt; Confidential whistleblowing and grievance mechanism</li> <li>&gt; Regular monitoring of diversity and gender equality indicators</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Strengthen awareness on diversity, inclusion and respectful workplace behaviours</li> <li>&gt; Deploy internal communication and training programmes</li> </ul>
<b>Promoting social dialogue and collective bargaining</b>	<b>Weak social dialogue and employee disengagement risk</b>	<ul style="list-style-type: none"> <li>&gt; Local social dialogue mechanisms</li> <li>&gt; Internal communication channels (newsletters, intranet, team briefings)</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Conduct regular employee satisfaction and engagement surveys</li> <li>&gt; Develop digital tools to enable real-time feedback and dialogue</li> </ul>



## A CORPORATE CITIZEN

Type	Risk	Existing Measures	Future Measures
<b>Operating with integrity</b>	<b>Corruption and ethics non-compliance risk</b>	<ul style="list-style-type: none"> <li>&gt; Code of Conduct and anti-corruption policy</li> <li>&gt; Training and awareness programmes</li> <li>&gt; Whistleblowing mechanism and compliance reporting</li> <li>&gt; Internal controls and third-party due diligence</li> <li>&gt; Regular internal audits and legal compliance reviews</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Strengthen awareness and communication on ethics and anti-corruption principles</li> <li>&gt; Improve compliance monitoring and internal control systems</li> <li>&gt; Reinforce training on corruption and fraud risks</li> <li>&gt; Enhance risk monitoring tools and indicators</li> <li>&gt; Maintain continuous improvement of due diligence and audit processes</li> </ul>
<b>Promoting responsible conduct across our value chain</b>	<b>Supplier non-compliance and responsible sourcing risk</b>	<ul style="list-style-type: none"> <li>&gt; Contractual agreements defining key requirements</li> <li>&gt; Compliance with procurement regulations</li> <li>&gt; Supplier Code of Conduct</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Strengthen supplier engagement on sustainability topics</li> <li>&gt; Improve supplier assessment and monitoring practices</li> <li>&gt; Enhance due diligence for new suppliers</li> <li>&gt; Continuously improve procurement processes</li> </ul>
<b>Ensuring the security and privacy of data</b>	<b>Data breach and cybersecurity risk</b>	<ul style="list-style-type: none"> <li>&gt; Access controls and user authentication</li> <li>&gt; Firewalls, antivirus and cybersecurity monitoring</li> <li>&gt; Data encryption and backup systems</li> <li>&gt; Employee cybersecurity training</li> <li>&gt; GDPR compliance and confidentiality agreements</li> <li>&gt; Business continuity and IT disaster recovery plans</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Strengthen cybersecurity monitoring and incident response capabilities</li> <li>&gt; Regularly test IT resilience and disaster recovery plans</li> <li>&gt; Improve employee cybersecurity awareness and training</li> <li>&gt; Enhance data protection and compliance practices</li> </ul>



# OUR CSR SCORES & REWARDS

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



## ECOVADIS SUSTAINABILITY RATING 2025

Groupe CAT is assessed annually by EcoVadis, one of the leading global sustainability rating agencies. The platform evaluates companies' environmental, social, ethical and sustainable procurement performance, supporting continuous improvement in sustainability practices.

For the third consecutive year, Groupe CAT has been **ranked among the top-rated companies**, achieving a score of 70/100 and receiving a Silver medal. This places the Group **in the top 15% of all companies assessed by EcoVadis**.

By engaging with external assessment platforms such as EcoVadis, the Group monitors its progress and strengthens its commitment to corporate responsibility.



## CDP SCORE 2025

In 2025, the CDP recognized Groupe CAT's progress, with its **Climate Change score improving from D to B over two consecutive years**, reinforcing its commitments to the Science Based Targets initiative and decarbonisation targets. For **Water Security**, the **score improved from D to C** over the same period, with a dedicated policy rollout planned for 2026 to support the Group's "Race to 2030" strategy.

CDP is a globally recognized non-profit organization assessing companies' environmental transparency and performance.

These results reflect Groupe CAT's ongoing efforts and support further progress in decarbonisation and water management initiative.



## NQC/SAQ

Many sites across Groupe CAT's subsidiaries in different countries (including France, Germany and the UK) have obtained an SAQ (Supplier Assurance Questionnaire) rating. **This assessment reflects the Group's commitment to sustainability, responsibility and compliance within the industry.**

The SAQ is a key tool used to meet customer requirements in social and environmental responsibility and compliance, while supporting the Group's 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. **As part of our strategic roadmap “Race to 2030”, we have defined an ambitious decarbonisation plan** to support the objective of limiting global warming to 1.5°C, in line with the Paris Agreement. This plan has been validated by the Science Based Targets initiative (SBTi).

Our strategy focuses on reducing emissions across all scopes **through our Race to 2030 transformation agenda**: 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. This reflects our ambition to accelerate the decarbonisation of our entire value chain.

As part of a broader commitment to strengthen our environmental stewardship beyond carbon, we also prioritize responsible **water management, circular economy and biodiversity**, as well as compliance with environmental regulations.

This transition represents a transformative opportunity. We believe the collective commitment of all stakeholders is key to building a sustainable future for everyone. **It is embedded in the “Race to 2030” roadmap and reflects a deep transformation of our operating model.**

”

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

## Our Ambitions, commitments and progress for Decarbonisation



The Chief Operating Officer (COO) is responsible for overseeing Groupe CAT's environmental and decarbonization strategy. This includes defining environmental objectives, coordinating the implementation of climate action plans across the Group, monitoring progress against environmental targets, and ensuring compliance with applicable environmental regulations and standards.

Groupe CAT is committed to **significantly reducing its greenhouse gas (GHG) emissions** and achieving carbon neutrality by 2050. Building on its 2024 SBTi-aligned targets, the Group launched "Race to 2030" in 2025, its Group-wide strategy for the 2026–2030 period. For the first time, environmental considerations have been formally integrated into the Group's strategy. Structured around five strategic pillars, one is fully dedicated to environmental performance, extending decarbonisation efforts deployed across all countries.

Based on 2022, under its environmental pillar, Groupe CAT targets a **42% reduction in scope 1 & 2 emissions** (own operations) and a **52% reduction in scope 3 emissions** (value chain) **by 2030**, in line with SBTi-aligned trajectories. Beyond carbon, the pillar also addresses broader environmental topics, including water consumption reduction, reinforcing a holistic approach to sustainable operations.

**Led by the CSR department**, which also **performs the annual carbon footprint internally**, the decarbonisation strategy focuses on emissions reduction, strengthened monitoring and the implementation of concrete action plans across all countries.

Since 2024, the Group has partnered with an external provider to establish its baseline carbon footprint and develop a decarbonization roadmap, supported by a dedicated and regularly reviewed budget. As part of its climate governance framework, Climate Leaders have been appointed in each country to coordinate local initiatives, improve emissions data quality and accuracy, and drive the implementation of climate action plans. Progress is **monitored monthly by the CSR team, which supports local entities, tracks key actions, identifies challenges, and helps ensure the effective delivery of the Group's climate commitments.**

**Dedicated training** for managers, launched in March 2025 and progressively extended to all employees, strengthens internal engagement and builds a shared understanding of the Group's climate objectives.

From 2026, an **environmental and decarbonisation governance** structure will **coordinate initiatives, consolidate country action plans and monitor key environmental indicators**. These KPIs will support operational decision-making and **enable transparent reporting to the Executive Committee**, ensuring that the "Race to 2030" programme drives measurable progress towards the Group's climate ambitions.



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

**1. GROUPE CAT CARBON FOOTPRINT MEASUREMENT**


Using 2022 as a baseline, Groupe CAT has assessed its full carbon footprint at Group level in accordance with the GHG Protocol methodology.

The assessment includes emissions across all three scopes: scope 1 (direct emissions), scope 2 (indirect emissions from purchased electricity) and scope 3 (other indirect emissions).

The analysis shows that more than 90% of the Group's greenhouse gas emissions are linked to 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.



**SCOPE 1**

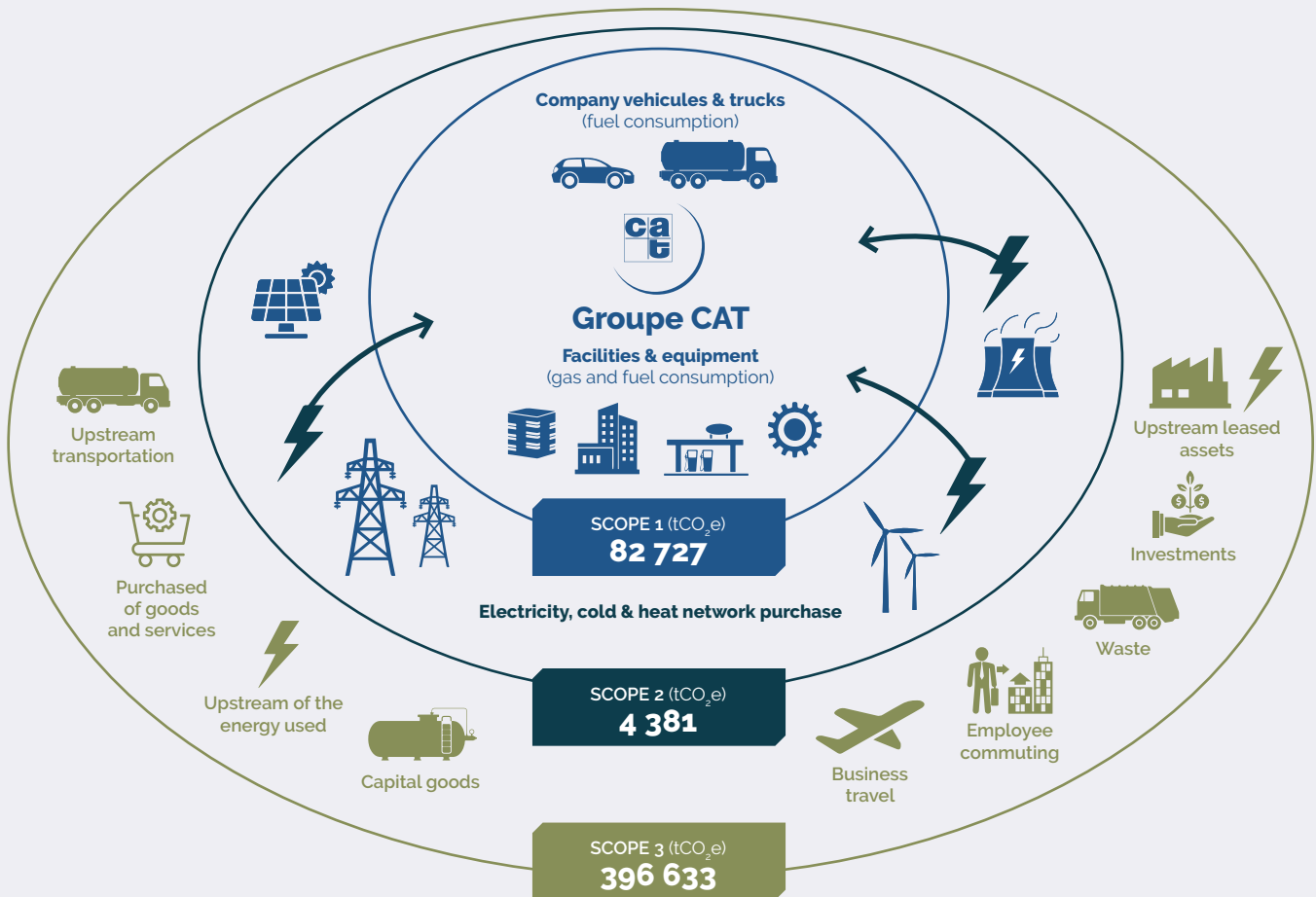
Direct emissions from sources owned or controlled by the group such as fuel combustion in vehicles, trucks and facilities

**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.

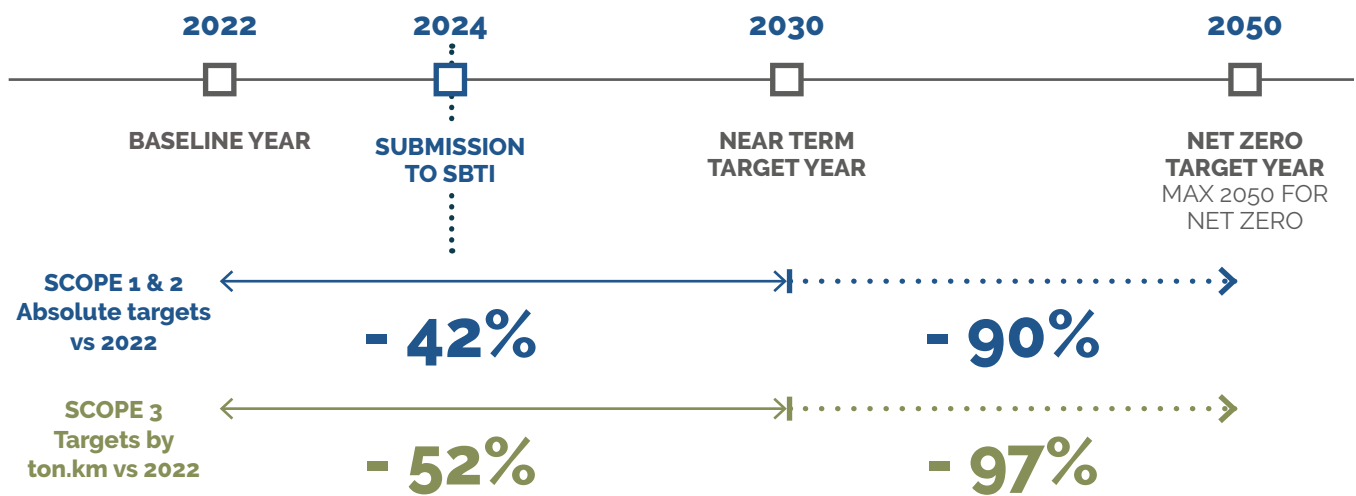


## 2. GROUPE CAT SBTI COMMITMENT AND OBJECTIVES

Groupe CAT has strengthened its climate ambition by formally committing to the Science Based Targets initiative. Based on the 2022 baseline, by 2030 received official approval in April 2025. As part of this commitment, Groupe CAT has defined the following greenhouse gas emissions reduction targets:

By 2030 the Group aims to reduce scopes 1 and 2 emissions by 42% in absolute terms and scope 3 emissions by 52% in intensity per tonne-kilometre.

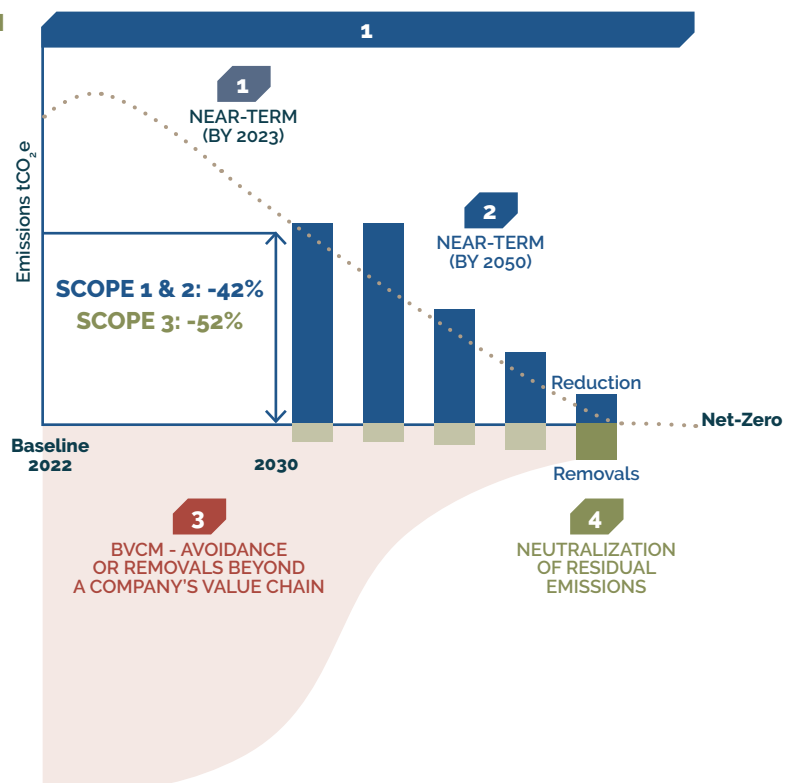
By 2050, the Group targets a 90% reduction in scopes 1 and 2 emissions in absolute terms and a 97% reduction in scope 3 emissions intensity per tonne-kilometre, in line with its net-zero ambition.




## 3. GROUPE CAT DECARBONISATION ACTION PLAN

Based on its Science Based Targets initiative 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.

As over 90% of the Group's greenhouse gas emissions are linked to freight operations, the plan focuses primarily on transforming logistics and transport activities across the value chain. These five levers aim to reduce both direct and indirect emissions while supporting the transition towards low-carbon mobility and energy solutions.





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

## Highlight on our decarbonation projects

### Groupe CAT 2025-2026 Actions for Decarbonisation – Scope 1 & 2

Groupe CAT is making significant investments to reduce fuel consumption and lower its carbon footprint. The Group has defined a five-year plan to renew its 1 200-truck fleet with more fuel-efficient models enabling the use of biofuels. As part of its energy transition, electric and hydrogen trucks are progressively being introduced into the fleet.

### Groupe CAT 2025 Actions for Decarbonisation – Scope 3

The Group is reinforcing its commitment to rail transport through the expansion of its wagon fleet. In parallel, Groupe CAT works closely with subcontractors to reduce emissions across the value chain, supporting their transition towards alternative energy solutions, including biofuels (HVO, B100), electricity, and gas (CNG/LNG).

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.

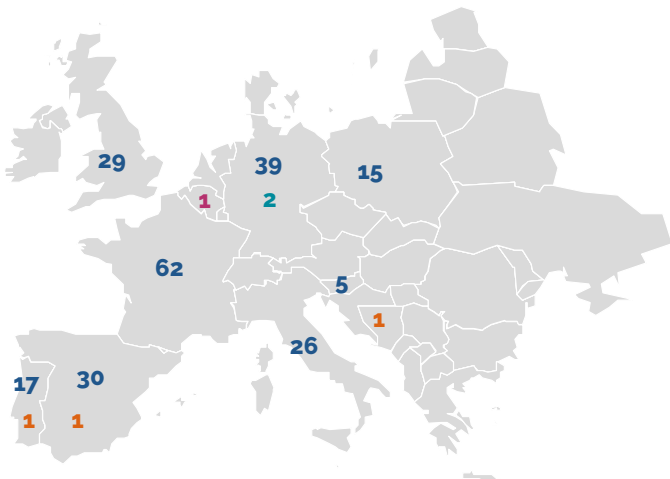
## 2025 KEY INITIATIVES

### Scope 1 & 2

Massive investments for less fuel consumption

**223** renewed trucks  
with ~ 10% less fuel consumption

**2 x** new electric trucks  
**3 x** LNG trucks  
**1 x** hydrogen truck



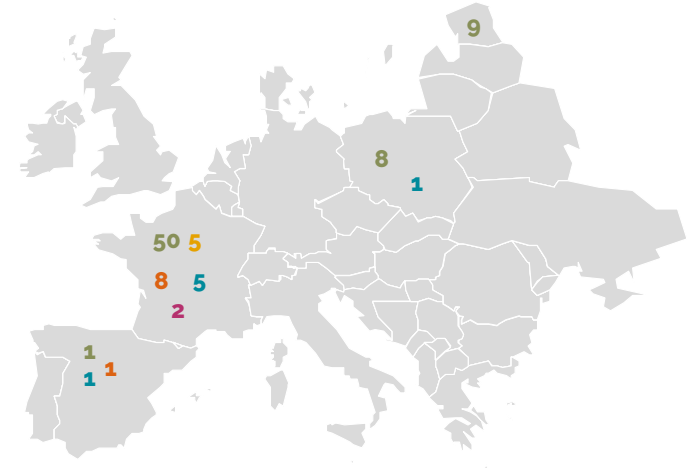
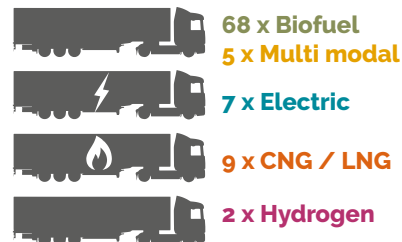
### Scope 3

Key initiatives implemented

**86** new trucks with alternative energies



**100** wagons ordered





### ELECTRIC TRUCKS

The addition of **two electric vehicles** to our distribution fleet in Germany in 2025 is aligned with our decarbonisation strategy and meets both customer expectations and urban traffic regulations.

**Electric vehicles are currently deployed on short-distance routes**, complementing other alternative fuels such as B100, biogas and HVO, which are progressively used for longer-distance operations. Their low-noise performance also provides a key advantage for night-time urban deliveries, while contributing to the reduction of the Group's carbon footprint.



### HYDROGEN TRUCK

Groupe CAT is testing hydrogen trucks with Toyota and VDL over a five-year period to support the decarbonisation of logistics in Europe. The vehicles operate on key routes in Belgium & France, contributing to Toyota's carbon neutrality objective and to the development of hydrogen infrastructure.

The pilot delivers up to **87% CO<sub>2</sub>e reduction versus B7 diesel (green hydrogen)**, with around **51 kg CO<sub>2</sub> per trip compared to 385 kg**. Each truck transports up to **400 tonnes** of goods per year (≈58 000 parcels) and enables approximately **10.7 tonnes of CO<sub>2</sub> savings per vehicle**.

Hydrogen trucks also provide up to **440 km autonomy**, zero tailpipe emissions (0 NOx, 0 SOx), and reduced urban noise.



### RAIL = 1 MILLION VEHICLES TRANSPORTED

**Groupe CAT operates a fleet of 2118 wagons** (1 828 owned and 290 rented), including standard, flex, low-profile and single-deck wagons across the UK, Morocco and Spain. The network supports **81 weekly trains serving 7 major OEMs**, ensuring efficient vehicle transport.

In 2025, the **Group is expanding its fleet with 100 new flex TAL wagons (articulated rail wagons for finished vehicle transport)** to support growing demand while maintaining operational efficiency.





### LNG TRUCK

#### CAT Croatia – LNG TRUCK

LNG (Liquefied Natural Gas) trucks are used in transportation operations in Spain as part of the decarbonisation strategy.

#### Impact indicators:

- > Estimated **12% reduction in CO<sub>2</sub>** emissions versus equivalent diesel operations
- > Lower local air pollutants, including **NOx and particulate matter**



### LOADING RATIO

#### CAT Spain – Duo-trailer implementation

A duo-trailer solution has been implemented by **CAT Spain** between Barcelona & Madrid/ Zaragoza & Madrid.

#### Performance indicators:

- > Payload per transport unit increased from **12 000 kg to 24 000 kg (+100%)**
- > **Trailer requirement reduced by 50% (2→1)**
- > **Annual CO<sub>2</sub> emissions reduced by ~30% (1,136 t→795 t)**



#### CAT Argentina – Trailer Length Optimisation

Trailer length modification to improve transport efficiency and competitiveness. **Performance indicators:**

- > Vehicle length increased from **22.2 m to 23 m (+0.8 m)**
- > Height maintained within **4.3–4.7 m** regulatory limits
- > Estimated CO<sub>2</sub>e reduction of **~12%**
- > **Load optimisation improvement** and transport efficiency



# 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 (2025)

Share of ISO 14001 certified

**48%**

Share of ISO 50001 certified

**13%**

**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 have **deployed 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 (heating, ventilation & air conditioning) 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 approximately **1 million sqm of solar panels**.



We are deploying electric vehicle charging infrastructure across our sites, including DC fast-charging stations (IRVE) with power between 120 and 180 kW at our Batilly site in France.



Vehicle charging – Batilly (France)

In the UK, we operate electric minibuses across our sites, with a total of 12 vehicles at Toton (1), Bellshill (1), and Killingholme (10).



Electric minibus - Bellshill Rail Terminal (UK)





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 the Euro 6 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) and REACH**. **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.

## 2026-2030 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**. Most of our operations are already **ISO 14001 certified, 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**.

Regarding energy management, **several sites in Germany are already ISO 50001 certified, and certification is planned in France in 2026, starting with our sites in Tremblay-en-France and extending to additional locations**.

In addition, in line with our **Race to 2030 strategy**, we plan to develop a **Group-wide water policy by 2026, which will also enable us to align with CDP and CSRD requirements by 2028**.

# 4

## SOCIAL

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



**Peggy GOUNON**  
Chief Supports Officer  
Groupe CAT



*At Groupe CAT, we are committed to a safe, inclusive, and high-performing workplace, where people are at the heart of our transformation.*

*Aligned with our **Race to 2030** roadmap, we are building a culture of **Team Excellence**, combining performance, engagement, well-being, and development. The roadmap drives actions to improve working conditions, promote inclusive leadership and empower employees.*

*Our **Health & Safety** policy reinforces a strong safety culture, ensuring the protection of physical and mental well-being, while embedding safety and excellence in daily practices.*

*We support **employee growth through training, career development and internal mobility**, and strengthen listening through engagement tools. We aim to reach an eNPS of 65 by 2030.*

*We reinforce **diversity, inclusion and equal opportunities through actions promoting gender balance, preventing discrimination and fostering respect across all regions.***

*Through **social dialogue**, communication and participation, we aim to ensure every voice is heard and employees feel valued and empowered.*

*We believe a skilled, engaged, and diverse workforce is key to long-term sustainable performance.*





# GUARANTEEING HEALTH & SAFETY AND ENSURE A SAFE WORKPLACE

The Chief Supports Officer (CSO), supported by the HR Directors of the North, South and West geozones, is responsible for developing the Social and Human Rights Policy and proposing annual objectives to the Executive Committee. The CSO also identifies best practices and appropriate tools to support the company in meeting its commitments and achieving its goals. 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 (2025)

(Group)

Number of occupational accidents with absence

**290**

Frequency rate of occupational accidents

**29**

Severity rate of occupational accidents

**1.0**

## 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**. This included **employee surveys** in the UK, the rollout of **targeted action plans** and **stress management training sessions** in Spain, contributing to a healthier and more resilient workforce. In 2025,

In France, this approach is supported by **structured prevention measures**, including **partnerships with external experts**, **dedicated training for managers** and **psychosocial risk prevention actions**. It is also reinforced through **QVCT initiatives** such as the **24/7 confidential psychological support service (PSYFrance)**, the **Prev&Care** programme for **employees who are family caregivers** and a **digital ideas platform to encourage employee participation and engagement**. This framework is further strengthened by the **QVCT agreement** covering key priorities such as **work-life balance**, **career development**, **disability inclusion**, **prevention of discrimination and harassment**, **employee expression**, **sustainable mobility**, **end-of-career support** and **health & safety at work**, thereby ongoing development of working conditions.

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.

Groupe CAT promotes employee well-being through a range of **social benefits** across its countries of operation. In many countries, including France, Spain, Belgium, Lithuania, Germany and United Kingdom, the **Group provides benefits beyond statutory requirements**, including **health, disability and life insurance**, **retirement and supplementary pension plans**, as well as **employee savings schemes**.

## 2026-2030 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 2026:**

- > **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 (2025)

Share of internal mobility rate  
**13.4%**

Share of permanent contracts  
**99%**

## 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 2025, the internal mobility rate reached 13.4%**, 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.

## 2026-2030 ambitions

As part of its "Race to 2030" strategy, **Groupe CAT will strengthen its employee development approach as a key pillar of its HR policy. The Group will support employees at all career stages through initiatives including retirement preparation guides and personalized career assessments, supporting career progression and transitions. It will also reinforce inclusive career management through performance reviews, country-tailored learning initiatives and innovative tools, while promoting internal mobility, diversity, equal opportunities and ethical recruitment practices.**

# 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 (2025)

Share of female employee  
**21%**  
(Group)

Gender equality score:  
**93/100**  
(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.

The Group also takes **specific measures regarding disability and actively fosters the inclusion of employees with disabilities**. In France, this includes appointing a **dedicated disability officer, partnering with specialized job platforms, adapting workplaces, participating in initiatives such as DuoDay, and setting a target of reaching 6% of employees with disabilities**.





### Gender Equality in the Workplace – Focus on France and Spain

In 2025, 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**. 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 93/100 in 2025, 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.

### 2026-2030 objectives

**Groupe CAT continues to implement policies that ensure non-discrimination, prevent harassment, and protect human rights, as well as promote disability inclusion, 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 40% female representation in executive bodies (including members of the Executive Committee and their N-1 and N-2) 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 (2025)

Share of employees covered by a collective or company agreement

**100%**

Share of countries with a social dialogue body

**83%**

## 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.** In certain countries, such as France, these agreements also include employee profit-sharing and incentive schemes, contributing to fair value distribution and strengthening employee engagement. 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.





In Groupe CAT, social partners are present in most countries (France, Germany, Spain, the United Kingdom, etc.), mainly at local level. Given the Group's overall workforce, **83% of employees are covered by employee representative bodies**. This strong social framework is complemented in France by **profit-sharing and incentive schemes enabling employees to share in the Group's performance**.

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.

## 2026-2030 ambitions

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

**Groupe CAT strengthens employee engagement by deploying tools that foster dialogue, feedback, and active participation in company life, including the rollout of an employee engagement survey (eNPS – employee Net Promoter Score) in 2026 to measure satisfaction and engagement, with the ambition of achieving an eNPS score of 65 by 2030 and supporting the development and monitoring of targeted action plans to continuously improve the employee experience.**

# 5

## SOCIETAL

### CONTRIBUTING TO A MORE VIRTUOUS SOCIETY



**Franck DE MAROLLES**  
Legal & Internal Audit  
Director

“

*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"*

”



# 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 (2025)

Number of incidents reported through the alert procedure

9

% of employees who have signed the code of conduct

100%

% of employees who has an anti-corruption training

100%

## OUR COMMITMENTS AND PROGRESS

Ethical compliance and anti-corruption matters are managed by the Legal & Internal Audit Director, who is responsible for overseeing the implementation, monitoring, and continuous improvement of the Group's ethics and compliance framework.

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

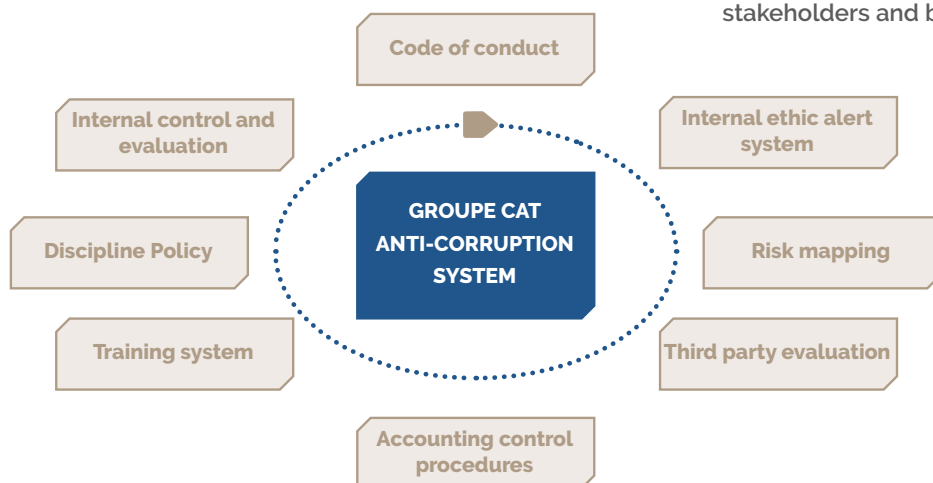
Groupe CAT maintains a **code of conduct** that guides the behaviour of all employees and ensures compliance through an internal controls system. **The code is accessible both internally and**



**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 ethics alert system (AlertEthic – CAT@alertethic.fr), which is **open and accessible anonymously to the entire value chain, including employees and external stakeholders**. This system is **accessible both internally and externally, enabling the anonymous reporting** of any situation of potential fraud or corruption and any breach of the Code of Conduct. Each **alert is treated by the Group Internal Audit Department**. 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

12/31/2025

#	KPI CSR-Ethic	Obj. 2025	Real 2025	Eval.	Obj. 2026	Obj. 2030	Sources / indicators
1	Number of incidents reported through the alert procedure	> 10	9	☹️	> 10	> 15	Ethics alert tracking table
2	Number of confirmed fraud or corruption incidents	0	3	0	0	0	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 + Due Dilligence questionnaire sent to new suppliers since nov 2025
5	% of sites assessed or audited internally on a specific business ethics issue	20%	25%	✅	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

31 December 2025

### 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**. Since November 2025, it is **systematically sent to every new supplier** working with Groupe CAT. 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**.

## 2026-2030 objectives

Systematic sending and follow up of the third party evaluation questionnaire to each new supplier in partnership with the Group's service provider Accenture has been implemented in 2025. In addition, in April 2026, Groupe CAT has contracted a specialized company to performed on demand deep anti-corruption due diligence on specific commercial partners.

A new training campaign to fight against corruption will be held on the second semester 2026. This mandatory training will address all newcomers in position defined as exposed to corruption risks.

# 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 (2025)

Share of targeted 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, social and ethic criteria throughout its supply chain. This strategy is designed to **mitigate risks, encourage sustainable practices and foster long-term partnerships** with responsible suppliers.

It is led by the Purchasing Director who ensures the integration of responsible purchasing principles into procurement strategies and processes. This includes **embedding ESG criteria into supplier selection, monitoring supplier performance** through tools such as EcoVadis and driving continuous improvement across the value chain in alignment with the Group's CSR objectives.

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. 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.





## 2026-2030 objectives

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. 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.

By 2030, the Group will assess **80% of its supplier base**. To support this objective, a new KPI is being developed to classify and evaluate suppliers based on key dimensions such as financial impact, environmental maturity and compliance performance. This KPI will feed a supplier 360° dashboard designed to give a consolidated view of each supplier and support risk based decision making.

To ensure sustainability is integrated into procurement processes, the Group will train all procurement teams in CSR principles. The objective is to reach a **90% training coverage by 2026**, with a defined validity period for the training to ensure long term alignment with CSR requirements.

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 incorporated into Requests for Proposals (RFPs) and supplier contracts when relevant, with a progressive increase in coverage aiming at 20% of supplier contracts and RFPs by 2027**.

The Group will also consider the supplier's contribution to the energy transition in energy-related procurement decisions, making the use of renewable energy one of the criteria considered during the selection process.

# ENSURING 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 (2025)

% of employees trained and sensitized to information security & data protection  
**100%**

Number of confirmed information security incidents  
**0**



## OUR COMMITMENTS AND PROGRESS

The Chief Information Officer (CIO) is responsible for ensuring the security and privacy of data within Groupe CAT. This includes overseeing the implementation of appropriate technical and organizational measures to protect information systems, safeguard personal and sensitive data, and ensure compliance with applicable data protection regulations.

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 better cybersecurity assessment in 2025 than 2024, earning a "Developed" score (745/1000) and a Bronze medal instead 717 in 2024.

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.

## 2026-2030 ambitions

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

During 2026, 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. Our cybersecurity team is strengthened, with the arrival of a GRC (Governance, Risk and Compliance) expert.

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 Cyberbavdis, we are currently renewing our Cybersecurity Maturity Certificate for 2025/2026, with a clear objective to improve our score through the deployment of new protection measures. 2026 will also allow us to set up permanent controls, thus guaranteeing the review of the configurations and processes in progress on the Information Systems.

# 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

## Reducing our carbon impact

	2025	2024	2023	2022	GRI	ISO 26000	SDG
Total CO <sub>2</sub> footprint (tCO <sub>2</sub> e)	483 741	504 278	504 204	462 823	GRI 305	6.5.5	
Scope 1 (tCO <sub>2</sub> e)	82 727	84 734	87 540	88 258	GRI 305-1	6.5.5	
Scope 2 (tCO <sub>2</sub> e)	4 381	5 056	5 028	4 355	GRI 305-2	6.5.5	
Scope 3 (tCO <sub>2</sub> e)	396 633	414 488	411 636	370 210	GRI 305-3	6.5.4	
Scope 3 (g CO <sub>2</sub> e/T.km)	148	152	153	157	GRI 305-3 GRI 302-1 GRI 302-2	6.5.5	









## Managing and reducing our environmental impacts

	2025	2024	2023	2022	GRI	ISO 26000	SDG
Electricity (KWh)	24 730 451	27 392 405	26 641 585	22 200 559	GRI 302-1	6.5.4	
Natural gas (KWh)	21 072 021	19 565 014	16 392 079	15 007 132	GRI 302-1	6.5.4	
Heating fuel (Liters)	340 880	272 856	1 547 670	1 547 860	GRI 302-1	6.5.4	
LPG (kg)	144 936	52 526	37 524	0	GRI 302-1	6.5.4	
Total waste production (Tons)	6 799	5 700	6 395	8 622	GRI 306-3 GRI 306-4	6.5.3	
% ISO 14001 sites certified 2025: sites>10 people	48%	32%	32%	32%	GRI 2-25 GRI 2-27	6.6.6	
% ISO 50001 sites certified 2025: sites>10 people	13%	8%	8%	5%	GRI 2-25 GRI 2-27	6.6.6	










# SOCIAL

2025 2024 2023 2022 GRI ISO 26000 SDG





## Ensuring health and safety

<b>Number of occupational accidents with absence</b> 2025: Group level - Europe 2022-2024: France, Morocco, Spain, Portugal, Slovenia, Germany, Poland, UK	290	230	179	144	GRI 403-9	6.4.6	 
<b>Frequency rate of occupational accidents</b> 2025: Group level - Europe 2022-2024: France, Morocco, Spain, Portugal, Slovenia, Germany, Poland, UK	29.32	20	17	13	GRI 403-9	6.4.6	 
<b>Severity rate of occupational accidents</b> 2025: Group level - Europe 2022-2024: France, Morocco, Spain, Portugal, Slovenia, Germany, Poland, UK	1	0.76	0.71	0.82	GRI 403-9	6.4.6	 
<b>% operational sites for which an employee health and safety risk assessment has been carried out</b>	100%	100%	100%	100%	GRI 403-1 GRI 403-2	6.4.6	 







## Developing skills and promoting talent

<b>% employees who received a training (France)</b> 2025 : France, Spain, Slovenia, Poland, UK, Lithuania, Ukraine ; 2022-2024: France	49.26%	63.60%	42.07%	43.94%	GRI 404-1 GRI 404-2	6.4.6	
<b>Average number of hours of training per employee</b> Total Nb hours of training / total headcount 2025 : France, Spain, Germany, Poland, UK, Lithuania, Ukraine ; 2022- 2024: France	3.84	7.7	5.37	4.98	GRI 404-1	6.4.7	 
<b>% employees regularly evaluated through performance and career development reviews</b>	Managers 100% Employees 89% Workers 75%	100% 88% 49%	94% 84% 45%	86% 75% 52%	GRI 404-3	6.4.7	
<b>Share of permanent contracts</b>	99.1%	98%	98%	97%	GRI 2-7 GRI 401-1	6.4.3	 
<b>Ratio of the highest-paid person's total annual compensation to the median total annual compensation of all employees</b>	14.84%	15.11%	11.33%	9.91%	GRI 2-21	6.4.3	 
<b>Working hours</b>	9 903 138	9 665 676	9 796 248	9 275 634	GRI 401	6.4.3	

## Promoting diversity, quality of life, and working conditions

<b>Share of female employees</b>	21%	23%	24%	23%	GRI 405-1	6.3.7 6.4.3	 
<b>&gt; Women in management positions (cadre)</b>	30.63%	30.56%	31.96%	30.72%	GRI 405-1	6.4.7	 
<b>&gt; Women in non-management (non cadre)</b>	21.07%	21.42%	22.48%	22.31%	GRI 405-1	6.4.7	 
<b>Gender equality score (scope: France)</b>	93/100	92/100	93/100	76/100	GRI 405-1	6.3.7 6.4.3	 

## Developing collective bargaining and social dialogue

<b>Share of employees covered by a collective or company agreement</b>	100%	100%	100%	100%	GRI 2-30	6.4.3	  
<b>Share of countries with a social dialogue body</b>	83%	79.96%	79.65%	80.39%	GRI 2-30 GRI 402-1	6.4.3	  

# SOCIETAL

2025 2024 2023 2022 GRI ISO 26000 SDG

## Operating with integrity

% of employees who have signed the Groupe CAT's code of conduct	100%	100%	100%	100%	GRI 2-23 GRI 2-24	6.6.3 6.6.5	
Number of incidents reported through the whistleblowing procedure	9	11	17	10	GRI 2-26 GRI 205-3	6.6.3 6.6.4	
Number of confirmed corruption incidents	3	1	1	2	GRI 205-2 GRI 205-3	6.6.3	
% of employees trained in business ethics	100%	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%	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	25%	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%	0%	GRI 2-25/2-26	6.6.3 6.7.7	
Number of proceedings opened for breaches of competition laws	0	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	68%	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%	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%	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	76%	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	20%	88%	88%	100%	GRI 308-1 /414-1 GRI 404-2	6.6.6 6.3.5	

## Ensure the security and privacy of data

% of employees trained on information security & data protection	100%	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	0	GRI 418-1	6.7.7	

# GRI CONTENT INDEX – GROUPE CAT (2025)

## GRI Content Index – Statement of use:

Groupe CAT has reported in accordance with the GRI Standards for the period 2025. The report has been prepared in accordance with the GRI Universal Standards 2021, including GRI 1: Foundation 2021, GRI 2: General Disclosures 2021, and GRI 3: Material Topics 2021. The material topics have been determined through a Group-level impact assessment.

TACKLING CLIMATE CHANGE			
GRI Standard	Disclosure	Response / Reference	Location
GRI 2-1	Organizational details	Transport company operating in Europe	The Group section
GRI 2-6	Activities, value chain	Road and rail transport of vehicles and parts	The Group section
GRI 2-12	Role of governance body	Board oversees CSR and climate strategy	CSR strategy section (our CSR governance)
GRI 2-13	Delegation of responsibility	CSR function managed at Group level	CSR strategy section (our CSR governance)
GRI 2-22	Statement on sustainable development strategy	CSR strategy aligned with decarbonisation roadmap	CSR strategy section (our CSR roadmap)
GRI 2-23	Policy commitments	Code of conduct signed by 100% employees	Ethics section
GRI 2-24	Embedding policies	CSR and ethics integrated in operations and procurement	Responsible procurement section
GRI 2-25	Processes to remediate impacts	Internal audit and certification processes in place	Ethics section
GRI 2-26	Whistleblowing mechanisms	Whistleblowing system active	Ethics section
GRI 2-30	Collective bargaining coverage	100% employees covered by agreements	Social section
GRI 3-1	Process to determine material topics	ESG priorities conducted at Group level	CSR strategy section
GRI 3-2	List of material topics	Climate, energy, safety, HR, ethics, supply chain	CSR strategy section
GRI 305-1	Direct (Scope 1) GHG emissions	82 727 tCO <sub>2</sub> e (2025)	Environment section
GRI 305-2	Indirect (Scope 2) emissions	4 381 tCO <sub>2</sub> e (2025)	Environment section
GRI 305-3	Other indirect (Scope 3) emissions	396 633 tCO <sub>2</sub> e (2025)	Environment section
GRI 302-1	Energy consumption	Electricity, gas, fuel, LPG consumption reported	Environment section
GRI 306-3	Waste generated	6,799 tons (2025)	Environment section
GRI 404-1	Training indicators	49% employees trained / avg hours 3,84	Social section
GRI 404-3	Performance reviews	100% managers evaluated	Social section
GRI 401-1	Employment stability	99.1% permanent contracts	Social section
GRI 405-1	Diversity indicators	21% women employees	Social section
GRI 402-1	Collective bargaining	Social dialogue in 83% countries	Social section
GRI 205-1	Anti-corruption risk assessment	100% high-risk partners covered	Ethics section
GRI 205-2	Anti-corruption training	100% employees trained	Ethics section
GRI 205-3	Confirmed incidents	3 incidents reported	Ethics section
GRI 206-1	Anti-competitive behavior	0 legal cases	Legal section
GRI 418-1	Data privacy incidents	0 information security incidents	IT security section
GRI 308-1	Supplier environmental assessment	68% suppliers assessed	Procurement section
GRI 308-2	Supplier environmental impacts	Supplier audits conducted	Procurement section
GRI 414-1	Supplier social assessment	68% suppliers assessed	Procurement section
GRI 414-2	Supplier social impacts	CSR audits on suppliers implemented	Procurement section





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