

INDEPENDENT ASSURANCE REPORT

To: The Stakeholders of General Logistics Systems B.V.

1. Introduction and Objectives of Work

Bureau Veritas UK Limited (Bureau Veritas) has been engaged by General Logistics Systems B.V. (GLS) to provide limited assurance over the Annual Report and Financial Statements 2024-25 of International Distributions Systems plc regarding the content of GLS B.V. ('the Report') published at, '[Our Sustainability Approach](#)'. The objective is to provide assurance to GLS and its stakeholders over the accuracy and reliability of the reported information and data.

2. Scope of Work

The scope of our work was limited to assurance over the following information included within the Report for the periods:

1 January 2024 to 31 December 2024 for Environmental KPIs (the 'Selected Information'):

- Environmental:
 - Scope 1 Greenhouse Gas (GHG) emissions (tonnes CO₂e)
 - Scope 2, both location-based and market-based GHG emissions (tonnes CO₂e)
 - Scope 3, both location-based and market-based GHG emissions (tonnes CO₂e)
 - Total energy consumption (kWh)
 - Renewable electricity generated (kWh)
 - Renewable electricity purchased (kWh)

1 April 2024 to 31 March 2025 for Social and Governance KPIs (the 'Selected Information'):

- Social:
 - Fatalities, both employees and third parties (Number)
 - Lost time accident frequency rate (per 100,000 hours worked)
 - Sickness absence (%)
- Governance:
 - Introduction to Compliance training: completion rate (%)
 - Introduction to Compliance training: non-overdue rate (%)
 - 'Data Protection' training completion rate (%)
 - 'Data Protection' training - non-overdue rate (%)

3. Reporting Criteria

The Selected Information needs to be read and understood together with the GLS Basis of Reporting document 2024-25, as set out at: '[Our Sustainability Approach](#)'.

4. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions; and
- Financial data and information based on data from GLS's Annual Report and accounts, which are subject to a separate independent audit process; and
- Other information included in the Report other than the Selected Information.

The following limitations should be noted:

- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails.
- The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

5. Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of GLS.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- Obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the Directors of GLS.

6. Assessment Standard

We performed our work to a limited level of assurance in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015), issued by the International Auditing and Assurance Standards Board.

7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with relevant personnel of GLS;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Reviewing documentary evidence provided by GLS;
4. Agreeing a selection of the Selected Information to the corresponding source documentation;
5. Reviewing third-party system, 'WeSustain', for quantitative data aggregation and analysis of environmental KPIs;

6. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information;
7. Reperforming a selection of aggregation calculations of the Selected Information; and,
8. Reperforming greenhouse gas emissions conversions calculations.

A 5% materiality threshold was applied to this assurance. It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

8. Conclusion

On the basis of our methodology and the activities and limitations described above nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

The table below reflects GLS's performance as verified by Bureau Veritas:

Key Performance Indicator	Performance (2024-25)
Scope 1 GHG emissions (tCO ₂ e)	73,916
Scope 2 location-based GHG emissions (tCO ₂ e)	27,475
Scope 2 market-based GHG emissions (tCO ₂ e)	4,598
Scope 3 location-based GHG emissions (tCO ₂ e)	1,157,320
Scope 3 market-based GHG emissions (tCO ₂ e)	1,131,822
Total energy consumption (kWh)	417,869,808
Renewable electricity generated (kWh)	3,710,580
Renewable electricity purchased (kWh)	81,958,959
Fatalities, both employees and third parties (Number)	13
Lost time accident frequency rate (LTAFR) (per 100,000 hours worked)	1.72
Sickness absence (%)	5.12
Introduction to Compliance training: completion rate (%)	97.4
Introduction to Compliance training: non-overdue rate (%)	99.2
'Data Protection' training completion rate (%)	95.1
'Data Protection' training - non-overdue rate	98.1

9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with

¹ Certificate available on request

ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2².

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspection Agencies (IFIA)³, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code⁴. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with GLS.



Bureau Veritas UK Ltd

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² International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

³ International Federation of Inspection Agencies – Compliance Code – Third Edition

⁴ Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants