

DUTY OF CARE PLAN 2025



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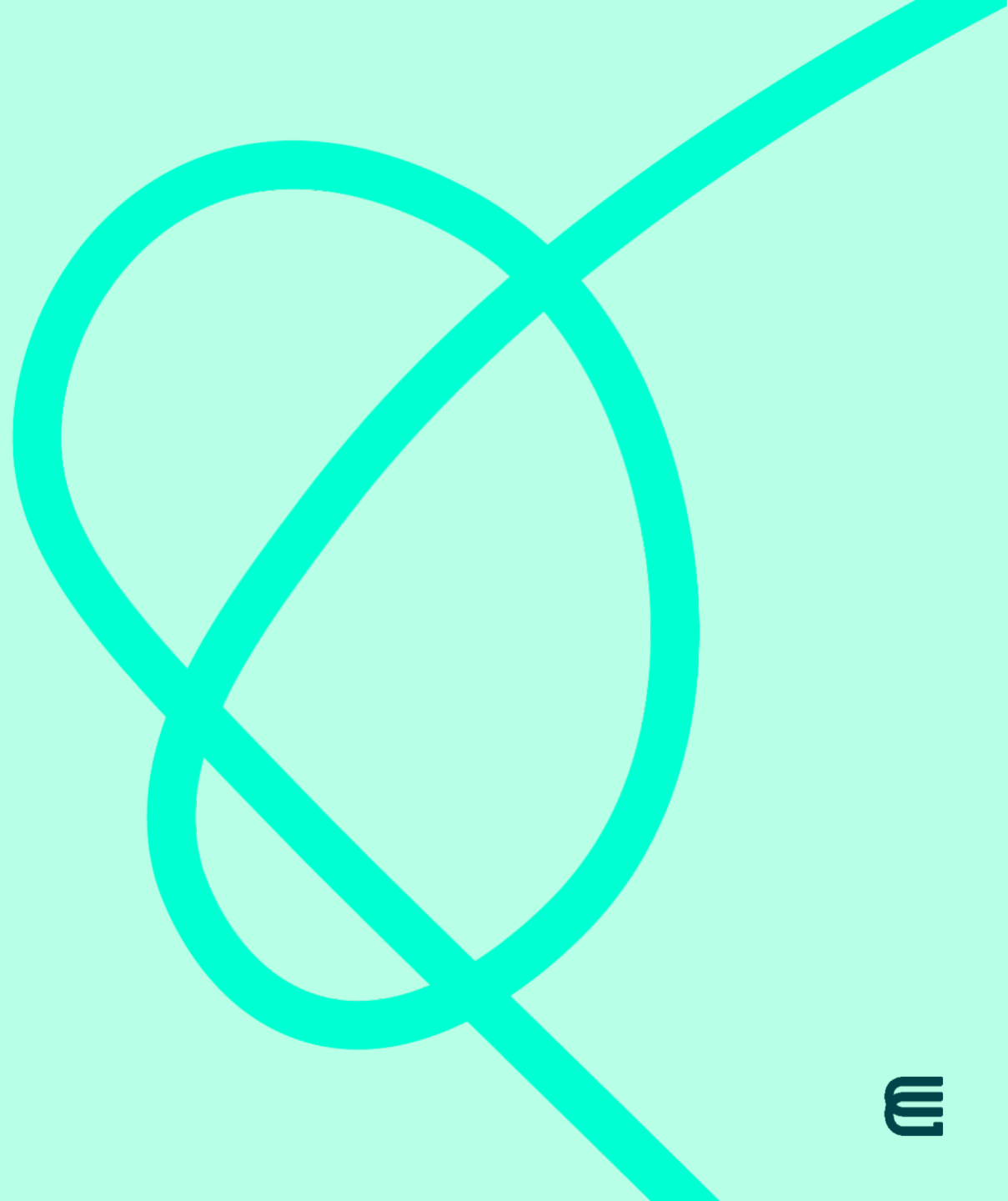
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1. Introduction



1.1 Background: Duty of Care

The duty of care, pursuant to a law enacted in 2017 in France, is a legal framework according to which companies are required to prevent human rights, environmental and health and safety risks connected with their operations as well as with the activities of their suppliers, subcontractors or other entities within their value chain with whom they entertain an established business relationship.

In this context, Europcar Mobility Group is required to establish and publish a duty of care plan. This plan includes both the work needed to identify risks connected with the environment, **human rights and fundamental freedoms**, and the health and safety of people (particularly workers), as well as the measures put in place by the Group to prevent and mitigate these risks.

Risk identification covers the Group's businesses, including its subsidiaries, as well as the entirety of the Europcar Mobility Group's value chain, thus encompassing subcontractors and suppliers.

This plan comprises the five legal pillars, namely:

- **A risk map** designed to identify, analyze and prioritize risks
- **Procedures for the assessment of subsidiaries**, subcontractors and suppliers with whom we have an established business relationship, with regard to risk mapping;
- **Appropriate actions to mitigate risks** or prevent serious harm;
- **A mechanism for alerting** and collecting reports on the existence or occurrence of risks, drawn up in consultation with the trade unions representing the company;
- **A system for monitoring the measures** implemented and evaluating their effectiveness.

1.2 Corporate Social Responsibility

At Europcar Mobility Group, we are convinced that we can play an active and leading role in the transition towards a low carbon mobility: offering simple, seamless, innovative solutions as well as “greener” vehicles to meet customers' personal and professional transportation needs, in a responsible and sustainable manner.

This conviction is fully embedded in the Group's purpose, **“We help to change the way you move”**, which notably derives from the Group's **long-standing commitment to sustainable development and corporate social responsibility**.

In 2005, the Group was the first player in the vehicle rental sector to adhere to the principles of the United Nations Global Compact. Every year since then, the Group has reaffirmed its commitment to adhere to all 10 principles – based on the Universal Declaration of Human Rights, the ILO Declaration, the Rio Declaration on Environment and Development, and the United Nations Convention against Corruption – and to contribute to the achievement of 9 out of the 17 United Nations Sustainable Development Goals (SDG).

In 2017, our Group initiated a structured Corporate Social Responsibility approach - the “Commit Together” program -, in order to embark on a process of continuous improvement in key areas of sustainability and share its commitments with its employees and partners.

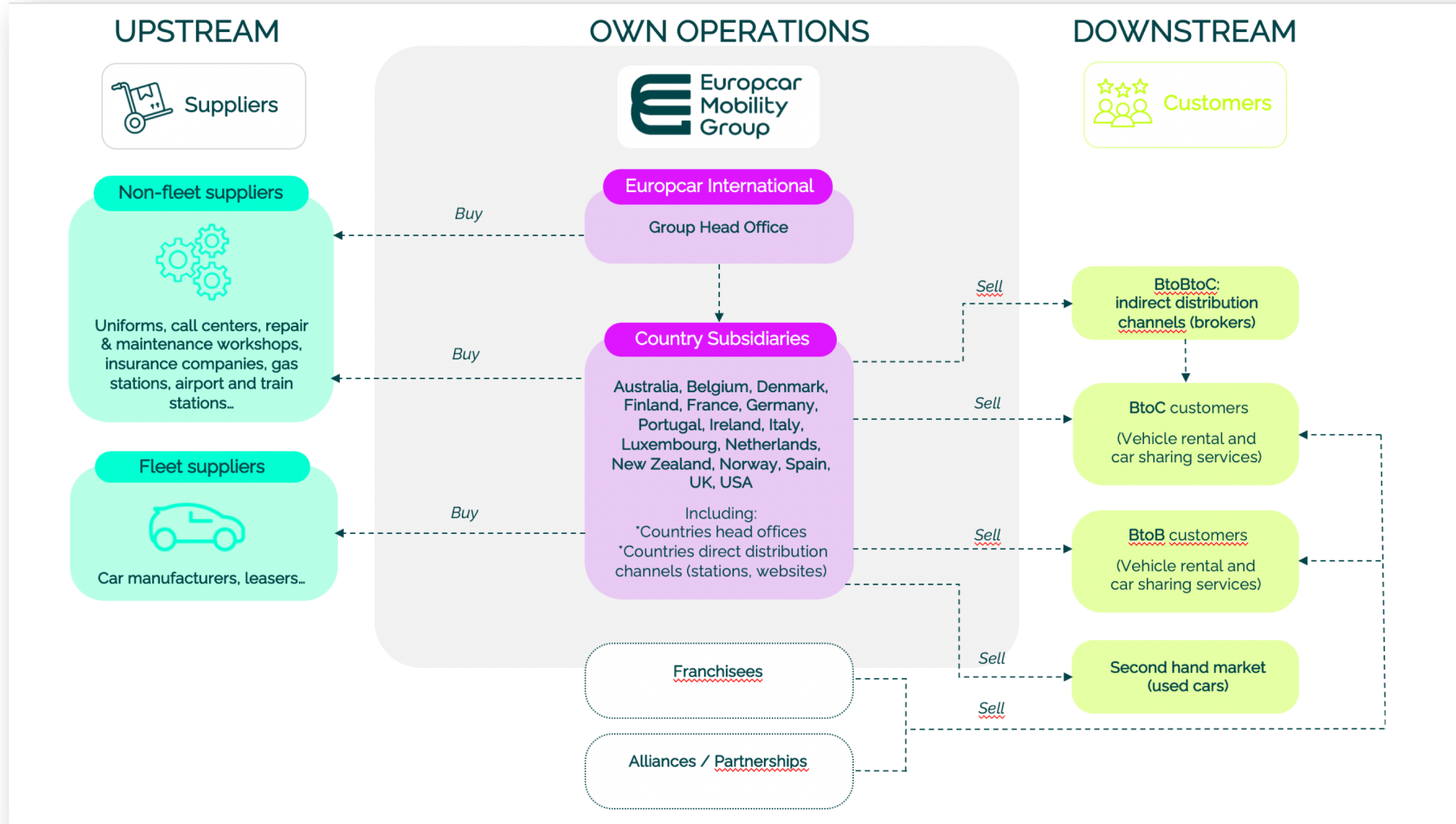
This program, which was approved by the Group's governance bodies, followed the consultation of its main stakeholders (employees, suppliers, customers, investors and franchisees) as well as an analysis of the related impacts, risks and opportunities.

In 2019, this programme has been accelerated by the Group's environmental agenda: with the launch of the “One Sustainable Fleet” program, EMG joining the Science Based Target initiative and the launch of the Group's carbon reduction plan. Europcar Mobility Group is the first vehicle rental player to have its 2030 carbon reduction targets approved by SBTi.

*Find out more about our Commit Together CSR programme ->
See our 2024 Non-Financial Performance Statement available on
our website: <https://europcar-mobility-group.com/>*



1.3 Our Group's value chain



1.3 Our Group's value chain

Europcar Mobility Group's value chain is a complex ecosystem including a great variety of business actors, designed to deliver seamless mobility services to millions of customers.

Upstream, Europcar Mobility Group's value chain encompasses:

Fleet suppliers: car manufacturers with whom Europcar Mobility Group negotiate agreements to source vehicles on a buy-back or an "at risk" model, or third parties for the "on lease" model.

Non-fleet suppliers: providers for station building and maintenance, car park operators, gas stations, uniforms providers, car wash stations, repair and maintenance workshops, IT support services, call center services, consultancies, creative and media agencies, insurance companies etc, all services that are required to operate a daily rental service to millions of customers each year, as well as every process and expertise required to develop our brands and reach our customers.

In addition to its **own operations**, EMG's value chain also considers the franchisees and alliance partners.

The **franchisees and alliance partners** allow the Group to expand its global footprint, without having to operate directly in some countries where a local background and experience is the most relevant strategic option.

Customers and end users are of course key in the value chain, **downstream**: their safety and their satisfaction are at the roots of the performance of the Group, and the Group has the ambition to serve as many customers as possible with the same high standards of quality and safety everywhere it operates, with its own subsidiaries as well as with its franchisees and alliance partners network.

Lastly, Europcar Mobility Group's **downstream** value chain also encompasses secondary distribution channels and markets:

- **Brokers**, which are considered an indirect distribution channel for EMG's rental services: our Group works with them on a commission model to reach BtoC customers looking for value for money through their price comparison platforms.
- **Used vehicle professionals**, who buy from rental companies to meet their customers' demand.

1.4 Summary of 2024 compliance initiatives

In June 2024, Europcar Mobility Group introduced a **new Code of Conduct**, deployed across the Group in the last quarter. It solidifies Europcar Mobility Group's commitment to sustainability and duty of care:

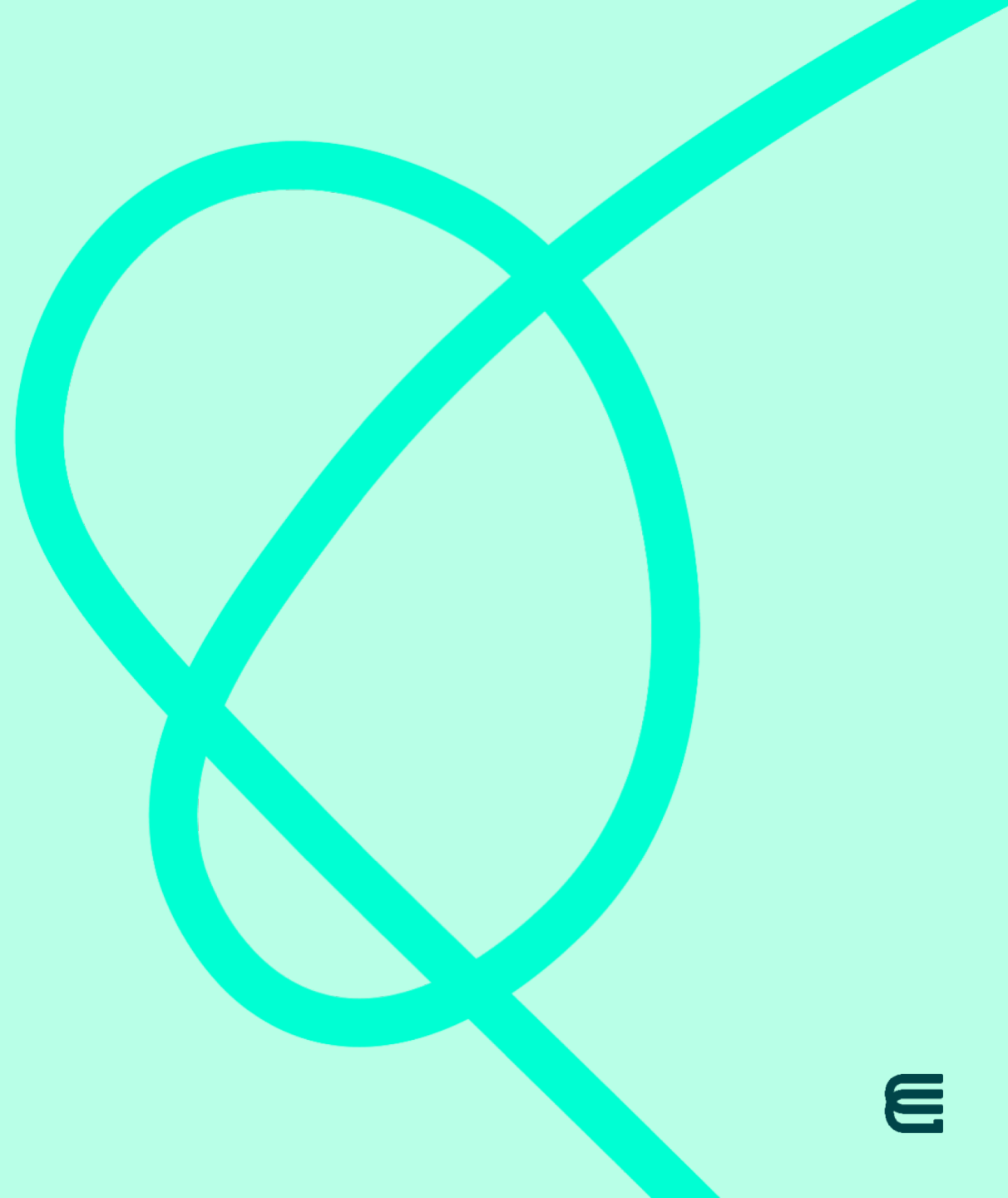
- **Environment:** The code highlights Europcar Mobility Group's commitment to protecting the environment and contributing to the UN Sustainable Development Goals.
- **Health and Safety:** The code emphasizes the group's prioritization of the health and safety of its employees, customers, and other stakeholders.
- **Human Rights:** The code highlights the value of diversity and fosters a safe and welcoming work environment for all employees, with a zero-tolerance policy for harassment, bullying, discrimination, and violence.

This new Code of Conduct was accompanied by a **new mandatory e-learning programme** launched in all countries, supported by extensive on-site and online communications.

in 2024, we also updated our **Whistleblowing and Investigation policies**, to align our way of working with the most recent regulatory changes and to address our stakeholders alerts according to the best practices in that matter.



02. Mapping of the risks associated with the Duty of Care



2.1 Methodology for mapping risks in relation to the Duty of Care

In preparation for the European Union Directive 2022/2464 of December 14, 2022 related to corporate sustainability reporting (the “Corporate Sustainability Reporting Directive” or “CSRD”), Europcar Mobility Group has made proactive efforts to increase its level of readiness, by carrying out its **double materiality assessment** as early as 2024. An external advisory firm supported the Group in this process to ensure the robustness of the methodology.

The double materiality assessment **considers both the impacts of Europcar Mobility Group on the environment and society**, and the influence of environmental and social issues on the company’s performance, translating into **risks and opportunities** related to sustainability that the Group is facing.

The assessment followed the methodology and assessment grids applied by the Group’s Risk, Audit and Internal Control team for the Group’s risk map.

Find out more about our Double Materiality Assessment methodology - See our 2024 Non-Financial Performance Statement.

On the basis of this double materiality assessment, the mapping of risks relating to the duty of care has been updated.

More specifically, our Group considered that the potential negative impacts identified via the double materiality assessment on the following matters were de facto risks in relation to the duty of care:

- Environment
- Health and safety of people
- Human rights and fundamental freedoms

As a result of the double materiality assessment **15 potential negative impacts identified during the assessment constitutes risks of serious harm** as defined in the Duty of Care regulation:

- **7 potential negative impacts** to the Environment
- **5 potential negative impacts** of serious harm to the Health and Safety of people
- **3 potential negative impacts** of serious harm to Human Rights and Fundamental Freedoms

2.2 Risks mapping: results

Category	Sustainability matter	Description of the impact / risk related to duty of care
ENVIRONMENT	Greenhouse Gas emissions	<ul style="list-style-type: none"> • Contribution of EMG's activities to climate change
	Air pollution	<ul style="list-style-type: none"> • Endangerment of ecosystems due to use/release of pollutants in the air • Endangerment of the health (illness, injury, death) of people due to release of pollutants in the air
	Water management	<ul style="list-style-type: none"> • Water discharge: deterioration of water quality for local populations, following the utilization of water by EMG's operations (use of water in car wash, at parkings, offices, stations) • Water consumption in the value chain: excessive utilization of resources by EMG's value chain operations (use of water by car wash, car manufacturers etc) contributing to nature degradation as well as limitation of local communities' water access (considered as a rare resource)
	Use of resources	<ul style="list-style-type: none"> • Natural resources depletion: utilization of rare resources for car manufacturing contributing to nature degradation as well as limitation of local communities' access to resources
	Vehicles end-of-life	<ul style="list-style-type: none"> • Waste indirectly generated by end-of-life stage of vehicles (at-risk) leading to potential damages on the planet

2.2 Risks mapping: results

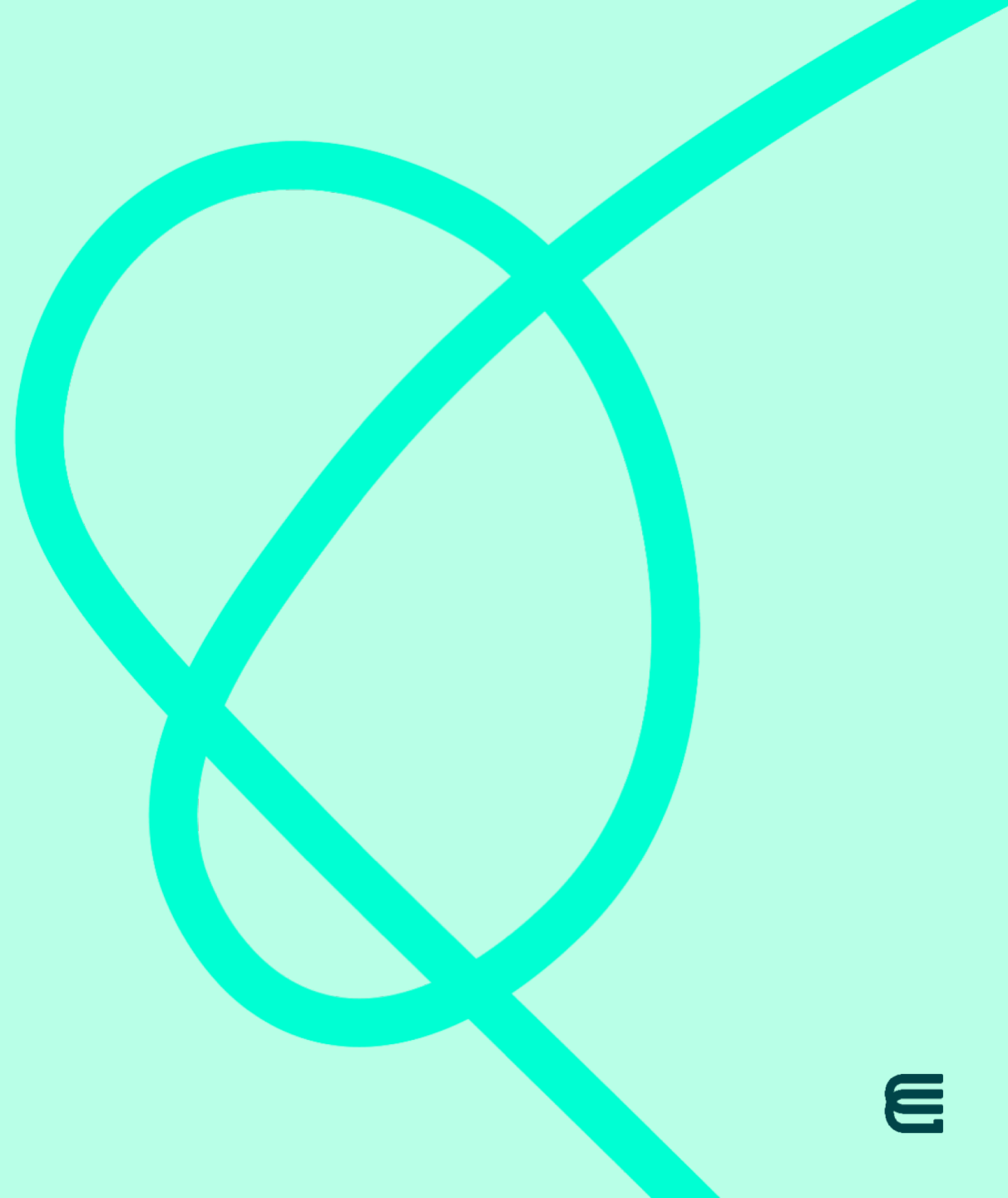
Category	Sustainability matter	Description of the impact / risk related to duty of care
HEALTH AND SAFETY OF PEOPLE (own workforce, workers in the value chain, consumers and end users)	Own workforce Health & Safety	<ul style="list-style-type: none"> Endangerment of the physical integrity and mental health of EMG employees and contractors due to poor working conditions: <ul style="list-style-type: none"> occupational illness, injury, death, psychological and moral impacts, reduction in motivation/commitment/efficiency may also lead to loss of salary and economic insecurity for EMG employees due to work interruptions.
	Own workforce working conditions	<ul style="list-style-type: none"> Unadapted working conditions can lead to an endangerment of the general health of EMG employees, which can have individual consequences on the employee and potential effect on their relatives/family
	Working conditions in the value chain (suppliers)	<ul style="list-style-type: none"> Endangerment of the physical integrity and mental health of EMG value chain employees due to poor working conditions: <ul style="list-style-type: none"> occupational illness, injury, death, psychological and moral impacts, reduction in motivation/commitment/efficiency. may also lead to loss of salary and economic insecurity for EMG value chain employees due to work interruptions
	Working conditions in the value chain (franchisees)	<ul style="list-style-type: none"> Endangerment of the physical integrity and mental health of EMG franchisees' employees due to poor working conditions: <ul style="list-style-type: none"> occupational illness, injury, death, psychological and moral impacts, reduction in motivation/commitment/efficiency. may also lead to loss of salary and economic insecurity for EMG franchisees' employees due to work interruptions
	Consumers and end users Health & Safety	<ul style="list-style-type: none"> Endangerment of the physical integrity of customers due to a lack of safety for customers (bad preparation, poor maintenance, absence of stop-sell decision, lack of information provided to customers etc)



2.2 Risks mapping: results

Category	Sustainability matter	Description of the impact
HUMAN RIGHTS AND FUNDAMENTAL FREEDOM	Diversity and inclusion at EMG	<ul style="list-style-type: none"> Non-respect of diversity and inclusion principles and regulations towards EMG employees, including: discrimination against specific communities/categories, moral or sexual harassment in the workplace, lack of equal treatment between men and women
	Diversity and inclusion in the value chain (at suppliers)	<ul style="list-style-type: none"> Endangering the moral or physical integrity of EMG value chain employees due to: <ul style="list-style-type: none"> discrimination against specific communities moral or sexual harassment in the workplace lack of equal treatment between men and women may also lead to a motivation/commitment/efficiency reduction of EMG value chain employees.
	Diversity and inclusion in the value chain (at franchisees)	<ul style="list-style-type: none"> Endangering the moral or physical integrity of EMG franchisees' employees due to: <ul style="list-style-type: none"> discrimination against specific communities moral or sexual harassment in the workplace lack of equal treatment between men and women may also lead to a motivation/commitment/efficiency reduction of EMG franchisees' employees.

03. Measures for preventing, mitigating and monitoring risks associated with the duty of care



3.1 General prevention measures

3.1.1 Code of Conduct

The Group's commitment to act ethically and responsibly is set out in its Code of Conduct. The objective is to provide its employees and other stakeholders with a comprehensive document codifying the Group's commitment to business ethics, while including clear guidance for each topic.

The new Group Code of Conduct, issued in 2024, is a complete overhaul of the previous Group Code of Ethics and Commitment, which was submitted to the European Workers Council for consultation and formally approved by this international committee. It is distributed in all countries with systematic submission to each employee and signature by each employee.

Group Code of Conduct incorporates **guidelines and principles of the following international standards and regulations**, thus structuring the Group's approach to environment, health and safety, working conditions and diversity and inclusion:

- The principles of the United Nations Global Compact
- The United Nations Universal Declaration of Human Rights (UDHR)
- The European Convention on Human Rights
- The Conventions of the International Labour Organisation (ILO)
- The Rio Declaration on Environment and Development
- The OECD Guidelines for Multinational Enterprises
- The United Nations Convention on the Rights of the Child

Our Code of conduct is easily accessible online at the following on our [website](#).

Find out more about how our Group contributes to the United Nations Sustainable Development Goals - See our 2024 Non-Financial Performance Statement available on our website.

3.1.2 Our Values

Our Group Code of Conduct also includes the core values that shape our culture and how we work, creating a positive environment where everyone feels valued and ethical behavior is a given. Group's Values are actively promoted via training and management:



We Act with Respect: We actively nurture and promote sincere respect for others, whether they are our colleagues, suppliers or customers. We place a strong emphasis on diversity and authenticity. We greatly value each person's perspectives and feelings as we strive to create a positive future together.



We Move as One: We cherish our power of collaboration with unwavering team spirit. We stand united in our alignment on goals and objectives, working together with solidarity to achieve our shared vision. By unifying efforts and fostering a collaborative environment, we unlock the potential to achieve common goals and greater heights.



We Take Responsibility: We foster a culture of responsibility at every level and in every function, as we firmly believe that this propels our desired performance. We create space for mistakes, fostering an environment where individuals consistently learn and develop. By embracing responsibility, we embody and demonstrate commitment in our quest for a better future.



We Embrace Change: This value emphasizes the need for a dynamic and responsive environment that welcomes change as an opportunity for innovation, growth, and improvement. We encourage individuals and teams to challenge the status quo, explore new territories and engage in continuous improvement.



We Are Happy to Help: We show a continuous eagerness and passion to provide help to colleagues and customers. Our perspective is rooted in the belief that we are not just in the service industry but in human business. This conviction sets us apart from others. We are committed to going the extra mile, have fun and ensure that those we serve, both internally and externally, choose to return.



3.1 General prevention measures

3.1.3 Internal control and audit system

Europcar Mobility Group employs a robust three-level control system to ensure ethical conduct and compliance throughout its operations:

- **The first line** (first level of control) is secured by the operational players who guarantee compliance with internal procedures and rules in the day-to-day conduct of business.
- **The second line** (second level of control) is provided by Europcar Mobility Group's Internal Control Department, which conducts a self-assessment campaign on CSR and duty of care topics. The internal control framework has recently been the focus of a substantial update, including controls relating to CSR and the duty of care. The Departments in question (Compliance and CSR) have been asked to contribute.
- **The third line** (third level of control) is handled independently by the internal audit teams. Within this framework, the overall effectiveness of the system and all its components is assessed by conducting audits in order to ensure its system to prevent risks is effective.

3.2 Prevention measures in the value chain

3.2.1 Mitigating risks in the value chain: suppliers and subcontractors

3.2.1.1 Introduction

Each year, EMG procures a large number of vehicles from car manufacturers (fleet suppliers), a sector which has experienced social controversy in recent years, particularly in Asian countries. Although the Group has no direct contact with employees of car manufacturers (other than sales staff), it is clear that employees of Fleet suppliers expect our Group to be vigilant about how their employer manages its workforce.

Similar expectations exist from workers at Non-Fleet suppliers. In so far as some of them operate a service for the Group under the brand name (e.g. - call centers, IT services etc) on a long-term basis and/or are closely linked to our daily operations, they can feel as if they were part of the Group and can expect from us to be very vigilant on their employment conditions.

We believe that upholding human rights, ensuring fair labor practices, decent working conditions and respect of diversity and inclusion for workers in the value chain is not just a moral imperative but also a strategic business decision.

Our governance for both **Non-Fleet Procurement** and **Fleet Procurement** incorporates robust processes and tools to manage social risks and promote responsible business practices.

Following pages describe the guiding principles of our **Sustainable Procurement policy**, as well as the two key pillars on which our policy relies:

- **Sourcing locally**
- **Assessing our suppliers on their sustainable performance (CSR Third Party Assessment)**

3.2 Prevention measures in the value chain

3.2.1 Mitigating risks in the value chain: suppliers and subcontractors

3.2.1.2 Group's Sustainable Procurement policy

The Group's Sustainable Procurement policy is a strategic approach adopted by Europcar Mobility Group which aims to integrate environmental, social and ethical criteria to guide purchasing decisions.

It is part of an approach to corporate social responsibility deriving from the "Commit Together" program.

The Group's Sustainable Procurement policy sets out 7 commitments and guiding principles, including compliance with European regulations and a review of our suppliers' performance on issues such as the fight against forced labor and respect for human rights.

One of the commitments is to purchase *"products and services that respect local and international regulations, human rights and dignity, health and safety of people"*.

- **Implementation/deployment:** commitment of the management is essential, and integrating the policy into our purchasing processes is a key step in professionalizing our procurement teams. The policy is thus supported by the Non-Fleet Procurement department, to ensure that the teams concerned are aware of and trained in the integration of social criteria in procurement.
- **Monitoring:** to reinforce transparency and traceability, Europcar Mobility Group monitors and ensures that suppliers' practices comply with European social standards through third-party assessments.
- In 2024, in line with EMG's corporate social responsibility, the Sustainable Procurement Policy and CSR assessment process already deployed for Non-Fleet procurement has been extended to Fleet Procurement, with a common and consistent approach, under the supervision of the Sustainable Procurement Referent.

3.2 Prevention measures in the value chain

3.2.1 Mitigating risks in the value chain: suppliers and subcontractors

3.2.1.3 Sourcing locally

Non Fleet Procurement

Selecting local suppliers is part of the Group's sourcing strategy: from an economic and social point of view, prioritizing short-circuit supply chains allows the Group to create value with our local stakeholders, and from an environmental point of view, to contribute to reducing transport-related GHG emissions.

As a consequence, the vast bulk of the Group's non-fleet purchases (99.8% of its suppliers) is made in the geographical regions where the Group operates with its own subsidiaries, making it a major provider of local employment.

Near to zero purchases are made outside the Group's corporate countries: indeed Africa, South America and Asia are accounting for 0.02% of the non-fleet purchases, thereby limiting the potential social risks associated with those regions.

Fleet Procurement

Vehicle purchases are done for the vast majority through car manufacturers (i.e. OEMs = Original Equipment Manufacturers), which have branches (National Sales companies or importers) in countries where EMG operates with its subsidiaries.

Considering the origin of the suppliers more than 88% vehicles are from Europe, less than 9% are from Asia and 3 % from North America. Nevertheless, we have to take into account that OEMs factories are located in different countries of Europe and in other continents, and OEM production sites are dedicated to brands or / and car models.

In order to have a comprehensive view of workers in the value chain, EMG is working on a mapping exercise to identify where vehicles are produced by OEMs (factory location), going beyond the origin of the OEM.

3.2 Prevention measures in the value chain

3.2.1 Mitigating risks in the value chain: suppliers and subcontractors

3.2.1.4 Assessing our suppliers on their sustainable performance

IQ Plus tool (for Non-Fleet Procurement)

Europcar Mobility Group aims at identifying suppliers with the highest levels of labour and human rights risk. For that, the Group uses IQ Plus to segment its supply chain according to the social risks in each sector of activity. This risk mapping by category has enabled EMG to prioritise the CSR/ESG assessments to be conducted for suppliers belonging to the segments most exposed to these risks.

The purchasing categories with high social risks are car wash stations, repair and maintenance services, vehicle moving services, call centres, confectionery and uniform suppliers.

More generally, the risks of discrimination, lack of fair pay, failure to comply with health and safety requirements and restrictions on the right to join a trade union can be detected in other sectors of activity thanks to IQ Plus.

EcoVadis assessment tools (for Fleet and Non-Fleet Procurement)

Europcar Mobility Group uses the EcoVadis database as a third-party assessment system, to enable verification and measurement of the impact of actions implemented by its suppliers on employee working conditions, well-being and overall, take into account the social performance of its suppliers.

The Group works with two distinct tools for the ESG assessment that applies to suppliers identified as high or medium risk:

- The **Ratings** module provides an assessment on four themes: environment, labour and human rights (including working conditions, health and safety), ethics, sustainable procurement.
- The **Vitals** module is used by the Group for low-priority or small suppliers.

3.2 Prevention measures in the value chain

3.2.2 Mitigating risks in the value chain: franchisees

As a franchisor with a global presence, Europcar Mobility Group acknowledges the potential negative impacts on workers within our franchise network.

These risks include poor working conditions that can endanger both physical and mental health, leading to illness, injury, or even death. Additionally, we recognize the potential for discrimination, harassment, and unequal treatment within the workplace, which can harm employee morale, commitment, and productivity.

While franchisees are independent employers, we believe we have a duty of care to ensure that all workers associated with our brand can operate in conditions that align with our standards.

To mitigate these risks, we've implemented a multi-faceted approach. This includes a thorough due diligence process for prospective franchisees and contractual obligations for franchisees to adhere to our Group Code of Conduct and labor laws

Our Code of Conduct explicitly outlines our commitment to human rights and ethical business practices, and we provide channels, such as our Ethical Alert Line, for workers to raise concerns confidentially.

We also conduct compliance training and awareness actions to franchisees and are exploring additional measures, such as enhanced social responsibility clauses in franchise agreements and expanded audit procedures, to further strengthen our commitment to workers' rights and wellbeing within our franchise network.

For comprehensive information regarding EMG's framework to mitigate risks arising from its franchisees network, please refer to our 2024 Non-Financial Performance Statement available on our website: <https://europcar-mobility-group.com/>

3.3 Specific mitigating measures and risk monitoring

3.3.1 Impacts on the environment

By the very nature of its business, our Group is part of the global carbon emissions and air pollution problems. But it can also be part of the solution. At Europcar Mobility Group, we believe that shared mobility is an essential part of the solution the world needs. It means offering more and more attractive alternatives to vehicle ownership, be it for one hour, one day, one week or more, with the expansion of our car rental, car sharing and car subscription services.

But it also means reducing the Group's carbon footprint - in particular by making strong commitments on Scope 3 - and our contribution to air pollution.

EMG's framework to mitigate potential negative impacts on environment goes beyond GHG emissions and air pollution, now embedding other material sustainability matters such as water management, use of resources and waste generation related to vehicles end-of-life.

3.3.1.1 GHG emissions

Our core strategy for reducing GHG emissions is centered on transforming our fleet towards electric vehicles (EVs) and other low-emission alternatives. This transition is guided by our ambitious carbon reduction targets, approved by the Science Based Targets initiative (SBTi), and encompasses changes in fleet composition, network processes, and the promotion of sustainable behaviors among our customers and employees.

We are actively investing in charging infrastructure, forging strategic partnerships with charging operators, and optimizing our operational processes to support the widespread adoption of EVs and minimize emissions across our network.

Additionally, we are committed to fostering a culture of sustainability within our organization, encouraging employees to make environmentally conscious choices through our car policy and raising awareness of climate change issues among both staff and customers.



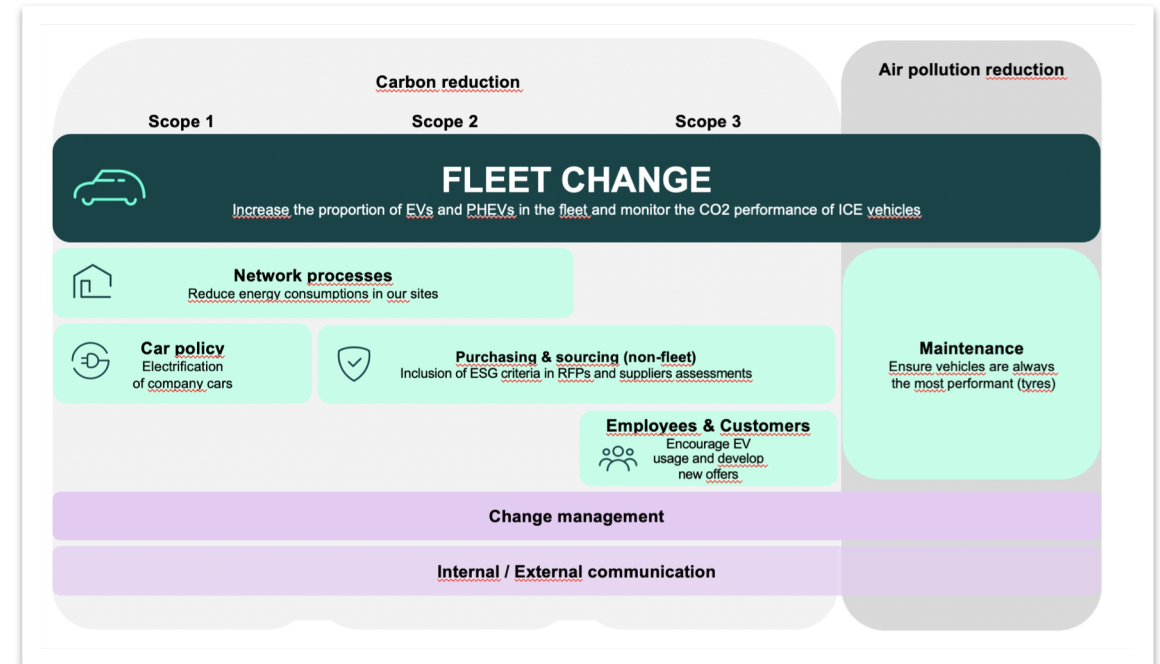
3.3 Specific mitigating measures and risk monitoring

3.3.1.2 Air pollution

Our commitment to environmental responsibility extends beyond carbon emissions to encompass air pollution reduction. We have developed a **"Carbon and Pollutants Reduction Plan,"** which leverages fleet transformation and maintenance practices to minimize the emission of pollutants such as NOx, CO, and PM.

Our "One Sustainable Fleet" program guides our vehicle sourcing strategy, prioritizing vehicles with the highest standards in carbon efficiency and emission reduction. By integrating air pollution reduction into our broader CO2 roadmap, we ensure a comprehensive and integrated approach to tackling environmental challenges.

We believe that through these initiatives, we can significantly reduce our environmental impact and contribute to a more sustainable mobility.



More details about EMG's carbon reduction and air pollution mitigation framework: please refer to our 2024 Non-Financial Performance Statement available on our website: <https://europcar-mobility-group.com/>

3.3 Specific mitigating measures and risk monitoring

3.3.1.3 Water management

At Europcar Mobility Group (EMG), we acknowledge the increasing strain on global water resources and are committed to responsible water stewardship. Our operations, especially vehicle washing, require substantial water usage.

We recognize that reducing our water footprint is not only an environmental imperative but also essential for sustainable business operations, as water scarcity and restrictions can disrupt our services and impact customer satisfaction.

*For comprehensive information about EMG's framework to mitigate potential impacts regarding water use, please refer to our 2024 Non-Financial Performance Statement available on our website:
<https://europcar-mobility-group.com/>*

To mitigate these risks and minimize our environmental impact, EMG has established a comprehensive Water Management Policy, based on the existing best practices implemented in its various geographies.

This policy prioritizes water efficiency and responsible water management, including compliance with all relevant regulations.

We are actively introducing water-saving technologies and practices across our network, such as waterless car washing techniques and advanced recycling systems. We are also collaborating with our suppliers to ensure they meet our standards.

Through ongoing monitoring and targeted action, we aim to optimize our water consumption, protect local water systems, without compromising customer satisfaction.

3.3 Specific mitigating measures and risk monitoring

3.3.1.4 Use of resources

As a car rental company, our core business doesn't directly consume large amounts of raw materials. However, we are reliant on the automotive industry and its supply chain. This makes us indirectly exposed to the environmental impacts of resource extraction and the risks associated with potential shortages of critical materials like rare metals and minerals.

The increasing demand for electric vehicles and their specific material requirements further adds to these concerns. We recognize that the depletion of these resources not only poses a risk to our operations but also contributes to broader environmental issues.

*For comprehensive information about EMG's framework to mitigate potential impacts regarding use of resources, please refer to our 2024 Non-Financial Performance Statement available on our website:
<https://europcar-mobility-group.com/>*

To address these challenges, we are taking a proactive approach.

We are actively working to optimize our fleet size and detention period, which helps to reduce the overall demand for new vehicles and the associated resource consumption. We are also prioritizing the sourcing of smaller, more resource-efficient vehicles and those with higher recyclability rates. This includes factoring in the sustainability practices of car manufacturers and their commitment to resource conservation when making purchasing decisions.

Additionally, we are diversifying our car supply to mitigate risks associated with potential shortages. By implementing these measures, we aim to minimize our environmental footprint and ensure the resilience of our business in the face of resource constraints.

3.3 Specific mitigating measures and risk monitoring

3.3.1.5 Vehicles end-of-life

Among our "at risk" vehicles (i.e. vehicles we buy and then hold for resale on the used car market), we have a proportion of severely damaged accident vehicles each year, including those classified as total losses (i.e. wrecks). These vehicles are sold to auction houses for the parts market.

We recognize that end-of-life vehicles can have a negative impact on the environment, if the dismantling of wrecked vehicles is not properly managed by professional buyers: e.g. end-of-life ICE vehicles can lead to hazardous fuel and oil leaks, end-of-life EVs (PHEVs, BEVs) present recycling challenges due to the presence of lithium, cobalt and other rare materials, and improper disposal can lead to environmental damage.

Our processes and policies must ensure that our professional buyers follow proper recycling and disposal procedures.

EMG has established local procedures and guidelines primarily addressing the general and procedural nature of the sale of "at-risk" vehicles, including a dedicated procedure for the sale of heavily damaged vehicles, so called wrecks.

These dedicated procedures apply as soon as the decision to not repair a vehicle has been taken. Procedures purpose is to: define the scope of wrecks and badly damaged vehicles; describe the management and control tool; identify responsibilities and the validation process.

For comprehensive information about EMG's framework to mitigate potential impacts regarding vehicles end-of-life, please refer to our 2024 Non-Financial Performance Statement available on our website: <https://europcar-mobility-group.com/>

3.3 Specific mitigating measures and risk monitoring

3.3.2 Impacts on health and safety

Europcar Mobility Group prioritizes the health and safety of its employees, customers, and partners as a core element of its business conduct. We are committed to fostering a safe and healthy working environment across all our operations.

Our dedication to health and safety is reflected in our comprehensive policies and procedures, which align with local and international regulations.

Our aim is to create a culture where health and safety are ingrained in all aspects of our operations, ensuring the well-being of everyone involved in our business.

Measures to mitigate risks related to employee health and safety and customer health and safety are described in the following pages.

More details about our Health & Safety framework can also be found in our 2024 Non-Financial Performance Statement available on our website: <https://europcar-mobility-group.com/>

3.3 Specific mitigating measures and risk monitoring

3.3.2.1 Employees health and safety

As a mobility service company, we at Europcar Mobility Group prioritize the well-being of our employees, who are one of our most valuable assets. We understand that our employees face potential health and safety risks, especially those working in our stations, who interact directly with customers or work in maintenance areas and parking lots.

We are firmly committed to upholding their health and safety, maintaining low workplace accident rates, and fostering a respectful and inclusive work environment.

To ensure a safe and healthy working environment, we have established a robust governance and organizational structure.

This includes a dedicated Group Head of Health and Safety at Group level, reporting to the Group Operations Director, who oversees health and safety matters, provide expertise and support to the countries with a view to harmonising practices.

In all its corporate countries, the Group complies with local laws and regulations on occupational health and safety. Health and safety requirements of the subsidiary are described in EMG internal regulations.

In addition to internal regulations, countries have defined their H&S internal requirements through internal H&S procedures. In this framework, countries have a safety management system in place and dedicated committees to monitor H&S matters where required.

3.3 Specific mitigating measures and risk monitoring

3.3.2.2 Customers health and safety

As a mobility service provider, we at Europcar Mobility Group (EMG) prioritize the health and safety of our customers.

We understand that renting a vehicle, especially for leisure or business travelers in unfamiliar locations, can increase the risk of accidents due to unfamiliarity with the vehicle, local driving regulations, and time constraints. Additionally, long-term renters may face health and safety risks related to vehicle maintenance.

Therefore, we have implemented comprehensive policies and actions to mitigate these risks and ensure our customers' well-being.

Customer health and safety matters are addressed by various procedures and programmes within our Group:

- **Repair and maintenance procedures**, within the Operations function, in all countries, which guide countries in implementing best repair/maintenance practices.
- **Road site assistance partnerships**, to provide our customers with 24/7 roadside assistance and emergency support services
- **Vehicle turnaround protocols**, including: assessment of the vehicle conditions and dashboard information between each rental, cleaning protocols to ensure a clean and safe environment for all customers.
- **Stop-rent procedure and recall of defective vehicles**, which can be activated in the event of manufacturing problems reported by the manufacturer.
- **Connected Vehicles' programme** for analysing vehicle accident data.

3.3 Specific mitigating measures and risk monitoring

3.3.3 Impacts on Human Rights and Fundamental Freedoms

Europcar Mobility Group recognizes that our employees are one of our most valuable assets.

As a mobility service company, we are committed to upholding human rights and fundamental freedoms for all our employees, regardless of their location, role, or employment contract.

We strive to create a welcoming, safe, and healthy work environment where everyone feels valued and included, free from discrimination, and with equal opportunities.

We also extend these expectations to our contractors, suppliers, and other business partners.

Measures to mitigate risks related to Human Rights and Fundamental Freedoms are described in the following pages.

More details about related to our Human Rights and Fundamental Freedom framework can also be found in our 2024 Non-Financial Performance Statement available on our website: <https://europcar-mobility-group.com/>

3.3 Specific mitigating measures and risk monitoring

Employee Engagement: We prioritize open communication and actively seek employee feedback through various channels, including team meetings, performance development reviews, employee opinion surveys, and regular dialogue with employee representatives.

Code of Conduct: Our Group Code of Conduct sets clear expectations for ethical behavior, respect for human rights, and non-discrimination. Mandatory training on the Code of Conduct ensures that all employees understand and uphold these principles.

Diversity and Inclusion: We are committed to fostering a diverse and inclusive workplace where everyone feels valued and has equal opportunities. Our Group Diversity, Inclusion, Equity, and Belonging Policy, diversity network (WeMob), and targeted training programs actively promote diversity and inclusion at all levels.

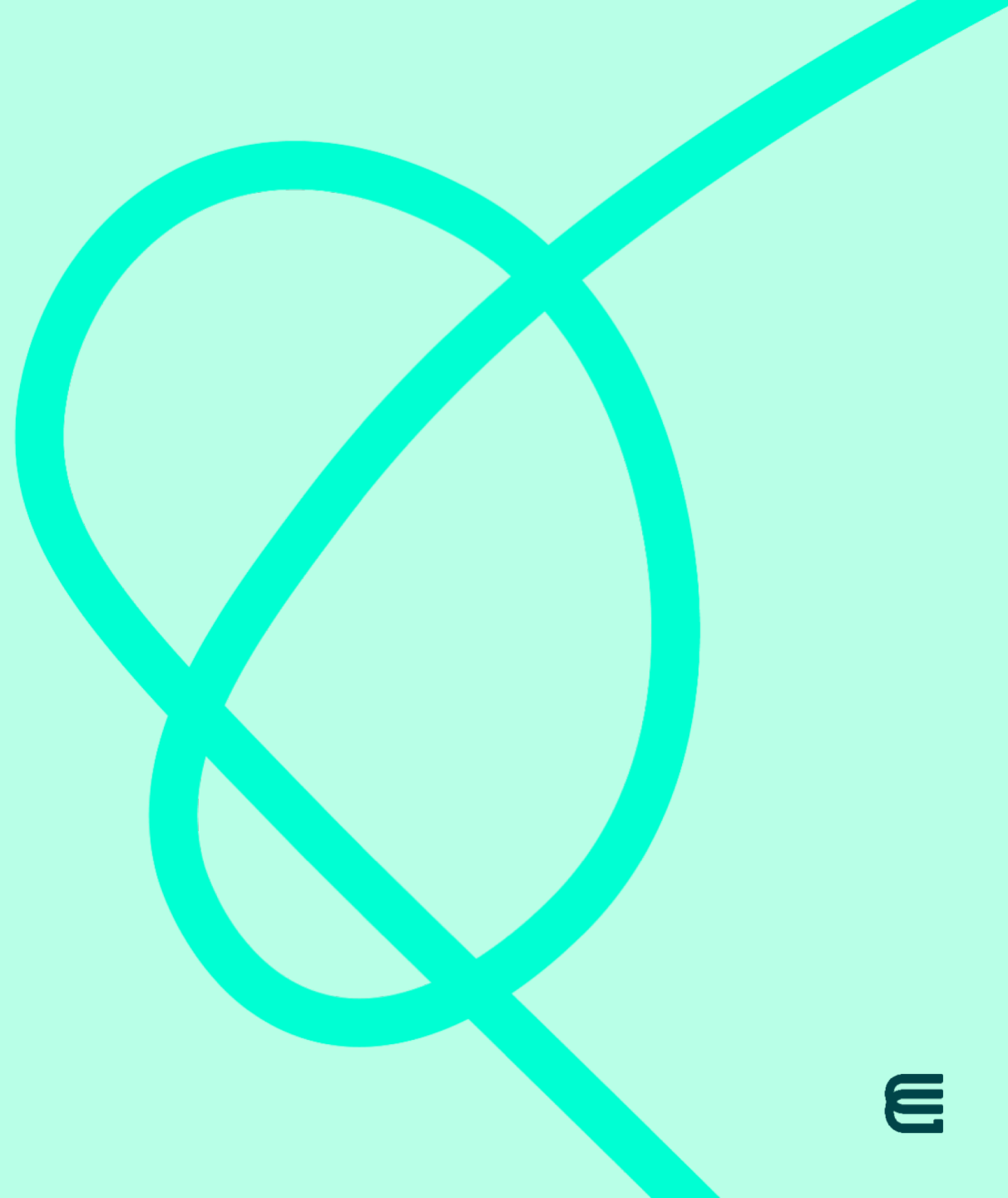
Fair Working Conditions: We ensure fair working conditions for all employees through our internal regulations and HR policies. We also strive to continuously improve working conditions through initiatives such as station refurbishments and the implementation of a new Employee Relationship Management system (Workday).

Compensation and Benefits: Our compensation policy is aligned with local regulations and market conditions, ensuring fair and competitive pay. We also offer benefits packages that support employee well-being and work-life balance.

Anti-Discrimination and Harassment: We have a zero-tolerance policy for discrimination and harassment. Our anti-harassment referent and mandatory training programs on preventing discrimination, harassment, and bullying ensure a respectful workplace for all.



04. Whistleblowing mechanism



4.1 Scope and operating principles

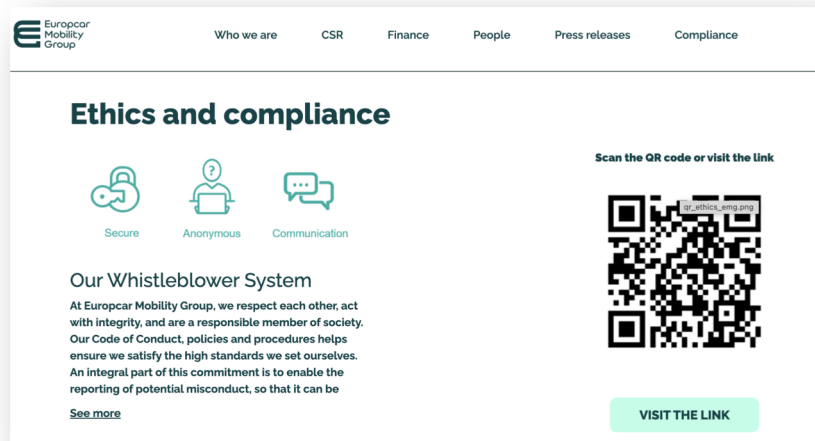
Europcar Mobility Group has set up an **Ethical Alert Line** – i.e. a **whistleblowing platform** ([Whispli](#)) – enabling any person to report conduct that is contrary to the law, the principles of the Group's Code of Conduct and our internal rules.

This platform is open to company employees and to all external stakeholders.

It allows to report any compliance or ethical issues – such as infringement of human rights, discrimination, working conditions, harassment, unethical business practices - that may affect them and that they want to confidentially bring to attention.

The tool guarantees full confidentiality for the whistleblower and covers the following areas in particular:

- Human resources (e.g., discrimination, harassment, mobbing);
- Health and safety;
- Data privacy;
- Consumer law;
- Environment;
- Competition law;
- Anticorruption;
- Conflict of interest;
- Human rights;
- Fraud and Embezzlement;
- Money Laundering / Terrorism Financing;
- International sanctions, Tax, Export control;
- All other potential misconduct, such as theft, misuse of company assets etc.



4.1 Scope and operating principles

- The Ethical Alert Line, which is easily accessible via the Group's internal social network (Facebook Workplace) and via EMG's corporate website, can also be easily found through a simple Google search.
- Stakeholders using this tool are informed upfront that:
 - retaliation against someone who in good faith reports a concern will not be tolerated (zero tolerance),
 - all reports raised through any of our reporting channels will be promptly assessed and as needed further investigated,
 - any reported concern will be maintained confidential to the fullest extent possible,
 - whistleblowers will receive a confirmation of receipt and will be informed on the status and outcome of the procedure.
- Through an internal process, the Compliance team forwards relevant enquiries received via the Ethical Alert Line to the relevant internal departments. This approach guarantees that concerns are handled by the appropriate team in a defined lead time.
- The number of alerts raised and the rigorous management of responses testify to the level of effectiveness of the tool and the degree of confidence that internal and external stakeholders place in this channel.

4.2 Report management

Our robust whistleblowing framework demonstrates our commitment to ethical conduct and transparency.

The cornerstone of this framework is our updated 2024 Whistleblowing Policy, which outlines clear procedures for reporting concerns through multiple internal channels (management, Compliance Team, HR Team, Whispli, etc.).

The policy explicitly states our zero-tolerance stance on retaliation against anyone who reports a concern in good faith, reinforcing our dedication to protecting those who speak up.

Complementing our Whistleblowing Policy is our comprehensive Investigation Policy, also updated in 2024, which provides a structured and meticulous approach to handling reported alerts.

Together, these policies form a best-practice framework for managing whistleblowing cases effectively and ethically.

Decisions to remedy a breach of the duty of care, were such to occur, would be made at the highest level of the Group's hierarchy (Executive Board) after consultation with the Group Compliance Committee.

In 2024, Europcar Mobility Group's Compliance department did not receive any internal reports related to a serious harm to the environment, the health and safety of workers or Human Rights and Fundamental Freedoms.