

2. Bolloré Group duty of care plan

2.1. Introduction

2.1.1. LEGAL CONTEXT

In 2017, France expanded its regulations to include a new duty of care law pertaining to parent companies and order-giving companies. The objective of the duty of care law is to extend the liability of transnational corporations so as to forestall and avoid catastrophes, such as what happened at Rana Plaza in Bangladesh in 2013. The companies affected by the law must draw up a "duty of care plan". The law operates in several areas where serious offenses may arise from the activities of a company or its supply chain:

- human rights and fundamental freedoms;

- personal health and safety;
- the environment.

The law affects subsidiaries directly or indirectly controlled by the parent company, along with the activities of suppliers and subcontractors with whom there is an established business relationship.

2.1.2. BOLLORÉ GROUP MISSIONS

With an historical, long-term presence and one of the world's largest companies, the Bolloré Group has strategic positions in three business sectors: Transportation and logistics, Electricity storage and systems, and Communications.

- Through its Transportation and logistics activity, the Bolloré Group is an important player in economic development, the opening up of regions and the circulation of goods, offering an essential, even vital service, in that it provides an offering that makes it possible to import and export goods, even in the most isolated areas. This integrated logistics network is a real driver for the industrial logistics transformation of certain regions.
- Through its activities in Electricity storage and systems solutions, Bolloré Group develops innovative and sustainable solutions to offer a response that is coherent vis-à-vis the challenges posed by climate change, particularly in terms of access to energy.

- Its Communication activities are managed by the Vivendi group.
- These activities involve both adaptability and a solid foundation to offer consistent and optimal quality of service regardless of the context, in line with the Group's value of excellence. The Bolloré Group is nevertheless aware of the potential impacts that the conduct of its activities may have on the environment and the day-to-day life of its stakeholders.

This is why, through its due diligence approach, the Group aims to identify and control its impacts in order to prevent – and if necessary correct – situations at risk, and maximize positive externalities, with a view to sustainable and shared development.

2.1.3. SCOPE OF ACTION OF THE BOLLORÉ GROUP'S DUTY OF CARE PLAN

In accordance with the law, the scope of the Bolloré Group's duty of care plan applies to:

- the subsidiaries of the Transportation and logistics activities, covered by the Bolloré Transport & Logistics division, which covers four business units (Bolloré Energy, Bolloré Ports, Bolloré Logistics, Bolloré Railways);
- the subsidiaries of the Electricity storage and systems activities, including the division Bretagne, which includes the Group's industrial activities (Blue Solutions, Bluebus, Plastic films), and the Blue Systems division (IER, Polyconseil).

The following are excluded from the plan:

- Vivendi: Vivendi's CSR Department relies on its own ethical measures and duty of care plan, applicable to its companies, and adapted to their business lines (see Vivendi's 2020 universal registration document – 3.2.2 Duty of care system). For more information on the Group's activities, see chapter 1 – Presentation of the Group and its activities;
- financial holdings: note that the Bolloré Group's duty of care plan does not apply to companies in which it holds a shareholding that does not give control within the meaning of article L. 233-16 of the French commercial code (*Code de commerce*). Nonetheless, whenever it can, as a responsible

shareholder, the Bolloré Group exercises its reasonable duty of care, notably within the Socfin Group. The Board of Directors meetings provide an opportunity to give an overall update on the progress made by Socfin on the consideration of the social and environmental impacts linked to its activities. As is evident in the latest statements by the Belgian NCP, the measures put in place provide effective responses, in particular for the resolution of disputes with the communities, notably Socfin group's commitment to having all of its African plantations certified under the RSPO standard, and the partnership with the Earthworm organization (formerly TFT). The submission of information on the subject through the website and Socfin group's sustainable development report are proof of its transparency policy enabling monitoring of its progress. And while it looks like the terms of the Socapalm action plan to which the Group had contributed have not translated, on the ground, into something entirely satisfactory in the eyes of certain stakeholders, the Group shares the opinion expressed by the Belgian NCP in its statement of November 26, 2018, which says that establishing trusting relationships between the parties in the field is a process that will take several years.

2.2. Methodology

The duty of care plan is prepared at the level of the Group CSR Department, which is responsible for researching and drawing up the plan, and the analyses and recommendations that must then be applied by the subsidiaries and business lines concerned by the risks identified – notably the Purchasing, QHSE, CSR, Legal Affairs, Human Resources, and Compliance Departments. It presents the general system and approach used to establish and strengthen its culture of care, applied daily by its employees. The illustration in operational activities is explained within the risk management frameworks (policy, action plans, highlights, indicators), published in the Group's non-financial performance statement, whose information is verified and audited annually by an independent third party. More than a reporting exercise, the Bolloré Group's non-financial performance statement describes the risks, action plans, measures and indicators put in place to ensure that social and environmental issues are managed.

The duty of care plan is updated on a regular basis to present the new tools and processes developed to deploy the Group's due duty of care approach across all its activities and its value chain.

It is based on its ethical framework, based on two core documents: the Group's Ethics & CSR Charter and its Code of Conduct, which was updated in 2020, as explained in the duty of care plan report below.

- **The Ethics & CSR Charter** lists the Group's commitments in terms of environmental, social and societal responsibility. It forms the basis on which more specific commitments are adapted, formalized by the Group's charters (Human Rights Charter, Diversity & Inclusion Charter, Responsible Purchasing Charter), distributed to all employees and also available online.
- **The Code of Conduct** applies to all persons acting on behalf of the Bolloré Group, and sets out the expected behaviors, both in day-to-day operations and in sensitive situations. It formalizes recommendations to prevent, identify and report breaches, particularly through the professional whistleblowing system (developed below).

The ethical measures are based on the following international standards:

- the United Nations Guiding Principles and the Principles of the Global Compact;
- the OECD Guidelines;
- the International Charter on human rights;
- the International Labor Organization's international conventions;
- the recommendations of the French Anticorruption Agency.

2.2.1. GENERAL PRINCIPLES OF THE GROUP DUTY OF CARE APPROACH

Because of the nature and diversity of its geographical locations and of its activities, the Group's approach to duty of care is based on the following principles:

- ensuring the compliance of the Group and its business relationships with the most relevant international standards and local legislation in force, when this is more demanding;
- paying particular attention to its employees, suppliers and subcontractors, notably through vigilance concerning working conditions and high standards of health and safety for all;
- preserving the environment through measurement of the impact of its activities and those of its business relationships as well as setting up actions to protect against and mitigate environmental risks;

- applying particular vigilance to safety conditions and respect for the fundamental rights of the users of the Group's products and services and people living near our sites of activity.

These principles reflect the Bolloré Group's ambition to operate in line with the best international standards and in accordance with its CSR commitments, the aim of which is to guide all employees and business partners around a common set of values. They are adapted through concrete measures, formalized as part of a methodology based on a continuous improvement approach. The Bolloré Group has identified its priorities for concentrating efforts in terms of action plans, geographic areas and resource allocation. This approach aims to achieve effective and transposable results which can be gradually applied to all of the Group's activities, wherever they are based, and also reinforce its reasonable care processes.

2.2.2. IMPLEMENTATION

2.2.2.1. DUTY OF CARE RISK MAPPING

The risks identified in 2017 when the Bolloré Group's first duty of care plan was developed were divided into three major families: health and safety risks for the men and women involved in our activities and our value chain, protecting human rights and fundamental freedoms, and protecting the environment.

Since more than 96% of the Group's revenues represent B-to-B services (excluding communications) and not production activities intended for consumers, the issues of traceability of raw materials appear to be less material for the Bolloré Group.

DUTY OF CARE PLACED AT THE HEART OF THE GROUP'S CSR STRATEGY

These categories, consistent with the requirements detailed by the regulations, were confirmed in 2018, during the Group CSR risk mapping, carried out as part of the implementation of the requirements required by the non-financial performance report and proposing a more detailed classification (see chapter 2 – 1.1.2. The Bolloré Group's non-financial risk mapping). Duty of care risks have been incorporated into the Group CSR risk

universe, listed by the members of the management committees and representatives of the support and operational functions, placing the duty of care at the heart of the Group's CSR strategy. For this reason, the CSR Department has therefore taken steps to detail the mitigation measures implemented for all these CSR and duty of care risks in its non-financial performance statement, as explained in the methodology section.

POOLING OF NFPS RISKS AND DUTY OF CARE CROSS-REFERENCE TABLE

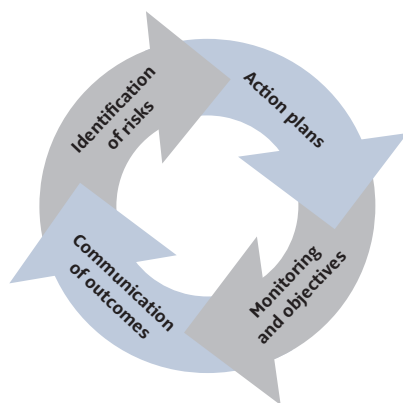
Categories of duty of care risks (duty of care plan)	Description of the risk	Risks identified in the Bolloré Group's non-financial risk mapping (NFPS)	Risk governance
Health and safety	These risks refer to issues relating to safe and decent working conditions: accident prevention, provision of appropriate equipment and training to perform work safely, and guarantee a working environment based on health and safety standards. The scope of the risk control framework is: Group employees, employees of its service providers, suppliers and subcontractors, as well as the users of its products and services and local communities. There is specific duty of care for handling and transport activities, and particularly rail transport. The control framework for the risks associated with these key issues is strengthened by appropriate and specific procedures. In addition, the Group applies constant vigilance, and rigorously monitors the health risks associated with the various regions where it has a presence, and deploys the necessary action plans and measures.	Health and safety of employees and third parties	Executive Management
		Attracting and retaining skills	QHSE Departments
		Working conditions and social dialogue	HR Departments
Environment	Group activities can have multiple impacts on the environment: water, ground and air, and sound and light pollution, direct or indirect greenhouse gas emissions. Since the Transportation and logistics activities involve high levels of energy consumption and greenhouse gas emissions, the Group has identified its carbon impact as a priority issue. Since the Group has no production activity, with the exception of its Blue Solutions subsidiaries, it consumes small amounts of raw materials. The prevention of pollution, environmental accidents which could damage the ecosystems essential for those living near the Group's activities and the limitation of its carbon footprint are regulated by target-based action plans, measures and procedures, which are proportionate to the potential environmental impact. The Group also incorporates climate challenges into its business strategy, particularly by having innovation as a mainstay of its approach, through the solutions offered by its Electricity storage and systems subsidiary.	Local pollution and transport/storage of hazardous materials	Executive Management QHSE Departments CSR Departments
		Climate change risks and opportunities	
Human rights and fundamental freedoms	Depending on the socio-economic, political and implementation context, the Group's activities may have an impact on human rights issues (discrimination, poor working conditions, child labor and forced labor, social dialogue, etc.). The Bolloré Group has identified the three most material aspects of its activity, for which it commits to deploy due diligence: the fundamental rights of workers, the fundamental rights of local communities and the contribution to a positive societal footprint. It will also to formalize a procedure for refining the identification of these risks for its entities and identify a priority framework, detailed in the duty of care plan. (see chapter 2 – 1.2.2.2. Promoting human rights in our value chain/Formalizing the Group's progress plan). The risks associated with its supply chain are detailed in the duty of care report.	Promoting human rights in the value chain	Executive Management QHSE Departments HR Departments CSR Departments Compliance Department and Ethics contacts
		Health and safety of employees and third parties	Human Rights Steering Committee

2.2.2.2. ASSESSMENT PROCEDURES, MONITORING OF PERFORMANCE AND OF THE MEASURES IMPLEMENTED

Through annual non-financial reporting and the monthly QHSE reports within the divisions, more than a hundred indicators of resources and results are monitored, adjusted and enriched each year, with respect to social, environmental, societal and governance issues. Shared and studied internally with a view to constant improvement and performance monitoring, the most relevant data are published in the NFPS, which presents the risk control

frameworks (description, policies and action plans implemented, indicators) in detail. The collection process, updated by the integration of additional indicators, is optimized each year. Annual external audits related to the NFPS make it possible to validate the robustness of the data reported, illustrating the proper application of the Group's various risk management frameworks, based in particular on a duty of care cycle approach.

IMPLEMENTATION OF DUTY OF CARE CYCLES



When it built its duty of care system, the Bolloré Group drew up a dedicated approach, in order to meet the key issues identified.

This duty of care cycle approach is based on the four phases of implementing duty of care: identifying the risks, developing associated action plans, monitoring these action plans and setting targets, and reporting the outcomes of the procedures in use. This methodology is reflected in the management of CSR risks presented in the NFPS (description of risks, policies implemented, indicators, etc.).

The approach ensures at each stage of the cycle that the appropriate choices have been put in place to provide reasonable and effective duty of care over the issues seen as priority issues. The performance evaluation of the measures deployed is coupled with corrective steps as part of continuous improvement. This method is also meant to make it easier to teach various audiences concerned about the duty of care procedures, involve them, identify improvements and adapt them where appropriate. The Bolloré Group explains this procedure in the report on its duty of care plan below, using various examples. In addition, the preparation, implementation and roll-out of its whistleblowing system equip the Group with new tools to manage its duty of care approach and measure the performance of its approach.

ESTABLISHING A WHISTLEBLOWING AND REPORTING SYSTEM

In 2018, the Compliance Department, the Human Resources Department and the CSR Department collaborated on revising the existing whistleblowing system, which now encompasses in one place both the issues of corruption and influence-peddling, and those of duty of care, which have been defined and detailed. Since the Sapin II law requires an alert system similar to that required by the duty of care law, both systems were developed on the same platform as a way to pool them and to comply with the requirement of the AFA and the CNIL.

This alert system has been the subject of consultations with the employee representative bodies to adapt to the CNIL reference standard relating to the processing of personal data intended for the implementation of a professional whistleblowing alerts system.

Its deployment and the processes for collecting and handling alerts are explained in the alert procedure, available on the Group's website.

Whistleblowers' alerts are processed at the head office level and overseen by the Chairman of the Ethics, CSR and Anticorruption Committee, which carries

out its mission independently. Submitting an alert is available to everyone. The mechanism allows any Bolloré Group employee, commercial partner or any person whose interests are likely to be affected by the Group's activity to issue an alert regarding any crime or offense, a serious and clear breach of the law or regulations, threat to the general interest or acts which go against the Group's Code of Conduct.

Alerts issued using the whistleblowing mechanism are screened for admissibility by dedicated contacts, depending on the nature of the alert. Where applicable, the alerts will be investigated in order to establish, within a reasonable time-frame, the materiality of the facts in question.

If an investigation makes it possible to establish the materiality of a reported breach and the involvement of the alleged perpetrators, disciplinary sanctions and/or legal proceedings are taken against the person(s) in question. The Bolloré Group guarantees confidential processing (see chapter 2 – 1.2.2.1. Sharing the same business ethics and ensuring compliance with the strictest standards).

THE DEFINITION OF A PRIORITY GEOGRAPHIC AREA

While the Group's duty of care approach applies to its entire scope of operation, and extends to the activities of its suppliers and subcontractors, in order to optimize its approach, the Group has established a priority geographic area on which it concentrates its actions for the exercise of its duty of care. Historically focused on 25 countries in Sub-Saharan African, this area was defined based on representativeness criteria (staff, Group activities) and on the basis of the human development index of the countries concerned.

In 2021, the human rights risk mapping approach made it possible to update this geographic area, and to identify a priority scope of 48 entities and a reinforced duty of care scope of 13 entities, spread across 29 countries, 22 African and Middle Eastern countries (Angola, Benin, Cameroon, Nigeria, Gabon, Guinea, Sierra Leone, Madagascar, Uganda, Central African Republic, Malawi, Mali, Angola, Chad, Morocco, Niger, Republic of Côte d'Ivoire, Burundi, Republic of Congo, Zimbabwe, Gambia, Lebanon, Sudan), 6 Asia-Pacific countries (Malaysia, Indonesia, Vietnam, Philippines, Timor, Cambodia) and Mexico.



2.3. Report on implementation of the duty of care plan

The report on the Bolloré Group's 2021 duty of care plan is divided into several areas:

- infographic on the implementation of the Bolloré Group duty of care plan;
- duty of care approach on human rights issues within our activities;
- duty of care approach in the supply chain;
- illustration of the Group's duty of care cycle approach;
- table of duty of care indicators.

2.3.1. INFOGRAPHIC ON THE IMPLEMENTATION OF THE BOLLORÉ GROUP'S DUTY OF CARE PLAN

	2017 to 2020	2021
Risk mapping	<p>In 2017: pooling of the duty of care approach with the Group CSR strategy (definition of a duty of care risk universe and rating of CSR risks with the Management Committees)</p> <p>In 2019: Bolloré Transport & Logistics (BTL) pilot mission in Republic of Côte d'Ivoire. Interviews were organized with local teams to raise awareness among the departments on duty of care issues, and gather information on practices and processes deployed in the field</p> <p>In 2020: establishment of a Steering Committee. Drawing up a map of BTL human rights risks through a questionnaire, including an analysis by geographic criteria</p>	<p>On direct activities</p> <ul style="list-style-type: none"> Finalization of Bolloré Transport & Logistics human rights risk mapping following the launch of the human rights questionnaire announced in 2020. This exercise resulted in the identification of a priority scope, including a number of entities requiring enhanced vigilance <p>Within the supply chain</p> <ul style="list-style-type: none"> Development and configuration of an assessment tool to evaluate the degree of care to be provided for suppliers and subcontractors. The approach has been completed on ethical and anticorruption issues: work is expected to continue in 2022-2023 on other duty of care issues
Actions implemented	<p>Formalization of CSR risk management frameworks (policies, action plans and indicators) within the NFPS and organization of control workshops with risk bearers to ensure monitoring</p> <ul style="list-style-type: none"> In 2017: development of the duty of care cycle approach In 2019: formalization of the Group's ethical measures and alert system In 2020: development of Group objectives by risk, validated by the Ethics, CSR and Anti-corruption Committee <p>Environment</p> <ul style="list-style-type: none"> Group environmental risk management framework (see chapter 2 – 1.2.3. Innovating in response to major environmental challenges) Development of the climate strategy and carbon review in 2021 <p>Health and safety</p> <ul style="list-style-type: none"> Group health and safety risk management framework (see chapter 2 – 1.2.1. Uniting and protecting people, the company's greatest strength), applicable to both direct employees and employees of subcontractors Development and enhancement of certifications for our activities <p>Ethics and human rights</p> <ul style="list-style-type: none"> Group social risk management framework Group human rights risk management framework Societal risk management framework In 2019: Fformalization of the Human Rights Charter and a Group 2019-2020 action plan; awareness-raising conference for head office management In 2020: alidation and deployment of the Group's ethical measures (Ethics & CSR Charter, Code of Conduct, Human Rights Charter, Diversity & Inclusion Charter and Responsible Purchasing Charter) accompanied by an awareness-raising plan (including human rights e-learning) 	<p>E-learning awareness modules</p> <ul style="list-style-type: none"> Translation of the human rights e-learning module (French, English, Spanish) Formalization and roll-out of an awareness module on the Group's Code of Conduct <p>Risk mapping carried out within the scope of BTL</p> <ul style="list-style-type: none"> Definition of a scope of 48 entities, across 29 countries, mainly in Africa, with particular duty of care for a panel of 13 entities Launch of the first corrective actions (strengthening the communication of charters and raising awareness of Group commitments, integration of commitments into HR processes, awareness campaigns, etc.) Identification of long-term actions in collaboration with the CSR and HR Departments of the subsidiaries These actions will be key areas of a new human rights action plan <p>Continuation of a duty of care purchasing approach</p> <ul style="list-style-type: none"> Creation of a "responsible purchasing" team Translation of the charters into Spanish, Italian and Portuguese Transposition of the Responsible Purchasing Charter and a CSR clause in the legal and procurement teams' processes Continued raising awareness of buyers in order to achieve the objectives set (see below) Continued work on risk mapping within the supply chain <p>Illustration of the Group's approach through examples of 2021 duty of care cycles</p> <p>Enhanced duty of care indicators (see 2.3.5. Table of duty of care indicators)</p>

STATEMENT OF 2021 OBJECTIVES	<ul style="list-style-type: none"> • Continue to improve the ethical measures and develop coherent and shared commitments and tools • Publish an Ethics & CSR Charter and a reinforced Code of Conduct in terms of human rights <ul style="list-style-type: none"> → These objectives have been achieved: the publication of the Ethics & CSR Charter and the Code of Conduct, which sets out commitments that are aligned with the Group's CSR strategy, particularly with regard to human rights aspects and commitments, has strengthened the Group's ethical measures, which have been rolled out via a number of tools (newsletter, intranet, posters, awareness modules, etc.). • Develop aligned initiatives in the field and relevant indicators <ul style="list-style-type: none"> → Objective partially achieved: new duty of care indicators have been identified (see table of indicators at the end of the plan), initiatives in the field have remained limited due to the public health situation. • Continue campaigns to raise awareness and to train the teams of all the entities in the priority area <ul style="list-style-type: none"> → Objective partially achieved: 77% of Group employees followed the human rights module. As announced, an e-learning module addressing "duty of care" issues through the commitments of the Bolloré Group's Code of Conduct was rolled out in 2021 (93% of employees were made aware of this specific Code of Conduct module). These modules have been included in the mandatory training courses to be followed for all new arrivals with an email address. • Implement a responsible purchasing strategy: <ul style="list-style-type: none"> → Objective achieved for central purchasing: preparation of a responsible purchasing charter, 100% of purchasing teams made aware of CSR and duty of care issues, formalization of a CSR clause. The approach was structured throughout 2021 and enabled the implementation of monitoring indicators concerning the deployment of the Responsible Purchasing Charter and the CSR clause.
2022-2024 OBJECTIVES	<ul style="list-style-type: none"> • Extend the duty of care mechanism to external stakeholders • Work is underway and will continue in 2023. • Define an objective long-term trajectory <ul style="list-style-type: none"> → Objective partially achieved: short-term objectives have been set for each of the risks and a CSR roadmap has been formalized. The long-term trajectory will be developed after finalizing the climate strategy and updating the CSR risk mapping. • Develop appropriate and objective action plans based on the results of the BTL human rights risk mapping <ul style="list-style-type: none"> → A new human rights action plan is being drawn up, based on the results of the BTL human rights risk mapping. It will be validated by the human rights Steering Committee in 2022. → Work will continue to structure an approach adapted to local purchasing issues. • Update the shared Group CSR and duty of care risk mapping • Strengthen the integration of socio-environmental issues in the mapping of supply chain risks
LONG-TERM OBJECTIVES	<ul style="list-style-type: none"> • Deploy a duty of care culture adapted to all business lines, responsibilities and potential risks • Formalize a stakeholder identification and dialogue approach

The duty of care plan report includes the basic elements of its methodology. This infographic aims to represent the continuous improvement of the Bolloré Group's duty of care approach in a concise manner. The policies, action plans and indicators used to measure the performance of CSR risk management,

particularly in terms of protecting the environment, health and safety of persons, and respect for human rights, are explained and developed in the Group's non-financial performance statement, in accordance with the risk pooling approach.

2.3.2. DUTY OF CARE APPROACH ON HUMAN RIGHTS ISSUES WITHIN OUR ACTIVITIES

The 2021 financial year was an opportunity for the Group to reinforce several aspects of its duty of care approach on human rights issues:

- raising awareness among all employees about human rights issues: through the Code of Conduct module, addressing human rights and presenting the

operation of the alert system (93% of employees informed) and through the specific human rights module (77% of employees informed);

- finalization of the human rights risk mapping initiated for Bolloré Transport & Logistics (157 entities, representing 32,674 employees in nearly 80 countries).

2.3.2.1. HUMAN RIGHTS RISK MAPPING

In order to refine the identification of human rights issues within its activities, a human rights risk mapping approach has been developed and rolled out for Bolloré Transport & Logistics entities. This campaign was launched in 2020 for Bolloré Transport & Logistics, excluding Bolloré Energy (i.e. more than 90% of the division's workforce), as the human rights issue was not identified as a priority for this business unit within the scope of the CSR risk mapping in 2018. This scope represents 157 entities in 79 countries, with more than 32,600 employees.

The panel was surveyed on six topics: forced labor & modern slavery, working conditions & well-being, harassment & discrimination, child labor, health & safety, and relations with suppliers and subcontractors. The results obtained across these six themes were weighted by an index for human rights criticality, based on international standards⁽¹⁾.

In 2021, the human rights Steering Committee, including the CSR contacts of the Group's divisions and subsidiaries, as well as the support functions (legal, human resources, purchasing, compliance, communications, etc.), focused on the analysis of the data collected, from which arose a new priority area:

- the identification of 48 priority entities (75% located on the African continent), of which 13 entities must be subject to enhanced due diligence;
- a good understanding of the challenges and the robustness of HR and QHSE processes in the field, enabling good management of social issues in the company (e.g. 100% of priority entities deploy processes specifically focused on verifying the age of employees when hiring);

- confirmation of areas for improvement within the scope of local purchasing: (popularization of charters to be improved and processes to be implemented with local suppliers).

In addition to confirming the priority duty of care scope, particularly with regard to activities carried out in Africa, this mapping of BTL's human rights risks also enabled:

- the launch of corrective actions with regard to the issues identified (e.g., roll-out of the diversity and inclusion awareness module among a panel of employees associated with specific business lines [human resources and top management] – in 2021, 86% of employees included in the priority scope followed the "diversity and inclusion" module, while only 16% of entities in this scope reported that they were deploying awareness on the issues of inclusion in 2020);
- the reporting of best practices (e.g., more than 90% of the entities surveyed use processes formalizing aspects relating to the prevention of modern slavery at the hiring phase);
- the strengthening of indicators illustrating the Group's control of these issues (see 2.3.5. Table of duty of care indicators);
- the identification of long-term projects (e.g., improving knowledge of local contexts centrally or harmonizing and strengthening local purchasing processes).

(1) Average of the benchmarks of the Human Freedom Index, the UN Human Development Index, the Global Slavery Index and the Global Freedom Score from the NGO Freedom House.

2.3.2.2. THE FUNDAMENTAL RIGHTS OF WORKERS

The Group is focusing its efforts on the implementation and deployment of measures to enable it to exercise reasonable duty of care with regard to employees, suppliers and subcontractors, in line with the measures in place

for its own employees. The respect of workers' rights is based in particular on the following considerations:

HEALTH AND SAFETY

The Bolloré Group's divisions and subsidiaries have health and safety policies that apply to all people working on the sites and which govern workers' activities based on risk mapping. They ensure the best standards are applied to guarantee a safe working environment and prevent accidents by taking the specificities of each job into account to propose appropriate actions (see chapter 2 – 1.2.1. Uniting and protecting people, the company's greatest

strength). In regions with particularly significant health challenges, due to lack of infrastructure, for example, the Group contributes to specific responsive actions (e.g., the fight against HIV, malaria, etc.). In 2021, more than 29,000 consultations were registered in Camrail's medical centers for local communities.

COMPENSATION

The Bolloré Group's divisions and subsidiaries have compensation policies that respect local minimum wage legislation. The regularity of compensation payments may be an important issue for employees in some countries and

subsidiaries ensure that a salary corresponding to the number of hours actually worked is paid regularly.

WORKING TIME AND PAID LEAVE

The Bolloré Group and its subsidiaries undertake to comply with local laws, and implement systems and measures to ensure the management of working hours and paid leave (remuneration of overtime, work, respect of break times,

weekly rest days, granting of parental leave, etc.). These issues are explained in the by-laws and the collective bargaining agreements for the different sites.

EMPLOYEE REPRESENTATION

The Bolloré Group and its subsidiaries are committed to respecting social dialogue: compliance with national legislation on freedom of association, the right to collective bargaining, etc. In the event of restrictive legislation, the Group undertakes to enable employees to express their views and guarantee

the absence of discrimination of workers involved in such representative structures (see chapter 2 – 1.2.1.2.2. Promoting social dialogue and quality working conditions).

THE FIGHT AGAINST FORCED LABOR AND CHILD LABOR

In order to take into account the challenges raised by the diversity of legislative, economic and social contexts in its countries of operation, the Group prohibits the hiring of children under 15 years of age, and young people under the age of 18 for any type of work considered as "dangerous".

Through its sponsorship actions, the Group supports various associations and involves its subsidiaries and employees in projects that improve the economic and social situation of young people, thereby increasing access to education – an essential link in the fight against child labor.

The company's contribution to the UN's Sustainable Development Goals (SDGs), including access to education and training (SDG 4), forms the foundation of the Earthtalent by Bolloré action program.

In 2021, as part of its Earthtalent by Bolloré solidarity program, the Group supported 113 projects promoting education for nearly 9,000 beneficiaries; 51% of donations in 2021 were dedicated to young people.

These include the Anandan project in India, which gives 500 children in very precarious situations access to a quality educational program each year. More specifically, within the countries of the priority scope (see 2.3.2.1. Human rights risk mapping) there are a few examples that we would like to highlight:

- for the sixth year running, Bolloré Transport & Logistics Congo is supporting the NGO Action Solidarité Internationale (ASI), which provides care for highly vulnerable young girls in Brazzaville, and Pointe-Noire. Every year, the NGO supports more than 250 young girls with their social and professional reintegration, allowing them to gradually get off the streets;
- freetown Terminal supported 30 youth from the Seaside and Moa Wharf (shanty towns) communities by awarding them scholarships for further education at university;
- for the past two years, Bolloré Transport & Logistics Mozambique has been supporting Essor, an NGO helping nearly 600 young people from underprivileged areas of Beira and Maputo, offering them professional training combining technical skills, particularly in mechanics, and know-how, in order to facilitate their socio-economic integration.

THE FIGHT AGAINST ALL FORMS OF DISCRIMINATION⁽¹⁾

The Bolloré Group prohibits any discrimination against workers on grounds such as ethnicity, sex, religion, political opinion, sexual orientation, national or social origin harming collective cohesion. In particular, gender equality in the workplace is identified as a lever for transformation, with the potential for change across all of the Group's divisions: in 2021, the percentage of female managers increased by 11% compared to 2020, and the rate of women trained rose by 67%.

• **Development of a dedicated tool:** in order to disseminate best practices and ensure compliance with the principles of diversity and inclusion, a special tool was developed in 2020. Initially designed as a tool designed to help with recruitment, the approach was restarted and enhanced in 2021 to produce a more comprehensive tool, including all internal processes and guidelines as well as the Group Charters. Launched in the first half of 2021, this tool is now intended for the entire HR network and will enable the

relaying and proper appropriation of Group commitments and processes to be improved.

- **Roll-out of a diversity awareness campaign:** the fight against discrimination relies, in particular, on raising awareness among all employees. A diversity e-learning module was developed in 2020, consisting of several modules on various topics, aimed in particular at HR Department employees, and all managers and departments. In 2021, this initiative was extended to the Group scope (holding company, Bretagne division, Blue Systems) (see 2.3.5. Table of duty of care indicators). These modules will continue to be rolled out in 2022.
- 69% of employees registered followed the diversity and inclusion awareness module.
- 74% of employees registered, associated with the human resources business lines, followed the diversity and inclusion awareness module.

(1) In accordance with the commitments set out in the Diversity and Inclusion Charter, published in 2018 (see chapter 2 – 1.2.1.2. Being an attractive employer).

2.3.3. DUTY OF CARE APPROACH IN THE SUPPLY CHAIN

The Group launched a first project to identify the social, human and environmental risks and issues associated with its supply chain activities in 2018. This approach, presented in the minutes of the due diligence plans of previous years, has made it possible to draw up an overview of the tools and processes used in the selection phase of service providers, suppliers and subcontractors, according to the Group's different purchasing families. The approach has enabled an initial campaign to raise awareness of the issues surrounding the duty of care among purchasers, and has notably led to the appointment of CSR and ethics contacts in the main purchase families.

Workshops are organized regularly in order to assess the existing situation, optimize the development and proper appropriation of new processes and tools, train and raise the awareness of the teams on the issues of duty of care and the Group's CSR strategy.

In accordance with the Group's commitment, efforts to refine risk mapping within the supply chain in collaboration with the CSR officers of the purchasing teams are continuing, supervised by the responsible Purchasing Department, created in 2021.

2.3.3.1. STRUCTURING OF THE DUTY OF CARE APPROACH WITHIN THE BOLLORÉ GROUP PURCHASING DEPARTMENT

In accordance with the commitments expressed in the last duty of care plan, the CSR Department has organized a project to formalize its "duty of care purchasing" approach, jointly with the Compliance Department and the Group Legal departments. This duty of care approach consists of three concrete

actions: the publication of the Group Responsible Purchasing Charter, the development of a CSR clause, and the refinement of the duty of care risk mapping within the supply chain.

THE GROUP RESPONSIBLE PURCHASING CHARTER

Developed and signed by the Group Purchasing director in 2020, the Responsible Purchasing Charter forms the basis of the duty of care approach to be rolled out across the supply chain. This charter is part of the Group's ethical measures and defines:

- principles designed to ensure ethical and lasting commercial relations with subcontractors and suppliers of goods and services;
- the Group's various commitments to its business partners.

This dual commitment reflects the Group's desire to make every effort to prevent and reduce risks in its value chain through a process of dialogue,

reciprocity and support with its suppliers and subcontractors. Available on the website, this charter – which was translated into several languages (Spanish in 2020, and Italian and Portuguese in 2021) – is systematically transmitted in the context of new commercial relations.

Distribution indicators:

- the Responsible Purchasing Charter was sent to the entire supplier database and all new suppliers;
- more than half of the charters sent were returned signed as part of the new 2021 contracting phase.

DEPLOYMENT OF THE CSR CLAUSE

With a view to favoring business partners that respect its principles, the Group CSR Department has drawn up a CSR clause in collaboration with the Legal Departments, the Purchasing Department and the Group Compliance Department. This clause aims to anchor the importance of the commitments described in the ethical measures in the contractualization processes.

While the purpose of these documents is to establish a common foundation, adapted to the Group's business lines, subsidiaries and locations, the Group Purchasing Department has developed procedures, referral procedures and dedicated tools according to the organization of its different purchasing families.

In the context of contractualization with all new suppliers, the transmission of our commitments (Charters, etc.) and the integration of our CSR clause is systematically addressed and integrated into the processes.

In order to optimize the smoothest and most efficient implementation of the Group's commitments, projects continued in 2021, in collaboration with the purchasing teams and in-house lawyers to ensure that these tools are used properly, and resulted in the development of guidelines to support the teams in charge of negotiating the inclusion of the CSR clause.

In 2021, 82%⁽¹⁾ of new supplier contracts included a CSR clause and a compliance clause. In order to target suppliers for which the business relationship is not formalized by means of a contract, the Group uses a document platform tool. Contributing to the referencing, this tool facilitates the management of all documents relating to purchasing processes and the transmission of specific conditions incorporating aspects of the compliance and CSR clauses to this category of suppliers. The tool has been rolled out for all central purchasing, excluding road freight purchasing, and is currently being implemented for production purchasing related to battery activities.

GROUP PURCHASING RISK MAPPING

Since 2017, the Compliance Department has been working on the implementation of a dedicated methodology for mapping corruption risks in the supply chain. In 2021, a policy for assessing the integrity of suppliers and subcontractors was formalized and rolled out. This policy describes the process of assessing the specific risk caused by the relationship maintained, or that it is envisaged to maintain, with a given supplier or subcontractor, for the scope of Transportation and logistics activities initially. This thus enables classification into four types of risk: minor, moderate, high and major, and details the actions and procedures to be applied according to the risk category.

While it focuses specifically on responding to corruption issues, it is a shared approach under theegis of ethics and human rights. As it can lead to circumvention of or disregard for laws and regulations protecting social or environmental rights, corruption can have a significant impact on people's ability to exercise their fundamental rights. Combating corruption thus contributes to safeguarding human rights.

With a view to optimizing and aligning with existing methodologies, a specific duty of care risk mapping tool is being developed internally to complete this procedure on CSR aspects.

2.3.3.2. REPORT ON THE DUTY OF CARE APPROACH WITHIN THE GROUP SUPPLY CHAIN

While adhering to Group values and the commitments in its ethical measures is an essential condition for the selection of a partner, the organizational specificities of the various families of Group purchases mean that priority risks must be identified according to the categories and subcategories of purchases, and also territories and the roll-out of appropriate procedures. The

Group Purchasing Department is organized around four large families of purchases: general or non-production purchases, purchases relating to freight – specific to freight forwarding activities, building and infrastructure purchases, and purchases of items necessary for operating activities.

(1) Indicator on new supplier contracts based on the "moderate" classification of the anticorruption risk mapping.

PURCHASING EXCLUDING PRODUCTION

Scope

This category refers to supplies used for the company's daily operations, not including production activities. The non-production Purchasing Department manages the entire Bolloré scope, including Vivendi, in a centralized manner, from head office.

Sub-categories

Digital Infra and Applications, service & facilities, Mobility (vehicles, business travel, telephony), and MICE (meeting, incentives, conferencing, exhibitions).

Risks

This category refers to several products and services, which may be associated with significant duty of care issues. For example, purchases relating to travel and cars have an environmental impact associated with the issues of greenhouse gas emissions, and purchases of services (cleaning, catering or security) may be related to social and human rights issues depending on the geographic area.

Specific duty of care process

Criteria taking CSR and human rights into account are included in the ethics duty of care questionnaire for the Group's suppliers, subcontractors and intermediaries. It is sent prior to the business relationship and consists of some 20 open-ended and closed questions (e.g. minimum contractual age for employment, how minimum wages and weekly hours of work are set, the existence of an environmental management system, health and safety, criteria for selecting suppliers, etc.). The analysis of the answers also includes a screening, using an external tool, to identify any CSR-type controversies that may arise with each company. The questionnaire is sent as a priority to suppliers identified as being the most risky according to the mapping chosen.

Indicators

(in percentage)	2021	2020
Percentage of employees in the general purchasing team who have followed the human rights module	100	62
Percentage of employees in the general purchasing team who have followed the code of conduct module	100	NA
Percentage of suppliers who received the compliance pack (Charters + Code of Conduct)	100	NA
Percentage of new suppliers who have returned the signed purchasing charter	73	NA
Percentage of new suppliers whose contract includes the CSR and compliance clause ⁽¹⁾	47	NA
Percentage of strategic suppliers who have undergone an EcoVadis assessment	82	NA
Percentage of suppliers who have received a corrective action plan from among the identified panel	50	NA

(1) This indicator includes suppliers without a contractual relationship but one that is formalized through specific processes such as mutual recognition agreements, including the commitments specified in the clauses.
 NA: not applicable.

Actions completed in 2021

- Awareness and training of all buyers on the issues surrounding duty of care: the responsible Purchasing Department deploys monitoring processes to ensure that employees are trained in compliance and CSR as soon as they are integrated.
- Identification and referencing of strategic suppliers on the EcoVadis assessment platform:
 - 76% of listed strategic suppliers were assessed;
 - 34% of the strategic suppliers assessed have a rating above 64/100 (a rating of 65/100 corresponding to an advanced level of performance);
 - suppliers with a rating of less than 45 are sent a CAP (corrective action Plan): in 2021, 26 strategic suppliers were contacted as part of this improvement process;
 - in 2021, 13 strategic suppliers did not wish to submit to the EcoVadis assessment.
- Inclusion of the CSR clause in general purchasing processes: the responsible Purchasing Department trains the teams in applying the new supplier creation procedure, which provides for the signing of the charters and the insertion of clauses systematically (both within the Bolloré and Vivendi scope).

Actions underway

- Reminders are organized and negotiations are under way to encourage all suppliers to undergo a CSR assessment.
- On the basis of the panel identified, production of a questionnaire by subcategory, prioritizing service & facilities purchasing in the area of human rights, as well as travel in terms of environmental aspects: project planned for 2021-2022.
- Integrate CSR performance indicators in annual appraisals for non-production purchasing team employees.
- Continue efforts to have 85% of strategic suppliers assessed and 80% of responsible purchasing charters signed by EcoVadis listed suppliers.

FREIGHT PURCHASES

Scope

This category relates to the selection of freight solutions and services and therefore specifically concerns the freight forwarding activities of Bolloré Logistics.

Sub-categories

Sea, air and road transport.

Risks

With regard to sea and air freight, the Group deals for the most part with a panel of identified partners, within the framework of comprehensive contracts with several clauses on ethical issues. With regard to road transport, many African territories have limited infrastructure. This is why road transport purchases have specific issues (more limited choice of suppliers, need to train subcontractor drivers on Group health and safety standards, significant number of partners with extremely varied profiles depending on regions, referencing difficulties, etc.).

Specific duty of care process

Introduction of a due diligence procedure (including the provisions of the Sapin II law and the duty of care plan) for major suppliers in the sea and air transport sector: requirement of a commitment of compliance with documents setting out Group ethical measures and monthly business reviews which include contractual environmental requirements. A CSR questionnaire has also been developed specifically for the activities of the freight forwarding, including environmental criteria.

With regard to suppliers of road transportation services, the teams are continuing their efforts to reference all service providers in a dedicated tool, through a questionnaire incorporating ethical, sustainable development and QHSE aspects, as well as the submission of supporting documents.

2021 action and actions underway

- More than 90% of sea and air freight are subject to full compliance referencing: efforts are continuing to integrate road freight.
- Development of a sustainable offer for sea freight purchasing.
- Implementation of an SAF (sustainable aviation fuel) offer for air freight purchasing.

Indicators

(in percentage)	2021	2020
Percentage of employees in the freight purchasing team who have followed the human rights module	100	45
Percentage of employees in the freight purchasing team who have followed the code of conduct module	100	NA
Percentage of suppliers who received the compliance pack (Charters + Code of Conduct)	100	NA
Percentage of new suppliers who have returned the signed purchasing charter	45	NA
Percentage of new suppliers whose contract includes the CSR and compliance clause ⁽¹⁾	87	NA

(1) This indicator includes suppliers without a contractual relationship but one that is formalized through specific processes such as mutual recognition agreements, including the commitments specified in the clauses.
 NA: not applicable.

INFRASTRUCTURE AND REAL ESTATE PURCHASES

Scope

This category is managed centrally for the whole Group for large and/or complex projects involving significant amounts (over 300,000 euros). Smaller projects are managed by teams locally.

Risks

While purchases can sometimes make up a very significant volume within the context of new project launches, the share of this purchasing category in relation to the overall amount is not constant. In addition to the environmental impacts associated with construction projects, there must be specific duty of care for certain geographic areas since services linked to works can, in certain areas, present risks in the area of safety, working conditions and accommodation. In particular, construction projects can involve a lot of labor, local or foreign workers working in health, economic, infrastructure or cultural contexts which may vary considerably from one territory to another.

Specific duty of care process

In addition to appending the traditional Codes of Conduct and QHSE requirements, most major construction contracts (FIDIC type contracts) in and out of France already include duty of care components. Thus, the subcontracting contracts include requirements on the treatment of personnel relating to: the prevention of AIDS, respecting the rights of foreign workers, measures against insects and pests, prohibition of alcohol, drugs, weapons and ammunition, respect for local religious customs, access to suitable food and water for workers, the terms of payment for funerals in the event of fatal accidents, the prohibition of forced labor and child labor, non-discrimination

and equal opportunities, representation of employees and trade unions, etc. In addition, depending on the issues identified, socio-environmental impact studies are carried out upstream of the projects, enabling a review of related topics (the environment, biodiversity, impact on the local economy, etc.).

2021 actions

- Training of and raising awareness of teams: organization of a webinar in January 2021 to raise awareness among local contacts (Haiti, Guinea, Senegal, Republic of Côte d'Ivoire, Ghana, Democratic Republic of the Congo, Benin, East Timor) on the human rights issues associated with construction activities.
- Systematization of social and environmental impact studies upstream of construction projects for which this type of study is relevant.
- The duty of care risk identification pilot project by territory has been put on hold and will be adapted and taken over by the responsible Purchasing Department, which was formed in 2021.
- Since construction and infrastructure purchases are associated with major human rights issues, it is particularly within this purchasing family that a specific duty of care has been deployed. For example, in 2021, as part of the construction of the new CIT terminal in Republic of Côte d'Ivoire, the working conditions of the employees of the companies providing the works were monitored daily throughout the year. Incorrect or non-application of Group requirements may lead to breach of contract and the selection of a new service provider. Various audits were carried out in the field, and led to the adoption of specific measures by the subcontractor (improvement of reception facilities, sanitary facilities, changing rooms, investments in equipment).

Indicators

(in percentage)	2021	2020
Percentage of employees in the infrastructure & real estate purchasing team who have followed the human rights module	100	84
Percentage of employees in the infrastructure & real estate purchasing team who have followed the Code of Conduct module	100	NA
Percentage of suppliers who received the compliance pack (Charters + Code of Conduct)	100	57
Percentage of new suppliers who have returned the signed Purchasing Charter	100	NA
Percentage of new suppliers whose contract includes the CSR and compliance clause ⁽¹⁾	100	13

(1) This indicator includes suppliers without a contractual relationship but one that is formalized through specific processes such as mutual recognition agreements, including the commitments specified in the clauses.
 NA: not applicable.

INDUSTRIAL PURCHASES

Scope

A central team manages purchases of equipment specific to the Group's industrial activities, for the most part located in Africa (e.g. lifting equipment, locomotives, etc.), in ports and for the logistics and energy sectors.

Risks

Purchases made centrally are, for the most part, for Africa, where a large part of operating activities are concentrated. However, given the nature of industrial equipment requirements, with the exception of a few products such as fuel or spare parts, purchases are imported from various continents and therefore

have a significant carbon footprint. This family of purchases also includes the production activities of the Group Electricity storage and systems subsidiary. In terms of the safety of users of Blue Solutions products, particularly regarding the use of the LMP® battery, Blue Solutions is the only company to master "all solid" technology for battery manufacturing, which has the advantage of avoiding the environmental risks associated with the release of hazardous liquids, or the formation of explosive atmospheres in confined environments. Its batteries are exempt from SVHC (substance of very high concern) according to REACH regulations and CMR (carcinogenic, mutagenic or toxic for reproduction) according to CLP regulations, and also contain neither cobalt, nor nickel or any of the minerals targeted by the European Regulation.

Specific duty of care process

In the Electricity storage and systems division, Blue Solutions has created a document listing sustainable development requirements for suppliers, notably including specific human rights issues (in particular forced and child labor). In addition, the Bluebus and Batteries companies carried out human rights audits, in 2018 and 2019 respectively, the conclusions of which did not pick up any shortfalls. CSR criteria are incorporated prior to the selection of new suppliers of the Blue Solutions Bretagne division, whose purchasing policy includes environmental criteria.

While the battery production activity generates less than 3% of Group revenue (excluding Communications), in accordance with the commitments formalized in the Group's ethical measures and responsible purchasing approach, special duty of care is given to the supply of lithium. The accreditation process for the selection of lithium suppliers is structured in several stages, which can take up to two years. Suppliers must complete several questionnaires, comprising non-financial aspects (human rights, environment, ethics, health and safety). The Bretagne division is sourcing from three suppliers, but more than 80% of the supply comes from one of the market leaders, guaranteeing the traceability of minerals (mostly from

Australia), whose processing sites are certified ISO 14001, ISO 45001 and ISO 9001. In addition, human and environmental rights criteria are incorporated as part of the IATF 16949 certification.

It should be noted, however, that implementing measures of reasonable duty of care may be challenging given the circumstances in certain regions. It is not unusual that certain suppliers or service providers have no competitors in the local, regional or even national market, as for example in the case of railway construction or the procurement of oils. The Group's entities may therefore have very restricted influence or latitude in applying CSR criteria to the selection of a supplier.

2021 actions and underway

- Training and raising awareness of teams.
- Organization of working meetings to determine industrial purchasing sub-categories and refine risk mapping: work continues in 2022 to establish due diligence procedures specific to the supply of raw materials for battery activities (including the formalization of specific supplier assessment questionnaires).

Indicator

(in percentage)	2021	2020
Percentage of employees in the industrial purchasing team who have followed the human rights module	100	53
Percentage of employees in the industrial purchasing team who have followed the Code of Conduct module	100	NA
Percentage of suppliers who received the compliance pack (Charters + Code of Conduct)	100	NA
Percentage of new suppliers who have returned the signed purchasing charter	82	NA
Percentage of new suppliers whose contract includes the CSR and compliance clause ⁽¹⁾	62	NA

(1) This indicator includes suppliers without a contractual relationship but one that is formalized through specific processes such as mutual recognition agreements, including the commitments specified in the clauses.
 NA: not applicable.

2.3.3.3. OBJECTIVES

FIXED OBJECTIVES IN THE 2020 DUTY OF CARE PLAN REPORT

- Continue to roll out the human rights awareness module to train 100% of the purchasing teams centrally in 2021 and ultimately with local teams.
- Objective achieved: all of the central purchasing teams were made aware of human rights and anticorruption issues. Local teams were made aware of the launch of Group modules, which are mandatory for all employees: efforts will be made to identify a specific indicator.
- Continue the proper appropriation of the Group's commitments in terms of duty of care in its supply chain by integrating the Responsible Purchasing Charter and the CSR clause into 100% of contractual relations by 2022.
- Objective partially achieved: the Responsible Purchasing Charter has been sent to all new suppliers. The inclusion of the Group CSR clause is part of the

processes and is systematically negotiated with suppliers. In 2021, more than 80% of new contractual relationships incorporated the CSR clause. The purchasing teams will continue their efforts to increase the integration rate.

- Finalize the purchasing risk map in order to propose action plans dedicated to the issues identified in the different families, prioritizing categories of suppliers and subcontractors.
- Objective not achieved and carried over to 2022: the Group's suppliers and subcontractors are nevertheless subject to ethics and anticorruption risk mapping.

NEW TARGETS

- Global objectives:
 - increase the inclusion rate of CSR clauses and the return of the signed responsible purchasing charter;
 - ensure that 100% of new arrivals in purchasing teams follow the human rights awareness module.
- On non-production purchases:
 - deploy CSR indicators within the annual assessment of the buyers in the non-production team;
 - achieve an evaluation rate of 85% for strategic suppliers referenced on EcoVadis;
 - continue efforts to achieve a return rate of 80% for the responsible purchasing charter for strategic suppliers assessed on EcoVadis.
- On production purchases:
 - formalize a specific duty of care approach on the supply of raw materials;
 - roll out the document collection platform tool within the scope of production purchases.

2.3.4. DUTY OF CARE CYCLE APPROACH

The duty of care cycle approach (see 2.2. Methodology) explains the methodology used by employees to manage identified risks. It is used to illustrate the Group's approach through various concrete and relevant

examples in terms of cross-business issues (environment, social and human rights, health and safety). Since 2017, the Bolloré Group has illustrated its duty of care through various examples of cycles:

Duty of care cycles highlighted in 2017	B-to-B health risks on port and rail activities Environmental risks at Bolloré Energy's hydrocarbon storage sites
Duty of care cycles highlighted in 2018	Management of serious accidents
Duty of care cycles highlighted in 2019	Diversity and inclusion
Duty of care cycles highlighted in 2020	Procedures for storing and transporting hazardous materials

This year, the duty of care cycles selected and updated are:

- duty of care cycle in response to the public health crisis;
- mining duty of care cycle.

2.3.4.1. DUTY OF CARE CYCLE IN RESPONSE TO THE PUBLIC HEALTH CRISIS

RISK IDENTIFICATION

Activities: all Bolloré Group employees and business lines.

Countries identified: the entire Group scope of operation.

Risks: a highly localized, emerging infectious disease in the first few months of 2020, the SARS-CoV-2 coronavirus outbreak spread worldwide to become a pandemic, requiring the implementation of specific measures due to the contagiousness and danger of the virus, particularly for people at risk. The first

major issue identified by the Group referred back to its CSR commitment borne by the social aspect of the strategy: to protect the health and safety of women and men exposed in their activities. The second major issue relates to the continuity of the Group's activities: the Group has been identified as a provider of essential services, particularly in terms of the routing of products and goods considered to be a priority.

RISK HANDLING

Governance: Human Resources Departments, QHSE Departments, General Management and local management, Group crisis unit and crisis units within the various business units.

Tools: the criticality of these challenges involves the collaboration of all, as well as the deployment of tools and processes adapted to the organizational and operational specificities of the Group's various activities.

- establishment of strategic stocks of protective equipment and prioritization according to the risks identified in the various territories of operations;
- development of the Covid-19 response plan by Bolloré Logistics' QHSE Corporate Department (possibility of using a psychological assistance service extended to beneficiaries);
- implementation of a Task Force in summer 2020 to prepare for the adaptation of the service offering for the arrival of vaccines, composed of 6,000 experts in 24 countries;
- roll-out of Covid-19 vaccination campaigns for employees and third parties, notably in Kenya, Ghana and Senegal (representing approximately 700 employees) and certain countries in the MESA region;
- organization of free screening campaigns.

General measures

- Development of contingency plans for the various business units.
- Roll-out of strategies to local management (strengthening of prevention systems by providing adequate staff and equipment facilities, implementation of appropriate measures in countries where a lockdown was required, arrangements for remote working where possible, and on-site work while complying with social distancing and travel restrictions where applicable).
- Awareness-raising sessions dedicated to preventing the spread of the virus and support for employees in adapting their work organization.
- Mobilization with our stakeholders (clients, suppliers, subcontractors) to facilitate the continuity of our activities and increase vigilance on strict compliance with supplier payment deadlines so as not to penalize their cash flow.
- Support of solidarity initiatives around the world to contain the spread of the virus, to help the poorest, or to support the local economy (gift of hand washing kits to local organizations, provision of free food routing, fundraising, etc.) (see chapter 2 – 1.2.4. Committing over the long term to regional development).

Bolloré Energy specificities

Bolloré Energy's mobilization during this public health crisis has made it possible to ensure the supply of non-road diesel to agricultural companies, who were particularly sought-after in order to meet the food needs of the population (see chapter 2 – 1.2.1. Uniting and protecting people, the company's greatest strength).

Implementation of PEPA bonuses (exceptional purchasing power premium) for the jobs of driver-deliverers and heating service technicians.

Example of flagship actions rolled out by Bolloré Transport & Logistics in 2021

- Bolloré Transport & Logistics Congo: organization of an awareness-raising session for more than 650 employees, and a vaccination campaign that targeted more than 2,500 people (direct employees, beneficiaries, subcontractors).
- Bolloré Transport & Logistics Kenya: more than 500 employees received a first dose.
- Bolloré Transport & Logistics Senegal: in partnership with the Hann-Bel-Air health center, the entity has facilitated immunization operations for the benefit of its staff, which enabled the company to target 243 employees.
- Bolloré Transport & Logistics Côte d'Ivoire: donation of a mobile dispensary for testing and equipment to the Institut national d'hygiène publique and Institut Pasteur (hand gel, masks, food) and vaccination campaign targeting more than 930 people.

Bolloré Ports & Railways specificities

- Large-scale vaccination campaign for employees and subcontractors, on a voluntary basis (78% of Bolloré Ports employees are vaccinated), carried out in consultation with the health authorities of the countries concerned.
- Continuation of educational work with employees: reminder of recommendations to be followed, barrier measures, wearing masks, social distancing, etc.

Bolloré Logistics specificities

The Group's freight forwarding has demonstrated its ability to ensure the continuity of its customers' flows with various measures:

- organizational adaptations for the continuity of its mission (rotation of air charters, technical innovation and deployment of new transportation operations management tools);

Specificities of Electricity storage and systems activities

The entities mobilized their resources in an effort to innovate to protect people's health. A few examples:

- Blue Systems proposed new applications such as SafeFlow (solution developed by Automatic Systems that provides temperature and mask monitoring integrated with its access control equipment, counting of the maximum number of people who can enter a building);
- development by EASIER of a temperature measurement system and Touchless Solution, software that allows the use of equipment (terminals, transport ticket distributors) without having to touch them, by EASIER;
- the Smart Mobility Platform: a crisis management tool that allows cities to organize their urban space according to travel flows (making it possible to limit access to quarantine areas during epidemics);
- In 2021, the measures taken at Automatic Systems and IER enabled all sites to continue their activities without closure.

2.3.4.2. DUTY OF CARE CYCLE FOR BOLLORÉ LOGISTICS' MINING ACTIVITIES

The Bolloré Group does not carry out mining activities. Nevertheless, in line with its commitments, as part of its Transportation and logistics activities, the Group is showing the utmost duty of care in selecting its business partners and customers in the transport of minerals.

RISK IDENTIFICATION

Activity: among the various categories of transport services offered by the Bolloré Logistics subsidiary, transport activities serving customers operating in the mining industry are particularly indicative of the Group's duty of care cycle approach. These activities are carried out in the zone defined as a priority within the meaning of the duty of care plan and, by their nature, contain multiple risks. This activity is part of the energy logistics sector, of which it accounted for 4.5% in 2021.

Countries identified: in line with the prioritization methodology set out in the duty of care plan, the countries located within the duty of care geographic area were identified as priorities (Democratic Republic of the Congo, Zambia,

2021 indicators

Bolloré Transport & Logistics	81 sponsorship projects dedicated to Covid have been organized since 2020, with more than 10,000 beneficiaries
Bolloré Logistics	Mandated by the United Nations Children's Fund (Unicef), the teams transported nearly 500,000 doses of vaccines in syringes in Republic of Côte d'Ivoire
Bolloré Ports	78% of staff and 3,298 subcontractors have been vaccinated since 2020

Rwanda, Burundi, Tanzania, Senegal, Burkina Faso, Ghana, Republic of Côte d'Ivoire and Mauritania).

Risks: Bolloré Logistics does not carry out any ore mining activities but is required to carry out transportation services for customers operating in this sector. However, there are many known issues in the mining industry: risks of direct or indirect contribution to conflicts, and serious human rights violations associated with the extraction, trade, processing and export of resources; tolerating, benefiting, contributing, or assisting with forced labor or child labor; illegal exploitation of land, relocations, environmental pollution and damage to the health of local populations.

RISK HANDLING

Governance: the environmental, social and societal risks associated with Transportation and logistics activities related to minerals have been identified for many years, are regularly updated, and are mainly addressed by the QHSE departments, which rely on various tools and processes.

Tools: Bolloré Logistics' general charters and policies governing activities in Africa, including mining product transportation activities, cover all of the issues identified:

- Charters of the Group's ethical measures: Ethics & CSR Charter, including the Human Rights Charter, the Diversity & Inclusion Charter, and the Responsible Purchasing Charter;
- QHSE procedures: general rules of conduct Africa, quality policies, preventive policies on drugs and alcohol, health, HSE and safety, listing and monitoring of carriers within the internal database, Bolloré Logistics "B'Excellent" corporate steering platform dedicated to Quality, Health, Safety and Environment activities;
- the Carrier's Charter: quality charter to be signed by subcontractors at the same time as the contract, notably recalling the necessary compliance with the Group's requirements regarding the prohibition on the direct or indirect use of child labor, and compliance with the Group's Code of Conduct;
- conflict minerals policy.

The integrated QHSE management system includes several procedures, adapted to the African territory. A statement of certifications by country is monitored, with global certification management. The Africa region obtained multi-site certification in 2019, including the Group's entities operating in Africa and already certified. In 2020, a new step was reached with the achievement of a global certification, which now covers Africa and the Group's other regions. This certification ensures the harmonization of practices within the Group and better control of transactions carried out by local entities. Participation in the ITSCI program, relating to the responsible supply chain of minerals and their traceability in the Great Lakes region.

Certifications and standards monitored by the division

ISO 9001	Quality management
ICMC	Cyanide transportation and storage
ISO 45001	Workplace health and safety management
SQAS	Quality, safety and environment systems related to the transportation of dangerous goods
ISO 14001	Environmental management
TAPA FSR C	Warehouse security

General framework for managing risks

The Bolloré Group's divisions implement risk mitigation procedures that take into account all their stakeholders: employees, subcontractors and service providers carrying out assignments on the Group's facilities, as well as nearby communities. Mandatory training for each of the following dimensions is detailed in a Bolloré Logistics standard. In the context of Transportation and logistics activities specific to the mining industry, the management of the associated risks is based in particular on two aspects identified as a priority:

- strict supervision of subcontracting;
- hazardous product management.

• Supervision of subcontracting

The management of subcontractors and third parties is subject to a specific framework including:

- an annual selection and evaluation procedure;
- an appendix to all non-transport subcontracting contracts listing the minimum expected commitments from subcontractors (minimum QHSE requirements);

- an appendix to all transportation subcontracting contracts listing the minimum expected commitments from subcontractors (subcontracted road transportation requirements);
- the inclusion of the Carrier's Charter, reiterating the required and expected supporting documents from service providers, and detailing the mandatory training to be followed (specific Bolloré Logistics procedures, upgrade, etc.);
- the integration of the CSR clause: a system currently being rolled out in the various Purchasing Departments, which must be integrated into all contractualization processes by 2022;
- a subcontractors management procedure, defining the controls carried out by Bolloré Logistics (HSE management of subcontractors);
- as part of the ISO 9001 certification, for each certified entity, an identity form has been put in place for each process. One element of this sheet is the identification of interested parties and their expectations. This form was identified in 2018 as a possible resource for strengthening processes under the duty of care/CSR.

• Hazardous product management

With regard to the management of hazardous products, a specific procedure details how dangerous goods are managed, stored and transported. The rare cases of accidental situations having an impact on the environment are also covered by specific formal procedures: accidental spills and fire prevention/protection, for example. The transportation of cyanide is the subject of special plans.

A crisis management response: Bolloré Logistics has a crisis management process, explaining the organization to be put in place in a crisis situation and describing the procedures and tools to coordinate communication both within the company and with external stakeholders (media, local authorities and other third parties). This document identifies several categories of risks according to different events (natural disasters, human rights violations, installation failure, industrial accidents, political or health crises, etc.) and proposes a methodology for responding. This procedure is supplemented by a business continuity plan, by country, to enable a return to normal as soon as possible in the event of an emergency situation.

• Specific duty of care depending on the steps

Specific duty of care is ensured at each stage of the activity, taking into account the challenges associated with the import and export phases of mining activities, respectively:

- the construction phases (import);
- the transportation phases of raw materials (exports) such as copper, mining equipment and extractive chemicals such as cyanide.

Import phase

Preparation of the mineral export phase

In line with its commitments, the Group considers that its responsibility begins once a project is identified. The process of implementing procedures for exporting minerals takes place several years before the operation phase, governed by a strict qualitative approach, based on specific criteria and a screening and profiling methodology of the companies concerned.

When a project does not meet Bolloré Logistics criteria, it is decided to adapt Bolloré Logistics' participation in the import phase and the export phase.

Export phase

Identification of risks

Three types of minerals are subject to increased duty of care: tantalum, tin and tungsten, grouped under the name of "3Ts ores". These minerals are essential for the manufacturing of many electronic products and are likely to pass through the hands of many intermediaries, including via fraudulent methods. The Group, as a forwarding agent, can be part of the supply chain for such ores and accordingly deploys all its tools to ensure due diligence in order to prevent risks.

Road surveys are systematically carried out upstream of a project to identify the routes to be used, the risk areas, the parking areas, bridges and existing villages to be crossed. This helps to identify potential difficulties specific to each journey. A report is then produced to list all the points identified during

this analysis and to attach risk management actions in order to optimize security. In particular, it identifies, with photos, school establishments on the itinerary, potholes and speed bumps, markets, electrical lines, and any other significant items, and specifies the behavior to adopt in relation to them. Projects have already been refused because they involved too many risks (many villages, non-practicable roads).

Organization of the export of minerals

In order to guarantee and implement the highest standards of health, safety and human rights expected in its logistics activity, the Group only deals with ITSCI member partners, a traceability program that complies with the OECD Guidelines on responsible mineral supply chains, which seeks to avoid conflict financing, human rights violations or other risks such as corruption in mineral supply chains, to address the blood minerals problem – particularly in the Great Lakes region.

Deploying due diligence vis-à-vis customers or calls for tenders in the mining sector

The ITSCI program also assists companies in establishing due diligence through risk assessments and independent audits, and establishes and communicates on a monthly basis a list of organizations (mines, exporters) with inconsistent information. As a precautionary principle, the Group excludes any cooperation with these bodies. Carriers are subject to specific internal management and Group procedures. This due diligence is systematically carried out for new entrants, coupled with a field audit.

Health, safety and environment risk reduction measure

As part of its logistics activities, the transportation of chemical inputs involves the management and storage of hazardous materials and products. Bolloré Logistics' integrated QHSE management system reduces the environmental impact of its activities and ensures the highest standards of health and safety. In this context, cyanide is subject to specific measures and strict supervision, particularly through ICMC (International Cyanide Management Code) certification, which imposes numerous requirements to control processes and supplement national and international regulations. In 2021, five Group entities (BTL Burkina, BTL Côte d'Ivoire, BTL Ghana, BTL Senegal and Sogeco Mauritanie) had ICMC certification for cyanide transportation. BTL Ghana (the only Group entity to carry out this type of operation) has also obtained certification for its cyanide storage operations. Renewal audits take place every three years, with the most recent audit carried out in 2021. Specific training is provided for drivers. Each departure of a convoy is subject to an inspection of all trucks. Vehicles undergo preventive maintenance at least once a year, and a maintenance plan is required from Bolloré Logistics subcontractors. All parties involved in the transportation of cyanide are required to attend the training.

Consultation and dialogue with stakeholders

Consultation sessions with the populations of municipalities crossed by convoys transporting the most sensitive products are organized through these road surveys. Discussions are formalized by the signature of an attendance sheet and representatives are appointed in each country in order to maintain a dialogue. In the interest of continual improvement, the members of the ITSCI, of which the Bolloré Group itself is a member, meet annually at the OECD premises, as part of conferences and exchanges of best practices to control the risks associated with 3Ts ores.

Mining duty of care cycle indicators

	2021	2020	2019
Number of accidents related to the transportation of hydrogen cyanide	0	0	0
Number of accidental spills	0	0	3
Number of violations found in ICMC third-party inspections	0	NA	0

NA: not applicable.

2.3.5. TABLE OF DUTY OF CARE INDICATORS

The data presented in the table is intended to illustrate the performance of the Group's reasonable duty of care approach in the identified priority geographic area (see 2.2. Methodology) and is used to guide the choices of action plans to be implemented.

- The scope of the human rights mapping campaign includes 157 entities, in 79 countries⁽¹⁾, with a workforce of 32,674 employees.
- The priority scope comprises 48 entities, located in 28 countries (75% in Africa), representing 6,503 employees.
- The enhanced due diligence scope of 13 entities representing 1,409 employees.

	Scope of the human rights mapping campaign	Priority scope	Enhanced due diligence scope
Health and safety issues			
Proportion of employees eligible for social security coverage	95%	97%	100%
Proportion of entities where health coverage extends to employees' beneficiaries	87%	94%	92%
Proportion of entities where health insurance is not a legal requirement	48%	42%	38%
Proportion of entities where the health coverage is more favorable than required by law ⁽¹⁾	95%	94%	100%
Proportion of employees eligible for regular medical check-ups provided by the company ⁽²⁾	89%	94%	96%
Proportion of entities where medical services are offered to employees free of charge	76%	78%	83%
Severity rate of workplace accidents for employees (x1,000)	0.13	0.06	0.19
Frequency of workplace accidents for employees (x1,000,000)	3.45	1.42	1.97
Hours of HSE training for employees	59,336	23,572	3,505
Environmental issues*			
Proportion of entities having an environmental policy	85%	88%	60%
Proportion of entities having put in place environmental prevention measures after mapping environmental risks or doing an environmental analysis	86%	100%	NA
Proportion of entities that have not carried out risk mapping but are implementing environmental actions	53%	73%	20%
Human rights issues			
– Diversity and inclusion issues			
Proportion of women recruited/total recruitment on permanent contracts	45%	37%	28%
Proportion of women having taken at least one training course ⁽³⁾	93%	86%	66%
Proportion of registered employees who followed the diversity and inclusion awareness module	74%	86%	NS
Proportion of male managers/total men	17%	14%	10%
Proportion of female managers/total women	16%	18%	15%
– Social dialogue issues			
Number of collective bargaining agreements signed	116	30	10
Proportion of employees covered by union representation and/or other employee representation	78%	81%	84%
Proportion of entities implementing measures specifically dedicated to improving employee expression**	97%	96%	92%
– Issues surrounding working conditions			
Proportion of entities implementing measures specifically dedicated to improving working conditions**	98%	98%	100%
Proportion of entities deploying processes to check the age of employees when hiring** ⁽⁴⁾	97%	100%	100%
Proportion of entities ensuring the payment of salaries on a regular basis**	100%	100%	100%
– Local impact issues			
Proportion of managers hired locally	92%	85%	70%
Number of school partnerships	206	30	6
Number of interns and work-study program students	2,248	254	15
Proportion of employees having taken at least one training course	77%	65%	61%
Percentage of fixed-term contracts converted into permanent contracts/total recruitment on permanent contracts	19%	33%	33%
Number of societal actions implemented	339	89	29
Beneficiaries	55,901	9,273	327
Number of patronage projects dedicated to youth	149	32	12
Beneficiaries	29,960	3,799	302
Number of youth patronage projects specifically focused on education	30%	71%	100%

* Environmental indicators are taken from the CSR reporting campaign, and relate only to the entities subject to this reporting year – see methodology note on CSR reporting.

** Indicators taken from the human rights risk mapping process.

(1) Includes entities where health insurance is not a legal requirement.

(2) Includes any employee who has access to a medical check-up through the company, even if not made use of during the year.

(3) Women trained/Total women.

(4) Entities reporting that they do not have specific processes to check the age of employees when hiring are located in OECD countries where the child labor is not an issue.

(1) Angola, Argentina, Australia, Bangladesh, Belgium, Benin, Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cambodia, Cameroon, Canada, Central African Republic, Chad, Chile, China, Congo, Comoros, Republic of Côte d'Ivoire, Czech Republic, Denmark, Djibouti, Equatorial Guinea, France, Gabon, Gambia, Germany, Ghana, Guinea, India, Indonesia, Italy, Japan, Kenya, Lebanon, Liberia, Luxembourg, Madagascar, Malaysia, Malawi, Mali, Mexico, Morocco, Mozambique, Myanmar, Namibia, Niger, Nigeria, Netherlands, New Zealand, Norway, Pakistan, Philippines, Poland, Portugal, Qatar, Republic of Congo, Rwanda, Senegal, Sierra Leone, Singapore, Somalia, South Africa, South Korea, Spain, Sudan, Switzerland, Taiwan, Tanzania, Thailand, East Timor, Uganda, United Kingdom, USA, Vietnam, Zambia, Zimbabwe.