Limited assurance report from the independent assurance practitioner on selected ESG information

Financial year ended 31st December 2025

GXO LOGISTICS INC
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Société par Actions Simplifiée d'Expertise
Comptable
et de Commissariat aux Comptes
au capital de 2 271 184 €
inscrite au tableau de l'Ordre de la région
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Limited assurance report from the independent assurance practitioner on selected ESG information

GXO Logistics Inc

Year ended 31st December 2025

To the Shareholders,

In our capacity of independent assurance practitioner of your company, we have undertaken a limited assurance engagement on a selection of ESG information prepared on a voluntary basis by GXO Logistics Inc. (hereinafter "the Entity"), with regard to ad hoc criteria defined by the entity (hereinafter the "Reporting Framework"), for the financial year ended 31st December 2025 (hereinafter the "Information"), set out in the document attached to this report (hereinafter the "Statement"), and prepared in the context of a voluntary communication.

Our assurance does not extend to information in respect of earlier periods or to any other information set out in the Statement not included in the Information.

Limited assurance conclusion

Based on the procedures we have performed, as described under the section "Nature and scope of procedures", and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Information is not prepared, in all material respects, in accordance with the Reporting Framework.

We do not express a conclusion on information in respect with earlier periods or on other information set out in the Statement not included in the Information.

Emphasis of matter

Without modifying our conclusion, we draw your attention to the footnotes of the Statement, which describes the methodology and the scope for the indicators.

Preparation of the Information

The absence of a commonly-used generally accepted reporting framework or established practice on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Reporting Framework, available on request to the ESG Department. The significant elements of the Reporting Framework are set out in the Statement.

Inherent Limitations in preparing the Information

The Information may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it.

As forward-looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward-looking information presented in the Statement.

Responsibility of the Entity

The Information has been prepared under the responsibility of Management.

Management of GXO Logistics Inc is responsible for:

- Selecting or establishing suitable criteria for preparing the Information;
- Preparing the Information in accordance with the Reporting Framework; and
- Designing, implementing and maintaining internal control relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

Responsibility of the independent assurance practitioner

We are responsible for:

- Planning and performing the engagement to obtain limited assurance about whether the Information is prepared, in all material respects, in accordance with the Reporting Framework and is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion to the Entity's Management.

As we are engaged to form an independent conclusion on the Information as prepared by Management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

Professional guidance and Standard applied

We performed the work described below in accordance with the professional guidance issued by the French Institute of Statutory Auditors (CNCC) applicable to such engagement, and with international standard ISAE 3000 (revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the IAASB (International Auditing and Assurance Standards Board).

They do not constitute an audit or a review within the meaning of the professional standards applicable in France. Nor do they constitute a “certification” in accordance with the guidelines of the Haute Autorité de l'Audit (H2A).

Independence and quality management

Our independence is defined by the provisions of the French Commercial Code (*Code de commerce*), French Code of Ethics for Statutory Auditors (*Code de déontologie*), as well as International Code of Ethics for Professional Accountants (including Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA). This Code is based on the compliance with the fundamental principles of integrity, objectivity, professional competence and diligence, confidentiality, and professional behavior.

In addition, we apply International Standard on Quality Management 1, which requires to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards, applicable legal and regulatory requirements and French professional guidance.

Nature and scope of the procedures

We planned and performed our work, described below, to address the areas where we have identified that a material misstatement of the Information is likely to arise. As part of our limited assurance engagement and based on our professional judgment, we:

- Updated our understanding of the Entity and its environment, including the internal control components relevant to the preparation of the Information ;
- Assessed the suitability of the Reporting Framework’s criteria with regard to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best industry practices;
- Obtained an understanding of internal control procedures implemented by the Entity aimed at ensuring the compliance of the Information with the Reporting Framework;
- Assessed whether the methods used by the Entity to prepare the Information are appropriate in regard of the Reporting Framework and,

where applicable, assessed the relevance of changes in methods and assumptions;

- Verified that the Information has been prepared within the scope indicated in the Reporting Framework;

- For Informations submitted to our procedures, we:
  - Performed analytical procedures to verify the consistency of any changes in those data and, where necessary, requested explanations from Management regarding any unusual identified items;
  - Performed test of details, using sampling techniques (or other selection methods), in order to verify the correct application of the calculation methods and assumptions described in the Reporting Framework and reconcile the underlying data with the supporting documentation.
  - For estimates, through interviews with Management, we obtained an understanding of the method used to calculate the estimated data. We assessed the appropriateness and correct application of this method, as well as the appropriateness of the sources of information used.
- Assessed the overall consistency of the information in relation to our knowledge of the Entity.

We consider that the evidence we have obtained is sufficient and appropriate to support our conclusion.

The procedures performed in a limited assurance engagement are less in extent than for a reasonable assurance opinion in accordance with the French professional guidelines, as well as in accordance with international standard ISAE 3000 (revised). A higher level of assurance would have required us to carry out more extensive procedures.

Restrictions on distribution and use

This report has been prepared solely for your attention within the context described in the first paragraph and may not be used, distributed or referred to for any other purpose.

Our work should not be taken to supplant any additional inquiries or procedures that should be undertaken by a third-party recipient of this statement and we make no representations regarding the sufficiency of the procedures we performed for the purpose of third parties.

Our responsibility towards GXO Logistics Inc is defined by French law and we do not accept any extension of our responsibility beyond that set out in French law. We do not owe or accept any duty of care to any third party. In no event shall GXO Logistics Inc be liable for any loss, damage, cost or expense arising in any way from fraudulent acts, misrepresentation or wilful misconduct on the part of the Directors, employees or agents of GXO Logistics Inc or its subsidiaries.

This report is governed by French law. The French courts have exclusive jurisdiction in relation to any claim, difference or dispute which may arise out of or in connection with this report.

Neuilly-sur-Seine, July 10th 2026

The independent assurance practitioner

Grant Thornton
Membre français de Grant Thornton International

Vincent Frambourt
Partner

Annexe 1 : GXO 2025 Impact Report Performance tables

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GXO 2025 Impact Report Performance tables

Environmental

	2024 - previous methodology (footnote 2)	*2025 - previous methodology*	**2025 (footnote 1)**
Environment (footnote 3)			
Energy consumption within the organization			
Total electricity consumption of facilities, global (kWh)	*434 550 980*	*471 516 558*	**474 511 124**
Americas and Asia Pacific	*171 913 720*	*187 843 736*	**204 450 283**
U.K. & Ireland and Europe	*262 637 259*	*283 672 822*	**270 060 841**
Total diesel used by fleet, global (liters)	*107 051 772*	*102 905 598*	**102 905 598**
Americas and Asia Pacific	*4 856 086*	*4 284 811*	**4 284 811**
U.K. & Ireland and Europe	*102 195 685*	*98 620 786*	**98 620 786**
Total natural gas consumption of facilities, global (kwh)	*208 025 097*	*215 025 202*	**213 129 861**
Americas and Asia Pacific	*134 935 259*	*145 100 935*	**139 303 574**
U.K. & Ireland and Europe	*73 089 838*	*69 924 266*	**73 826 287**
Greenhouse gas emissions (footnote 4)			
Total Scope 1 & 2 GHG emissions, global (metric tons CO_2e)	*429 638*	*441 774*	**450 110**
Scope 1, global	*326 962*	*336 261*	**335 877**
Americas and Asia Pacific	*35 051*	*43 999*	**42 824**
U.K. & Ireland and Europe	*291 911*	*292 262*	**293 053**
Scope 2, global	*102 676*	*105 513*	**114 234**
Americas and Asia Pacific	*55 726*	*62 708*	**69 606**
U.K. & Ireland and Europe	*46 951*	*42 805*	**44 627**
Total emissions from biogenic carbon (global) [footnote 5]	*267*	*375*	**375**
Americas and Asia Pacific	*99*	*11*	**11**
U.K. & Ireland and Europe	*168*	*364*	**364**

1. GXO reports its emissions according to the operational control definition in the GHG Protocol. For 2025, GXO updated its electricity and natural gas consumption tracking methodology. Only electricity and natural gas used at GXO leased or owned facilitie is reported. Building-related electricity and natural gas purchased for use in customer owned/leased facilities has been excluded. In the Americas & Asia Pacific, ~20.1 million kWh of electricity was removed from reporting and ~8.2 million kWh of natural gas was removed because consumption occured in third-party leased/owned facilities. In Europe & U.K. these figures were ~34.5 million kWh electricity and ~19,700 kWh natural gas. Where primary data is not available for a GXO-leased building, consumption was estimated based on square footage and country-level consumption averages from 2025. In 2025, GXO excluded six sites from our estimation methodology as they were not yet operational.

Data related to all other energies contributing to Scope 1 and 2 emissions remains unchanged. GXO has provided 2025 data according to its previous methodology as well as its current methodology to allow the reader to understand YOY comparability with 2024 (processed under previous methodology) and demonstrate the overall impact of the methodological change.

2. 2024 energy and emission data restated to include full year data from Wincanton as well as report biogenic carbon separately from Scope 1 emissions.
3. Verification and limited assurance for energy consumption, Scope 1 and 2 emissions, and total non-hazardous waste data was provided by Grant Thornton for 2025 on a sample basis.

4. GHG emissions were reported for operations where GXO has operational control. Emissions were calculated using GWP rates from the IPCC and country and source-specific emissions factors. Emission factors are reviewed and updated annually.
In 2025 GXO chose to use UK DEFRA emission factors for all non region-specific fuels (e.g., diesel, propane).
5. Biogenic carbon emissions were identified as coming from hydrogenated vegetable oil (HVO) in the U.K & Ireland and European region and biodiesel (Americas & Asia Pacific) and are not included in Scope 1 emissions per GHG Protocol.

GXO 2025 Impact Report Performance tables

Environmental

	2024 (footnote: 1)	2025 (footnote: 2)
Environment		
Waste (footnote 3)		
Total waste associated with operations, global (metric tons)	166 889	168 968
Non-hazardous waste, global	165 036	164 215
Americas and Asia Pacific	42 537	46 596
U.K. & Ireland and Europe	122 499	117 619
Hazardous waste, global	1 853	4 753
Americas and Asia Pacific	12	17
U.K. & Ireland and Europe	1 841	4 736
Total non hazardous waste sent to landfill, global (metric tons)	36 787	33 588
Americas and Asia Pacific	22 288	19 262
U.K. & Ireland and Europe	14 499	14 327
Total non hazardous waste diverted from landfill, global (metric tons)	128 249	130 627
Americas and Asia Pacific	20 249	27 334
U.K. & Ireland and Europe	108 000	103 292
Non-hazardous waste landfill diversion rate, global (%)	78%	80%
Americas and Asia Pacific	48%	59%
U.K. & Ireland and Europe	88%	88%

1. 2024 waste data restated to include full year data from Wincanton.
2. Excludes data from 3 sites in Europe where waste tracking process not in place during 2025.

Verification and limited assurance for energy consumption, Scope 1 and 2 emissions, and total non-hazardous waste data was provided by Grant Thornton for 2024 on a sample basis.