

GLS Group

2023-24 Basis of Reporting

Our general reporting principles

General Logistics Systems (GLS) Group aims to ensure that the data we report is an accurate reflection of our performance and meets the needs of our stakeholders. We take care to report data in line with the definitions, scope and boundaries stated in these reporting criteria. Any specific, material exclusions are stated and explained within this document. We use consistent methodologies year to year wherever possible to allow for performance comparison over time; any material changes in measurement methodologies versus the previous reporting year are made clear. We report transparently such that our stakeholders can have confidence in the integrity of the data and information we publish.

Reporting boundaries

The reporting refers to all entities of GLS Group unless stated otherwise.

At the end of the reporting period 2023-24 GLS Group covers 21 countries with own entities: Austria, Belgium, Canada, Croatia, Denmark, Finland, France, Germany, Hungary, Ireland, Italy, Netherlands, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, USA.

Part of GLS are more than 120 hubs (including franchisees and agencies) and more than 1,600 depots (including franchisees and agencies) within the 21 countries.

The GLS financial year 2023-24 covers the period 1 April 2023 to 31 March 2024. Unless otherwise stated, all assured metrics cover this period. The Environmental data for consumption and emissions refers to the calendar year instead of the financial year.

New acquisitions and disposals

Where business entities are acquired during the reporting year, we aim to include new acquisitions within the scope of our reporting within one year, or as soon as appropriate processes and systems are implemented to enable consistent data collation and group level consolidation. In cases where data is excluded, explanatory footnotes are included within our annual reporting,

Facilities or premises

New facilities or premises are included within our reporting from the date of acquisition. Any premises disposed of during the reporting year are removed from our portfolio from the date of disposal.

Uncertainty, estimates and assumptions

Every effort is made to capture all relevant data for our reporting. Where estimates and assumptions apply, these have been noted in the specific criteria for each indicator where appropriate.

Restatement of reported data

We restate prior year data in cases where it will make data and performance trends between years more comparable, or on the basis that any variances in prior years are identified (for example errors in prior year data). Where this applies, we will restate the data and provide reasons for the restatement in our annual reporting.

Certifications and ratings

An overview of our ESG related certifications and ratings can be found at the following website:

<https://gls-group.eu/GROUP/en/our-responsibility/certifications/>

ENVIRONMENT

Due to the nature of environmental data and the availability of utility invoices, all environmental metrics are reported on a 12-month basis. This covers 1 January 2023 – 31 December 2023.

Assured environment KPI	Definition of KPI	Scope	Units	Method	Source
GLS Scope 1 and 2 GHG emissions	Scope 1 (direct) GHG emissions are from sources that are owned or controlled by GLS. Scope 2 (indirect) GHG emissions are from the consumption of purchased energy. Scope 2 emissions are calculated using both the location-based and market-based approach.	The reporting period is the calendar year: January - December. Data has been consolidated according to the operational control approach. Included are all Scope 1 and 2 emissions related to GLS.	Tonnes and kg of carbon dioxide equivalent (CO ₂ e)	The methodology aligns to the Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, March 2004. For the emission calculation the actual consumption data is requested from all sites. Whether estimated or measured values are being used for resource consumptions, is now indicated in WeSustain for each datapoint and location. If the consumption is not available, GLS takes the following steps to make an estimation:	Conversion factors are used from DEFRA. Emission factors are used from DEFRA, IEA (incl. trade adjustments) and Umweltbundesamt (UBA): Emissionsbilanz erneuerbarer Energieträger, 2023 EN 16258 and GLEC Framework for transport emission calculation of

				Step 1: In case of missing data, the country average is used. Step 2: In case the country is very small, or there is not enough data to calculate an average, the group average is used.	owned transport vehicles
GLS Scope 3 GHG emissions	Scope 3 emissions are the reported indirect greenhouse gas (GHG) emissions associated with GLS operations that are not covered in Scope 1 or 2, for example transport related activities with vehicles not owned by GLS.	This metric includes GHG emissions from all relevant 'value-chain' emission categories. These are: Purchased Goods and Services: operational goods and services procured which are not accounted for in Scope 1,2 or other Scope 3 categories (e.g. business travel expenditure is not included in purchased goods because it is calculated in scope 3 – category 6). Capital Goods: goods and services procured through capital expenditure which are not accounted for in	Tonnes and kg of carbon dioxide equivalent (CO₂e)	The methodology aligns to the Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, March 2004. For the emission calculation of purchased goods and services, fuel and energy related activities, waste disposal, business travel, downstream leased assets and franchisees the actual consumption and activity data is requested from all sites. Whether estimated or measured values are being used for resource consumptions, is now indicated in WeSustain for each datapoint and location.	Conversion factors are used from DEFRA, EN 16258 Emission factors are used from DEFRA, IEA and Umweltbundesamt (UBA): Emissionsbilanz erneuerbarer Energieträger, 2020; EN 16258 and GLEC Framework Data for fuel consumption is used from HBEFA (4.1, Handbuch für Emissionsfaktoren)

		Scope 1,2 or other Scope 3 categories. 3. Fuel and Energy related activities: the electricity transmission and distribution (T&D) losses and 'well-to-tank' (WTT) emissions of fuel and electricity that are not included in Scope 1 and Scope 2. 4. Upstream transportation and distribution: GHG emissions from third-party road, ferries and air (both domestic and international), and private vehicle deliveries including couriers and owner drivers. 5. Waste Disposal: GHG emissions from waste disposal route. 6. Business Travel: GHG emissions associated with business travel of employees by road and air.	If data is not available, GLS takes the following steps, to make an estimation: Step 1: In case of missing data, the country average is used. Step 2: In case the country is very small, or there is not enough data to calculate an average, the group average is used. Data for capital goods is directly obtained from the finance department and with a spend based approach calculated to emissions. The number of employees is obtained centrally. Data for commuting is obtained from the national travel study of the department of transport UK Upstream transportation and distribution emissions are calculated following the European standard EN 16258. Emissions are calculated based on driven distances per vehicle category. Measured distances are available in the	Data on commuting is taken from national travel study of the department of transport UK. Spend based approach for capital goods is used from Scope 3 Evaluator Quantis; GHG Protocol Capital Goods
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		7. Employee Commute: GHG emissions associated with employee commute. 13. Downstream leased assets: emissions from operations of not GLS operated buildings 14. Franchises: emissions from operations and parcel shipment through franchises GLS reports all relevant categories of the Scope 3 emissions inventory. The following categories are not disclosed as they do not apply to current GLS activities: 8. Upstream leased assets 9. Downstream transportation and distribution 10. Processing of sold products 11. Use of sold products 12. End-of-life treatment of sold products 15. Investments These categories will be reviewed annually and will be included in		countries, if not distances are modelled with local traffic and linehaul specific GLS models according to GLEC framework and EN16258. An overview of where data is modelled or measured can be found in Annex 1. Fuel consumptions are taken from HBEFA, based on the distribution of Euro classes of the transport vehicles.	
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		future reports if emissions are identified.			
Total energy consumption	Total kWh energy consumed for heating, electricity and transport within GLS owned premises and vehicles	Energy use in GLS operated buildings for electricity consumption, heating consumption, shunting vehicles, forklifts, company cars Energy use for GLS owned transport fleet in North America	(kWh)	All sites must indicate the amount of consumed electricity and heating and fuel consumption of company cars, shunting vehicles, forklifts and owned transport fleet (if applicable)	GLS country entities and locations
Renewable electricity purchased	Purchased green electricity	Purchased renewable electricity is already included in Scope 2 marked based emissions.	Purchased amount of renewable electricity (kWh)	All sites must indicate the amount of consumed electricity and if and how much renewable electricity is purchased.	GLS country entities and locations
Renewable electricity generated	Renewable electricity generated includes the amount of electricity generated by GLS owned photovoltaic systems,	Generated electricity from GLS owned photovoltaic systems	Generated amount of green electricity (kWh)	Each site must state if they have a PV system installed and the amount of electricity it generated, as well as self-consumed and sold to the grid. In case the amount of generated electricity is unknown, the generation is estimated by the kWp of the installed PV system.	GLS country entities and locations

Social

Assured people KPI	Definition	Scope	Units	Method	Source
Fatalities	The total number of fatalities, during the reporting year, due to accidents that have occurred because of GLS's undertakings.	Includes: - Fatalities that occur within GLS's workforce, as a result of an accident or road traffic collision, while the employee is on duty. - Fatalities to third parties such as contractors working on behalf of GLS, visitors to GLS premises and members of the public. - Third-party drivers or pedestrians involved in Road Traffic Collisions with a GLS or GLS transport partner vehicle. - Inclusion of a fatality in this data does not mean that the death has been	Absolute number	Fatalities are initially reported by the Country Management to GLS Corporate Occupational Health & Safety. This information is logged in the OHS summary file under "Fatal Accidents". The OHS Summary File is also used to monitor serious injuries that are considered life-threatening or lifechanging. If a serious injury becomes fatal, this is reflected in our records. The Incident reporting process is managed on a day-to-day basis by Corporate Occupational Health & Safety.	OHS Summary file fatal accidents

		caused wholly or partly by GLS. Excludes deaths that are not in connection with an accident at work – for example a heart attack or suicide.			
Lost time accident frequency rate (LTAFR)	The total number of accidents resulting in an absence on the next day or shift, per 100,000 hours worked.	The definition for accidents is: • A work-related event in which personal injury, illness or death has occurred. GLS always records occupational accidents according to the regulations of the country where they happen. • Accidents are always considered "work-related" if they occur in connection with the employee's contractual duties, regardless of the location at which they occur. In all cases, when determining whether an accident is 'work-	Frequency rate per 100,000 hours worked	Hours worked: Recording of working hours varies from country to country and each country reports working hours for group reporting. The data basis is basically generated by means of electronic time recording systems (especially blue-collar worker) as well as contractual working hours (office employees) in connection with regular attendance recording. Accidents and absences reported: Accidents are reported by a monthly data reporting file. A cross-check of absences and accidents is made by the	Communicated via the monthly reporting template

		related', the following factors will be considered: 1. The way the work was carried out; 2. any machinery, plant, substances or equipment used for the work; 3. the condition of the site or premises where the accident happened. 'Work-related' excludes accidents occurring whilst the employee is travelling between their home and normal office work location.		Corporate Occupational Health & Safety department.	
Sickness absence	Sickness absence hours as a % of expected working hours as a general definition for the GLS Group.	All countries within the GLS Group. Generally, all absences which were considered as sick leaves as per country definition are included.	% figure	In general, the absence rates are calculated based on the hours lost compared to the hours that would have been expected to be worked during the absence. There are local deviations in the data collection for example the usage of real hours worked instead of expected working	National recording tools Communicated via the monthly reporting template

				hours (e.g. GLS US, GLS Italy). Criteria to be excluded from the sickness rate may be public holidays, planned absences (e.g. medical consultation, maternity leave, unpaid leave of absence) Maximum duration until which sickness is included in the sickness rate may vary per country (e.g. Netherlands: 2 years, Croatia: 42 days, Austria: From 6 to 12 weeks (depends on years of employment)). Health-related absences that are not considered in the calculation of the sickness rate (e.g. Medical Consultation, working accidents, when accepted by the insurance company) The data will be provided on a monthly basis and reported through the monthly reporting template, which will then be read in a summary file.	
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Governance

Assured governance KPI	Definition	Scope	Units	Method	Source
Introduction to Compliance: completion rate	Trainings which have been completed	Refers to the trainings which have been completed by users set in relation to the total number of Introduction to Compliance training assignments	% figure	Data provided by third party provider (Skillcast)	Skillcast
Introduction to Compliance: non-overdue rate	Completed and pending assignments	Refers to aggregate sum of completed and pending assignments set in relation to the total number of Introduction to Compliance training assignments respectively. KPI informs about percentage of users who either have completed the trainings or who were still on time to complete their trainings (in reference to	% figure	Data provided by third party provider (Skillcast)	Skillcast

		the defined deadline at the end of the FY).			
Data Protection training completion rate	Trainings which have been completed	Refers to the trainings which have been completed by users set in relation to the total number of Introduction to Data Protection training assignments	% figure	Data provided by third party provider (Skillcast)	Skillcast
Data Protection training non-overdue rate	Completed and pending assignments	Refers to aggregate sum of completed and pending assignments set in relation to the total number of Introduction to Data Protection training assignments respectively KPI informs about percentage of users who either have completed the trainings or who were still on time to complete their trainings (in reference to the defined deadline at the end of the FY).	% figure	Data provided by third party provider (Skillcast)	Skillcast

Annex 1: Overview data sources

Country	Product	Controlling/Modell	
		Local Traffic	Linehaul
AT	parcel	Controlling	Controlling
BE	parcel	Model	Controlling
BE	freight	Controlling	Controlling
CA	parcel	Controlling	Controlling
CA	LTL	Controlling	Controlling
CA	Logistics	Controlling	Controlling
CZ	parcel	Controlling	Controlling
DE	parcel	Controlling	Controlling
DK	parcel	Model	Controlling
DK	courier	Controlling	
DEKU	express	Model	Controlling
ES	parcel	Controlling	Controlling
FR	parcel	Controlling	Controlling
HR	parcel	Controlling	Controlling
HU	parcel	Controlling	Controlling
IE	parcel	Model	Model
INT	parcel		Controlling
IT	parcel	Model	Controlling

Country	Product	Controlling/Modell	
		Local Traffic	Linehaul
NL	parcel	Controlling	Controlling
NL	freight	Controlling	Controlling
PL	parcel	Controlling	Model
PT	parcel	Controlling	Model
RO	parcel	Controlling	Controlling
ROS	LTL	Controlling	Controlling
RS	parcel	Controlling	Controlling
SI	parcel	Controlling	Model
SK	parcel	Controlling	Model
US	parcel	Model	Controlling
US	LTL	Controlling	Controlling