



# COMPLIANCE

## DUTY OF CARE PLAN

2024

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The duty of care plan was published in the Universal Registration Document (URD), filed on April 16, 2025 with the AMF, in its capacity as competent authority under Regulation (EU) 2017/1129.

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# DUTY OF CARE PLAN

## 1 Regulatory framework and governance

### Duty of care law applied to La Poste Groupe

In accordance with French law no. 2017-399 of 27 March 2017 on the duty of care of parent companies and subcontracting companies (hereinafter, the "duty of care law"), La Poste Groupe draws up a duty of care plan each year. It ensures compliance with the legal provisions related to the three topics of duty of care: human rights and fundamental freedoms, health and safety and environmental protection. The preparation of this plan is discussed each year with the representative trade unions and other stakeholders.

The group implements a duty of care policy, which is monitored by a compliance framework. This policy emphasizes the group's zero tolerance for non-compliance risks and its commitment to setting an example. It sets out the expectations and defines the guiding principles for each of the five measures relating to the duty of care plan, which must include:

1. a risk map for their identification, analysis and prioritisation;
2. procedures for the regular assessment of the situation of subsidiaries, subcontractors or suppliers with which there is an established commercial relationship, with regard to the risk map;
3. appropriate actions to mitigate risks or prevent serious harm;
4. a whistleblowing system to report the suspicion or occurrence of a serious violation, established in consultation with trade unions;
5. a system for monitoring the measures implemented and assessing their effectiveness.

It is the responsibility of each of the entities<sup>(1)</sup> and their senior executives to take the necessary measures to ensure that the policy they implement complies with this policy. The group's foreign subsidiaries must also take into account the applicable local legislation. If local regulatory requirements are less restrictive, every entity must establish a system in line with the principles laid down by the group.

This policy complements the group's other commitments and policies on the three topics of duty of care. In 2024, the group revised its climate and pollution policy, which complements the energy policy. In 2024, LBP AM<sup>(2)</sup> implemented its own human rights policy to complement that of the group, which was published at the end of 2021.

In addition, La Poste Groupe regularly monitors regulatory developments to stay abreast of new legislation and case law, ensuring compliance with its obligations. As such, it takes a keen interest in upcoming regulatory developments, particularly European Directive 2024/1760 on Corporate Sustainability Due Diligence, which is currently pending transposition into the laws of EU member states.

Lastly, in accordance with the provisions of the duty of care law, La Poste Groupe has drawn up and published seven duty of care plans since 2018.

### Scope and application

La Poste Groupe's duty of care plan covers:

- the activities of La Poste SA, which include those of the Services-Mail-Parcels and Retail Customers & Digital Services business lines;
- the activities of the group's subsidiaries, directly or indirectly owned and controlled within the meaning of Article L. 233-16-II of the French Commercial Code<sup>(3)</sup>;
- the activities of suppliers and subcontractors with whom the group and the subsidiaries maintain an established commercial relationship;
- La Banque Postale's financing and investment activities.

To better account for the group's potential risks and impacts based on the nature of its activities, the results of the risk mapping, as well as the resulting prevention and mitigation measures are presented by business line in Sections 2 "Risk mapping", 3 "Measures to prevent and mitigate risks for the group's own activities" and 4 "Measures to prevent and mitigate risks for supplier and subcontractor activities".

### La Poste Groupe's business model

As a leading provider of local human services, La Poste relies on a multi-business model. The group's commitment to serving the public interest is in line with its public service missions. La Poste Groupe supports the changes that are impacting society, the environment and local regions. It generates 44.6% of its revenue internationally (of which 26.5% in the European Union<sup>(4)</sup> and 18.1% in the rest of the world). It is present in more than 60 countries across five continents.

La Poste Groupe has consistently embedded social commitment into its business model (see below).

### Long-standing social, societal and environmental commitments

Since the early 2000s, La Poste Groupe's Corporate Social Responsibility (CSR) policy has been implemented through the development of several strategic plans. Against this backdrop, the group's Sustainability Department (formerly the CSR Department) was set up in early 2011, and the group's CSR policy was defined and approved by the Executive Committee in September 2011. Since then, La Poste Groupe has published an annual sustainable development report, outlining its key commitments. La Poste Groupe has also been a signatory to the United Nations Global Compact since February 2003 and publishes its annual Communication on Progress (CoP), detailing its advancements in CSR.

(1) La Poste SA (including the Services-Mail-Parcels and Retail Customers & Digital Services business lines) and all subsidiaries controlled directly or indirectly, within the meaning of Articles L. 233-1 and L. 233-3 of the French Commercial Code.

(2) LBP AM is the asset management subsidiary of La Banque Postale, which includes LBP AM and La Financière de l'Échiquier.

(3) See the group organisational chart presented in the introduction of Chapter 1 "Business overview".

(4) Excluding France.

# A business model that creates value

## CHANGES IN SOCIETY

- Environmental and energy transition
- Digital transition
- Demographic and social transition
- Regional transition

## MACROECONOMIC TRENDS

- More normal inflation levels
- Low growth
- Interest rate cuts

## RESOURCES

### Human capital

- **226,800** employees:
  - including **22.9%** outside France
  - of whom almost **10,000** work in IT (data/AI)

### Industrial and commercial capital

- More than **110,000** vehicles, **38%** of which are electric<sup>(1)</sup>
- More than **11,000** buildings, **89.3%** of which are powered by renewable electricity
- Digital infrastructure (hosting, data lakes)
- La Banque Postale: **12<sup>th</sup>-largest** bancassurer in the eurozone<sup>(2)</sup>

### Social and relational capital

- **Number one** network of local, human and digital services in France
- **152,000** service access points, retail pick-up points and lockers worldwide
- RFAR-labelled responsible purchasing and supplier relationships policy<sup>(3)</sup>
- **6.5m** La Poste digital identities certified by ANSSI<sup>(4)</sup>

### Financial capital

- Stable, long-term ownership structure (100% public capital)
- **€23.4bn** in attributable equity

### Intellectual capital

- Image of trust, proximity
- Brand portfolio
- Innovation (e.g. 3 corporate venture funds: La Poste Ventures, I15K and Open CNP)

<sup>(1)</sup> Light commercial vehicles, Staby, e-bikes, trolleys and trucks.

<sup>(2)</sup> Source: total 2022 assets reported by a panel of 20 eurozone banks.

<sup>(3)</sup> Responsible Supplier Relationships and Purchasing Label obtained by La Poste SA and three subsidiaries.

<sup>(4)</sup> French National Information Systems Security Agency

## La Poste 2030, committed for you

### A compelling purpose

### A multi-business model underpinned by four business lines

- Services-Mail-Parcels
- Geopost
- La Banque Postale
- Retail Customers & Digital Services

### Four growth opportunities driven by the business lines

- Protecting the core historical activities
- Accelerating growth drivers
- Laying the foundations for future growth
- Raising the bar in terms of profitability and critical mass

### Four cross-functional levers for action


- Customer satisfaction
- Social and environmental commitment
- Labour-management agreement and management culture
- Digitalisation and innovation

### An objective of profitable and responsible growth

in France and internationally

## Four public service missions

 Universal postal service<sup>(5)</sup>

 Press transport and delivery

 Regional development

 Accessible banking

<sup>(5)</sup> With the launch of the new mail range as of 1 January 2023, for example.

## STRUCTURAL SHIFTS IN THE BUSINESSES

Lower mail volumes

Decline in post office footfall

Strong competitive pressure in the Parcels business

Mounting environmental constraints

### La Poste, a mission-led company



“Serving all, useful to everyone, La Poste is a people-oriented company with a local presence that develops exchanges and builds essential links by contributing to the common wealth of society as a whole”.

In line with its purpose, La Poste has enshrined four commitments in its Articles of Association:

- Working to accelerate the environmental transition for all
- Promoting ethical, inclusive and affordable digital services
- Fostering social inclusion
- Contributing to the development and cohesion of local areas

### A sustainably profitable and responsible group

#### The group's ambition

Continue its transformation to become a sustainably profitable and responsible company, and develop business activities that are **highly useful for society**, while helping to shape **just transitions**.

#### Acting for the future of the group

View transitions and ESG as opportunities and turn them into **drivers for reinvention** to ensure sustainable value creation.

#### Taking action with and for employees

Be a group that **cares about its employees**, **develops their skills** and **is committed** to people-oriented innovation and performance.

#### Acting for society and the future of the regions

Develop products and services **that contribute to the transformations currently shaping society** by generating positive impacts for everyone, everywhere.

#### Carrying out its public service missions

## VALUE CREATION

### For the planet

La Poste Groupe's carbon pathway is in line with the Paris Agreement (reference year: 2021)

- **43.6%** reduction in Scope 1 and 2 emissions, and **25%** reduction in Scope 3 emissions by 2030
- Net zero emissions by 2040
- Reductions in air pollutants (in-house fleet, as from 2021):
  - **37.5%** reduction in nitrogen oxide
  - **33.1%** reduction in carbon monoxide

### For regions

- **97%** of the population in France located within 5 km or 20 minutes by car from a contact point
- **€5.8bn** in annual loan originations with local authorities
- **426,000** direct, indirect and induced jobs in regions

### For customers

- More than **14bn** items delivered in 2024
- Many users of the group's websites and digital applications:
  - 22.4m per month on laposte.fr
  - 29m on "myDPD" since its launch
  - 5.5m per month on labanquepostale.fr
- **10m** active banking customers
- **36m** property & casualty policyholders
- **13m** savings/pensions policyholders

### For employees

- La Poste's gender equality index score: **94/100**
- Digital, AI and data training
- High level of postal worker engagement measured in the annual survey: **63%**

### For suppliers

- **80%** of suppliers and subcontractors are micro enterprises, SMEs and mid-caps

### For shareholders and investors

Non-financial ratings:

- **CDP Climate Change Leadership: Top 2%**, across all sectors
- EcoVadis: **Top 1%** in the postal, courier and multimodal freight transport sector
- Moody's ESG Solutions: **No. 1 worldwide**, all sectors combined

Financial ratings:

S&P Global **A**; Fitch Ratings **A+**

The group's initiatives also extend to its subsidiaries: in 2017, Geopost, a La Poste Groupe subsidiary dedicated to parcel delivery, and UNI Global Union<sup>(1)</sup>, a global union federation, signed an international agreement, pioneering commitments to social progress, including human rights and freedom of association. This agreement was co-signed by the CGT, CFDT and FO, all three affiliates of UNI Global Union.

In 2021, La Poste Groupe unveiled a new strategic plan, "La Poste 2030, committed for you", outlining its ambition to be the leading European platform for connections and exchanges that is people-centred, digital, green and community-minded, helping customers succeed in their projects and driving transformation in society as a whole. This plan notably includes fulfilling the group's social, societal and environmental commitments, and supports its transition towards becoming a mission-led company (*entreprise à mission*). In November 2020, La Poste Groupe therefore proactively established a Mission Committee, made up of entrepreneurs, professors, experts in the ecological transition, geographers, economists, players in the social and solidarity economy and members of the Board of Directors, to oversee the group's CSR commitments.

On 8 June 2021, building on its commitments, La Poste became the first public-sector business to become a mission-led company. It has thus defined a purpose that conveys the core meaning of its actions and encapsulates the essence and goals of its activities in service of society: "Serving all, useful to everyone, La Poste is a people-oriented company with a local presence that develops exchanges and builds essential links by contributing to the common wealth of society as a whole".

The Company's purpose and four social and environmental commitments are embedded in every priority of the strategic plan and its social and societal ecosystem, aiming to generate a positive impact and engage all stakeholders. The transformation process into a mission-led company is also conveyed to the group's subsidiaries: La Banque Postale also became a mission-led company in February 2022.

Social, societal and environmental commitments are at the heart of La Poste Groupe's DNA, and without waiting for legal requirements, the group has long been committed to taking action on the three topics covered by the duty of care law.

## Governance and compliance management

Compliance is overseen at the highest level by La Poste Groupe's management. Each senior executive and member of the Executive Committee formally undertakes to respect La Poste Groupe's compliance policy guidelines by signing a letter of commitment. In

so doing, the senior executives endorse La Poste Groupe's duty of care plan aimed at preventing and mitigating these risks, which they undertake to apply within their entities. The measures are being rolled out in a manner adapted and proportionate to the specific nature of their activities and their exposure to risks.

These issues are shared with La Poste Groupe's shareholders. Compliance issues are incorporated into the agendas of the group's Executive Committee and Audit Committee. A Compliance Coordination Committee, made up of the people responsible for compliance issues in the group's business lines and entities, shares the strategic dimension of compliance issues, the roadmap and performance indicators.

### Governance related to the group's duty of care

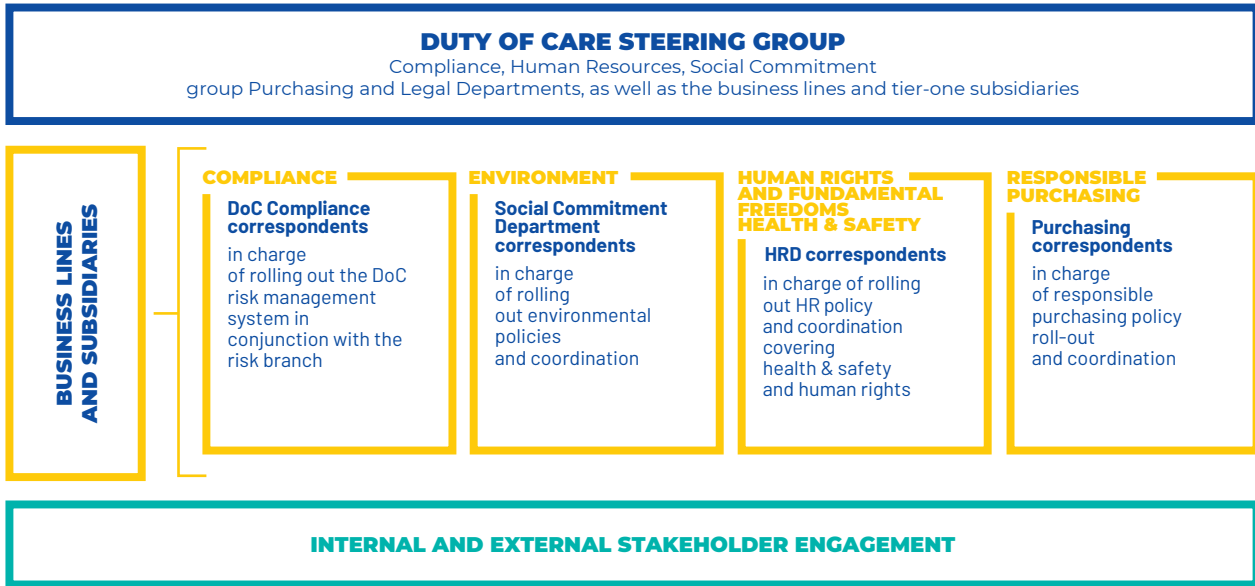
La Poste Groupe has established a compliance governance framework that relies on various bodies:

- the Audit Committee and the Executive Committee, which are regularly informed about the compliance measures implemented, including those relating to the duty of care, as well as major alerts;
- the Group Compliance Coordination Committee, which defines the group's strategic compliance priorities;
- the Group Compliance Directors Committee, which implements compliance procedures within the group, a new body that will start meeting in 2025;
- the Steering Committees responsible for different areas, including the one dedicated to the duty of care, which oversees the duty of care framework. This Committee met twice in 2024. It includes representatives from the business lines, subsidiaries and functional departments (see diagram below). It ensures the effective implementation of the measures in the duty of care plan (annual risk mapping campaign, implementation of measures to prevent and mitigate risks, compliance framework, etc.);
- in addition, the Group Compliance Department, which organises thematic workshops and discussions with stakeholders, with a particular focus on the development of the risk mapping in 2024;
- following the principle of subsidiarity, the business lines and first-tier subsidiaries, which are responsible for the implementation of the duty of care framework within their respective scopes and through their own governance structure.

In operational terms, the duty of care plan is established and updated under the responsibility of the group's Compliance Department, which reports directly to the Executive Vice President, General Secretary of La Poste Groupe. The duty of care plan is approved at the highest level of the group.

(1) UNI Global Union is a global trade union federation for the services industries, representing 20 million workers, including 2.5 million postal and logistics workers, in 150 different countries.

## Duty of Care Steering Committee



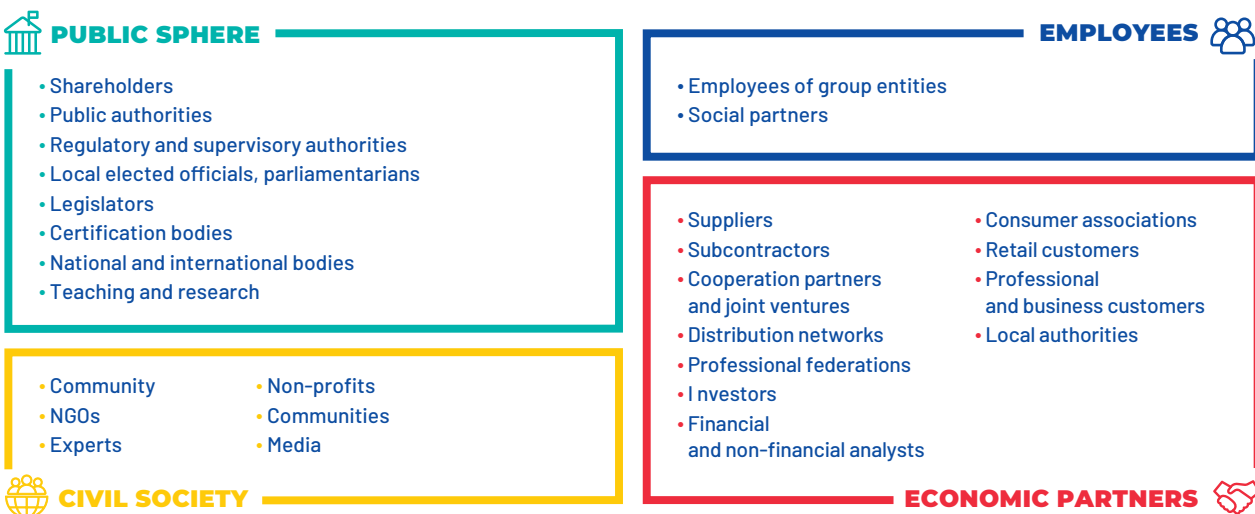
### Dialogue with stakeholders

La Poste Groupe has long engaged with numerous stakeholders, both internal and external, to understand their expectations, share best practices, gain a better understanding of employees and thus better identify risks. In 2024, as part of the implementation of the Corporate Sustainability Reporting Directive<sup>(1)</sup> (CSRD), a double materiality assessment was conducted on an internal and external consultation process. Around fifty interviews were conducted to assess the materiality of the impact. A session dedicated to the double materiality assessment approach and the consultation process of the corresponding stakeholders was organised during a Joint Social Dialogue Committee meeting held on 16 September 2024.

The coherent alignment between this exercise<sup>(2)</sup> and the duty of care risk mapping was based on:

- including duty of care risks in the definition of the main issues and impacts;
- aligning the materiality scoring framework from the double materiality exercise with that of the duty of care risk mapping<sup>(3)</sup>;
- rating impacts by the Compliance Department and conducting joint interviews to assess key issues;
- checking that the impact rating is consistent with the duty of care risk mapping;
- including the duty of care results in the double materiality exercise.

### Typology of consulted stakeholders



(1) Corporate Sustainability Reporting Directive. European directive requiring large companies to publish a Sustainability Statement, describing the company's impact on the environment and society, and how sustainability matters affect the Company.  
 (2) See URD Section 3.1.1 "General disclosures | ESRS 2".  
 (3) See Section 2.1 "Risk analysis methodology", paragraph "Update of the methodology".

## Focus on dialogue with stakeholders engaged with under the duty of care

A Joint Social Dialogue Committee meeting was held on 6 February 2024 to present the duty of care plan and the results for 2023, as has been the case each year since 2018. Additional bilateral discussions were proposed throughout 2024 to discuss the risk mapping results and the related prevention and mitigation measures. In this context, three bilateral meetings with trade unions were held in 2024. In particular, they enabled more in-depth discussions on the identification and assessment of priority gross risks (risk scenarios, causes, consequences, impacted stakeholders, risk control measures and whistleblowing systems). Following the workplace elections in October 2024, the draft 2024 duty of care plan was presented during the first Central Social and Economic Committee meeting on 29 January 2025 and 6 March 2025.

In 2024, Geopost and UNI Global Union signed an amendment to the global employee agreement, extending the initial 2017 agreement. Geopost strengthens its sustainability objectives concerning environmental and social issues and reinforces its commitment to its employees and business partners with regards to human rights, working conditions, transparency and responsibility. This agreement demonstrates and highlights Geopost's approach to the duty of care, which is present in more than 50 countries worldwide. Building on constructive dialogue and close collaboration between Geopost's management and social partners<sup>(1)</sup>, clear objectives and concrete actions have been established to reinforce Geopost's commitment to the duty of care, in line with the expectations of its stakeholders. Efforts are focused on human rights, decent working conditions, transparency and sustainability. Through the Employer of Choice and Partner of Choice programmes, Geopost demonstrates an ongoing commitment to continuous social progress.

### Mission Committee

As part of its role as a mission-led company, La Poste set up a Mission Committee<sup>(2)</sup> in addition to the existing governance bodies. The purpose of this committee is to ensure that La Poste and the group uphold the statutory commitments they have made to civil society. It strengthens the dialogue with stakeholders regarding their needs and expectations, in particular as part of the group's strategy on social and environmental issues.

In 2024, La Poste Groupe organised a specific discussion on the duty of care with the experts from this committee. These discussions focused in particular on the risk mapping under the duty of care, presenting the approach, the results and the detailed work of risk identification derived from this mapping.

The group also engages in dialogue with several civil society organisations on both environmental and social issues. For example, in 2024, the group engaged with the organisations mentioned below.

### Entreprises pour les Droits de l'Homme – EDH

This association regularly organises expert exchanges and shares best practices on the implementation of the duty of care law. The group's compliance officers, in collaboration with purchasing experts, participated in a risk mapping study conducted by EDH on transport services, similar to the one conducted in 2022 on mobile services (facility management).

### Leading climate rating agency – CDP<sup>(3)</sup>

For several years now, La Poste Groupe has been proactively involved with CDP, a leading international organisation for assessing companies' commitments to climate action. The annual assessment process of this organisation on climate risk management enables the group to be challenged on all aspects of the policy (governance, risk scenarios, transition plans, emissions reduction trajectory, financial planning and commitments to the value chain).

### World Wide Fund for Nature (WWF)

This partnership, established several years ago, focuses mainly on issues related to climate and biodiversity. Specifically, WWF is consulted on the group's decarbonisation strategy with the goal of achieving net-zero emissions by 2040. WWF, along with France Nature Environnement and L'Institut pour l'Économie du Climat, is engaged in discussions with La Poste on the best choices for integrating low-carbon energy for transport, particularly biofuels, biogas, electricity, and hydrogen alternatives.

In 2024, a more specific dialogue was initiated on the challenges under the duty of care. It allowed for a more refined analysis of the risks the group is exposed to, such as the reduction in greenhouse gas emissions or pollution.

### Civil society experts

The group engaged with experts from civil society on the duty of care, including François Gemenne, expert and co-author of the sixth IPCC report and a specialist in environmental issues, as well as President of Alliance de Décarbonation de la Route, of which La Poste is a founding partner.

(1) The French affiliated members of UNI Poste & Logistique (CGT, CFDT, FO) and their respective General Secretaries were also present to sign the agreement.

(2) See URD Integrated Report (page 7) and Section 5.1.2 "Mission Committee".

(3) CDP, formerly known as the Carbon Disclosure Project, is an international non-profit organisation and leader in assessing companies on climate change.

## 2024 highlights

As a reflection of a continuous improvement approach, 2024 was marked by the following key developments:

### Advances

#### Strengthening of stakeholder dialogue

- Holding of bilateral workshops with trade union organisations and discussions with civil society players (such as WWF) and certain members of the Mission Committee, in addition to the Joint Social Dialogue Committee meeting in February 2024 and the Central Social and Economic Committee meetings in January and March 2025.
- Signing of an amendment to the global employee agreement between Geopost and UNI Global Union, notably on human rights (freedom of association, adequate wages, adjusted working hours).

#### More granular risk mapping

- Breakdown of the three impact assessment criteria (magnitude/scale/irreversibility) across the four risk levels by theme in order to provide a more objective assessment of impact materiality.
- Detailed description of gross risks based on their scenarios, causes and consequences, and potentially impacted stakeholders.
- Alignment and consistency work with the double materiality matrix required by the Corporate Sustainability Reporting Directive (CSRD).
- Organisation of over 60 risk mapping workshops for the group's own activities and supplier and subcontractor activities, led by the Compliance and Purchasing Departments.
- Presentation of the group's consolidated results for all four business lines, covering both own and outsourced activities.

#### Training and awareness-raising

- Training on handling reports and awareness-raising on the deployment of whistleblowing systems within the group.

#### Strengthening of the monitoring system

- Deployment of a permanent control plan, defining 11 control points based on the pillars of the group's duty of care policy adopted in 2023.
- Deployment of the supplier e-compliance hub<sup>(a)</sup> with over 2,777 La Poste suppliers assessed.

(a) Supplier e-compliance hub: monitoring and evaluation system for third-party suppliers across all compliance areas (international sanctions and embargoes, anti-corruption law, GDPR, duty of care) and their CSR maturity.

### Update on the summons and the judgment of 5 December 2023

La Poste has taken note of the decision handed down on 5 December 2023 by the Paris Judicial Court. This judgment follows three formal notices issued by the union regarding different duty of care plans, and the summons served on La Poste at the end of 2021 concerning the 2020 duty of care plan.

On the merits, the decision of the Paris Judicial Court is based on the duty of care plans for 2019 and 2020. While the Paris Judicial

Court ordered La Poste to complete the risk mapping, adapt the resulting procedures for assessing subcontractors and publish a real system for monitoring duty of care measures, the judges dismissed all of the SUD PTT union's claims regarding additional safeguard and duty of care measures concerning subcontracting, the fight against harassment, psychosocial risks and the fight against undeclared work.

On 8 March 2024, La Poste appealed certain provisions of the judgment to seek clarification on specific points of interpretation and application of the duty of care law.

## 2 Risk mapping

Each year, the group conducts a risk mapping exercise, the results of which are presented to La Poste's representative trade unions, the group's Executive Committee and the Audit Committee of the Board of Directors. This section presents the latest results of the mapping conducted by the group in 2024 based on scenarios and

risk analyses. As a fast-moving company, operating in a highly dynamic environment, the risk mapping is regularly updated to reflect changes and new challenges. The current context nonetheless remains influenced by unforeseeable external factors that are beyond the group's control.

### 2.1 Risk analysis methodology

The mapping is based on the risk framework described below and covers the three duty of care topics. It is developed by the group's Compliance Department based on key international treaties and conventions (e.g., the Universal Declaration of Human Rights, the fundamental conventions of the International Labour Organization,

and the Paris Agreement on climate change). It is updated based on dialogue with stakeholders, analysis of the previous year's risk mapping results, and changes in the group's activities. Each entity may supplement this framework according to the specific risks related to its activities or geographical locations.

## Risk framework used for risk mapping

| Topics                                       | Areas   | Examples of risk descriptions  |
|--|---|--|
| <b>Human rights and fundamental freedoms</b> | Child labour  | <ul style="list-style-type: none"> <li>• Non-compliance with the requirements regarding the minimum age for employment</li> </ul>  |
|  | Forced labour   | <ul style="list-style-type: none"> <li>• Work or service required from a person under the threat of a penalty or sanction</li> <li>• Forced labour of migrants who may be abused due to their situation</li> </ul>   |
|  | Employment conditions   | <ul style="list-style-type: none"> <li>• Non-payment of overtime hours</li> <li>• Non-compliance with legal working hours or excessive working hours</li> <li>• Unfair employment conditions</li> </ul>  |
|  | Freedom of association and the right to collective bargaining | <ul style="list-style-type: none"> <li>• Failure to respect the right of workers to form or join a trade union</li> <li>• Non-implementation of employee dialogue with staff representatives</li> </ul>  |
|  | Discrimination  | <ul style="list-style-type: none"> <li>• Discrimination based on gender, age, health status or disability, sexual orientation, origin, politics, trade union membership, religious convictions, etc.</li> </ul>  |
| <b>Health and safety</b>                     | Accidents   | <ul style="list-style-type: none"> <li>• Road accident</li> <li>• Handling accidents</li> <li>• Physical injury (bite)</li> </ul>  |
|  | Toxic products  | <ul style="list-style-type: none"> <li>• Health impairment due to the handling of chemicals*</li> </ul>  |
|  | Working conditions  | <ul style="list-style-type: none"> <li>• Violence and aggression in post offices</li> <li>• Violence or aggression towards drivers/delivery personnel</li> <li>• Rude behaviour</li> <li>• Psychological and/or sexual harassment</li> <li>• Psychosocial risks and musculoskeletal disorders</li> </ul> |
| <b>Environment</b>                           | Pollution   | <ul style="list-style-type: none"> <li>• Emissions of air pollutants such as nitrogen oxide emissions into the atmosphere related to transport and delivery activities</li> <li>• Risk of toxic chemical leaks, oil spills or hazardous substance releases</li> </ul>                                    |
|  | Greenhouse gas emissions (GHG)                                | <ul style="list-style-type: none"> <li>• Failure to comply with GHG emission reduction trajectory due to GHG emissions from transport, delivery and the group's own digital services activities</li> </ul>   |
|  | Biodiversity  | <ul style="list-style-type: none"> <li>• Risk of harm to biodiversity (e.g., land take)</li> </ul>   |

\* Example: Philaposte's printing activity.

Each entity may supplement this framework according to the specific risks of their respective activities or geographical locations. In 2024, La Banque Postale Asset Management (LBP AM) identified financing and investment-related risks that were more granular than those in the previous year. For example:

- risks to privacy and freedom of expression (users, local communities and affected stakeholders, human rights defenders, etc.);
- risks of negative impacts on local communities and indigenous populations: free, prior and informed consent, right to self-determination, right to adequate housing, right to water and healthy food, access to natural resources, etc.;
- risks of negative impacts on rights related to the safety and quality of products and services: potential impacts on the right to health, the right to life, etc.;

- risk of impacts related to operations or materials sourced from conflict-affected or high-risk areas;
- risks of impacts due to the inappropriate use of products or services by the customers of invested companies;
- risks of discrimination and/or negative societal impact of products and services.

### Risk mapping process

Mapping provides for an annual assessment of the risks aimed at ranking them and establishing prevention and mitigation measures. Mapping is based on a four-step process: the first two steps map the gross risks, and the next two steps make it possible to assess the net residual risks after taking into account risk management systems and action plans implemented by the group.

## Step 1: Identifying and describing the risks

Based on the reference framework, the inventory of risks is updated each year by the entities according to their activities and their internal and external environment, through collaborative workshops and interviews. The risk assessment is based on the identification of the following elements:

| Risk scenarios   | Causes                                     | Consequences  | Impacted stakeholders  |
|--|--|---|--|
| List the different risk scenarios, i.e., the circumstances in which the risk may materialise or occur. | Map the factors behind each risk scenario. | Identify and document the consequences of each risk scenario for both people and the environment. | Stakeholders, both internal and external to the Company, as well as the environment. |

The identification of risks is also based on the countries in which the group operates, taking into account the risks identified by the EcoVadis reference framework<sup>(1)</sup>. In 2024, the group identified priority countries in terms of exposure to risks related to the duty of care. In this context, significant attention is given to country risks considering the expansion of the group's international activities, particularly through Geopost and, to a lesser extent, through La Banque Postale via CNP Assurances.

### Step 2: Assessing gross risks

Gross risks are theoretical risks and are not specific to La Poste Groupe. These are potential risks that are common to all companies with activities identical or similar to those of La Poste Groupe. Their assessment on impacted stakeholders and the environment is based on two criteria:

- the impact of the risk on stakeholders (affected directly or indirectly) and the environment, assessed according to four levels: low, moderate, high, very high;
- the probability that a risk will occur, assessed according to four levels: very unlikely, possible, probable, very probable.

The cross-referencing of these probability and impact levels allows for the assessment of gross risks in order to establish prevention and mitigation action plans<sup>(2)</sup>.

At this stage, the assessment of these risks does not take into account the prevention and mitigation measures implemented by La Poste Groupe. This duty of care plan presents the results obtained through the application of this methodology.

To facilitate this exercise and ensure methodological consistency across the group, analysis tools have been developed and made available by the group's Compliance Department<sup>(3)</sup>.

### Step 3: Assessing the measures of the risk management system and the related controls

For each risk assessed, the entities identify the risk management systems, i.e., all the prevention and mitigation measures put in place. They then assess the maturity of these systems and the related controls to determine the net risk.

### Step 4: Ensuring monitoring through regular risk reviews

The entities monitor risks in relation to the measures implemented. It is the responsibility of each entity to develop an action plan, if necessary, to improve risk management and to verify that it has been implemented and is effective. These plans are subject to controls<sup>(4)</sup> or audits to ensure that they are properly implemented.

### Update of the methodology

In 2024, the group enhanced its risk mapping methodology by involving relevant experts for each topic.

#### Revision of the impact criteria to take into account the nature of risks according to their thematic affiliation

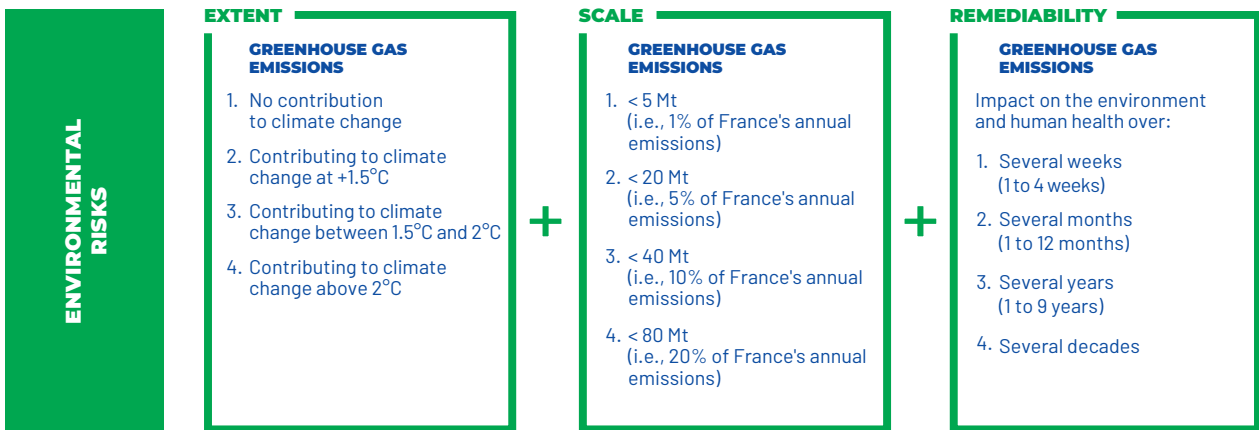
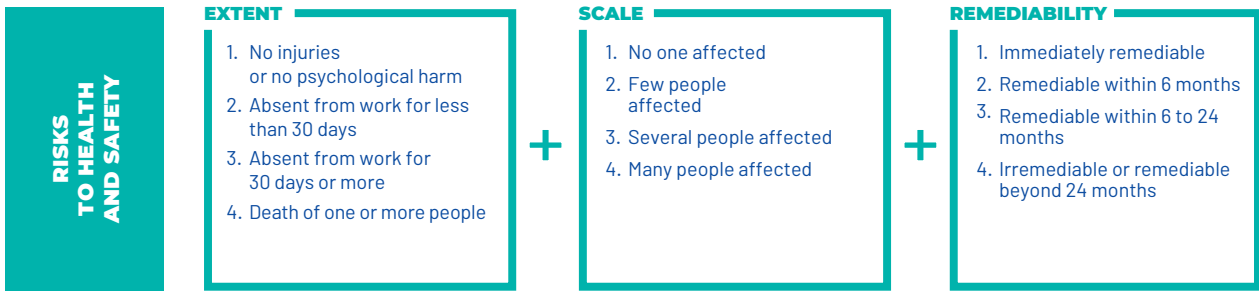
The methodology is based on three criteria for assessing the impact of risks aligned with OECD international standards (severity, scale, irremediable nature of the risk), depending on whether they relate to human rights and fundamental freedoms, health and safety or the environment, in order to better reflect the materiality of their impact. As an illustration of risks related to health and safety, as well as GHG emissions, specific criteria for the four levels have been defined as follows:

(1) The EcoVadis reference framework used provides annualised data on risks, broken down by sector and country.

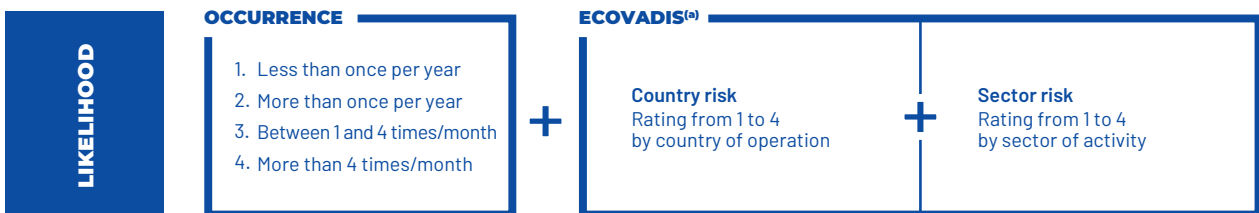
(2) See Sections 3. "Measures to prevent and mitigate risks for the group's own activities" and 4. "Measures to prevent and mitigate risks for supplier and subcontractor activities".

(3) See Section 2.1 "Risk analysis methodology", paragraph "Update of the methodology".

(4) Level 1 operational or managerial controls are included in the operations. Level 2 controls are carried out by independent employees from the control department on a regular basis to verify that level 1 controls have been properly performed. A permanent control plan, overseen by the Risk and Control Department, is also deployed across the controlled entities.



As a reminder, the assessment of gross probability is based on the following sub-criteria, with the occurrence scale aligned with the group's risk mapping methodology and standardised across all compliance areas.



(a) The consolidated EcoVadis ratings are calculated based on a maximum average. There is no country rating for GHG and NO<sub>x</sub> emissions, nor for industry sectors.

### Strengthening of sources and examples of types of aggravating factors

These aggravating factors were identified by the entities during the development or update of the risk mapping, as they increase the likelihood of the risk occurrence. These include, for example, risk factors related to employment conditions (such as illegal work), activities in a high-risk country or the complex structure of the value chain.

### Concrete representation of the concept of serious harm

This concept is reflected in legislation through an approach focused on priority risks identified in the risk map. These priority gross risks are shown in the yellow quadrants (top right) of each risk mapping matrix presented below (risk areas that require priority action).

## 2.2 Consolidated results for own and outsourced activities

### A more granular approach across the four business lines

As introduced earlier, four business lines have been defined to reflect the materiality of the group's consolidated risks within a consistent framework, providing additional granularity compared to 2023, which had only two business lines.

#### Characteristics of the four business lines selected for the duty of care risk mapping

##### TRANSPORTATION, LOGISTICS AND DELIVERY

- **Own activities:** mail, parcels, including BtoB/BtoC at home and away-from-home delivery to local service points/lockers and specialised services such as food, logistics solutions, etc.
- **Main business lines in-sourced:**
  - Tertiary roles
  - Postal carriers, delivery personnel, drivers
  - Handlers
- **Proportion of activities outsourced:**
  - Long-distance transport: high
  - Delivery: moderate for the Services-Mail-Parcels business line, high for Geopost

##### BANKING & INSURANCE

- **Own activities:** retail banking, insurance, corporate and local development banking, corporate and investment banking, and wealth and asset management.
- **Main business lines in-sourced:** tertiary roles.  
*(Note: post office financial advisors are assigned to the "local services" business line.)*
- **Proportion of activities outsourced:**
  - Low in core business activities
  - Moderate for IT services, telecommunications and intellectual services

- **Own activities:** software publishing, digital identity, registered electronic mail, digital safe, Pronote, electronic invoicing and voting, data hosting, digital marketing (print/digital solutions), services for e-commerce players operated by ESW (an Asendia subsidiary), audit/consulting services, IT engineering, digital health services, etc.
- **Main business lines in-sourced:** tertiary roles
- **Proportion of activities outsourced:** moderate for IT, telecommunications and intellectual services

- **Own activities:** distribution of postal, banking and insurance products in over 17,000 contact, and health and autonomy service points, new local logistics services (e.g., meal delivery, Recygo for the circular economy, road audits, population census, energy efficiency, etc.), Mediaposte's Media BU, etc.
- **Main business lines in-sourced:** postal carriers, sales force and customer service representatives in post offices, other tertiary roles and operations, production for the Philaposte printing works
- **Proportion of activities outsourced:** Low

##### DIGITAL SERVICES

##### LOCAL SERVICES

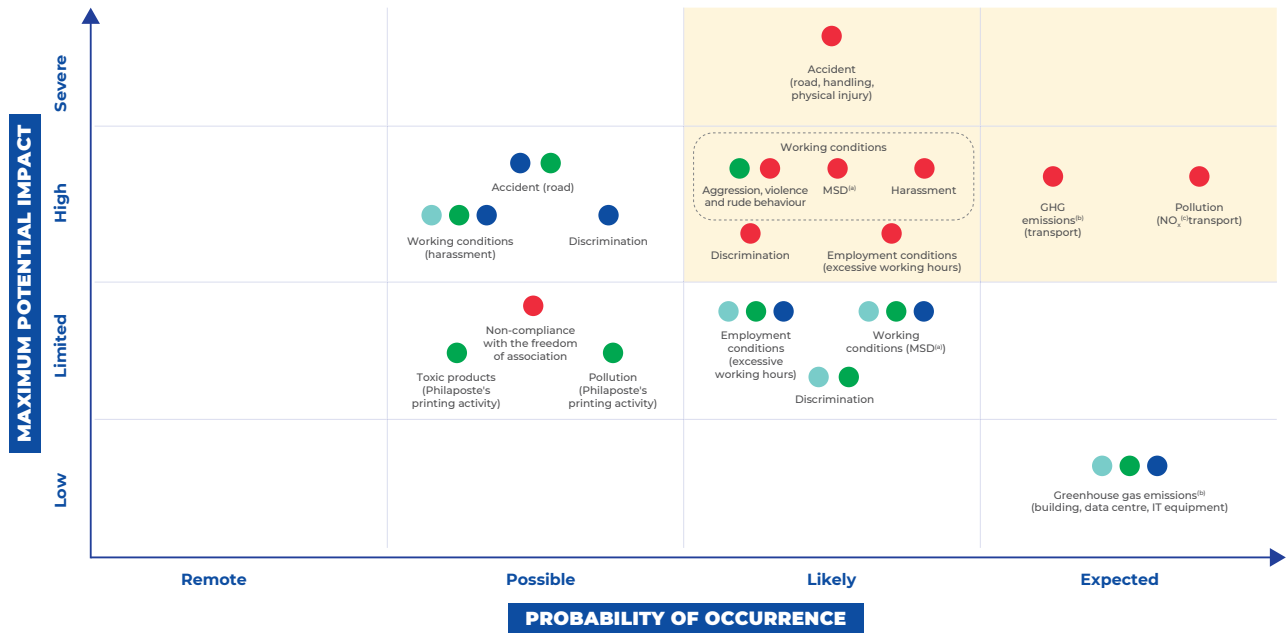
The Transport, Logistics and Delivery category, which includes Geopost, represents 58% of the group's consolidated revenue, more than half of which is generated outside France, mainly in Europe<sup>(1)</sup>.

In addition, 54% of the group's purchases concern subcontracting in the Transport, Logistics and Delivery category.

(1) See the "Profile" section of the Integrated Report in the introduction to the Universal Registration Document.

## The results of the risk mapping for the group's own activities

### Consolidated mapping of the group's gross risks by business line



#### 4 BUSINESS LINES:

- Transportation, logistics and delivery
  - Banking and insurance
  - Digital services
  - Local services
- Priority risk areas

- (a) Musculoskeletal disorders.  
 (b) Greenhouse gas.  
 (c) Nitrogen oxides.

It should be noted that:

- there is no hierarchy among the risks positioned within the same quadrant: their levels of impact and probability are equivalent;
- the group's priority gross risks, i.e., the most impactful and probable (i.e., rated at least three out of four in gross impact and gross probability), are shown in the yellow quadrant. However, all risks included in the mapping are subject to prevention and mitigation measures, which are not detailed in this document;
- forced and child labour have not been included in the consolidated gross risk map, as their gross probability is extremely low (and therefore outside the scope of the mapping) for postal, transport and parcel distribution activities;
- the gross risk of non-compliance with freedom of association and collective bargaining rights is more significant for postal entities located in countries that have not ratified the International Labour Organization (ILO) conventions;
- the gross risk of biodiversity loss was not considered material in terms of impact, in line with the double materiality assessment conducted in 2024<sup>(1)</sup>.

The priority gross risks identified by the group are:

- risks of accidents, both road and handling-related, as well as physical injuries (such as dog bites, falls and slips);
- risks related to working conditions, with more comprehensive scenarios on aggression, violence and rude behaviour, harassment and musculoskeletal disorders;
- the risk related to employment conditions, with the scenario of excessive working hours during peak activity periods, mainly at the end of the year;
- the risk of discrimination;
- risks of contributing to climate change due to GHG emissions and NO<sub>x</sub> pollution linked to transport (e.g., long-distance road transport).

These priority gross risks concern almost exclusively the Transport, Logistics and Delivery business line, except for the risk of aggression, violence and rude behaviour, which also applies to the Local Services business line, primarily for post offices located in the most sensitive urban neighbourhoods.

(1) Biodiversity was deemed non-material following the double materiality analysis. See URD Section 3.1.1.4. "Management of impacts, risks and opportunities", paragraph "Additional information regarding the identification and assessment of material impacts, risks and opportunities related to topical standards".

## Detailed description of consolidated priority gross risks

La Poste Groupe presents below a detailed description of the consolidated priority gross risks appearing in the yellow quadrant of the risk map above, starting with the theme of health and safety, as accident-related risks are the most significant.

| ▼ HEALTH AND SAFETY   |   |   |   |   |
|---|---|---|---|---|
| Scenarios   | Causes  | Consequences  | Impacted stakeholders   |   |
| <b>ROAD ACCIDENT</b>  |   |   |   |   |
| <b>Accident caused by employees</b>   | <ul style="list-style-type: none"> <li>• Non-compliance with the Highway Code (e.g., speed limits)</li> </ul>   | <ul style="list-style-type: none"> <li>• Death or disability</li> </ul>   | <ul style="list-style-type: none"> <li>• Employees</li> </ul>   |   |
| <b>Accident caused by a third party</b>   | <ul style="list-style-type: none"> <li>• Lack of training or experience</li> <li>• Consumption of alcohol or drugs</li> <li>• Inattention and/or fatigue</li> <li>• Non-compliance with break times</li> <li>• Failure to verify the driving licence</li> <li>• Delay in conducting the vehicle inspection at the garage</li> <li>• No signage on postal site</li> </ul>  | <ul style="list-style-type: none"> <li>• Injury-related work leave</li> <li>• Superficial injuries</li> <li>• Loss or suspension of driving licence</li> <li>• Material damage</li> <li>• Risk of dispute</li> <li>• Unemployment risk</li> </ul> | <ul style="list-style-type: none"> <li>• Third-party victims involved (physical or material damage)</li> <li>• Victims' family and relatives</li> <li>• Witnesses</li> <li>• Employers (managers, HR, employee representatives)</li> </ul>                          |   |
| <b>Accident caused by the environment</b>   | <ul style="list-style-type: none"> <li>• Weather and/or climatic events leading to an accident (e.g., hail)</li> <li>• Poor road quality</li> </ul>   |   | <ul style="list-style-type: none"> <li>• Police, gendarmerie and/or prefecture</li> </ul>   |   |
| <b>HANDLING ACCIDENTS</b>   |   |   |   |   |
| <b>Falls, cuts or accidents during handling (e.g., handling parcels in a warehouse)</b> | <ul style="list-style-type: none"> <li>• Non-compliance or failure to implement safety rules and procedures</li> <li>• Failure to enforce compliance with safety rules and procedures</li> <li>• Absence and/or delay in training or awareness-raising among staff before taking up their position</li> <li>• Failure to provide or use personal protective equipment</li> <li>• Insufficiently anticipated activity peak, lack of equipment</li> </ul> | <ul style="list-style-type: none"> <li>• Disability</li> <li>• Incapacity</li> <li>• Work-related injury leave</li> <li>• Musculoskeletal disorders</li> </ul>  | <ul style="list-style-type: none"> <li>• Employees</li> <li>• Employees' family and relatives</li> <li>• Customers</li> <li>• Witnesses</li> <li>• Employers (managers, HR, employee representatives)</li> <li>• Subcontractor personnel present on-site</li> </ul> |   |
| <b>PHYSICAL INJURY</b>  |   |   |   |   |
| <b>Canine risk</b>  | <p>Common causes:</p> <ul style="list-style-type: none"> <li>• Non-compliance with procedures</li> </ul>  | <ul style="list-style-type: none"> <li>• Stray dog or uncontrolled dog inside the property</li> </ul>   | <ul style="list-style-type: none"> <li>• Disability</li> <li>• Incapacity</li> <li>• Work leave</li> </ul>  | <ul style="list-style-type: none"> <li>• Employees</li> <li>• Employees' family and relatives</li> </ul>                    |
| <b>Slips and falls during the round</b>   | <ul style="list-style-type: none"> <li>• Lack of training</li> </ul>  | <ul style="list-style-type: none"> <li>• Adverse weather: snow, ice, heavy rain</li> <li>• Poor condition of the public road</li> <li>• Use of inappropriate footwear.</li> </ul>   | <ul style="list-style-type: none"> <li>• Psychosocial risks</li> </ul>  | <ul style="list-style-type: none"> <li>• Customers</li> <li>• Employers (managers, HR, employee representatives)</li> </ul> |

| Scenarios   | Causes   | Consequences   | Impacted stakeholders  |
|---|--|--|--|
| <b>AGGRESSION, VIOLENCE AND RUDE BEHAVIOUR</b>  |  |  |  |
| <b>Aggression towards the driver/delivery person (e.g., attempted theft of goods)</b>                 | <ul style="list-style-type: none"> <li>External factors related to crime</li> <li>Transport links more sensitive due to migration flows</li> <li>Lack of training/prevention (e.g., appropriate behaviour to follow)</li> </ul>  | <ul style="list-style-type: none"> <li>Disability</li> <li>Incapacity</li> <li>Work leave</li> <li>Post-traumatic stress</li> </ul>                      | <ul style="list-style-type: none"> <li>Employees</li> <li>Victims' family and relatives</li> <li>Third parties</li> <li>Customers</li> <li>Witnesses</li> <li>Employee representative bodies</li> <li>Public authorities</li> <li>Local residents</li> </ul> |
| <b>Physical violence committed by the driver/delivery person</b>                                      | <ul style="list-style-type: none"> <li>Fatigue and excessive working time</li> <li>Consumption of alcohol and/or drugs</li> <li>Turbulent commercial relationships</li> <li>Delay in the route</li> </ul>  |  |  |
| <b>Rude behaviour or aggression towards an employee, a customer or a third party in a post office</b> | <ul style="list-style-type: none"> <li>Absence or gap in the systems for preventing rude behaviour (e.g., training) and/or in the emergency measures and escalation procedures</li> <li>Misunderstanding by the customer regarding banking and postal procedures</li> <li>IT failure</li> <li>Queues</li> <li>Insufficient communication about office closures</li> <li>Lack of security in the premises (e.g., unsecured access, absence of security personnel)</li> <li>External factors: social, cultural and economic context, customer digital illiteracy, waiting times</li> </ul> | <ul style="list-style-type: none"> <li>Disability</li> <li>Incapacity</li> <li>Work leave</li> <li>Post-traumatic stress</li> </ul>                      | <ul style="list-style-type: none"> <li>Employees</li> <li>Victims' family and relatives</li> <li>Customers</li> <li>Witnesses</li> <li>Employee representative bodies</li> <li>Public authorities</li> <li>Local residents</li> </ul>                        |
| <b>HARASSMENT</b>   |  |  |  |
| <b>Moral or sexual harassment between employees at the same or different hierarchical levels</b>      | <ul style="list-style-type: none"> <li>Disregard for workplace rules</li> <li>Lack of training, particularly on early warning signs</li> <li>Intensification of tasks</li> <li>Reorganisations</li> <li>Isolation</li> </ul>   | <ul style="list-style-type: none"> <li>Disability</li> <li>Incapacity</li> <li>Work leave</li> <li>Post-traumatic stress</li> </ul>                      | <ul style="list-style-type: none"> <li>Employees</li> <li>Witnesses</li> <li>Employees' family and relatives</li> </ul>  |
| <b>MUSCULOSKELETAL DISORDERS</b>  |  |  |  |
| <b>Musculoskeletal disorders related to movements and posture</b>                                     | <ul style="list-style-type: none"> <li>Lack of training</li> <li>Absence or non-application of procedures, particularly in the enforcement of sanctions</li> <li>Non-compliance with the use of personal protective equipment</li> <li>Lack of maintenance on work sites</li> <li>Failure to follow-up by occupational health services</li> <li>Non-compliance with rest periods</li> <li>Repetitive movements</li> </ul>  | <ul style="list-style-type: none"> <li>Occupational illnesses</li> <li>Frequent work leave</li> <li>Disability</li> <li>Incapacity</li> </ul>            | <ul style="list-style-type: none"> <li>Employees</li> <li>Employees' family and relatives</li> <li>Employers (managers, HR, employee representatives)</li> <li>Customers</li> </ul>  |
| <b>▼ HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS</b>  |  |  |  |
| <b>EXCESSIVE WORKING HOURS DURING PEAK ACTIVITY PERIODS</b>   |  |  |  |
| <b>Excessive working hours</b>  | <ul style="list-style-type: none"> <li>One-off increase in demand during the holiday season and other special events, such as store sales periods, which significantly raise the volume of deliveries</li> <li>Lack of staff to cope with the temporary increase in workload</li> <li>Pressure to meet deadlines in a context of high customer expectations for fast delivery</li> </ul>   | <ul style="list-style-type: none"> <li>Workplace accidents</li> <li>Work leave</li> <li>Musculoskeletal disorders</li> <li>Psychosocial risks</li> </ul> | <ul style="list-style-type: none"> <li>Employees</li> <li>Employees' family and relatives</li> <li>Employers (managers, HR, employee representatives)</li> <li>Customers</li> </ul>  |

| Scenarios   | Causes   | Consequences   | Impacted stakeholders  |
|---|--|--|--|
| <b>DISCRIMINATION</b>   |  |  |  |
| <b>Discrimination in hiring</b>   | Common causes:   | <ul style="list-style-type: none"> <li>Poorly written job offers</li> <li>Insufficient training of recruiters</li> </ul>   | <ul style="list-style-type: none"> <li>Violation of equal opportunities</li> <li>Unfavourable working and employment conditions that may hinder economic development (level of employment, pay, etc.)</li> </ul> |
| <b>Pay discrimination</b>   | <ul style="list-style-type: none"> <li>Lack of knowledge or poor application of the rules established by La Poste</li> <li>Insufficient internal or external control</li> <li>Lack or insufficient information or training for managers, employees and HR departments</li> </ul> | <ul style="list-style-type: none"> <li>Remote services</li> <li>Employability restrictions (disability, incapacity)</li> </ul>   | <ul style="list-style-type: none"> <li>Employees</li> <li>Employee's family and relatives</li> <li>Employee witnesses</li> <li>Non-profits</li> <li>Employee representative bodies</li> </ul>                    |
| <b>Discrimination in promotion</b>  |  | <ul style="list-style-type: none"> <li>Remote services</li> <li>Employability restrictions (disability, incapacity)</li> <li>Inadequate regulatory framework for grade changes</li> <li>Varying levels of managerial maturity (identifying potentials and supporting professional projects)</li> </ul> | <ul style="list-style-type: none"> <li>Psychosocial risks</li> <li>Employability restrictions</li> </ul>   |
| <b>Discrimination between employees (including managers and executives) in the workplace</b>                                  |  | <ul style="list-style-type: none"> <li>Internal rude behaviours</li> </ul>   |  |
| <b>Discrimination by a customer towards an employee</b>   |  | <ul style="list-style-type: none"> <li>Rude customer or third party behaviour</li> <li>Rude behaviours of subcontractors or service providers</li> </ul>   |  |
| <b>▼ ENVIRONMENT</b>  |  |  |  |
| <b>CONTRIBUTION TO CLIMATE CHANGE DUE TO GREENHOUSE GAS (GHG) EMISSIONS</b>   |  |  |  |
| <b>Non-compliance with the SBTi-certified GHG emission reduction trajectory related to transport activities</b>               | <ul style="list-style-type: none"> <li>Failure to implement decarbonisation levers</li> </ul>  | <ul style="list-style-type: none"> <li>Global warming and climate change</li> <li>Increase in natural disasters</li> <li>Deterioration of health and safety</li> </ul>   | <ul style="list-style-type: none"> <li>Environment</li> <li>Populations</li> <li>NGOs and human rights defenders</li> <li>Shareholders and investors</li> </ul>  |
| <b>POLLUTION DUE TO NITROGEN OXIDE (NOX) EMISSIONS</b>  |  |  |  |
| <b>Non-compliance with the nitrogen oxide (NO<sub>x</sub>) emissions reduction trajectory related to transport activities</b> | <ul style="list-style-type: none"> <li>Failure in the implementation of the emission reduction strategy</li> </ul>   | <ul style="list-style-type: none"> <li>Deterioration of people's health</li> <li>Harmful impact on biodiversity</li> </ul>   | <ul style="list-style-type: none"> <li>Environment</li> <li>Populations</li> <li>NGOs and human rights defenders</li> <li>Shareholders and investors</li> </ul>  |

The other gross risks identified in the mapping are also subject to a similar analysis, by identifying the scenarios, causes, consequences and the stakeholders potentially impacted.

## Results of risk mapping for supplier and subcontractor activities

Purchases of goods and services from suppliers and subcontractors are carried out by the group's Purchasing Department for La Poste SA and Véhiposte, and are carried out by the other group subsidiaries (Geopost, La Banque Postale, CNP Assurances, etc.) within their own respective scope.

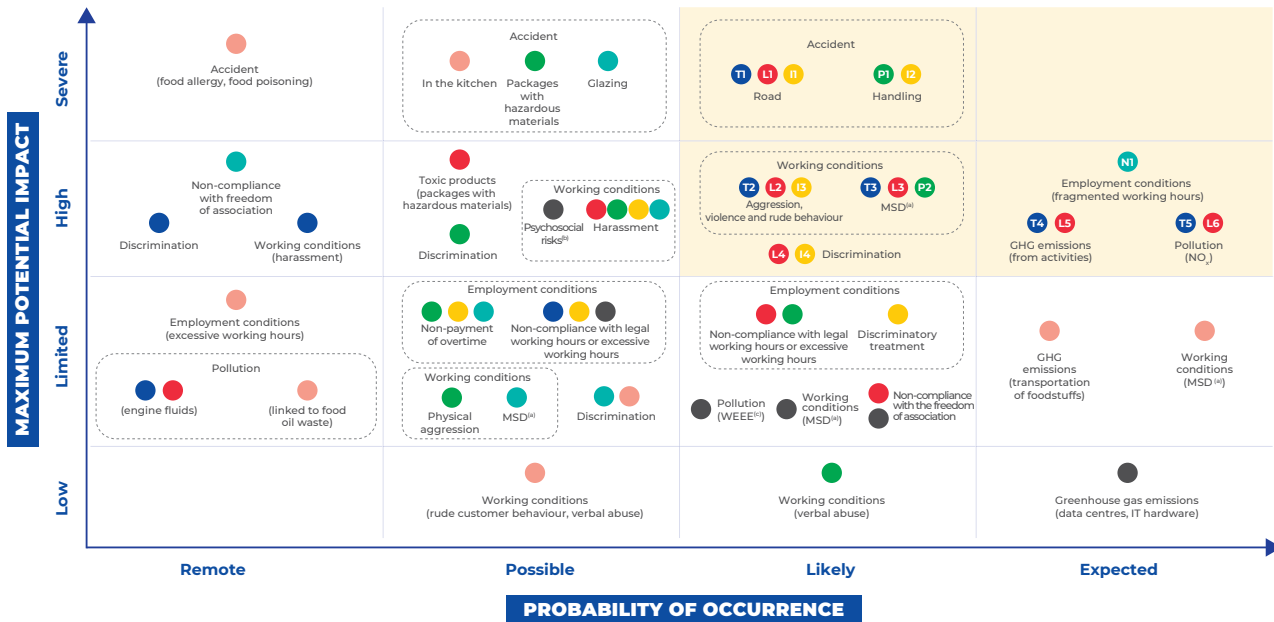
Within the group's purchasing scope, seven priority purchasing categories were identified in 2024, taking into account the total purchasing expenditure, which amounts to a total of €15.8 billion (excluding operating costs)<sup>(1)</sup>, and the sector-specific risk based on the EcoVadis reference framework. The seven priority purchase categories represent more than 60% of the group's purchasing expenditure and are as follows:

- road transport, delivery and logistics services, which are the three core purchasing categories of the Transport, Logistics and Delivery business line, account for nearly €8.6 billion, or 54% of the group's purchasing expenditure. Internationally, these fall exclusively under Geopost's activities;

- temporary work, accounting for around €800 million, with more than 80% generated by postal carriers and distribution staff in France;
- three support categories for the four business lines, namely IT and telecom services, catering and cleaning, representing more than €300 million in expenditure.

In 2024, over 40 risk-mapping workshops were organised, involving the specifiers, purchasing teams and compliance officers from the relevant entities. They allowed for a deeper analysis and assessment of risks in these seven purchasing categories. From a methodological point of view, the gross risks of supplier and subcontractor activities were assessed by purchasing category, based on the group reference framework<sup>(2)</sup> and using the same gross impact and probability criteria. Finally, an expert-based consistency check was carried out with the group's own activities.

## Consolidated mapping of the group's gross risks by purchasing category



### PURCHASING CATEGORIES COVERED IN WORKSHOPS:

- Road transport
- Delivery
- Logistics services
- Temporary work
- Cleaning
- Catering
- IT services
- ⊗ Identification code assigned to the priority gross risk
- Priority risk areas

(a) Musculoskeletal disorders.

(b) Psychosocial risks.

(c) Electrical and electronic equipment waste.

There is no hierarchy among the risks placed within the same quadrant: their impact and probability levels are equivalent.

Illegal work is not included in the consolidated gross risk map as it is treated as an aggravating factor to the risk of human rights violations.

The group's priority gross risks appear in the quadrant shaded yellow in the top right corner. An identification code (consisting of a letter and a number) has been assigned to them to facilitate readability, particularly in the descriptive table below and in Section 4.3.4 "Measures to prevent and mitigate risks for supplier and subcontractor activities". However, not all the measures to prevent and mitigate the risks presented in this mapping are detailed in this document.

(1) See URD Note 9 in Section 6.1 "Consolidated financial statements".

(2) See Section 2.1 "Risk analysis methodology", paragraph "Update of the methodology".

The priority risks of the three core purchasing categories – transport, delivery and logistics services – are similar to those of the group’s own activities for the business line covering these activities. Whether they are group employees or employees of subcontractors, the gross risk does not change as the operational

framework is identical. This finding is also evident from the analysis of the priority risks in the temporary employment purchasing category, as it corresponds to a contractual arrangement.

### Detailed description of consolidated priority gross risks

Among the seven purchasing categories analysed, the 2024 results highlight the following priority gross risks:

#### ▼ HEALTH AND SAFETY

| Scenarios   | Causes  | Consequences   | Impacted stakeholders  |
|---|---|--|--|
| <b>ROAD ACCIDENTS FOR THE ROAD TRANSPORT, DELIVERY AND TEMPORARY EMPLOYMENT PURCHASING CATEGORIES (identified as T1, L1 and I1 on the risk map)</b> |   |  |  |
| <b>Accident caused by the driver</b>  | <ul style="list-style-type: none"> <li>• Non-compliance with the Highway Code (e.g., speed limits, use of telephone, etc.)</li> <li>• Lack of training or experience</li> <li>• Consumption of alcohol or drugs</li> <li>• Inattention and/or fatigue</li> <li>• Non-compliance with break times</li> <li>• Failure to verify the driving licence or transport licence</li> <li>• Non-compliant vehicle</li> </ul>  | <ul style="list-style-type: none"> <li>• Death or disability of staff or third parties</li> <li>• Injury-related work leave</li> <li>• Superficial injuries</li> <li>• Material damage</li> <li>• Loss or suspension of driving licence</li> </ul> | <ul style="list-style-type: none"> <li>• Subcontractors’ manager and employees</li> <li>• Temporary employment agency/temporary workers</li> <li>• Third-party victims involved (physical or material damage)</li> <li>• Victims’ family and relatives</li> <li>• Witnesses</li> <li>• Employee representative bodies</li> <li>• Police, gendarmerie and/or prefecture</li> </ul>                                      |
| <b>Accident caused by a third party</b>   | <ul style="list-style-type: none"> <li>• Delay in conducting the vehicle inspection at the garage</li> <li>• No signage on postal site causing an accident</li> <li>• Lack of knowledge of or non-compliance with the prevention plan and/or the established safety protocol</li> </ul>   |  |  |
| <b>Accident caused by the environment</b>   | <ul style="list-style-type: none"> <li>• Weather and climatic events (e.g., hail)</li> <li>• Roadworks and poor road quality</li> </ul>   |  |  |
| <b>HANDLING ACCIDENTS FOR THE LOGISTICS SERVICES AND TEMPORARY EMPLOYMENT PURCHASING CATEGORIES (identified as P1 and I2 on the risk map)</b>       |   |  |  |
| <b>Falls, cuts or accidents during handling for temporary workers and logistics service staff working in warehouses</b>                             | <ul style="list-style-type: none"> <li>• Non-compliance or failure to implement safety rules and procedures</li> <li>• Failure to communicate safety rules by the contractor, subcontractors/temporary workers</li> <li>• Failure to enforce compliance with safety rules and procedures</li> <li>• Absence and/or delay in training or awareness-raising among staff before taking up their position</li> <li>• Failure to provide or use personal protective equipment</li> </ul> | <ul style="list-style-type: none"> <li>• Disability</li> <li>• Incapacity</li> <li>• Work-related injury leave</li> <li>• Musculoskeletal disorders</li> </ul>   | <ul style="list-style-type: none"> <li>• Manager and employees</li> <li>• Temporary employment agency/temporary workers</li> <li>• La Poste staff including managers, HR in charge of managing temporary employment contracts</li> <li>• Victims’ families and relatives</li> <li>• Employee representative bodies</li> <li>• Provider’s occupational health team</li> <li>• Witnesses</li> <li>• Customers</li> </ul> |

| Scenarios   | Causes   | Consequences   | Impacted stakeholders  |
|---|--|--|--|
| <b>AGGRESSION, VIOLENCE AND RUDE BEHAVIOUR IN THE ROAD TRANSPORT, DELIVERY AND TEMPORARY EMPLOYMENT PURCHASING CATEGORIES (identified as T2, L2 and I3 on the risk map)</b>     |  |  |  |
| <b>Third-party aggression against the driver/delivery person</b><br><b>Violence committed by the driver/delivery person</b>   | <ul style="list-style-type: none"> <li>External factors related to crime</li> <li>Transport links more sensitive due to migration flows</li> <li>Lack of training/prevention (e.g., appropriate behaviour to follow)</li> <li>Fatigue and excessive working time</li> <li>Consumption of alcohol and/or drugs</li> <li>Turbulent commercial relationships</li> <li>Delay in the route</li> </ul> | <ul style="list-style-type: none"> <li>Disability</li> <li>Incapacity</li> <li>Work leave</li> <li>Post-traumatic stress, burn-out</li> </ul>  | <ul style="list-style-type: none"> <li>Subcontractors' manager and employees</li> <li>Temporary employment agency/temporary workers</li> <li>Victims' family and relatives</li> <li>Customers</li> <li>Witnesses</li> <li>Employee representative bodies</li> <li>Public authorities</li> <li>Local residents</li> </ul>   |
| <b>MUSCULOSKELETAL DISORDERS IN THE TRANSPORT, DELIVERY AND LOGISTICS SERVICES PURCHASING CATEGORIES (identified as T3, L3 and P2 on the risk map)</b>                          |  |  |  |
| <b>Posture-related back pain</b><br><b>Pain in the limbs and joints</b>   | <ul style="list-style-type: none"> <li>Posture due to work position</li> <li>Repetitive movements</li> <li>Fatigue, lack of rest and excessive working hours</li> <li>Load more or less adapted (delivery and logistics services)</li> </ul>   | <ul style="list-style-type: none"> <li>Occupational illnesses</li> <li>Work leave</li> <li>Disability</li> <li>Incapacity</li> </ul>   | <ul style="list-style-type: none"> <li>Subcontractors' manager and employees</li> <li>Subcontractor's occupational health service</li> <li>Subcontractor's family and relatives</li> <li>Subcontractor's employee representative bodies</li> </ul>   |
| <b>▼ HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS</b>  |  |  |  |
| <b>FRAGMENTED WORKING TIME FOR THE CLEANING PURCHASING CATEGORY (identified as N1 on the risk map)</b>  |  |  |  |
| <b>Change in working hours without notice/without the employee's consent</b><br><b>Fragmented working hours across different customer sites (no continuous or daytime work)</b> | <ul style="list-style-type: none"> <li>Absence or non-compliance with the employee's employment contract</li> <li>Last-minute organisational changes (modified schedule)</li> <li>Customer request affecting the schedule</li> </ul>   | <ul style="list-style-type: none"> <li>Psychosocial risks (burn-out) or risks to employee health</li> <li>Risk of workplace accident</li> <li>Risk of work leave</li> <li>Excessive working hours affecting quality of work life and/or family life</li> </ul> | <ul style="list-style-type: none"> <li>Employees of service providers, subcontractors or temporary workers</li> <li>Managers, HR department of service providers, subcontractors or temporary workers</li> <li>Employee representative bodies</li> <li>Administration and public authorities</li> <li>Employee's family and relatives</li> <li>Risk witnesses</li> <li>Communities (e.g., migrants)</li> <li>La Poste's employees</li> </ul> |

| Scenarios   | Causes  | Consequences   | Impacted stakeholders  |
|---|---|--|--|
| <b>DISCRIMINATION FOR THE DELIVERY AND TEMPORARY WORK PURCHASING CATEGORIES (identified as L4 and I4 on the risk map)</b>   |   |  |  |
| <b>Discrimination in hiring</b><br><b>Discrimination in career development or in the choice of a temporary worker for an assignment at La Poste</b><br><b>Discrimination in the treatment of temporary workers (e.g., obtaining a permanent temporary contract, benefiting from specific support, training funding, etc.)</b> | <ul style="list-style-type: none"> <li>Lack or inadequacy of anti-discrimination measures (policies, training, awareness campaigns, etc.)</li> <li>Poor configuration of recruitment tools, exacerbated by the development of AI</li> <li>Cultural biases in recruitment processes</li> <li>Lack of control/testing of processes and recruitment personnel</li> </ul> | <ul style="list-style-type: none"> <li>Psychosocial risks</li> <li>Loss of economic opportunity for the person discriminated against</li> <li>Violation of equal opportunities</li> <li>Unfavourable employment conditions that may lead to a violation of professional equality and hinder economic development (level of employment, pay, etc.)</li> <li>Failure to declare the disability status of certain employees</li> <li>Professional inequalities related to discrimination (promotion, pay, tasks, training, etc.)</li> </ul> | <ul style="list-style-type: none"> <li>Subcontractor's manager and employees</li> <li>Temporary employment agency staff/temporary workers</li> <li>La Poste staff including managers, HR and occupational health doctor in charge of managing temporary employment contracts</li> <li>Employee representative bodies</li> <li>Subcontractor's family and relatives</li> <li>Witnesses</li> </ul> |
| <b>▼ ENVIRONMENT</b>  |   |  |  |
| <b>GREENHOUSE GASES FOR ROAD TRANSPORT AND DELIVERY PURCHASING CATEGORIES (identified as T4 and L5 on the risk map)</b>   |   |  |  |
| <b>Non-compliance with the SBTi certified GHG emission reduction trajectory</b>   | <ul style="list-style-type: none"> <li>Failure to implement decarbonisation levers</li> <li>Delayed delivery of low-emission vehicles due to market supply chain tensions</li> </ul>  | <ul style="list-style-type: none"> <li>Global warming and climate change</li> <li>Increase in natural disasters</li> <li>Deterioration of health and safety</li> </ul>   | <ul style="list-style-type: none"> <li>Environment</li> <li>Populations</li> <li>NGOs and human rights defenders</li> <li>Shareholders and investors</li> </ul>  |
| <b>NO<sub>x</sub> EMISSIONS FOR ROAD TRANSPORT AND DELIVERY PURCHASING CATEGORIES (identified as T5 and L6 on the risk map)</b>   |   |  |  |
| <b>NO<sub>x</sub> emissions linked to freight transport activities</b>  | <ul style="list-style-type: none"> <li>Failure in the implementation of the emission reduction strategy;</li> <li>Delayed delivery of low-emission vehicles due to market supply chain tensions.</li> </ul>   | <ul style="list-style-type: none"> <li>Deterioration of people's health;</li> <li>Harmful impact on biodiversity.</li> </ul>   | <ul style="list-style-type: none"> <li>Environment;</li> <li>Populations;</li> <li>NGOs and human rights defenders;</li> <li>Shareholders and investors.</li> </ul>  |

### 3 Measures to prevent and mitigate priority risks for the group's own activities

For each risk identified and assessed in the risk map, the entities put in place risk management systems, i.e., prevention and mitigation measures with related controls. They then assess the maturity of these systems and monitor the risks in relation to the measures implemented. It is the responsibility of each business line to develop an action plan, if necessary, to improve the management of these risks. These plans are subject to internal controls or audits to ensure they are properly implemented.

La Poste Groupe presents below the measures implemented to address the priority risks identified in Section 4.3.2 "Risk mapping" for the group's own activities, broken down by business line.

#### 3.1 Transport, Logistics and Delivery business line

##### Health and safety

La Poste Groupe implements systems adapted to the diversity of its businesses so that it can ensure good working conditions and reduce the causes of accidents and occupational illnesses. Its prevention policies focus on primary prevention, which aims to

directly address the root causes of the risk. The prevention of risks covers the ergonomics and safety of equipment and modes of transport, work organisation and the working environment, as well as training in best practices in order to prevent injury.

Regarding the risk of accidents, La Poste's management is highly engaged in preventing accidents and acting when they occur, providing support to the victims. Accident indicators are closely monitored by management at various levels, including through the *Obeya*<sup>(1)</sup> in establishments. Accident prevention is an integral part of occupational health and safety requirements and is incorporated into every decision regarding work organisation adjustments. A prevention unit assists establishments in the regions with risk assessment and best practice reminders to reduce accidents regardless of the cause.

### Specific measures to address the risk of road accidents for delivery activities

Delivery personnel must be cleared upon taking up their duties, to ensure, among other things, that they have the necessary driving skills (driving licence check, medical examination, familiarisation with internal rules and safety instructions, training in vehicle handling and road safety, working in pairs for the first few days, etc.). In addition, training in road risk prevention and eco-driving is available and must be taken every five years.

Geopost is also deploying similar awareness-raising measures. For example, DPD UK offers training courses lasting between three and ten days, depending on the driver's level of experience and the type of vehicle. These courses focus on best driving practices and familiarisation with the vehicle and equipment. In Brazil, safety is an integral part of Jadlog's recruitment process, with dedicated training in safe driving and an annual medical check-up aligned with the operational activity performed. In addition, through its strategic Employer of Choice programme, Geopost stays attentive to the prevention of health and safety in the workplace. In 2024, the management system was strengthened by implementing accident reviews with each subsidiary manager.

To counter the risks associated with the use of drugs or alcohol, La Poste is committed to preventing addiction for all postal workers, with particular attention to those engaged in certain activities:

- driving a vehicle in the performance of their duties;
- delivery round;
- use of equipment or products that may be dangerous when their use is not controlled.

Partnerships have been established with garages for vehicle compliance checks and maintenance. Work is underway to improve the turnaround times for these maintenance services. First-level checks are also carried out on the condition of the vehicles in use, and in 2024, "exit parking checks" were introduced to ensure that no delivery vehicle leaves the postal establishment in a condition that poses a risk to the postal carrier. Additionally, operational control tower-type inspections are carried out to ensure that these

basic checks are performed, as well as to verify the completion of vehicle handling training sessions. Furthermore, a specific prevention system is implemented in case of severe weather, with regular communication campaigns during the peak period<sup>(2)</sup> or during the summer. La Poste monitors weather alerts at the local and national level and follows the directives given by the authorities in the event of extreme weather events (storms, floods, etc.).

Finally, at the local level, in the event of an accident, a risk analysis is conducted to determine the causes of the accident and define actions to be implemented to prevent a similar accident from occurring in the future.

### Specific measures to address the risk of handling accidents for logistics activities

Handling accidents are the primary risk in terms of occurrence.

Just as for delivery personnel, the Services-Mail-Parcels business line organises a safety induction session for new employees in handling roles, ensuring they become familiar with on-site safety and prevention rules. It also provides training before employees take up their positions on load handling (parcels and containers), handling containers and loading and unloading vehicles. These training courses are designed to prevent and limit the risk of accidents (e.g., injuries, cuts, and falling parcels that could impact employees), as well as musculoskeletal disorders (see Section 4.3.6 "Training and awareness-raising"). Personal protective equipment (PPE) is provided to each handler (e.g., gloves, safety shoes) and reminders are given if the employee forgets or does not wear the equipment. Particular attention is paid to raising employee awareness during the peak period, especially for temporary contract workers, as the increased volume of parcels processed at that time heightens the risk of accidents. In parallel, weekly operational inspections carried out by the staff and managers ensure that the equipment is available and in good working order. Health and safety compliance checks ensure that PPE is worn. They are carried out in 88.8% of BSCC establishments.

Geopost and its subsidiaries implement a variety of measures to prevent the risk of accidents in their handling activities. For example, in Italy, BRT provides each employee with occupational health and safety training tailored to their specific job role. These training courses are integrated into a safety management system that undergoes regular assessments and has been ISO 45001 certified since 2018. This system is audited at each of BRT's operational sites. Similarly, DPD Switzerland implements an occupational health and safety system certified by the Swiss Federal Coordination Commission for Occupational Safety (EKAS). This system includes dedicated training and inspections. For example, this system ensures that each depot has at least one employee specifically trained in these matters.

(1) A visual management method that involves gathering and collaboratively updating all relevant information in one place to facilitate the understanding of a team's activity or a project. It helps improve team coordination and efficiency by communicating accident indicators to implement appropriate measures.

(2) The peak season for logistics activity occurs between November and December, with daily capacities increasing from 325,000 to 500,000 parcels sorted and shipped on the busiest days.

### Specific measures concerning physical risks

Delivery staff on their route face daily physical risks inherent to their activity, such as falls on public roads or within recipients' properties, as well as attacks from unleashed dogs. These accident risks are addressed through the accident analysis systems and are the focus of prevention measures, awareness-raising efforts, and discussions with management. For example, during team briefings, regular awareness-raising sessions are conducted for postal carriers on the hazards encountered during their rounds, particularly unstable pathways and the risk of dog attacks. This risk is also addressed in training sessions delivered at various levels, including in-person, e-learning or quick learning sessions. Furthermore, the establishments have communication materials to alert customers and institutions to the dangers postal carriers face near their property such as unleashed dogs or hazardous postal access points. If delivery conditions do not ensure the postal carrier's physical safety, the establishment may even suspend mail delivery to the address.

### Specific measures to address the risk of aggression or violence against delivery personnel

Delivery personnel are particularly exposed to the risks of physical and/or verbal aggression due to their frequent contact with numerous recipient customers. The report on rude behaviour conducted in 2023 by the group's Global Security Department also revealed a yearly increase in serious incidents of aggression<sup>(1)</sup>. However, incidents of aggressive behaviour are beginning to fall at La Poste as a result of the Zero Tolerance policy, compared with an ongoing rise in incidents of aggressive behaviour across France according to government statistics. The zero-tolerance policy against aggression is integrated at all levels of management. Special attention is given by the establishments to addressing rude behaviour, with a monthly follow-up of rude behaviour incidents in the establishments at the executive management level. Specific action plans target sites that are particularly exposed to incidents of rude behaviour. The staff also receive training on how to respond appropriately in the event of an aggression and are encouraged to report any incidents they experience, both to their line managers and through the incident reporting tools provided to them. Managers are trained to support their staff when they experience incidents of rude behaviour. Regular communication campaigns are conducted, including the "Standing Together Against Rude Behaviour" initiative, as well as specific awareness-raising efforts ahead of the peak period.

In the event of an aggression, a well-established support system is in place in collaboration with the group's Global Security Department and Legal Department to assist the affected postal worker such as psychological support, filing a complaint, etc.

Finally, in exceptional cases, La Poste may decide not to deliver to certain recipients if they pose a threat to the safety of its staff.

### Specific measures regarding the risk of harassment

La Poste combats all forms of violence between employees (sexist behaviour, sexual assault and moral and sexual harassment in the workplace), which cannot be tolerated. To this end, all relevant players, particularly managers, HR Directors and HR personnel, occupational health, safety and prevention departments, social workers, as well as employee and trade union representatives, are

involved. In addition to the measures relating to sexism detailed in the section below on the risk of discrimination, a system for preventing and addressing situations of psychological or sexual harassment has been implemented. The system is managed by the local HR Director, who has been appointed by the Company to inform, guide and support employees:

- it is carried out with the support of a national network of experts trained in these themes;
- the disciplinary procedure is initiated as soon as the facts are established to punish the perpetrators;
- it is implemented in compliance with the prerogatives of employee representative bodies;
- it applies to postal workers, whether they are permanent employees or on fixed-term contracts. It also applies to employees of external companies (temporary workers, subcontractors, etc.), trainees or interns at La Poste, applicants for jobs, internships or corporate training programmes in their dealings with postal workers.

This system is subject to regular updates, with the latest update carried out in 2024 to incorporate the establishment of the Social and Economic Committee at La Poste SA.

### Specific measures related to the risk of musculoskeletal disorders (MSDs)

La Poste is rolling out Caisse nationale de l'assurance maladie des travailleurs salariés (CNAM)'s MSD Pro initiative at around 66 entities. This involves performing studies on workstations or sites under real working conditions to improve risk prevention. Ergonomic diagnostics are also conducted and shared within the CSE and the National Occupational Health & Safety Commission.

To prevent the risks of musculoskeletal disorders, La Poste promotes correct movements to reduce stressful postures. Testing of innovative prevention equipment such as exoskeletons is being conducted. Particular attention is also paid to the proper adjustment of equipment and vehicles to users' morphologies. Ergonomists provide support to the establishments. Daily control exercises through field rounds (on-site managerial inspection) and occupational health and safety observation points help correct postures through continuous dialogue.

Actions are carried out with those responsible for prevention, such as the implementation of pedestrian loops (Distri'boucle) to reduce the number of vehicle entries and exit during rounds. To improve workstation ergonomics and reduce the risk of musculoskeletal disorders (MSD) related to Mail activities, table sorting with five-column compartments has been implemented.

### Human rights and fundamental freedoms

#### Specific measures to address the risk of excessive working hours during peak periods

La Poste takes specific measures to prevent potential risks associated with excessive working hours for employees during peak activity periods. These measures mainly focus on strengthening teams through the recruitment of temporary staff and improving the quality of activity planning. The use of resource management tools helps optimise schedules and distribute workload more effectively among staff.

(1) See Section 8. "Implementation review".

## Specific measures to address the risk of discrimination

For several years, La Poste SA and its management have been promoting policies to prevent and combat all forms of discrimination at all career stages (recruitment, professional development, promotion, etc.) in line with the group's policies. In 2024, La Poste developed a new diversity, inclusion and equal opportunities policy<sup>(1)</sup>, with a commitment to combating discrimination and stereotypes as the foundation of its efforts to promote inclusion.

Among the measures to prevent and mitigate risks related to any form of discrimination, in addition to training<sup>(2)</sup> and the whistleblowing system<sup>(3)</sup>, the following agreements and systems are in place:

- Eighth agreement in favour of maintaining employment for people with disabilities (2023-2025), a unanimously approved agreement endorsed by the Regional Directorate for Economy, Employment, Labour and Solidarity (DRIEETS). It provides for the recruitment of 350 people with disabilities between 2023 and 2025, including 150 on permanent contracts, the adaptation of workstations, access to training through specific adjustments, career opportunities and a budget of €11 million for the implementation of the measures set out in the agreement. A network of more than 130 disability officers supports employees in their jobs throughout France. La Poste also supports postal workers with mental disabilities and has created a group of postal worker testers with disabilities to improve the accessibility of its products and services for both customers and employees;
- Fifth agreement on workplace gender equality (2022-2025). It reaffirms the ambition to increase gender equality up to the highest level of the Company (e.g., 40% of executive positions to be held by women by the end of 2025) and to promote gender diversity in all businesses. Efforts are made to find qualified female candidates for every vacant position at the strategic and senior executive or management level. The group's Mobility and Recruitment Spaces and professional development advisors are made aware of the issues and are involved in recruitment and mobility projects for postal workers. La Poste allocated a budget of €600,000 in 2024 to address any potential discrepancies with a view to maintaining gender pay equality. Actions to prevent and combat sexism are being implemented, including self-assessments, a survey on sexism at La Poste, a guide to preventing and combating sexism, posters in workplaces, the signing of the Stop Sexism In The Workplace Charter;
- As a member of OneInThreeWomen and a signatory of the Charter Against Violence Against Women, La Poste supports several hundred female postal workers every year through 170 in-house social workers, in collaboration with specialised associations across the country<sup>(4)</sup>. Awareness-raising workshops were organised in November 2023 for 20,000 La Poste managers and 5,000 HR staff, and in November 2024 through a webinar to reinforce La Poste's policy and commitments, and its role in supporting victims of domestic violence. The first support guide for victims of domestic violence has been created and distributed to HR professionals. Since December 2023, the premises have been displaying emergency numbers and internal contacts for postal workers who are victims of domestic violence;
- Every year, Geopost organises International Inclusion Week, bringing together 34 subsidiaries operating in Europe and internationally, highlighting more than 180 initiatives and good practices. In 2024, this event focused on professional equality and the prevention of microaggression for all Geopost employees. Furthermore, Geopost's commitments to diversity were strengthened by signing the Diversity Charter in January 2024;
- La Poste, a signatory to the Parenting Charter since 2008, ensures equal career development opportunities for both men and women. Women returning from maternity leave are entitled to pay rises, just like their colleagues, and they are also promoted in the same way. La Poste offers childcare and tutoring services to support postal workers with children. At La Poste, the workplace gender equality policy is presented to the Board of Directors every year. In 2024, these commitments enabled the group to achieve near gender equality, with women representing 51.5% of La Poste Groupe employees, 53.5% of management as a whole and 39.6% of strategic managers and senior executives<sup>(5)</sup>;
- La Poste, La Banque Postale and CNP Assurances are signatories to the L'Autre Cercle Charter for the inclusion of LGBT+ individuals in the workplace. La Poste included an LGBT+ section in its 2022 workplace gender equality agreement, giving LGBT+ individuals the same parental rights as other postal workers<sup>(6)</sup>. La Poste supports one to two individuals in transition each year through its network of local social workers and HR managers. La Poste took part in the l'Autre Cercle LGBT+ survey for the third time in 2024<sup>(7)</sup>: 91% of employees consider La Poste to be "LGBT-friendly" compared to 89% in 2022;
- La Poste Groupe has made retaining employees over 50 a major priority (this age group represents 49% of postal workers). In 2022, La Poste and La Banque Postale signed the first inter-company commitment agreement for the over-50s in companies, at the initiative of Club Landoy and the L'Oréal group. Geopost also signed the 50+ Charter in May 2024. For employees aged 55 and over, for example, it is possible to benefit from an additional day of remote working, and overtime can only be worked on a voluntary basis. Subsidiaries take similar measures (e.g., La Poste Immobilier allows part-time work). In terms of recruitment, La Poste is one of the leading companies in terms of hiring and integrating new employees over 50. In 2024, 2,678 people over the age of 50 joined La Poste on permanent or fixed-term contracts;
- 2024-2026 agreement supporting caregiver employees in better balancing their professional and personal lives. It provides greater flexibility for postal workers with caregiving responsibilities in organising their work (adjusted working hours, remote work, paid leave, etc.) and allows them to benefit from donated solidarity leave days. Since 2017, La Poste has implemented a caregiver certificate to provide an officially recognised internal status for these postal workers. La Poste is France's leading employer of caregiver employees, with 5,000 postal workers supported by the end of 2024;

(1) See the Sustainability Statement in the Universal Registration Document, Section 3.1.3.1 "Own workforce | S1", paragraph "Diversity and inclusion".

(2) See Section 6. "Training and awareness-raising".

(3) See Section 5. "Whistleblowing system".

(4) Psychological support, legal guidance and support, financial assistance, paid leave for medical or administrative procedures (filing a complaint), job relocation, and housing assistance for victims and their children.

(5) Data scope: La Poste SA.

(6) 100% paid parental leave for the second parent, paid leave, and efforts to combat stereotypes related to sexual orientation or gender identity.

(7) Between 22 January and 14 February, 2,182 La Poste employees responded to the survey, including 240 LGBT+ postal workers. 74% of LGBT+ postal workers are out to at least one member of their professional circle, compared to 69% in 2022.

- finally, La Poste and its subsidiaries have implemented whistleblowing procedures at all levels to enable the reporting of potentially discriminatory situations, ensure efficient handling (neutrality, speed, confidentiality) and provide support for any victims. The alert management system is detailed in the internal rules.

## Environment

### Specific measures to address GHG emissions and air pollutants

In response to the intensification and acceleration of climate change effects, La Poste Groupe's 2024 action plan was marked by the joint strengthening of governance and commitments at group level, risk mapping for transition and adaptation risks, as well as programmes and action plans addressing priority risks.

The strengthening of governance is marked by the creation of new bodies and the reinforcement of commitments. The Climate and Pollution Committee, which brings together all key players on these issues quarterly, has helped establish new foundations, including the revision of the group's ambitions and the assessment of the impact of climate risks. The update of the climate and pollution policy was presented to the Sustainable Development Quality Committee on 7 November 2024, with the participation of external stakeholders (WWF, François Gemenne of l'Alliance pour la Décarbonation de la Route, La Fabrique Écologique and members of the Mission Committee). Among the advances in this new group climate policy, which remains based on the measure – reduce – adapt principle, are commitments to adaptation aimed at anticipating negative impacts on health and safety, site damage and business continuity.

La Poste is accelerating the decarbonisation of its property assets, with the signing of a long-term strategic partnership with EDF in October 2023, aimed at offering a comprehensive energy solution. This includes:

1. developing a global 2030 roadmap to optimise the energy/carbon performance of the property portfolio;
2. a large-scale programme for energy efficiency improvements and decarbonisation;
3. the creation of Terseren, a joint venture between La Poste Immobilier and EDF, to manage the programme. The aim is to reduce energy consumption by 20% and CO<sub>2</sub> emissions by 35% between 2027 and 2030. To achieve these objectives, La Poste plans to invest €400 million.

La Poste Groupe has implemented Science Based Targets initiative<sup>(1)</sup> (SBTi) certification processes for its GHG reduction trajectories compatible with the goal of limiting global warming to 1.5°C–2°C, covering 85% of the group's revenue<sup>(2)</sup>. The steering of action plans and objectives was strengthened in 2024. It is supported by a strategic steering tool: the carbon budget, which is applied across all the group's business lines and medium-sized subsidiaries (Véhiposte and La Poste Immobilier). The close link established between the Finance Department and the Corporate Social Responsibility Department enables the group to align its investment and action programmes with the group's decarbonisation trajectory in a constrained environment. This financial valuation makes it possible to quantify the effects of decarbonisation levers, both in terms of CapEx and their impact on EBIT.

For delivery activities in France, the reduction of GHG emissions is based on several programmes and measures:

- a focus on the electrification of BSCC's vehicle fleet in France following the acquisition of 8,000 electric vehicles and 1,000 cargo bikes by 2025. In total, this business line has 22,945 of its own electric vehicles, i.e., 42.3% of the total fleet, an increase of 5 points compared to 2023;
- the new mail range, providing for a three-day delivery of Lettre Verte since 2023, has enabled the elimination of all domestic air transportation of mail within mainland France (excluding routes to Corsica);
- continued training in eco-driving (see Section 4.3.6 "Training and awareness-raising").

For road transport activities, La Poste is implementing the following emission reduction measures:

- inclusion in the long-distance transport fleet of vehicles adapted to alternative energies (biogas, biofuel, electricity and, ultimately, hydrogen), with the aim of raising the share of alternative line transport solutions to 50% by 2030 (100% by 2040);
- fleet renewal takes account of emission standards. In 2024, 95% of vehicles met Euro 6 standards and 5% Euro 5 standards (internal vehicle fleet – light commercial vehicles and heavy goods vehicles);
- improved truck loading and the printing of red e-letters as close as possible to the point of delivery are the other levers that will help achieve these savings targets.

With the 2024 results, 11% of long-distance road transport routes were low carbon, marking a significant increase from 3% in 2023. This represents around 30 million kilometres driven using low-carbon fuels (mainly biogas and biodiesel) and, to a lesser extent, electric heavy goods vehicles.

Geopost is expanding the fleet of low-emission vehicles, particularly delivery/collection and heavy goods vehicle fleets, and is switching to renewable energy at operational sites. At the end of 2024, 15% of the delivery fleet was low-emission, as well as 16.3% of long-distance delivery vehicles. 61.5% of the energy used at sites was renewable (80% for electricity). Geopost is also deploying charging infrastructure at its sites, which are essential for the roll-out of electric vehicles at its sites, and has published a practical solutions guide for subsidiaries, sharing best practices particularly from DPD Switzerland, DPD Ireland, DPD UK, DPD Germany and DPD France.

Regarding the fight against air pollution, the group has set new reduction targets, i.e., -81% NO<sub>x</sub>, -26% CO, PM10 <350 tonnes/year between 2021 and 2030. This monitoring covers the first- and last-kilometre activities, as well as long-distance transport, for both the Company's own fleet and subcontracted transport<sup>(3)</sup>. Transport and logistics businesses are implementing action plans aimed at:

- optimising logistics models;
- electrifying the first and last kilometre through the revision of the energy mix;
- decarbonising long-distance transport (biogas, HVO biofuel and rail-road transport).

(1) Science-Based Targets initiative.

(2) See URD Section 3.1 "Sustainability statement".

(3) See Section 8. "Implementation review".

Actions to renew the vehicle fleet help reduce emissions of air pollutants. Other measures are also being implemented to improve air quality:

- by measuring air quality by equipping some vehicles and buildings with sensors. In France, Geoptis supports local authorities in collecting data on emissions of air pollutants in their areas, to help inform public policy on air quality. In 2024, internationally, 28 European cities benefited from similar data thanks to the sensors installed on Geopost's delivery vehicles, warehouses and pick-up points. These sensors can be used to produce dynamic maps to assist the authorities in making decisions, particularly regarding restricted traffic zones;
- with 19 cooperation agreements with French cities. These agreements are aimed at developing more sustainable urban logistics through the creation of coordinated action plans (local regulatory changes in road use practices, support measures for cycle logistics, installation of charging infrastructures, etc.). This collaboration supports the transition towards more eco-friendly fleets and the development of all the group's urban logistics operators (Services-Mail-Parcels, Colissimo-Logissimo, Geopost, Chronopost, Pickup business lines).

In addition, the group has carried out an assessment of the current and future impact of global warming on all activities, on the basis of which it has developed and rolled out a climate policy with two main focuses:

- mitigation: the group is helping to combat climate change and working on reducing its GHG emissions through a transition plan

(decarbonising the vehicle fleet, property, etc.). Up to now, this has been the central focus of the group's longstanding climate plan, in synergy with the goal of reducing air pollution (e.g., by the electrification of vehicle fleets);

- adaptation: climate change now seems inevitable and potentially more severe than anticipated by the Paris Agreement. A temperature rise of more than 1.5°C will lead to potentially more frequent and severe extreme weather events including heatwaves, wind and storms, rain and flooding, which pose a risk to the group's assets (e.g., buildings), as well as the people involved in its activities. The group is one of the first companies to take action to address this.

In 2024, it began work on classifying and measuring climate change adaptation issues and the potential risks, mainly in relation to its assets and its employees' health and safety and well-being at work. Further work will be carried out to define the group's first adaptation plan for late 2025.

At the same time, a discussion has been initiated on the anticipated changes in working organisation, conditions, and pace to address health and safety challenges for employees during extreme heat exceeding 35°C. The expansion of the Climat+Territoires programme aims to support more than 50 projects to help French regions adapt to climate change. Finally, in 2024 the group conducted a study to explore carbon capture and sequestration solutions for the remaining 10% of residual emissions by 2040.

## 3.2 Local Services business line

### Health and safety

#### Specific measures to address the risk of violence and rude behaviour in post offices

La Poste is actively addressing violence against postal workers in their dealings with customers. Preventing and combatting aggression, and in general, all forms of rude behaviour, are one of its priorities, with initiatives focusing on a number of areas:

- preventive measures, with a zero-tolerance policy towards customers exhibiting extremely rude behaviour against post office staff. A poster outlining this zero-tolerance policy has been displayed in post offices so that it is visible and understood by customers. Additionally, La Poste is strengthening the security of its premises by installing surveillance cameras, deploying security guards, using appropriate furniture and installing protective grills. Finally, La Poste undertakes training actions coupled with an awareness-raising programme for the teams most exposed to the risks of rude behaviour. This training resulted in a 2.6% decrease in all incidents of rude behaviour and a 10.9% decrease in incidents of aggression towards employees at post offices in 2024. The 4,400 employees of the 300 most exposed post offices were trained in dealing with the risk of violence and rude behaviour in 2024. Temporary staff working in these offices receive the same training as permanent employees;
- remedial measures, including actions against perpetrators of rude behaviour and support for victims. To this end, a tool is made available to postal workers to report the rude behaviour

they have experienced. For the most serious incidents, the manager systematically receives an email with the actions to be taken (for example, account closure for La Banque Postale customers). The victim is encouraged to file a complaint, with the support of the Company (manager, teams from the Global Security Department and the Legal Department), particularly in dealings with law enforcement, and through the systematic provision of a lawyer. Complaints are filed in the Company's name whenever the legal conditions are met. These actions have resulted in a significant increase in the number of complaints filed. In fact, the reporting rate of serious incidents with at least one complaint filed stood at 71% at the end of 2024. As a result of these complaints, by 31 December 2024, 116 convictions had been obtained since 2021, including prison sentences (both firm and suspended), bans from certain post offices, compensation for damages and legal warnings. The plan to prevent rude customer behaviour has also led to a 74% closure rate for accounts belonging to rude customers at La Banque Postale, compared to 60% in 2023. All of these measures have led, for the first time, to a decrease in the number of physical aggression incidents below the 600 threshold in 2024 (compared to over 900 in 2021);

- a partnership with France Victimes was also signed at the beginning of 2024 to strengthen the existing 24/7 online listening and psychological support service for postal workers who are victims.

### 3.3 Banking and Insurance business line

Risk mapping results indicate that this business line is not affected by risks considered a priority at group level. However, as part of its Bank and Citizen commitments, La Banque Postale is implementing measures on human rights and fundamental freedoms, as well as on the environment, as described below.

#### Human rights and fundamental freedoms

LBP AM adopted a human rights policy in 2023. More specifically, it is committed to respecting internationally recognised human rights in its investment activities<sup>(1)</sup> and to expecting similar conduct from the companies in which it invests. To this end, LBP AM conducts due diligence within the meaning of the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

LBP AM's human rights policy sets out and implements this commitment in operational terms, notably through:

- the integration of key human rights issues, including risks related to workers in value chains, into management decision-making tools. This makes it possible to identify, select and monitor companies, States or any other issuer based on their ability to prevent, mitigate and remedy serious impacts on people and human rights;
- a sustainability analysis approach for investments integrating human rights and fundamental freedoms<sup>(2)</sup> through minimum sustainable investments thresholds established for Article 8 and Article 9 products<sup>(3)</sup>. In order to ensure that an investment contributing to a sustainability objective within the meaning of the Sustainable Finance Disclosure Regulation (SFDR) does not cause significant harm to any socially sustainable investment objective, the sustainability analysis provides a systematic check on the issuer's human rights practices, its exposure to severe impact risks and/or controversies;
- the implementation of an exclusion policy related to violations of human rights and fundamental ethical standards. LBP AM may exclude companies for which there is an unacceptable risk that they cause, contribute to, or are linked to particularly serious violations of their fundamental ethical standards. Exclusion is therefore the most effective way of reducing the risk of ongoing violations of standards. This normative exclusion policy, applied to all open-ended funds, as well as to all or part of dedicated funds or mandates according to investors' choice, makes it possible to prevent and mitigate the risks of negative impact on human rights related to its investment activities;
- the implementation of a commitment policy focused on the prevention, mitigation and remedy of negative impacts on human rights. Active engagement with invested companies aims to encourage and support them in implementing human rights due diligence and managing their impact on people.

LBP AM regularly engages in dialogue with these companies, either bilaterally or collectively.

In addition, LBP AM also commits to consulting external stakeholders and human rights experts whenever possible.

#### Environment

##### Measures relating to GHG emissions linked to financing or investment activities

Regarding potential harm to the environment and biodiversity resulting from financing or investments, La Banque Postale has committed to continuing to finance energy projects based on renewable energies. It is also aiming for a complete phase-out of fossil fuels by 2030<sup>(4)</sup> through specific sector-based policies.

La Banque Postale is also a founding member of the Net Zero Banking Alliance, which brings together banks from around the world committed to aligning their lending and investment portfolios with net-zero emissions by 2050. These principles are integrated into operational processes through:

- the Risk Management Policy (RMP) and the Responsible Financing and Investment Charter: these documents outline La Banque Postale's commitments regarding sensitive sectors that are subject to voluntary exclusions (e.g., tobacco, pesticides, etc.);
- controversy management: La Banque Postale's Responsible Financing and Investment Charter also states that the Bank undertakes to exclude counterparties subject to serious and/or repeated controversy. In this context, the Controversies and Exclusions Committee was established to manage ESG controversies.

These principles are integrated into La Banque Postale's control and monitoring system with the production of half-yearly reports on any exposure to companies listed on the exclusion list (gross exposure) and residual exposure, following the consideration of exception provisions mentioned in the RMP.

In line with the Paris Climate Agreement, LBP AM aims to make investments compatible with low-carbon development resilient to climate change (Article 2.1). In 2022, a low-carbon pathway for investment portfolios<sup>(5)(6)</sup> was defined, with the following milestones:

- by 2030, the goal is to align 80% of total assets under management with a carbon pathway compatible with achieving the objectives of the Paris Agreement;
- by 2040, the ambition is to align 100% of total assets under management;
- by 2050, the ambition is to achieve carbon neutrality for assets under management.

(1) Liquid (shares, bonds, convertibles) and illiquid (private corporate debt, property and infrastructure).

(2) LBP AM is subject to the implementation of the EU Sustainable Finance Disclosure Regulation (SFDR), which aims to promote greater transparency and consistency in the sustainability disclosure of financial products. Human rights issues are integrated into asset selection.

(3) The products under these articles respectively promote products with environmental or social characteristics and products aimed at sustainable investment, as defined by the SFDR.

(4) No funding will be granted for the coal, oil and gas sectors between now and 2030, except for companies with a transition plan.

(5) The investment portfolios of the two asset management companies, LBP AM and La Financière de l'Échiquier, including open-ended and dedicated funds across all asset classes eligible for this metric.

(6) The measurement and definition of this objective are based on the voluntary framework of the methodology established by the SBTi for Financial Institutions. The scope of application is not exhaustive, as it does not cover investments in sovereign debt and related instruments, nor the financing of certain infrastructure projects.

The implementation of this ecological transition ambition across all portfolios is based in particular on a systematic and transparent policy for managing allocations to fossil fuels (sector-based policies on thermal coal, oil and gas). These policies describe the climate objectives and the criteria by which these exposures are managed through selection, commitment and exclusion levers, for all assets under management.

In the case of CNP Assurances, the company's objective is to transition its portfolio towards net-zero GHG emissions by 2050 through the implementation of a responsible investment approach. By the end of 2024, 82% of CNP Assurances' investments were

managed using environmental, social and governance criteria for investments in traditional and unit-linked savings portfolios. CNP Assurances also applies sector-specific exclusion policies (e.g., no new direct investment in a company when more than 5% of its revenue derives from coal). In addition to these policies, CNP Assurances is committed to conducting demanding shareholder dialogue with companies in the sector to support them in their energy transition and, above all, to calling on them to immediately stop any new fossil oil or gas exploration or production projects (conventional or non-conventional).

## 4 Measures to prevent and mitigate priority risks for supplier and subcontractor activities

La Poste Groupe presents below the prevention and mitigation measures implemented to address the priority risks identified in Section 4.3.2 "Risk mapping" for supplier and subcontractor activities, broken down by each relevant purchasing category. These measures focus mainly on:

- commitments in terms of responsible purchasing, with a body of documentation including a purchasing compliance policy and a Responsible and Ethical Purchasing Charter setting out the group's expectations of its suppliers and subcontractors;

- cross-functional measures to prevent and mitigate risks related to the duty of care;
- specific measures to prevent and mitigate risks related to priority purchasing categories;
- individual measures for suppliers identified as being the most at risk, based on the assessment results from the supplier e-compliance hub.

### 4.1 Commitments to responsible purchasing

Since 2022, the group has had a responsible and ethical purchasing policy based on four pillars:

1. Enforcing and promoting human rights throughout supply chains;
2. Reducing the negative environmental impact of purchases, suppliers and subcontractors, and encouraging positive impacts;
3. Fostering social inclusion and contribute, through our purchases, to the development of the regional economic and social fabric;
4. Building more responsible and ethical relationships with our suppliers and subcontractors.

The actions fully incorporate the three duty of care topics and are part of a continuous improvement approach to the measures implemented, aiming to identify, prevent and mitigate risks related to suppliers and subcontractors.

In 2023, La Poste SA and three of its subsidiaries (La Poste Immobilier, La Banque Postale and CNP Assurances) were awarded the Responsible Supplier Relations and Purchasing label alongside around a hundred French organisations certified to date. This label demonstrates the collective and responsible commitments undertaken by La Poste and the relevant subsidiaries as it assesses the following five criteria:

1. Commitment and governance of the organisation as regards a responsible purchasing approach;
2. Conditions of the quality of supplier and subcontractor relations;

3. Respect for the interests of suppliers and subcontractors;
4. Inclusion of social responsibility in the purchasing process;
5. Impact of purchasing on the economic competitiveness of the ecosystem.

In line with ISO 20400, it is awarded for three years. The label has been renewed until September 2025 following the annual review.

Geopost has also adopted a Responsible Purchasing Charter, published in 2022, which outlines expectations for suppliers and subcontractors through commitments to respect and promote human rights, occupational health and safety and environmental protection. Deployed within each subsidiary, this Charter applies to all suppliers and subcontractors, and complements Geopost's social and environmental commitments under the strategic Partner of Choice programme. Finally, Geopost also introduced an innovative partner feedback system, inviting its subcontractors to share their satisfaction and expectations regarding their direct service provider relationship with Geopost.

## 4.2 Measures to prevent and mitigate risks applicable across all purchasing categories

The group's Purchasing Department has strengthened the management of its risk management system. For example, in 2024:

- as part of the selection process for suppliers and subcontractors, criteria related to duty of care and CSR have been more systematically integrated into consultations, accounting for 10% of the overall scoring. These criteria are defined based on previously identified risks. By the end of 2024, 66% of consultations were rated using this assessment criterion;
- on supplier evaluation, through the deployment of the supplier e-compliance hub<sup>(1)</sup> as mentioned in previous years' duty of care plans. By the end of 2024, more than 2,777 suppliers integrated into the system. This tool ensures compliance by verifying documentation, including registration, Urssaf (French social security body), list of foreign employees, etc., as well as regulatory compliance through supplier evaluation. These suppliers will undergo varying levels of due diligence depending on their risk level, as assessed by the tool. If the evaluation remains insufficient, certain measures may be initiated, such as improvement plans and document-based and/or on-site audits. The contractual relationship may be terminated in the case of serious non-compliance or of lack of progress.
- on raising awareness of duty of care issues, a mandatory training on the supplier e-compliance hub was added to the existing range of e-learning modules for employees of the group Purchasing Department (which already includes a module on the duty of care);
- on the transmission of documents and signature of charters, the group Purchasing Department provides a Responsible and Ethical Purchasing Charter to each of the following stakeholders: contracted suppliers, key consultation specifiers and members of the purchasing network.

At the same time, the whistleblowing system is always promoted, notably in La Poste Groupe's Responsible and Ethical Purchasing Charter (signed by the supplier or subcontractor) and the general purchasing conditions. It can also be accessed via the group's corporate website in the "Suppliers" Section.

Geopost relies on a subcontracting monitoring system that covers various key aspects of the relationship with its suppliers and subcontractors, such as operational efficiency, service quality and safety. One of the pillars of this system is occupational health and safety, encompassing human rights concerns and promoting access to the ethics whistleblowing system. This monitoring system enables Geopost to ensure the proper implementation of the Responsible Purchasing Charter in compliance with applicable standards, and to guarantee the establishment of a safe working environment within a continuous improvement process. In support of this subcontracting monitoring system, Geopost has established its strategic Partner of Choice programme to continuously improve relationships with suppliers and subcontractors, thereby reinforcing its position as a leading player in the market. This programme specifically aims to:

- put in place tools and resources to train Geopost's partners and raise their awareness about duty of care obligations;
- promote the fundamental rights of freedom of association and collective bargaining for all workers in Geopost's subsidiaries and subcontractors;
- adapt working hours to support work-life balance and provide decent working conditions, particularly in subsidiaries located in high-risk countries;

- take action to ensure decent pay for its employees;
- evaluate the performance of its Partners of Choice and implement continuous improvement.

This programme is structured around various initiatives to be implemented across all the business units in Europe and is based primarily on the sharing of best practices. These initiatives include the management of risks linked to the working conditions of subcontractors:

- regarding health and safety: before entering into agreements with subcontractors, subsidiaries must follow the required verification procedures on the validity of insurance coverage and driving licences. For example, DPD Germany has introduced a pre-qualification process for its delivery subcontractors<sup>(2)</sup>;
- regarding compliance with fundamental rights, freedom of association and collective bargaining: in line with the group's human rights policy, Geopost provides specific support for its suppliers and subcontractors;
- regarding social and human rights issues: Geopost is subject to an annual assessment by EcoVadis. In 2024, it gained 10 points compared to 2022, reaching 70 out of 100 points.

Furthermore, outsourcing compliance is an integral part of Geopost's internal control system, the regular review process with all the BUs, and the internal audit plan.

Finally, within the context of outsourced activities and in order to prevent risk relating to working conditions that may be aggravated by illegal work across all business lines, all subcontractors working for La Poste agree to the general purchasing conditions, which specify

- under "Comply with legal and regulatory provisions", their obligation to be in compliance with all applicable legislative and regulatory provisions from the date of their entry into force;
- under "Illegal work", their obligation to provide the necessary legal and regulatory documents (certificate of registration, Urssaf certificate, list of foreign workers), in accordance with the French duty of care law;
- under "Audits", that on-site audits can be carried out if necessary to ensure that the subcontractor complies with their obligations;
- that the business relationship may be terminated if the subcontractor does not comply with La Poste's requirements.

To ensure that these contractual conditions are met, La Poste has introduced documentary checks. Each supplier is required to submit a certain number of documents to ensure that they are compliant, including:

- a document certifying the manager's identity and the company's registration (e.g., K bis extract), to ensure that the company is known by the authorities and has a registered office;
- the certificate from Urssaf (French social security body) is a key document in the fight against undeclared work, as it makes it possible to verify that (i) the service provider is up to date with the payment of social security contributions and (ii) the number of employees declared is the same as that indicated on the Urssaf website. Justifications are requested in the case of discrepancies to ensure that no undeclared work is taking place,
- a list of the names of all foreign employees subject to a work permit, in order to prevent the risk of undocumented workers. An additional declaration is required if seconded workers are used;
- certificate of tax registration;

(1) A platform that enables the monitoring and evaluation of a supplier across all compliance areas, identifies the existence and severity of risks, and supports the supplier in achieving compliance in the business relationship.

(2) See Section 4.3 "Specific prevention and mitigation measures regarding the priority gross risks of the main purchasing categories" of the road transport purchasing category, paragraph "Measures regarding the risk of road accidents".

- for transport activities:
  - the transport licence is used to verify that the company is authorised to operate a transport activity in the regulated market and that it meets all the criteria (professional standing, financial and professional capacity, etc.),
  - the certificate of possession of certified copies of licences ensures that the sub-contractor has as many copies of the transport licence as there are vehicles assigned to the services performed on behalf of La Poste and that a numbered licence is present in each vehicle,
  - for delivery, these documentary checks are carried out via a dedicated system (Approcheck), allowing establishments making the request (site managers) to verify the overall consistency of the information in relation to the service requested (e.g., the number of people assigned to perform the services for La Poste vs the payroll reported for the given reporting period). Subcontractors also have access in order to make it easier to provide the required documentation. This reduces the risk that the subcontractor declares fewer personnel than those actually involved in providing the service for La Poste. To ensure that these documentary checks are carried out properly, second-level checks are conducted monthly by the Services-Mail-Parcels business line. These checks consist of verifying that each establishment keeps the documentation related to its subcontractors up to date and enters it into the tool for tracking purposes. If necessary, the Services-Mail-Parcels business line sends out reminders to establishments (e.g., missing transport licences).

Moreover, La Poste Groupe is committed to continuous improvement in the detection of document fraud. Enhanced checks are implemented before employees are able to access sites, such as:

- delivery companies and logistics service providers must send the establishment a declaration prior to recruitment 48 hours before their employees come on site. In addition, for

establishments located in the Paris region, which is considered to be the area most at risk, La Poste uses a specific tool to verify the authenticity of identity documents, driving licences, residence permits (or receipts where applicable), through unique encrypted links generated within the application. After their documents (and their authenticity) have been verified, the sub-contractors' employees are authorised to access the sites. In the event of non-conformity, a warning letter is sent to the sub-contractor, refusing access to the sites. La Poste also reserves the right to terminate the contract;

- on site, a second visual check of documents is carried out to ensure that the person performing the service is the person declared by their employer. This system has to be implemented across all high-risk sites;
- random spot checks of documents may also be carried out.

Geopost has also introduced a number of measures in France and internationally subject to on-site checks:

- for verification of official documents, each subsidiary is continually improving its control procedures to address new forms of fraud. For example, in France, Chronopost has introduced a framework setting out guidelines for branches and hubs. If a document seems suspicious, the employees in charge need to contact the local security officer. All employees concerned in the Paris region have received training from a specialist provider;
- similar checks are also carried out in other countries. For example, DPD Belgium and SEUR require delivery drivers to submit their proof of identity, driving licence and social security number in order to be given a scanner for parcel delivery. Document management platforms with automatic reminder and warning systems if documents are not provided have also been introduced, for example at DPD Switzerland.

### 4.3 Specific prevention and mitigation measures related to the priority gross risks of the main purchasing categories

As a reminder, seven purchasing categories assessed as a priority under the duty of care<sup>(1)</sup> have been subject to a specific mapping process with the group's buyers, specifiers and experts. The main measures implemented by the group to prevent and mitigate the priority risks identified for these purchasing categories are shown below. The measures related to temporary employment have been detailed in the relevant purchasing categories.

#### Road transport

##### Measures regarding the risk of road accidents

###### T1 risk on the risk map

To prevent the risk of road accidents in relation to road transport activities, La Poste Groupe conducts pre-selection checks in the qualification systems, verifying subcontractors and the contractual process through document controls. In particular, it ensures that transport companies hold a valid transport licence, unless the vehicles used by the company do not require one. This licence attests to the legal skills required for the profession. If it is

no longer valid, the contract is rendered invalid or terminated. Moreover, suppliers must provide a professional liability insurance certificate. Finally, La Poste includes in its contracts the obligation for carriers to provide their drivers with a mandatory 35-hour renewable training course on health and safety, including road safety, every five years.

In addition to the pre-contractual checks and provisions included in the contracts mentioned above, measures common to road transport and delivery activities aimed at preventing and mitigating the risk of road accidents are implemented, such as:

- in calls for tender, working time and rest time constraints are calculated and planned to determine transport/delivery deadlines in order to prevent the risk of accidents;
- prevention plans, safety protocols and signage (aerial and ground markings) adapted to reduce the risk of accidents at postal sites are communicated to subcontractors, along with the establishment's internal rules. Checks exist to ensure that these plans have been communicated to them;

(1) See Section 2.2 "Consolidated results for own and outsourced activities".

- checks are carried out on site daily, with a zero-tolerance policy for not wearing safety boots, without which access to the site is denied. As stipulated in the contract, checks on vehicle characteristics are also carried out to ensure their compliance with transport regulations and the Highway Code (Euro standards, Crit air sticker, etc.). An annual questionnaire about the condition of their vehicle fleet (e.g., age) is sent to subcontractors with a medium-/long-term contract. La Poste may, if necessary, ask subcontractors to bring themselves into compliance based on responses received. Furthermore, vehicle condition is also subject to on-site visual controls (e.g., smooth tyres, loose bumpers, vehicle emitting smoke, broken or missing rearview mirrors or lights) to prevent the risk of accidents;
- any violation identified during visual inspections may lead to reports being made by the manager or management of the companies concerned in the event of non-compliant behaviour by one of their employees on the sites (e.g., failure to wear personal protective equipment, suspicion of intoxication or drug use). In serious cases, it may even result in them not being entrusted with the merchandise. If the subcontractor declares that it is unable to remedy the situation, penalties will be applied and a letter stating that the contractual obligations have been breached will be sent. In the event of serious or recurrent breaches by the subcontractor, contract termination will be enforced;
- in the event of an accident, La Poste and the carrier exchange information, particularly regarding the causes and consequences. If the accident occurs on a postal site, La Poste and the carrier meet to understand the circumstances of the accident and determine any additional actions, if necessary, to remedy the situation. These actions may therefore complement the prevention plan or safety protocols to prevent this type of accident from happening again.

At Geopost, before entering into agreements with subcontractors, the subsidiaries carry out the required documentary checks, particularly regarding the validity of insurance coverage and driving licences. For example, DPD Germany has introduced a pre-qualification process in which delivery subcontractors must be certified by a third party on several points, such as social and tax compliance, before being able to work with the Company. Furthermore, a number of subsidiaries use route planning software that calculates and plans traffic speeds to reduce the risk of accidents. Preparing for peak activity periods ensures an adequate scaling-up to facilitate the management of forecast volumes. In order to prevent excessive driving times, Geopost has set up a system for subsidiaries located in the European Union to prevent exceeding legal working hours. The results of this system contribute to defining action plans with subcontracting partners. Driving training courses are also provided by the subsidiaries. DPD UK provides training on regulations and internal procedures applicable to drivers, in addition to familiarisation with the vehicle and equipment. DPD UK regularly assesses drivers' driving performance, in addition to a specific assessment of the driver after the occurrence of an incident, tailored to the nature of the incident. Finally, subcontractors are required to report any accidents that occur under the contract with Geopost. DPD Germany, for example, has set up a crisis management system, enabling all relevant functions to respond in a coordinated manner based on the severity of the accident.

In addition, as part of the strategic Partner of Choice programme, Geopost promotes the development of good driving practices with its subcontracting partners. For example, Geopost organises an annual recognition event in the form of a competition, the delivery excellence challenge, with the participation of subsidiaries from around the world. This competition involves delivery drivers, both employees and subcontractors, and highlights Geopost's commitments to transport and distribution, such as the safety of individuals, eco-friendly driving and adherence to road regulations, for example. It also allows for the integration of new challenges corresponding to Geopost's strategic directions, such as managing out-of-home delivery. In 2024, this international competition brought together 22 European BUs and two BUs from outside Europe.

### Measures relating to the risk of aggression, violence and rude behaviour

#### T2 risk on the risk map

Regarding road transport activities, to prevent the risk of aggression against drivers, certain potentially dangerous routes are avoided by implementing an alternative route. In the event of the risk occurring, it is managed through the whistleblowing system established by La Poste. If the aggression against the driver was intended to commit theft of the goods in the vehicle, then all measures are taken by La Poste to understand the causes of the aggression (location, circumstances, etc.) and to implement additional measures aimed at limiting its future occurrence (e.g., setting up an alternative route to avoid the area where the aggression occurred).

### Measures relating to the risk of musculoskeletal disorders

#### T3 risk on the risk map

When selecting subcontractors, La Poste considers the causes of musculoskeletal disorders (MSDs) and defines reasonable transport time requirements that respect legal rest periods. This measure helps prevent drivers from sitting for extended periods, thereby reducing the risk of MSDs associated with driving. In addition, trucks are equipped with suspension seats that reduce vibrations, which can become a source of long-term pain for drivers.

Furthermore, the risk of MSDs related to loading and unloading operations by drivers is minimised, as they are not responsible for these tasks which are carried out by handlers<sup>(1)</sup> for approximately 99% of the flows.

### Measures relating to the risk of emissions of greenhouse gases and air pollutants (NO<sub>x</sub>, PM)

#### T4 and T5 risks on the risk map

La Poste Groupe measures GHG emissions related to its subcontracting activities (Scope 3) and has set targets for reducing these emissions. To achieve this, La Poste implements several measures for its subcontractors:

- selection criteria: subcontractors are selected based on La Poste Groupe's decarbonisation roadmap. Therefore, environmental and social requirements are included in the specifications on the type of engine and energy efficiency of their fleet of vehicles. These criteria account for 25% to 30% of the overall rating. It should be noted that a subcontractor who does not comply with Low Emission Zone (LEZ) standards cannot be selected. Except for LEZs, unless otherwise provided, a subcontractor cannot be selected if its trucks do not comply with at least the Euro 6 standard on the national network and Euro 5 on the regional network. The Euro 4 standard is tolerated in exceptional cases but represents a statistically marginal share of the kilometres travelled (less than 1%).

(1) See Section 4.3 "Specific prevention and mitigation measures regarding the priority gross risks of the main purchasing categories" of the Logistics Services purchasing category, paragraph "Measures relating to the risk of musculoskeletal disorders".

Other selection criteria include eco-driving training provided by subcontractors or the distance travelled without carrying cargo or passengers;

- optimisation of cargo load with “bulk” or “stowed bulk” (100% of the national parcel network – 58% of the regional network) to reduce the number of trips and therefore emissions. Using stowed bulk instead of containers for loading doubles the cargo capacity of vehicles;
- route optimisation, with the implementation of the hub function in parcel platforms, which has optimised the number of road transport connections and, consequently, reduced the number of kilometres travelled;
- incentives: La Poste offers an additional one-year contract to subcontractors who provide trucks running on biogas or even electricity, compared to those using diesel-powered vehicles. La Poste also provides subcontractors with a guide on biogas and its pricing system to encourage them to switch to this energy source;
- setting up partnerships: a partnership has been set up with Iveco to offer subcontractors negotiated prices on biogas. Another experimental partnership has been set up with Engie to open a biogas station with negotiated prices;
- awareness-raising: training and awareness-raising initiatives are conducted for transport buyers, particularly on the challenges of the transition, the different types of fuel (biofuel, gas and diesel), as well as Euro standards and related emissions;
- eco-driving: La Poste encourages subcontractors to raise their own awareness on the subject, and they all claim to train their drivers on the matter.

Finally, Geopost has committed to replacing its entire truck fleet with zero-emission vehicles (in the use phase) by 2040 as part of the international EV100+ initiative, which brings together international companies committed to accelerating this transition.

## Delivery

### Measures regarding the risk of road accidents

#### L1 risk on the risk map

In addition to the measures common to road transport and delivery activities aimed at preventing and mitigating the risk of road accidents cited above in the road transport purchasing category, the following specific measures are also implemented with regard to delivery activities.

In calls for tender:

- production constraints are included in contracts to comply with working hours and labour regulations, as well as to prevent the risk of road accidents;
- the subcontractor is asked to provide details of the training and awareness-raising sessions organised for its staff on health, safety and road safety issues.

Additional documentary checks are carried out to ensure that the subcontractor has vehicle insurance, particularly against damage caused to third parties. The extension of insurance coverage for subcontractors can also be subject to negotiation within the framework of calls for tender.

At the outset of the contractual agreement, all delivery companies receive, either in person or by email, a kit including a letter

regarding the duty of care (timetables, carrying capacity, etc.), a poster on the whistleblowing system covering duty of care topics, a flyer on best delivery practices, a safety sheet for goods and people, etc.

In the event of a peak in activity, communications are put in place to enable subcontractors to organise themselves and adjust their resources accordingly. If necessary, additional contracts are signed with other subcontractors when the regular subcontractors are unable to meet the demand.

Lastly, La Poste is also running a large-scale awareness-raising campaign to promote cycle logistics and encourage subcontractors to adopt sustainable mobility solutions.

### Temporary employment

#### L1 risk on the risk map

To prevent the risk of road accidents among temporary workers, specific measures tailored to this category have been implemented:

- specific questions on the prevention, monitoring and treatment of road accidents are asked during consultations on the provision of temporary staff to verify the process put in place by the temporary employment agencies selected to work with La Poste;
- preventive actions: training on vehicle handling, a ride-along day with a postal driver, driver’s licence verification before starting the job, awareness-raising through dedicated communications for temporary workers, etc.;
- monitoring actions: accident reporting system via temporary employment agencies, analysis of accident frequency using reporting tools with detailed indicators, and monitoring of corrective actions implemented;
- cross-functional actions: La Poste and temporary employment agencies’ whistleblowing systems are communicated to temporary workers. Regular meetings between La Poste and temporary employment agencies are held several times a year at national and local levels. During these discussions, health and safety topics, including road accidents, are addressed and analysed to implement dedicated measures if necessary.

### Measures relating to the risk of violence and aggression

#### L2 risk on the risk map

The risk of violence and aggression can manifest in two ways in delivery activities, as the delivery person can either be the victim or the perpetrator. In both cases, La Poste has implemented measures to prevent and mitigate this risk:

#### *Aggression against a delivery person*

As a preventive measure, the Delivery Specifications supplied to subcontractors include a document entitled “Security - Recommendations and reflexes in the event of an aggression”. The delivery subcontractor is required to distribute this document to each of its employees to help them avoid high-risk situations and/or respond appropriately in the event of an aggression. In the event of an aggression, La Poste encourages the victim to file a complaint. This point is the subject of a dedicated paragraph in the document entitled “Security of goods and persons” appended to the contract. La Poste’s whistleblowing system is also available and communicated to subcontractors.

### **Aggression towards employees and/or customers by a delivery person**

Under the contract signed with the delivery companies, delivery personnel are expected to act with restraint, consistent with La Poste's values (in accordance with the internal rules and the prevention plan). Employees are trained not to respond in the event of an aggression and to adopt the appropriate responses (avoid escalation, seek assistance from the supervisor, avoid isolation, end the discussion after three minutes, etc.). In the event of an aggression, with or without violence, it is documented in writing and the delivery company manager is summoned. La Poste may also decide to ban this delivery person from accessing postal sites. At the same time, the victim of the aggression is encouraged to file a complaint.

### **Temporary employment**

#### **L3 risk on the risk map**

To prevent the risk of violence and aggression against temporary workers, specific measures tailored to this category have been implemented. Health and safety topics, including the risks of violence and aggression, are discussed during regular meetings held several times a year at national and local levels between La Poste and temporary employment agencies. As an exception, when the aggression is classified as TZ – meaning a physical blow has been delivered – La Poste may grant special legal and financial protection to the victim.

### **Measures relating to the risk of musculoskeletal disorders**

#### **L3 risk on the risk map**

The Delivery Specifications include an article dedicated to the risk of MSDs, requiring the subcontractor to commit to providing its delivery personnel with training on MSD prevention. In addition, the signing of the Responsible and Ethical Purchasing Charter for suppliers, through the signing of delivery contracts, imposes commitments on subcontractors to prohibit any form of work that could endanger the health or safety of the delivery person and to comply with legislation on working hours management and forced labour (reference to the International Labour Organization fundamental conventions). A contractual clause allows for the termination of the contract in the event of non-compliance with the Charter.

### **Measures relating to the risk of discrimination**

#### **L4 risk on the risk map**

The 2024 Delivery Framework Agreement highlights compliance with the principles of equality, secularism and neutrality, and outlines the service provider's obligations in upholding these principles. La Poste Groupe's Responsible and Ethical Purchasing Charter states that subcontractors must not "practice any form of discrimination and promote equal professional treatment". This Charter is signed by each new subcontractor to make this commitment binding, and a contractual clause allows for the termination of the contract in the event of non-compliance. The Delivery Specifications also include a Responsible Development article, which reinforces one of the pillars of La Poste's Responsible Purchasing Policy and emphasises the need to "enforce and promote human rights throughout supply chains". This pillar specifically refers to the strict adherence to equal treatment and the prohibition of any form of discrimination. La Poste's internal rules also include a dedicated section on discrimination, and this document is shared with delivery companies to further reinforce their commitment. In addition, all subcontractors under contract accept the general purchasing conditions, which specify in Article 7 their obligation to "comply with legal and regulatory provisions", in order to be in compliance with all applicable legislative and regulatory provisions from the date of their entry into force.

Finally, delivery personnel have the opportunity to report any cases of discrimination to the group through the alert reception and processing system, which is subject to:

- an article in the GPC;
- a question in the CSR questionnaire (sent out during each consultation) to determine how the subcontractor intends to raise awareness and communicate about the whistleblowing system with respect to its duty of care obligations;
- posters at all mail parcel sites (ACP, PFC, PPDC, etc.) with an integrated QR code.

### **Temporary employment**

#### **L4 risk on the risk map**

In addition to the above, temporary employment agencies must also demonstrate the measures they implement to prevent and mitigate the risk of discrimination within their scope when providing temporary workers. As such, several measures have been implemented during the latest consultation and in the contracts, including:

- the consultation specifications include an article in the Quality Approach and Sustainable Development section mentioning: "La Poste's requirements for the service provider focus on (...) compliance with working and employment conditions as described in the ILO conventions. These include discrimination (origin, gender, sexual orientation, age, family status, genetic characteristics, religious beliefs, physical appearance, health status, disability, etc.), forced labour, staff representation, etc.;"
- during the consultation in the candidate selection phase, the following question is asked: "How do you ensure non-discrimination of temporary workers during the recruitment process?" The responses from temporary employment agencies have been formalised in contracts and specifically address the implementation of non-discriminatory job postings, non-discriminatory testing, training for permanent staff on the topic, awareness-raising on people with disabilities and/or those in integration programmes, etc.;
- bi-annual meetings are held between La Poste and temporary employment agencies to review progress throughout the year, discuss key points and provide visibility on upcoming needs;
- finally, just as La Poste has implemented a whistleblowing system, temporary employment agencies have also made their own whistleblowing system operational. The temporary worker also knows that their primary points of contacts within the establishment are the manager of the team they work with and the establishment's HR Manager.

### **Measures relating to the risk of GHG emissions and air pollutants (NO<sub>x</sub>, PM)**

#### **L5 and L6 risks on the risk map**

La Poste uses several levers to reduce the emissions of delivery companies:

- the introduction of specific selection criteria, similar to consultations in the five cities with an LEZ in mainland France. The selection of subcontractors equipped with fleets of electric vehicles or electric bicycles and cargo bikes aimed to ensure 100% carbon-free parcel deliveries in Paris by the end of 2024. For the other cities concerned by the transition towards more eco-friendly fleets, if the subcontractor cannot meet the need for cargo bikes and/or electric vehicles and the contract covers diesel vehicles, it will not be extended/renewed;
- a decarbonisation plan has been put in place to transition towards more eco-friendly subcontractor fleets in certain areas (e.g., four-year contracts, promotion of alternative systems such as Movivolt);

- raising awareness among delivery companies about the decarbonisation incentives offered by the French government and the possibilities of hiring vehicles with lower emissions. Two additional awareness-raising initiatives have also been implemented on eco-driving and cycle-logistics to support them in adopting more efficient sustainable mobility solutions.

Geopost has set short- (-43% by 2030 versus 2020) and long-term (-90% by 2040 versus 2020) carbon emissions reduction targets approved by the SBTi. The plan covers Scope 3 in addition to Scopes 1 and 2. To encourage transport companies to adopt low-emission vehicles, Geopost provides vehicle charging infrastructure at its European sites and promotes the use of electric vehicles among subcontractors. Since 2022, Geopost has organised an annual event: the Delivery Excellence Challenge, which is an opportunity for Geopost to recognise the talents of delivery personnel and transport subcontractors. It is also an opportunity to highlight the commitments made in terms of safety, sustainable development and customer experience. In 2024, the event brought together 24 subsidiaries.

## Logistics services

### Measures relating to the risk of handling accidents

#### P1 risk on the risk map

To prevent the risk of handling accidents among logistics service staff and temporary workers, specific measures have been implemented:

- the specifications and contracts for this service specifically state that:
  - "In the performance of the services, the Service Provider is required to ensure the prevention of occupational health and safety risks for employees",
  - "The Service Provider must provide its staff with personal protective equipment (gloves, safety shoes, high-visibility vest), which must be worn",
  - a question is also asked to determine how the company ensures that its employees wear personal protective equipment (PPE). The company must also specify the preventive measures taken to limit the risk associated with not wearing PPE;
- a preliminary site visit (called a joint inspection) is conducted before the arrival of a new subcontractor. An onboarding process is also designed to ensure a gradual ramp-up in workload and skill development for new logistics service workers;
- all logistics service companies are received by the site manager and employee representative bodies for the delivery of the internal rules, the prevention plan and the single document which includes the assessment of occupational risks;
- checks are carried out on site daily, with a zero-tolerance policy for not wearing safety boots, without which access to the site is denied. In the event of observed intoxication or suspicion of drug use, La Poste reserves the right to call law enforcement in the event of serious doubts and in the presence of the employee's representative;
- a visit of personnel responsible for prevention is organised at postal sites to ensure the proper application of internal rules, particularly those relating to the health and safety of both internal and external staff (verification of PPE usage, safety rules, proper posture);
- La Poste and subcontractors' whistleblowing systems are communicated to logistics service staff through posters displayed on-site, including a QR code that directly links to La Poste Groupe's whistleblowing platform. Regular meetings

between La Poste and subcontractors are held several times a year at national and local levels. During these discussions, health and safety topics, including the risk of handling accidents, are addressed and analysed to implement dedicated measures if necessary;

- in the event of an accident, a meeting is organised between La Poste, union representatives, the Social and Economic Committee and the subcontractor's representative to understand the circumstances of the accident and determine any additional actions to remedy the situation, if necessary. These actions may therefore complement the prevention plan or safety protocols to prevent this type of accident from happening again.

Geopost has also implemented a series of measures aimed at preventing the risk of handling accidents, particularly for temporary workers, just as for permanent employees. Thus, safety signs are posted at the operational sites of its subsidiaries. BRT in Italy integrates subcontracted activities into its safety management system, which is regularly assessed and certified to ISO 45001 standards. Similarly, specific measures can also be implemented in consultation with partner companies. For example, DPD France establishes a prevention plan in coordination with partner handling companies, including a safety protocol for loading and unloading operations. Subsidiaries, such as DPD UK, organise information campaigns on occupational health and safety for staff working at operational sites, such as SEUR, which has implemented training and awareness-raising programmes on safety rules for employees and transport subcontractors.

#### Temporary employment

##### I2 risk on the risk map

Given the varying levels of experience in handling tasks among certain temporary workers, specific measures have been implemented to help them better understand the movements, proper postures and risks, particularly through:

- the formalisation of prevention procedures, awareness-raising initiatives and training actions into the contracts of temporary employment agencies;
- awareness-raising on the use of PPE, with a dedicated section in the specifications outlining La Poste's requirements on subcontracting, where it is clearly stated that PPE must be provided by the temporary employment agency. La Poste communicates the list of PPE to be provided for each position;
- a gradual development of skills for temporary workers over their first five days of work;
- the obligation for temporary employment agencies to have implemented a whistleblowing system.

### Measures relating to the risk of musculoskeletal disorders (MSDs)

#### P2 risk on the risk map

During the selection phase of subcontractors, measures are taken to address MSD risks, including:

- during consultations, La Poste ensures that the objectives it sets are reasonable in light of the legal and regulatory framework. Accordingly, the subcontractor must propose an appropriate organisation to limit the risk of MSDs for its employees;
- an article in the specifications stipulates that "In the performance of the services, the Service Provider is required to ensure the prevention of occupational health and safety risks for employees, in particular musculoskeletal disorders (e.g., wearing personal protective equipment, proper handling posture for packages, prevention to hazardous materials, etc.);"

- a CSR annex of the specifications explicitly asks subcontractors whether they train their employees in proper posture and the prevention of MSD risks for logistics operators. Thus, subcontractors are required to communicate the actions they have taken to mitigate the risk (e.g., good practice sheets on proper movement and postures proposed by subcontractors). La Poste may also question them on these aspects.

## Cleaning

### Measures relating to the risk of fragmented working hours and/or changes in working schedules without prior notice or employee consent

#### N1 risk on the risk map

This risk is addressed preventively through various means:

- the Cleaning specifications state that the intervention schedules will be proposed by the service provider based on the site's operational constraints as indicated by La Poste during the competitive bidding process for site allocation, according to a model annexed to the specifications and entitled Operational Constraints Description Model. In this document, it is stated that practices "will encourage continuous daytime work whenever possible". This guideline aims to prevent fragmented work across different customer sites. Thus, cleaning staff will be able to work on the same site for several hours at a time to avoid having to split their working hours across several customer sites;
- the 'Schedules' article of the framework agreement signed with the service provider provides for a minimum notice period of two months to modify the cleaning schedules of a site. A similar notice period is also provided for in the framework agreement to prevent site closures and organisational changes that may occur on-site. As a result, cleaning service providers have the necessary time to reassign teams while taking their constraints into account. In addition, the contractual signing process automatically includes the signing of the Responsible and Ethical Purchasing Charter for suppliers. This Charter specifically sets out the commitments of service providers in the following areas: the development of management practices and working conditions that respect human dignity, the prohibition of any form of work that could endanger health or safety, and compliance with legislation working hours management and forced labour (reference to ILO's fundamental conventions). A contractual clause allows for the termination of the contract in the event of non-compliance with the Charter;
- operationally, the intervention schedule is one of the mandatory documents to be provided to each site (logbook) to ensure that all parties have the same level of information;
- lastly, the system for collecting and handling alerts established by the group is accessible to all employees of the service provider. It is specifically communicated to service providers via a newsletter and is also displayed on posters in certain BSCC platforms, featuring a QR code linking to the whistleblowing system.

## 4.4 Individual measures for assessing and monitoring suppliers and subcontractors

In addition to the cross-cutting and specific measures presented below, each contracted supplier is assessed and monitored individually throughout its business relationship with the group.

For example, since 2023 La Poste SA, La Poste Immobilier, Docaposte, Viaposte and La Banque Postale have been using a system for assessing and monitoring third-party suppliers, called the supplier e-compliance hub. Within Geopost, this third-party assessment system will be rolled out from 2025, beginning with subsidiaries operating in France, Chronopost, DPD France and Pickup.

The system focuses on documentary compliance, particularly the obligation to exercise due diligence through the mandatory collection of documents (registration certificate, due diligence certificates, list of names of foreign employees), as well as regulatory compliance. This is based on supplier evaluation, which is initially conducted through risk scoring by country and industry sector. Suppliers are classified by risk level, which determines the

depth of their evaluation across various compliance areas, including the duty of care. The frequency of evaluation updates depends on the scoring assigned to the supplier. At the end of these stages, if the evaluation remains insufficient, certain measures may be implemented: progress plan, document-based and/or on-site audits. If the risk persists at the end of the evaluation process in the absence of progress or post-audit, or if a critical risk arises, the governing bodies reserve the right to terminate or suspend the business relationship under the general purchasing conditions. With regard to CSR maturity, the e-compliance hub automatically sends a dedicated questionnaire to suppliers under contract. Suppliers (except for very small businesses - TPEs) are also invited to complete their EcoVadis assessment in order to obtain a score. If a supplier already has an EcoVadis assessment, it is automatically integrated into the internal supplier evaluation system. By the end of December 2024, more than 2,777 suppliers under contract were monitored by this tool across France.

## 5 Whistleblowing system

213 group entities have a whistleblowing mechanism. This system is accessible to 97% of the group's employees and external stakeholders. It is available in multiple languages, seven days a week, 24 hours a day. In particular, it allows the reporting to the ethics officer of any behaviour that contravenes the group's Code of Conduct including corruption, fraud, conflict of interest, duty of care, GDPR, etc., as well as issues related to harassment and discrimination.

### Consultation with social dialogue bodies

The group's whistleblowing system has been the focus of ongoing discussions with trade unions since its creation, particularly:

- within the framework of yearly Joint Social Dialogue Committee meetings to review the duty of care plan, in particular that of 6 February 2024 to present the proposed duty of care plan and the results for 2023;
- three bilateral meetings on the duty of care were held with trade unions in 2024;
- following the creation of the Social and Economic Committees (*Comités sociaux et économiques* – CSE) in October 2024, the draft 2024 duty of care plan was presented at the CSE-C meetings on 29 January 2025 and 6 March 2025.

Throughout 2023, following the changes introduced by law no. 2022-401 of 21 March 2022 (known as the Wasserman law) aimed at improving the protection of whistleblowers, the group's whistleblowing system was subject to consultation with trade unions through social dialogue bodies. Article 3-1 of the implementing decree of the Wasserman law specifies that "Entities (...) shall establish their internal procedure for collecting and processing reports in accordance with the rules governing the legal instrument they adopt, after consulting with social dialogue bodies."

The updated procedure was therefore subject to consultation with the employee representative bodies before being annexed to the internal rules of procedure in 2023. The reasons for the changes to the whistleblowing system and the new provisions introduced by the law were presented in various forums:

- the National Occupational Health & Safety Commission was consulted on 30 March 2023;
- between April 2023 and July 2023, 525 Health, Safety & Working Conditions Committees met in La Poste entities;
- on 18 July 2023, a National Technical Committee concluded this cycle of consultation with the employee representative bodies;
- the whistleblowing system was discussed again at the National Technical Committee meeting on 30 November 2023 focusing on the revision of the group's Code of Conduct, as the system is an integral part of it.

### Access to the whistleblowing system

The group's system is accessible via a single internet address, [www.alerte-ethique.laposte.fr](http://www.alerte-ethique.laposte.fr), and search engines. In particular, it is mentioned in La Poste Groupe's Code of Conduct (accessible on the group's corporate website), in various internal communication materials, as well as in supplier documentation (general purchasing conditions and La Poste Groupe's Responsible and Ethical Purchasing Charter).

Geopost and CNP Assurances, given their international presence, have each chosen a specific system: Safecall for Geopost, and Integrity Line for CNP Assurances<sup>(1)</sup>.

To facilitate the identification of alerts submitted by individuals outside CNP Assurances, CNP Assurances' internal whistleblowing system has been supplemented with an additional platform accessible on the corporate website [www.cnp.fr](http://www.cnp.fr) in the Business Ethics section or via the search engine: <https://groupecnp.integrityline.app>. This external platform, equipped with an integrated translation system, allows reports to be submitted in any language, in addition to the six languages used within CNP Assurances. The documentation (Code of Conduct, specific clauses in agreements and contracts, internal rules of procedure) has been updated, as well as the procedure for processing alerts, which was presented to the employee representative bodies in December 2023. The existence of a whistleblowing system for individuals external to CNP Assurances was communicated at the end of February 2024 through a circular letter sent to third parties in business relationships (suppliers, subcontractors). It was accompanied by a procedure for collecting and handling external alerts, as well as a support guide for whistleblowers. For new business relationships and in the event of contracts or agreement renewal, a new duty of care clause has been added to the compliance clause repository. The ethics officer (Compliance Director) and the head of the ethics and compliance unit of the CNP Assurances Group are responsible for the processing of these alerts. They have signed a commitment letter to abide by the Code of Ethics.

Geopost has set up a specific whistleblowing system, Safecall, across its subsidiaries. It is accessible to employees and third parties via an online platform and a telephone hotline. Each subsidiary has a dedicated access point (specific URL, adaptable language options, customised landing page). Geopost subsidiaries communicate to their employees and third parties the respective procedures for accessing the whistleblowing system. The subsidiaries adapt their communications based on their activities, for example by displaying posters in their warehouses to promote the whistleblowing system to both employees and transport subcontractors. Geopost SA's system is accessible in French and English<sup>(2)</sup>. Geopost SA refers to it, notably in its Code of Conduct, whistleblowing procedure and general purchasing conditions.

These three platforms enable the collection and processing of reports from all La Poste Groupe's stakeholders (reports from employees and external third parties). The number of covered entities and the number of reports have been increasing since they were put in place, demonstrating awareness of and confidence in the system.

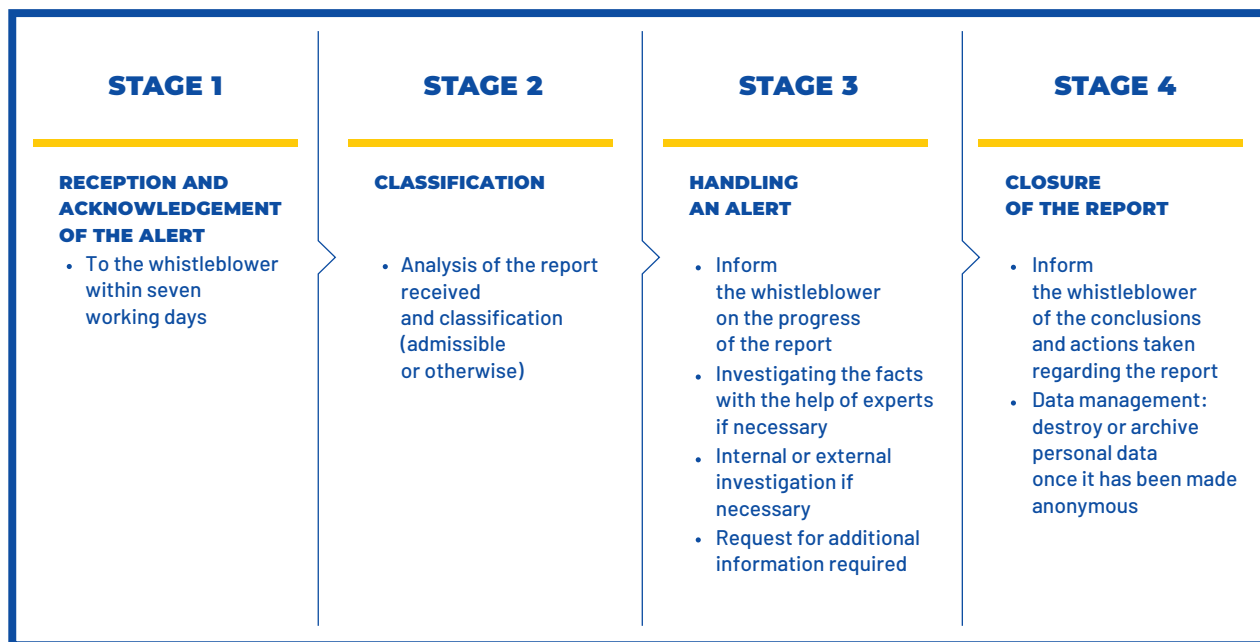
The system is open to all employees and individuals external to the group:

- to staff members, individuals whose employment relationship had ended when information was obtained within this relationship, and individuals who had applied to a position within the relevant entity when information was obtained as part of this application process;
- to shareholders, partners and holders of voting rights at the entity's General Meeting;
- to members of the administrative, management or supervisory bodies;
- to external or temporary staff;
- to joint contractors of the relevant entity, their subcontractors or, in the case of legal entities, members of the administrative, management or supervisory bodies of these joint contractors and subcontractors as well as their staff members.

(1) For employees, the link is [www.cnp.integrityline.app/](http://www.cnp.integrityline.app/); for external users, the link is [www.groupecnp.integrityline.app/](http://www.groupecnp.integrityline.app/).

(2) From the URL address: [www.safecall.co.uk/clients/geopost](http://www.safecall.co.uk/clients/geopost).

## Procedure for handling alerts in four stages



### Individuals involved in handling alerts

Alerts are handled within La Poste Groupe based on their source of reporting:

- alerts from employees based at the headquarters are handled by the group's ethics officer;
- alerts issued by employees from branches or subsidiaries are handled by the subsidiaries' ethics officers and/or alert handling officers;
- alerts issued by external stakeholders are handled by the group's ethics officer who, after analysing the report, forwards it, if necessary, to the relevant entity's ethics officer and/or alert handling officer. The reporter is informed of the transfer of their report and the follow-up actions taken.

This organisation enables La Poste Groupe to ensure that the handling of reports is adapted to the size of the group and its entities.

The ethics officers and the alert handling officers in subsidiaries receive mandatory training provided by the group's ethics officer. The ethics officers and the alert handling officers are made aware of the issues related to handling whistleblowers' reports, compliance with confidentiality rules and the protection of whistleblowers. They sign a commitment letter in which they pledge to comply with the procedure for handling the reports received, the confidentiality rules regarding the reports and the identity of their authors.

By virtue of their position or status, they have the skills, authority and resources required to carry out their duties in accordance with legal obligations. They must remain neutral and impartial.

To support them in handling reports, they may consult experts who, like them, must sign a commitment letter to comply with the rules governing the handling and confidentiality of alerts.

### Confidentiality guarantee of the system

The platform ensures the confidentiality of exchanges between the reporter and the person responsible for handling the alert. The confidentiality of the personal data of all actors involved in the report is ensured. The platform ensures data security and the ethics officer in charge of the report ensures compliance with confidentiality rules.

Pursuant to the General Data Protection Regulation (GDPR), the individuals involved are systematically informed of their rights regarding data protection and access to data.

Geopost has defined minimum requirements for the whistleblowing systems throughout the entire process of handling and investigating alerts, to be implemented by the subsidiaries. These requirements are set out in the whistleblowing procedure that each subsidiary must develop. The process of handling alerts, from their receipt to their closure, is managed by the subsidiaries within their respective scope. In more sensitive situations, such as cases of harassment, subsidiaries escalate the reports to Geopost for monitoring and oversight.

## 6 Training and awareness-raising

La Poste Groupe continues the implementation of the awareness-raising and training initiatives<sup>(1)</sup>. These measures aim to promote a corporate culture focused on risk reduction.

The specific training on the duty of care has been attended by more than 9,500 employees since 2022. An awareness-raising module on human rights also complements this system.

The Sustainability Department, in close collaboration with the Human Resources Department, has redefined training programmes. A CSR competency is part of the core set of four mandatory skills for all employees, integrated into the HR reference framework in 2024<sup>(2)</sup>. The training plan<sup>(3)</sup> includes:

- an acculturation programme for all postal workers, with a list of CSR essentials for everyone, including training on the duty of care, human rights, etc. Nearly 42,450 unique learners completed training through this playlist in 2024 and 5,900 people chose to subscribe to receive updates on the modules;

- an awareness-raising module on CSR issues in the induction programmes for the group's new managers and strategic executives;
- a tailored approach for each business and each business line based on their specific needs.

In addition, employee awareness-raising is also promoted through initiatives such as:

- the Climate Fresk;
- programmes like "Tous mobilisés!" (All committed!) and European-themed weeks (including one focused on the environment);
- regular communication campaigns to highlight La Poste's commitment to inclusion and diversity in all its forms, with speeches in key events such as Women's Rights Day, the European Week for the Employment of People with Disabilities, Carers' Days, etc.;
- communication campaigns on combating discrimination.

## 7 System for monitoring the measures implemented and assessing their effectiveness

In 2024, the annual self-assessment was replaced by a document-based control plan, led by the Risk Department and implemented by the business lines. It pursues the same objective of assessing the operational implementation of the duty of care policy. Launched in April 2024 by the group's Chief Risk Officer, this internal audit covered the group's business lines and first-tier subsidiaries: BSCC, BGP, Geopost, LBP, La Poste Immobilier and Véhiposte, and the subsidiaries which are subject to close monitoring.

A guide for the auditors, detailing the findings to be made and the supporting documents to be collected to assess the 11 control points of the plan, was provided to the risk and control manager of each of the relevant entities. They ensured the deployment of the entire system through to the transmission of control results via the new integrated application for risk, control and incident

management. The group's new Operational Risk Information System, managed by the group's Risk Department, enhances the level of requirements and strengthens the reliability of controls in assessments conducted by the entities, notably through:

- the integrated document management system and automated controls to make the addition of supporting documents and comments mandatory;
- the customisation features, ensuring the independence of the auditor/controlled party.

A summary of this work will be presented by the group's Risk Department at the beginning of 2025 in order to integrate these results into the risk management report. It will then be presented to the Executive Committee and the Audit Committee in April 2025, as set out in "Governance and compliance management"<sup>(4)</sup>.

## 8 Implementation review

### CSR ratings

In 2024, the ESG rating agencies once again praised La Poste Groupe's<sup>(5)</sup> non-financial performance. In September 2024, the group was awarded a gold medal by EcoVadis for its improved sustainability practices in all its operations, with a score of 79 out of 100, two points higher than in 2023. In November 2024, Moody's

ESG Assessment awarded the group a score of 81/100, up four points compared to the previous assessment in 2021, placing the group at the top of its international ranking across all sectors. Lastly, the CDP rating places the group on the A list rewarding the most advanced companies in climate risk management.

(1) The Company's Compliance, Human Resources, Social Commitment and Purchasing intranets contain information on the duty of care and the actions carried out.

(2) The core behavioural competencies defined include cooperation and openness, CSR culture, customer orientation and results orientation.

(3) See Section 8. "Implementation review" for the training program for mitigating priority risks.

(4) See Section 1. "Regulatory framework and governance".

(5) For more information, see the "Financial and non-financial performance" section of the Integrated Report in the introductory section of this Universal Registration Document.

## Summary of the whistleblowing system

### Implementation of the whistleblowing system

|   | 2022 | 2023 <sup>(a)</sup> | 2024               |
|---|------|---------------------|--------------------|
| Number of entities covered                        | 71   | 187 <sup>(a)</sup>  | 213                |
| Number of alerts received during the year         | 726  | 1,003               | 914 <sup>(c)</sup> |
| Weighting of alerts outside France <sup>(b)</sup> | N/A  | N/A                 | 29%                |

(a) The reporting protocol was revised in 2024 to include all subsidiaries, including those with fewer than 50 employees.

(b) Geopost and La Banque Postale data.

(c) The reporting methods of La Banque Postale and its subsidiaries changed in 2025 to be in line with those of other group entities.

In 2024, 27% of the reports received through the whistleblowing system related to a duty of care theme, including:

- reports of harassment are handled with the support of HR experts, in accordance with the applicable HR procedure. After analysis during a pre-qualification interview with the alleged victim, and when the situation warrants the initiation of a protocol, in-depth discussions are conducted with the designated person and any potential witnesses. In cases of confirmed harassment, disciplinary sanctions are imposed on the perpetrators and measures are implemented to protect the victims;
- reports of discrimination are also handled with the support of HR experts and have led to sanctions against individuals responsible for sexist or racist remarks. In addition, in some entities, workshops have been organised to prevent all forms of discrimination and promote diversity.

### Percentage change of reports related to duty of care topics received through the whistleblowing system

Not all alerts received are substantiated and not all can be classified as serious violations.

| Topics                                | 2024 |                         | 2023 |
|---------------------------------------|------|-------------------------|------|
|                                       |      | of which outside France |      |
| Harassment                            | 15%  | 39%                     | 9%   |
| Occupational health and safety        | 4%   | 46%                     | 6%   |
| Discrimination                        | 4%   | 6%                      | 4%   |
| Violation of equal treatment          | 2%   | 80%                     | 3%   |
| Human rights and fundamental freedoms | 2%   | 88%                     | 0%   |
| Environmental law                     | 0%   | 50%                     | 0%   |

### Assessment of awareness of the system

Every year, La Poste Groupe conducts an ethical climate survey to measure employees' level of awareness of ethics and professional conduct issues (overall perception of corporate ethics, knowledge of key principles, behaviour, whistleblowing system, etc.).

In 2024, 20,769 employees were invited by Ipsos to participate in the survey (12,916 employees from a representative sample of the business lines and 7,853 employees from the subsidiaries). A total of 3,381 employees responded to the survey.

This survey allowed the group to observe a change in the awareness of the whistleblowing system. To the question "In your company, are you aware that there is a whistleblowing system that allows you to seek advice on ethical or compliance matters, or report an incident in case of a breach of the company's Code of Conduct?" 77% of respondents answered in the affirmative (compared with 75% in 2023, 74% in 2022 and 70% in 2021).

Communication campaigns are regularly conducted among group employees to reinforce awareness of the importance of the whistleblowing system, reassure them about confidentiality guarantees, and emphasise the absence of retaliation.

## Summary of training programme implementation

The training programme provided at La Poste, business lines and group entities<sup>(1)</sup> to mitigate priority risks identified in the risk map targets both management and operational staff.

| HEALTH AND SAFETY   | HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS   | ENVIRONMENT  |
|---|---|--|
| <p><b>Risk of road accident:</b><br/>3,147 postal workers were trained in MSD risk prevention in 2024.</p> <p>Road safety training is also provided by Geopost subsidiaries such as DPD France, DPD Switzerland and DPD UK, with specific training for delivery drivers.</p> <p><b>Risk of aggression, violence and rude behaviour:</b><br/>La Poste undertakes training actions coupled with an awareness-raising programme for the teams most exposed to the risks of rude behaviour.<br/>4,400 employees of the 300 most exposed post offices were trained in the risk of violence and rude behaviour in 2024.</p> <p>E-learning training courses on the legal and financial protection of victims of aggressive behaviour will be rolled out in 2025 to the local HR managers of the Services-Mail-Parcels business line.</p> | <p><b>Risk of non-compliance with human rights and fundamental freedoms:</b><br/>A specific training module was created by La Banque Postale in September 2024. It has been completed by 273 employees of La Banque Postale.</p> <p><b>Discrimination risk:</b><br/>E-learning module Commitment to professional equality and against sexism. 13,168 employees were trained in 2024 (23,495 since this training was launched).</p> <p>In 2024, La Poste trained 35,835 people in diversity, 2,941 in disability and 1,415 in "recruiting without discrimination" (59,590, 14,452 and 4,920 respectively since these training programmes began).</p> <p><b>Risk of musculoskeletal disorders (MSDS):</b><br/>14,368 postal workers were trained in the prevention of risks related to handling and posture in 2024.</p> <p><b>Risks related to the management of outsourced activities:</b><br/>A training programme<sup>(a)</sup> enabled more than 1,000 employees of the Services-Mail-Parcels business line (buyers, team leaders, site managers, etc.) to be trained in 2024.</p> | <p><b>Risk of greenhouse gas emissions:</b><br/>In 2024, 13,861 Services-Mail-Parcels employees were trained in eco-driving, i.e., 49,708 people since January 2020, including 58% of postal carriers/delivery people.</p> <p>More than 25,000 group employees have received Climate Fresk training since 2022.</p> <p><b>Risk of air pollutant emissions:</b><br/>Training for transport and delivery buyers, including air quality training in 2024.</p> |

(a) The training programmes cover managing relationships with external service providers, securing interventions by external companies, document management and the responsibilities of staff in contact with subcontractors. They include practical scenarios for the daily management of service providers, managing relationships with production service providers and legal training specific to subcontracting.

(1) There are three training organisations, all Qualiopi certified: the Banking and Network School, the Services-Mail-Parcels University and Group Institute, see URD Section 3.1 "Sustainability statement".

## Summary of human rights and health and safety indicators related to priority risks

Among the tracking indicators<sup>(1)</sup>, the lost-time accident frequency rates and severity rates are shared with the group's governing bodies and business line management committees. This enables discussions on additional improvement measures and engages

management. This accident indicator is one of the non-financial criteria included in the variable remuneration of the group's managers and senior executives<sup>(2)</sup>.

|  | Scope                                  | Unit   | 2024               | 2023    | 2022    |
|--|--|--------|--------------------|---------|---------|
| Headcount<br>(full-time equivalent employees/year)   | La Poste Groupe                        | Number | 226,831            | 232,726 | 238,033 |
| Temporary workers <sup>(a)</sup><br>(full-time equivalent)   | La Poste Groupe                        | Number | 23,824             | 20,891  | 21,343  |
| <b>ACCIDENTS</b>   |  |        |                    |         |         |
| Workplace accidents with time off  | La Poste Groupe <sup>(b)</sup>         | Number | 7,089              | 7,401   | 7,952   |
| Frequency of workplace accidents<br>with time off  | La Poste SA                            | As a % | 19.32              | 18.33   | 19.12   |
| Severity of workplace accidents<br>with time off   | La Poste SA                            | As a % | 1.64               | 1.63    | 1.64    |
| Road accidents   | La Poste SA                            | Number | 1,070              | 1,111   | 1,138   |
| Of which resulted in fatalities  | La Poste SA                            | Number | 3                  | 2       | 0       |
| Handling accidents   | La Poste SA                            | Number | 1,429              | 1,254   | 1,348   |
| <b>AGGRESSION/VIOLENCE/RUDE BEHAVIOUR</b>  |  |        |                    |         |         |
| Physical aggression incidents in<br>post offices   | Retail Customers<br>& Digital Services | Number | 585                | 645     | 620     |
| Aggression towards postal carriers   | Services-Mail-<br>Parcels              | Number | 420 <sup>(c)</sup> | 365     | 299     |
| Reporting rate of incidents of<br>aggressive behaviour under the Zero<br>Tolerance policy, with complaints filed | Retail Customers<br>& Digital Services | As a % | 71                 | 58      | 47      |
| Closure rate of accounts for rude<br>customers   | LBP                                    | As a % | 74                 | 60      | ND      |
| <b>MUSCULOSKELETAL DISORDERS</b>   |  |        |                    |         |         |
| Recognised occupational illnesses  | La Poste SA                            | Number | 423                | 441     | 404     |

(a) See the Sustainability Statement, Section 3.1.3.1 "Own workforce | SI", paragraph "Health and safety metrics [SI-14]". Based on the expenses recorded in euros for the use of temporary employees by business line (source: LPSA Financial Department), the number of FTEs is obtained by dividing the total amount of monthly expenses by the average unit cost calculated by business line.

(b) 2023 and 2022 figures relate to La Poste SA and the group's subsidiaries in Europe.

(c) The Services-Mail-Parcels business line's policy for preventing aggression and rude behaviour was ramped up in 2024 under the aegis of the group's Global Security Department. This entails in particular better use of the INDIS information system, which provides this data.

(1) See URD Section 3.1.3.1 "Own workforce | SI" paragraph "Health, safety and well-being at work".

(2) See URD Section 3.1.1 "General information | ESRS 2", paragraph "Integrating sustainability performance into incentive systems".

## Summary of environmental indicators related to priority risks

From an environmental standpoint, the monitoring of GHG emission reduction and air pollutants is conducted annually by the Quality and Sustainable Development Committee (SDQC), which assesses the group's sustainable development performance. They are also monitored on a continuous basis by all of La Poste Groupe's CSR teams and the Sustainability Department, steered by the group's Climate and Anti-Pollution Committee which meets four times a year. Change in GHG emissions is one of the non-financial criteria included in the variable remuneration of the group's managers and senior executives<sup>(1)</sup>. The Mission Committee ensures the proper implementation of climate pledges, as they fall within the scope of the commitments made as a mission-led company. The medium-term (2030) and long-term (2040) commitments were defined and approved in March 2024 by SBTi and are aligned with the Paris Agreement<sup>(2)</sup>.

La Poste Groupe aims to:

- reduce its GHG emissions by 43.6% in scopes 1 and 2 and by 25% in scope 3 by 2030 compared with 2021, the baseline year;
- achieve net-zero emissions by 2040: reduce its GHG emissions by 90% all scopes combined compared with 2021, the baseline year. For its banking activities, the group's emissions reduction targets are subject to governments and companies taking the necessary action.

The group's new pathways for reducing its air pollutant emissions, based on the Services-Mail-Parcels business line's and Geopost's decarbonisation pathways in Europe, were defined in 2024 and include the following targets (vs a 2021 baseline year):

- NO<sub>x</sub>: -81% reduction by 2030;
- CO: -26% reduction by 2030;

PM10 emissions: not to exceed 350 tonnes/year.

| Contribution to climate change related to GHG emissions   | Scope           | Unit                          | 2024                  | 2023      | 2022      |
|---|-----------------|-------------------------------|-----------------------|-----------|-----------|
| Energy consumption  | La Poste Groupe | MWh                           | 2,650,543             | 2,437,707 | 2,781,216 |
| Total GHG emissions <sup>(a)</sup>  | La Poste Groupe | Tonnes CO <sub>2</sub> eq     | 5,480,257             | 5,708,785 | 2,392,988 |
| GHG emissions intensity, based on location (total GHG emissions per net revenue) <sup>(b)</sup> | La Poste Groupe | Tonnes of CO <sub>2</sub> /€m | 206.1                 | 215.5     | ND        |
| Fleet of electric vehicles <sup>(c)</sup>   | La Poste Groupe | Number                        | 26,016                | 22,810    | 19,402    |
| CDP rating – Climate Change   | La Poste Groupe | Classification                | A List <sup>(d)</sup> | A-        | A List    |

(a) See the sustainability statement, Section 3.1.2. "Environmental information", paragraph "Measurement of GHG emissions" and Section 3.1.2.1 "Climate change | E1". Since 2023, the group's carbon footprint has covered an expanded scope 3, including all 15 categories as defined by the GHG Protocol. The data excludes the footprint of La Banque Postale's portfolios and its subsidiaries LBP AM, CNP Assurances and Louvre Banque Privée.

(b) In tCO<sub>2</sub>eq/€m operating revenue.

(c) Including light commercial vehicles, Stabys; excluding electric bicycles, trolleys and handling vehicles.

(d) According to the CDP ranking published in February 2025, La Poste Groupe is listed among the A- companies for climate change, placing it among the highest-rated companies worldwide. See La Poste Groupe's non-financial ratings on page 51 of the Integrated Report at the beginning of this document.

| Emission of air pollutants <sup>(a)</sup>       | Scope           | Unit   | 2024 (estimate) | 2023  | 2020  |
|---|-----------------|--------|-----------------|-------|-------|
| Emissions of nitrogen oxides (NO <sub>x</sub> ) | La Poste Groupe | Tonnes | 2,205           | 2,297 | 3,528 |
| Carbon monoxide (CO) emissions                  | La Poste Groupe | Tonnes | 408             | 425   | 609   |
| Particulate emissions (PM10)                    | La Poste Groupe | Tonnes | 259             | 259   | 291   |

(a) See the Sustainability Statement, Section 3.1.2.3 "Pollution".

(1) See URD Section 3.1.1.2.7 "Integrating sustainability performance into incentive systems".

(2) See URD Section 3.1.2.1 "Climate change | E1".

## Summary of indicators related to risks on supplier and subcontractor activities<sup>(1)</sup>

To integrate social and environmental impacts into purchasing, the supplier and subcontractor management system is based on strengthening the contractual framework, training the purchasing team and evaluating suppliers, notably through the supplier e-conformity hub.

| Indicators  | Scope                          | Unit                  | 2024  | 2023  | 2022  |
|---|--------------------------------|-----------------------|-------|-------|-------|
| Coverage rate of duty of care clauses   | La Poste SA                    | As a %                | 100%  | 100%  | 100%  |
| Rate of signature of the Responsible and Ethical Purchasing Charter by suppliers under contract | La Poste SA                    | As a %                | 100%  | 100%  | 100%  |
| Suppliers informed of the assessment system   | LP, LBP and LPI <sup>(a)</sup> | Number                | 3,203 | 2,887 | 2,108 |
| <i>Of which delivery and logistics subcontractors</i>   | LP, LBP and LPI                | Number                | 335   | 536   | 480   |
| Questionnaires carried out  | LP, LBP and LPI                | Number                | 1,202 | 652   | 462   |
| <i>Of which delivery and logistics subcontractors</i>   | LP, LBP and LPI                | Number                | 115   | 87    | 83    |
| Audited suppliers and subcontractors (documentary audits)                                       | LP, LBP and LPI                | Number <sup>(b)</sup> | 189   | 179   | 146   |
| <i>Of which delivery and logistics subcontractors</i>   | LP, LBP and LPI                | Number <sup>(b)</sup> | 86    | 81    | 78    |
| Audited suppliers and subcontractors (on-site audits)   | LP, LBP and LPI                | Number <sup>(b)</sup> | 20    | 16    | 8     |
| <i>Of which delivery and logistics subcontractors</i>   | LP, LBP and LPI                | Number <sup>(b)</sup> | 17    | 13    | 5     |

(a) Throughout this table, the Group Purchasing Department covers of La Poste, La Banque Postale and La Poste Immobilier.

(b) Cumulative data since 2021.

## Outlook

The year 2025 follows a progress-driven approach, with ongoing actions in the four key areas outlined below.

### 2025 business outlook

#### Strengthening stakeholder dialogue

- Maintaining the quality of social dialogue within the new employee representative bodies
- Continuing discussions with the Mission Committee and civil society players
- Exchanging best practice among peers as part of the Global Compact, between EDH members through an inter-company training course, aimed at buyers/specifiers
- Continuing dialogue at Geopost with trade unions and employee representatives, through UNI, the European Works Council, and the French Works Council

#### Making the risk mapping more granular

- Update of the risk framework in the mapping
- Continuing risk identification and management plan workshops with the entities and the Purchasing Department

#### Developing training and awareness-raising initiatives

- Continuing training and awareness-raising initiatives to increase skills and vigilance, particularly for:
  - preventing accidents, aggression and rude behaviour, etc.
  - training buyers and specifiers on the duty of care and respect for human rights

#### Continued strengthening of risk management plans

- Related to human rights and fundamental freedoms, with the deployment and/or update of policies (human rights, diversity, inclusion and equal opportunities, etc.)
- Related to health and safety, with continued awareness-raising and prevention efforts, etc.
- Related to the environment, with the monitoring of GHG and air pollutants reduction targets, as well as the development of adaptation and transition plans in line with the climate policy
- Related to supplier and subcontractor activities, with the roll-out of the supplier e-conformity hub across all purchasing categories and the strengthening of the risk management system by purchasing category

(1) First-tier suppliers' and subcontractors' failure to comply with requirements on human rights and fundamental freedoms, health and safety or the environment.

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Extraction du Plan de vigilance 2024 réalisé par la  
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Document d'enregistrement universel, conçu et réalisé  
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