

2. Bolloré Group duty of care plan

2.1. Introduction

2.1.1. LEGAL CONTEXT

The purpose of the law on the duty of care of parent companies and ordering companies is to empower transnational companies in order to prevent the occurrence of dramas such as that of the Rana Plaza in Bangladesh in 2013. The companies affected by the law must draw up a "duty of care plan". The law applies 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. Note that the Bolloré Group's duty of care plan does not apply to companies in which it holds a stake that does not give control within the meaning of article L. 233-16 of the French commercial code (*Code de commerce*).

2.1.2. THE MISSIONS OF THE BOLLORÉ GROUP

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, industry, and communication.

- 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 logistics transformation of certain regions.
- Through its industrial activities, the Bolloré Group develops innovative and sustainable solutions to offer a response consistent with the challenges raised by climate change, particularly through sustainable mobility solutions.

- The Group's 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 division, which grouped four business units before the disposal of Bolloré Africa Logistics businesses (Bolloré Energy, Bolloré Ports, Bolloré Logistics, Bolloré Railways);
- the subsidiaries of the Industry division, including Blue (Blue Solutions, Bluebus), Films (Bolloré Packaging Films and dielectric films), and Systems (IER, Automatic Systems, Smart Mobility, Polyconseil).

The following are excluded from the plan:

- 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 2022 universal registration document – chapter 2 – 3.2.2. Vigilance Plan). For more information on the Bolloré Group's activities, see chapter 1 – Presentation of the Group and its activities;
- financial holdings: in accordance with the law, 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*).

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 measures, 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 Labour 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 the Group's activities, wherever they are based, and also reinforce its reasonable care processes.

2.2.2. IMPLEMENTATION

2.2.2.1. MAPPING OF DUTY OF CARE RISKS

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 97% of the Group's revenues represent BtoB 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 statement and proposing a more detailed classification (see section - 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 Executive 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 NON-FINANCIAL PERFORMANCE STATEMENT RISKS AND DUTY OF CARE CROSS-REFERENCE TABLE

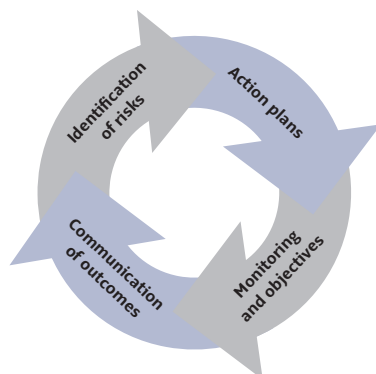
Duty of care risk categories (duty of care plan)	Description of the risk	Risks identified in the Bolloré Group's non-financial risk mapping (non-financial performance statement)	Risk governance
Health and safety	<p>These risks refer to issues relating to safe and decent working conditions: accident prevention, provision of appropriate equipment and training to perform work safely, and guarantee a safe working environment focused on health and safety standards.</p> <p>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.</p> <p>There is specific duty of care for the manufacturing of products as well as 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 involved in its operating regions.</p>	Health and safety of employees and third parties	Executive management QHSE departments
		Attracting and retaining skills	Executive management HR departments
		Working conditions and social dialog	HR departments
Environment	<p>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 Industry subsidiary.</p>	Local pollution and transport/Storage of hazardous materials	QHSE departments CSR departments
		Climate change risks and opportunities	Executive management, CSR departments CSR departments
Human rights and fundamental freedoms	<p>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 dialog, 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 has also formalized a procedure for refining the identification of these risks for its entities and identify a priority framework, detailed in the duty of care plan. The risks associated with its supply chain are detailed in the duty of care report.</p>	Promoting human rights in the value chain	Executive management, HR departments, QHSE departments and CSR departments
		Health and safety of employees and third parties	Executive management QHSE departments

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 non-financial performance statement, 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 non-financial performance statement 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 non-financial performance statement (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.

IMPLEMENTATION OF 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.

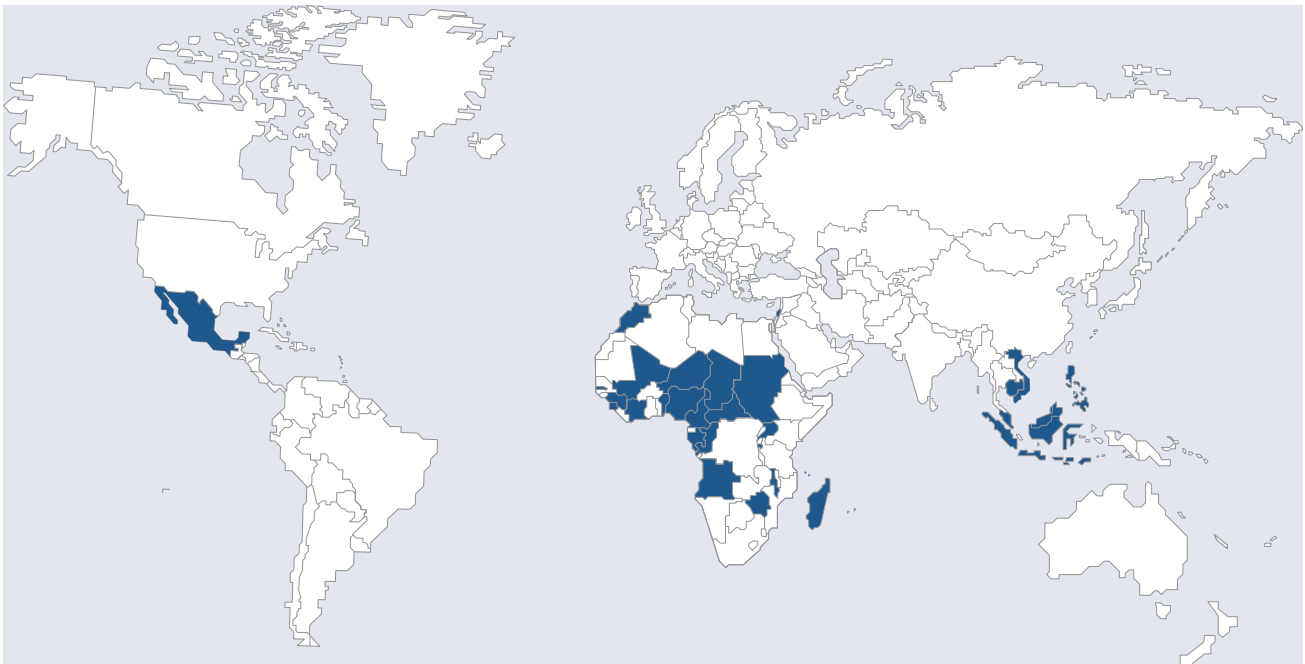
Alerts issued using the whistleblowing mechanism are screened for admissibility by dedicated contacts, depending on the nature of the alert. Where applicable, the alerts will be investigated in order to establish, within a reasonable time frame, the materiality of the facts in question.

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 ensures confidential treatment (see section - 1.2.2.1. Sharing the same business ethics and ensuring compliance with the strictest standards).

DEFINING 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 (workforce, Group activities) and on the basis of the human development index of the countries concerned.

The human rights risk mapping approach made it possible to update this geographic area, and to identify a priority scope of 45 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, 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 2022 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 DUTY OF CARE PLAN

	2017 to 2021	2022
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 the 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>In 2021: Finalization of Bolloré Transport & Logistics' human rights risk mapping to follow up on the launch of the questionnaire: identification of the priority scope including a panel of entities subject to enhanced duty of care</p>	<p>On direct activities</p> <ul style="list-style-type: none"> • Definition of a scope of 45 entities, with particular duty of care for a panel of 13 entities. As these entities are located in 29 countries, mainly in Africa, work was initiated in 2022 to update the priority scope with a view to the disposal of the business activities of Bolloré Africa Logistics: in 2023, the Group's duty of care approach will be concentrated in Asia-Pacific <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 continuing on other duty of care issues. In 2022, the local use of labor agencies was identified as an issue on which to deploy enhanced duty of care within the priority scope. In addition, the integration of the CSR clause into supplier contracts has been increased. Although this clause was only included in new contracts in 2021, in 2022 the responsible purchasing teams extended the integration of the CSR clause to suppliers already listed
Actions implemented	<p>Formalization of CSR risk management frameworks (policies, action plans and indicators) within the non-financial performance statement and organization of control workshops with risk bearers to ensure monitoring</p> <p>In 2017: development of the duty of care cycle approach</p> <p>In 2019: formalization of the Group's ethical measures and alert system</p> <p>In 2020: development of Group objectives by risk, validated by the Ethics, CSR and Anticorruption Committee</p> <p>In 2021: translation of the human rights e-learning module (French, English, Spanish) and roll-out of a module raising awareness of the Group's Code of Conduct</p> <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) • Pursuit of preparatory work on the climate strategy and review of the carbon assessment 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 certification for our activities <p>Supply chain</p> <ul style="list-style-type: none"> • Structuring of responsible procurement processes: <ul style="list-style-type: none"> – systematic transmission of the Responsible Purchasing Charter to central suppliers; – development of a CSR clause and systematic integration into central supplier contracts; – implementation of an annual target to raise awareness of 100% of central buyers <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: formalization of the Human Rights Charter and a Group 2019-2020 action plan; awareness-raising conference for the management • In 2020: validation 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) • In 2021: launch of initial corrective actions (strengthening the communication of charters and raising awareness of Group commitments, integration of commitments into HR processes, awareness campaigns, etc.): <ul style="list-style-type: none"> – integration of new duty of care indicators; – strengthening of the deployment of the human rights awareness module; – identification of long-term actions in collaboration with the CSR and HR Departments of the subsidiaries 	<ul style="list-style-type: none"> • Organization of bimonthly Human Rights Steering Committee meetings by the Group CSR and HR Departments • Formalization of a human rights action plan focused on: <ul style="list-style-type: none"> – the appointment of human rights officers to structure a dedicated network within the HR population; – awareness raising: a project on diversity and inclusion issues has been launched, and specific e-learning modules are being formalized. A training campaign will also be launched to strengthen the knowledge of human rights officers on duty of care issues; – implementation of internal human rights audits (see section – 2.3.4.1. Duty of care cycle on working conditions): formalization of a questionnaire, and field audits with a document review; – formalization of an audit schedule for 2023 on the specific issues identified: compensation, monitoring of working hours and use of labor agencies in the priority areas; – work on updating the priority scope following the sale of Bolloré Africa Logistics activities <p>Environment</p> <ul style="list-style-type: none"> • Analysis of physical risks related to climate change in 2022: modeling of 12 climate hazards across 350 Group sites (offices and branches, warehouses, industrial sites, logistics sites) • 81% of the Group revenue (excluding Bolloré Africa Logistics and including Communications) or activities are covered by a climate strategy with reduction targets • Implementation of a sobriety plan for activities located in France, which has been extended to the rest of the world concerning the freight forwarding activities

2022-2024 OBJECTIVES

- Define an objective long-term trajectory
 - Objective partially achieved: short-term objectives have been set for each of the risks and a CSR road map has been formalized (see section - 1.1.4.1. Summary of objectives and progress of the CSR strategy). Significant changes in scope took place in 2022 with the disposal of Bolloré Africa Logistics. These changes call into question the Group's scope of engagement and require a reassessment of its priorities and action plans. The Group has thus decided to postpone the formulation of its medium – and long –term objectives.
- Update the Group's pooled CSR and duty of care risk mapping based on a scope stabilized in 2023
- Based on the existing BTL human rights risk mapping, develop appropriate action plans
 - Objective partially achieved: the human rights priority scope will focus on the Asia-Pacific region to follow up on the disposal of the Group's activities located in Africa and to structure an approach adapted to the challenges of monitoring working hours and the question of decent wages. An initial adapted action plan has been implemented with a view to:
 - establishing a network of human rights officers and rolling out a special training campaign
 - approving an internal human rights audit schedule that will be deployed across the priority scope
 - implementing a pilot mission on decent salary within the priority scope
 - strengthen the integration of socio-environmental issues into the mapping of supply chain risks
 - The challenges involved in using labor agencies within the priority scope and the supply of raw materials for industrial activities have been identified
 - The monitoring of ethical indicators has been strengthened and improved in the supply chain. In 2022, non-production suppliers identified as "high risk" were monitored specifically and these suppliers were the subject of an EcoVadis assessment request

LONG-TERM OBJECTIVES

- Deploy a duty of care culture adapted to all business lines, responsibilities and potential risks

The duty of care plan report includes the basic elements of its methodology. This infographic concisely represents the continuous improvement of the Bolloré Group's duty of care approach. 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 IN OUR ACTIVITIES

2.3.2.1. HUMAN RIGHTS RISK MAPPING

To more accurately identify human rights issues in its business activities, a human rights risk mapping approach was developed and rolled out in 2020 for Transportation and logistics, excluding Bolloré Energy (i.e. more than 98% of the division's workforce), the human rights issue having not been identified as a priority for this business unit as part of the 2018 CSR risk map. The panel was surveyed on six topics in 2020: forced labor and modern slavery, working conditions and well-being, harassment and discrimination, child labor, health and 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 2022, the human rights priority scope comprised 45 priority entities (80% located on the African continent), of which 13 entities must be subject to enhanced duty of care. The work carried out with the entities demonstrated that the robustness of HR and QHSE processes implemented in the field enabled a good understanding of social issues in the company (e.g. 100% of

priority entities deploy processes specifically focused on verifying the age of employees when hiring, more than 90% of the entities surveyed implement processes that formalize aspects relating to the prevention of modern slavery during the hiring phase). Following the identification of the priority scope, specific actions were implemented with regard to the issues identified, in particular on the need to:

- increase awareness in certain regions;
- strengthen indicators illustrating the Group's control of these issues (see 2.3.5. Table of duty of care indicators);
- identify long-term projects on specific issues such as decent wages.

In 2022, the reporting of duty of care indicators continued within this scope, which will change in 2023 due to the disposal of Bolloré Africa Logistics activities in December 2022. Update work, through the organization of monthly Steering Committee meetings, was initiated as soon as the disposal was announced in order to anticipate the shift to the Asia-Pacific region.

2.3.2.2. 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 section - 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 actions responding to targeted issues (e.g. the fight against HIV, malaria, etc.).

(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.

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. However, the Group has identified the issue of paying a decent salary, which can be defined as the amount enabling a worker and his or her family to live decently, as a priority duty of care issue. Paying workers a decent salary goes beyond strict compliance with a legal

minimum wage. In some countries, the legal salary does not necessarily correspond to basic needs.

As such, an assignment focused on a decent salary is being formalized with an expert firm and will be rolled out in 2023 at entities falling within the priority scope of duty of care with the support of the Group Human Resources Department and the network of human rights officers to be appointed in the first half of 2023.

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 (compensation for overtime and for work, respect of break times, weekly rest days, granting of parental leave, etc.).

As set out in the by-laws and collective agreements of the various sites, these issues have been identified by the Human Rights Steering Committee as priority issues for which specific duty of care will be implemented within the priority duty of care scope and specifically audited.

EMPLOYEE REPRESENTATION

The Bolloré Group and its subsidiaries are committed to respecting social dialog: 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 section - 1.2.1.2.2. Promoting social dialog and quality working conditions).

THE FIGHT AGAINST FORCED LABOR AND CHILD LABOR

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 no. 4), forms the foundation of the Earthtalent by Bolloré action program.

In 2022, as part of its Earthtalent by Bolloré solidarity program, the Group supported some 100 projects in favor of education.

These include the Anandan project in India, which gives 500 children in very precarious situations access to a quality educational program each year, and support from Bolloré Transport & Logistics Mozambique for the NGO Essor. Essor supports 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. In three years, nearly 120,000 euros have been allocated to the NGO, enabling the establishment of the first training center in transportation and logistics in the country.

More specifically, in the countries within the priority scope (see section - 2.3.2.1. Human rights risk mapping), some examples include:

- for the seventh 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 continued to support young people from the Seaside and Moa Wharf (shanty towns) communities by awarding them scholarships for further education at university;
- for the past four years, Bolloré Asia-Pacific Corporate has been involved in the financing of the French organization "Passerelles numériques", having contributed 400,000 euros thus far. Operating in Cambodia, the Philippines and Vietnam, the organization works to provide disadvantaged young talents with access to education and technical and vocational training in the digital sector.

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. The Group's entities implement numerous local initiatives to promote inclusion. For example, the IER entity formed a partnership with an Esat labor assistance establishment in 2021 focused on employing workers with disabilities as part of a range of services, the aim being to provide an appropriate professional activity in an ordinary environment.

Gender equality in the workplace has been identified as a driver of transformation, with unifying potential across all the Group's divisions.

- **Development of a special tool:** to disseminate best practices and ensure compliance with diversity and inclusion principles, a specific tool has been developed covering all internal processes and guidelines as well as the Group charters. Launched in the first half of 2021, this resource is now intended for the entire employee 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. Since 2020, an e-learning course on diversity, including several modules on the various topics, has been rolled out to HR Department employees and to all managers, and to the departments. In 2022, work on updating these modules was initiated as part of a new awareness campaign.

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

2.3.3. DUTY OF CARE POLICY IN THE SUPPLY CHAIN

The Group launched an initial 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 dialog, 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. In 2022, work continued on the transmission of CSR commitments, which were also sent to all existing central suppliers.

Distribution indicators:

- the Responsible Purchasing Charter was sent to the entire supplier database and all new suppliers;
- 99% of the charters sent have been returned signed.

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 are systematically addressed and integrated into the processes. To optimize the smoothest and most efficient implementation of the Group's commitments,

projects led in collaboration with the purchasing teams and in-house lawyers to ensure that these tools are used properly resulted in the development of guidelines to support the teams in charge of negotiating the inclusion of the CSR clause.

In 2022, 99% of suppliers signed our compliance and CSR clauses. 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 for production purchasing related to battery activities in 2022.

GROUP PURCHASING RISK MAPPING

Since 2017, the Compliance Department has been working on the implementation of a methodology for mapping corruption risks in the supply chain. The policy for assessing the integrity of suppliers and subcontractors, formalized and implemented in 2021, was updated in September 2022 and is now called the "compliance procedure". 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 transport and logistic activities initially. This enables classification into four types of risk: minor, moderate, high and major, and details the actions and procedures to be applied.

While it focuses specifically on responding to corruption issues, it is a shared approach under the aegis 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.

To optimize and align with existing methodologies, responsible purchasing procedures are being formalized and adapted based on the compliance procedure. This is already the case for non-production purchases. In addition, 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.

NON-PRODUCTION PURCHASES

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 car hire 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 processes

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

(as a percentage)	2022	2021	2020
Percentage of employees in the general purchasing team who have followed the human rights module	100	100	62
Percentage of employees in the general purchasing team who have followed the code of conduct module	100	100	NA
Percentage of suppliers who received the compliance pack (charters + code of conduct)	99	100	NA
Percentage of suppliers who have returned the signed purchasing charter	86	73	NA
Percentage of suppliers whose contract includes the CSR and compliance clause ⁽¹⁾	80	47	NA
Percentage of strategic suppliers who have undergone an EcoVadis assessment	84	82	NA
Percentage of suppliers who have received a corrective action plan from among the identified panel	75	50	NA

NA: not applicable.

(1) This indicator includes suppliers with a non-contractual relationship but formalized by specific processes such as Mutual Recognition Agreements, including the commitments explained in the clauses.

Actions carried out in 2022

- Identification and listing of strategic suppliers on the EcoVadis assessment platform:
 - 84% of listed strategic suppliers were assessed;
 - 60% 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 2022, 6 strategic suppliers were contacted as part of this improvement process;
 - in 2022, 7 strategic suppliers did not wish to submit to the EcoVadis assessment.
- Strengthened integration of the CSR clause into 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. In 2022, 80% of central suppliers incorporated the CSR clause, compared with 47% in 2021.
- Integration of CSR performance indicators in the annual assessments of buyers.
- 86% of suppliers returned the signed Responsible Purchasing Charter and 84% of strategic suppliers were subject to a CSR assessment.

Actions under way

- Reminders are organized and negotiations moving ahead to encourage all suppliers to undergo a CSR assessment.
- Preparation of a CSR questionnaire, including inclusion, social, carbon and supply chain aspects, in interim calls for tender to select this type of supplier based on sustainability criteria.

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 and CSR issues. With regard to road transport, many regions have infrastructure deficits, particularly in sub-Saharan Africa. 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 processes

Introduction of a due diligence procedure, including the provisions of the Sapin II law and the law on due diligence for major suppliers in the sea and air transport sector: requirement of a commitment of compliance with documents setting out Group ethical measures and quarterly business reviews – or monthly for suppliers posing major risks – which include contractual environmental requirements. A CSR questionnaire has also been developed specifically for freight forwarding activities, including environmental criteria. Sent out every year, the results of this questionnaire are taken into account in the overall rating of the supplier. With regard to suppliers of road transportation services, the teams list 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. Once compliance has been confirmed, a local or country Transport Road Manager approves the listing of the carrier. Since the end of 2018, 100% of active road carriers have been listed. In addition to listing via its dedicated tool, the QHSE departments of the various countries also perform in-person audits each year among a panel of road carriers, focusing in particular on regulatory compliance, health and safety.

Actions in 2022 and actions under way

- 100% of freight (maritime, air, road) is subject to full compliance listing.
- Development of a sustainable offer for sea freight purchasing.

- Implementation of a sustainable aviation fuel offering for air freight purchases: this process was verified and approved by an independent third party in 2022.
- Development of a multimodal offer in France: in 2022 a tool was developed to facilitate the use of rail or barge transport by freight forwarders.

Indicators

(as a percentage)	2022	2021	2020
Percentage of employees in the freight purchasing team who have followed the human rights module	100	100	45
Percentage of employees in the freight purchasing team who have followed the Code of Conduct module	100	100	NA
Percentage of suppliers who received the compliance pack (charters + Code of Conduct)	100	100	NA
Percentage of suppliers who have returned the signed Purchasing Charter	100	45	NA
Percentage of suppliers whose contract includes the CSR and compliance clause ⁽¹⁾	100	87	NA

NA: not applicable.

(1) This indicator includes suppliers with a non-contractual relationship but formalized by specific processes such as Mutual Recognition Agreements, including the commitments explained in the clauses.

INFRASTRUCTURE AND BUILDING 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 processes

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 a fatal accident, 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.).

Actions in 2022

- Team training and awareness raising: organization of several webinars in January 2022 to raise awareness among local contacts (Guinea, Senegal, Republic of Côte d'Ivoire, Ghana, Benin, East Timor, Cameroon) 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.
- 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 2022, as part of a project in Timor, measures to restore and preserve the ecosystem were organized through planting aimed at reconstituting a mangrove.

Indicators

(as a percentage)	2022	2021	2020
Percentage of employees in the infrastructure and real estate purchasing team who have followed the human rights module	100	100	84
Percentage of employees in the infrastructure and real estate purchasing team who have followed the code of conduct module	100	100	NA
Percentage of suppliers who received the compliance pack (charters + code of conduct)	100	100	57
Percentage of suppliers who have returned the signed purchasing charter	100	100	NA
Percentage of suppliers whose contract includes the CSR and compliance clause ⁽¹⁾	100	100	13

NA: not applicable.

(1) This indicator includes suppliers with a non-contractual relationship but formalized by specific processes such as Mutual Recognition Agreements, including the commitments explained in the clauses.

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 Industry 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 regulation and CMR (carcinogenic, mutagenic or toxic for reproduction) according to CLP regulation, and also contain neither cobalt, nor nickel or any of the minerals targeted by the European regulation.

Specific duty of care processes

In the Industry 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 business activities of Blue, whose purchasing policy includes environmental criteria.

Indicators

(as a percentage)	2022	2021	2020
Percentage of employees in the industrial purchasing team who have followed the human rights module	100	100	53
Percentage of employees in the industrial purchasing team who have followed the Code of Conduct module	100	100	NA
Percentage of suppliers who received the compliance pack (charters + Code of Conduct)	100	100	NA
Percentage of suppliers who have returned the signed Purchasing Charter	96	82	NA
Percentage of suppliers whose contract includes the CSR and compliance clause ⁽¹⁾	97	62	NA

NA: not applicable.

(1) This indicator includes suppliers with a non-contractual relationship but formalized by specific processes such as Mutual Recognition Agreements, including the commitments explained in the clauses.

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). Blue Solutions sources 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.

Actions in 2022 and under way

- 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).

2.3.3.3. OBJECTIVES

OBJECTIVES SET IN THE 2021 DUTY OF CARE PLAN REPORT

Overall objectives

- Increase the inclusion rate of CSR clauses and the return of the signed Responsible Purchasing Charter:
 - objective 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 2022, 99% of the new contractual relationships included the CSR clause. The objective of the Responsible Purchasing Department is to maintain and sustain these results and to ensure compliance with the processes in place for any new supplier.
- Ensure that 100% of new arrivals in purchasing teams follow the human rights awareness module:
 - objective achieved and renewed in 2023.
- 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 2023: the Group's suppliers and subcontractors are nevertheless subject to ethics and anti-corruption risk mapping. In addition, suppliers of non-production purchases are subject to a CSR analysis through the EcoVadis evaluation.

On non-production purchases

- Deploy CSR indicators in the annual assessment of the buyers in the non-production team:
 - objective achieved.
- Achieve an evaluation rate of 85% for strategic suppliers referenced on EcoVadis:
 - objective not achieved and renewed in 2023, with 84% of strategic suppliers listed in 2022.
- Continue efforts to achieve a return rate of 80% for the Responsible Purchasing Charter for strategic suppliers assessed on EcoVadis:
 - objective achieved and renewed in 2023 for all suppliers.

On production purchases

- Formalize a specific duty of care approach on the supply of raw materials:
 - objective achieved: the procedure is currently being validated.

- Roll out the document collection platform tool within the scope of production purchases:
 - objective achieved.

NEW OBJECTIVES

On production purchases

- Inclusion of an assessment of the economic dependence of suppliers in the listing tool.

- Deploy a CSR questionnaire, including inclusive purchasing, social, carbon and supply chain aspects, in interim calls for tender to select this type of supplier based on sustainability criteria.

2.3.4. APPROACH BY DUTY OF CARE CYCLE

The duty of care cycle approach (see section - 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	BtoB 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 following duty of care cycles were selected and updated:

- "working conditions" duty of care cycle;
- mining duty of care cycle.

2.3.4.1. "WORKING CONDITIONS" DUTY OF CARE CYCLE

IDENTIFICATION OF RISK

Activities: all the business lines of the Bolloré Group's Transportation and logistics and Industry Divisions.

Identified countries: entities located in countries within the priority scope.

Risks: given its strong international presence and diverse business locations, the Group employs numerous people, directly or indirectly, in a multitude of institutional contexts and in regions where the risk of breaches of safe and decent working conditions can be heightened by the absence or fragility of local regulatory frameworks. The creation of the priority scope is based in

particular on an analysis of these factors. Depending on local regulations or organizations, the lack of supervision or oversight in the application of HR processes may lead to risks of poor monitoring and the overrun of working hours, particularly for subcontractors. It is important to ensure that all entities, particularly within the priority scope, exercise specific vigilance on these issues, apply national regulations in addition to our internal standards, and ensure that workers are paid in such a way as to be able to meet their vital needs and commensurate with the amount of hours worked.

TREATMENT OF RISK

Governance: these risks are addressed at different levels of governance, at Head Office and at the entities by the Executive management, and at the support functions directly concerned, under the coordination and supervision of the HR and CSR Departments, in particular at:

- Executive Committee and Risk Committee meetings;
- Ethics and CSR Committee meetings;
- HR Committee meetings;
- bi-monthly human rights duty of care committee meetings bringing together the Group Human Resources Department, the Group CSR Department, the Bolloré Logistics CSR Department and, depending on the needs identified, the Compliance Department, the Purchasing Department and the Legal Department.

local Human Resources Departments, these officers identify and report alerts and at-risk situations relating to operations in terms of working conditions. Their objective will be to ensure that the commitments set out in the Human Rights Charter are applied to direct employees, and also to subcontractors working on the Group's operations. They will be responsible for implementing concrete duty of care measures and implementing action plans developed at Head Office. They may also act as liaisons and coordinators as part of human rights audits.

The Group's network of human rights officers will be finalized in 2023.

Actions under way and 2023 targets

- Roll-out of a training campaign for the network of human rights officers.
- Planning of internal audits within the priority scope: Malaysia and the Philippines will be prioritized in particular. In 2022, three field audits were carried out in Asia, leading to corrective actions at some sites, and two in sub-Saharan Africa.
- Preparation of an internal audit questionnaire.
- Implementation of the decent salary mission at a selection of priority entities in 30 regions.
- Implementation of systems to improve the monitoring of hours worked by subcontractors (solution set up for temporary workers in 2022).
- Implementation of a central monitoring tool by the Human Rights Steering Committee to supervise corrective action plans deployed in the event of identified non-compliance.

Specific duty of care tools and processes

Mapping of human rights risks

The entities of the Transportation and logistics Division are assessed according to an internal analysis grid based on various international standards (see section - 2.3.2.1 Mapping of human rights risks). The entities are associated with a criticality index based on their country of operation. This approach led to the determination of a scope on which the Group focuses its duty of care on risks relating to working conditions.

Creation of a network of Human Rights Officers

In 2022, the appointment of Human Rights Officers was decided on at a Steering Committee meeting. Appointed from among the employees of the

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.

IDENTIFICATION OF RISK

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.

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, Rwanda, Burundi, Uganda, Tanzania, Senegal, Mali, 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, handling and warehousing services for customers operating in this sector. 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.

TREATMENT OF RISK

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 and Compliance 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 and CSR Charter, including the Human Rights Charter, the Diversity and Inclusion Charter, and the Responsible Purchasing Charter;
- QHSE procedures: general rules of conduct in Africa, quality policies, preventive policies on drugs and alcohol, health, HSE and safety, listing and monitoring of carriers within the internal database, procedures and forms of the quality, health, safety and environment management system;
- 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 Code of Conduct;
- conflict minerals policy;
- engagement in voluntary initiatives or certifications, in connection with the subject concerned (Cyanide Management Code certification, participation in the ITSCI program relating to the responsible supply chain of minerals and their traceability in the Great Lakes region).

The QHSE integrated management system includes several procedures, adapted to Africa and has obtained international ISO 9001 (Quality management), ISO 14001 (Environmental management) and ISO 45001 (Health and Safety management) certification. 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 "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. A follow-up audit was conducted in 2022 to maintain this certification.

Certifications and standards monitored by the division

ISO 9001	Quality management
ICMC	Cyanide transportation and storage
ISO 45001	Health and safety management
SQAS	Quality, safety and environment systems related to the transportation of dangerous goods
ISO 14001	Environmental management
TAPA FSR C	Supply chain safety, with a focus on warehousing

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 sector, 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 incorporation of the CSR clause;
- a subcontractor management procedure specifying the controls carried out by Bolloré Logistics (HSE management of subcontractors), including the monitoring of indicators and audits;
- as part of ISO 9001 certification, for each certified entity, an identity form has been put in place for each process and is reviewed annually. One item on this form is the identification of interested parties and their expectations. This form was identified in 2018 as a possible resource for strengthening processes relating to 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, for example, accidental spills and fire prevention/protection. The transport of cyanide is subject to specific procedures and a specific certification policy according to the ICMC Code; these conditions must be respected prior to operations.

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.

• **Emergency preparedness**

Bolloré Logistics has a Crisis Management Process specifying the organizational system to be implemented in a crisis situation and describing the procedures and tools for coordinating 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.

In addition, an emergency response plan is drawn up and implemented at each of the entities concerned by mining activity to determine the approach for managing potential emergency scenarios, such as accidental pollution, accidents with damage to a third party, and theft. An annual exercise is conducted to test the effectiveness of the intended response and continuously improve the system.

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.

Where a project does not meet Bolloré Logistics criteria, the participation of Bolloré Logistics is declined 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. In general, they are extracted from artisanal mines and are likely to pass through the hands of numerous 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. Specifically, the Group screens the origin of the ores and the third parties involved in the supply chain before approving an operation.

Road surveys are systematically carried out prior to a project to identify the routes to be used, the risk areas, the parking areas, and the 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

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 relative to customers or calls for tender 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 the Group's 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 2022, five Group entities (BTL Burkina, BTL Côte d'Ivoire, BTL Ghana, BTL Senegal and Sogeco Mauritanie) had ICMC certification for cyanide transportation. Renewal audits take place every three years, with the most recent audit carried out in 2022 in Ghana. Specific training is provided for drivers. Prior to each convoy departure, all the trucks are inspected. Vehicles undergo preventive maintenance at least once a year, and a maintenance plan is required from Bolloré Logistics subcontractors. All the parties involved in the transportation of cyanide are required to attend the training courses.

Consultation and dialog with stakeholders

Consultation sessions with the populations of municipalities crossed by convoys transporting the most sensitive products are organized through road surveys. Discussions are formalized by the signature of an attendance sheet and representatives are appointed in each country in order to maintain a dialog. As part of a continuous improvement approach, 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

	2022	2021	2020	2019
Number of accidents related to the transportation of hydrogen cyanide	0	0	0	0
Number of accidental spills	0	0	0	3
Number of violations found in ICMC Code third-party inspections	0	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 reasonable duty of care approach of the Transportation and logistics division, excluding Bolloré Energy, as well as the identified priority geographic area (see section - 2.2. Methodology). These data serve to guide the choices of action plans to be implemented.

- The Transportation and logistics scope⁽¹⁾, 179 entities in 85 countries, with 34,995 employees.
- The priority scope comprises 45 entities in 29 countries, with 6,397 employees.
- The enhanced duty of care scope of 13 entities, with 1,401 employees.

	Transportation and logistics division (excluding Bolloré Energy)	Priority scope	"Enhanced duty of care" scope
Health and safety issues			
Proportion of employees eligible for social security coverage	96%	96%	100%
Proportion of entities where health coverage extends to employees' beneficiaries	87%	95%	92%
Proportion of entities where health insurance is not a legal requirement	49%	43%	38%
Proportion of entities where the health coverage is more favorable than required by law ⁽¹⁾	96%	95%	100%
Proportion of employees eligible for regular medical check-ups provided by the company ⁽²⁾	90%	93%	96%
Proportion of entities where medical services are offered to employees free of charge	83%	83%	75%
Severity rate of workplace accidents for employees (x 1,000)	0.09	0.05	0.14
Frequency of workplace accidents for employees (x 1,000,000)	3.83	1.61	2.82
Hours of HSE training for employees	76,884	8,925	2,558
Environmental issues			
Proportion of entities having an environmental policy	88%	92%	67%
Proportion of entities having put in place environmental prevention measures after mapping environmental risks or doing an environmental analysis	82%	91%	NA
Proportion of entities that have not carried out risk mapping but are implementing environmental actions	47%	85%	67%
Human rights issues			
- Diversity and inclusion issues			
Proportion of women recruited on permanent contracts	46%	38%	19%
Proportion of women having taken at least one training course/total women ⁽³⁾	90%	97%	79%
Proportion of male managers/total men	16%	12%	11%
Proportion of female managers/total women	16%	17%	23%
- Social dialog issues			
Number of collective bargaining agreements signed	182	12	6
Proportion of employees covered by union representation and/or other employee representation	76%	77%	83%
- Local impact issues			
Proportion of managers hired locally	93%	83%	89%
Number of school partnerships	197	33	6
Number of interns and work-study program students	2,338	403	16
Proportion of employees having taken at least one training course	77%	82%	86%
Percentage of fixed-term contracts converted into permanent contracts/total recruitment on permanent contracts	15%	18%	17%
Number of societal actions implemented	333	113	18
Beneficiaries	29,960	2,701	0
Number of patronage projects dedicated to youth	154	43	2
Beneficiaries	22,357	2,556	0
Number of youth patronage projects specifically focused on education	101	33	2

NA: not applicable.

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).

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

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

(3) Women trained/total women.