2025 DISCLOSURE INDEX

This Disclosure Index is published to supplement Purolator's Sustainability Report by providing additional detail and reference to reporting frameworks. For more information, please see Purolator's 2025 Sustainability Report.

About This Report

Published alongside Purolator's 2025 Sustainability Report, our 2025 Disclosure Index provides a structured reference to sustainability disclosures aligned with leading global reporting frameworks, supporting transparency and data accessibility. This Index links disclosures to relevant sections of the 2025 Sustainability Report and supporting materials, facilitating efficient and consistent navigation of Purolator's public sustainability information.

TOPICS

Considerations Regarding Forward-Looking Statements

Our 2025 Disclosure Index contains forward-looking statements which represent our current expectations, projections and estimates regarding future events. They are not a guarantee of future performance, involve inherent risks and uncertainties and are based on key factors and assumptions, all of which are difficult to predict. For more information, please refer to "Considerations Regarding Forward Looking Statements" found on page 4 of Purolator's 2025 Sustainability Report, which is incorporated by reference into this 2025 Disclosure Index.

Materiality

Purolator conducts regular materiality assessments, typically in a three-year cycle, to identify, assess and prioritize Environment, Social and Governance (ESG) topics. These assessments highlight topics that matter most to our stakeholders and are likely to influence Purolator's performance and long-term value creation. They also help us prioritize our sustainability strategies and deliver impactful solutions for our people, our planet, our communities and our stakeholders. Our most recent materiality assessment, conducted in 2023, included:

- Review of Purolator's current ESG priorities, policies and disclosures
- Engagement through surveys and interviews with internal and external stakeholders, including employees, leadership, Board members, supply chain partners and government partners
- Evaluation of Purolator's customers' sustainable supply chain priorities
- Benchmarking of peers' ESG priorities and practices
- Insights from research and ratings providers
- Guidance from leading ESG frameworks and standards such as SASB, Task Force on Climate-related Financial Disclosures (TCFD) and emerging voluntary and mandatory ESG reporting requirements

ESG-related terminology varies between organizations and terms are often used interchangeably. To enable consistency and comparability, we have aligned the ESG factor-related terminology in our materiality assessment with the SASB Standards.

Each ESG factor was assessed in terms of the potential and the likelihood of impact to the business and was aligned with Purolator's broader risk management criteria over the short- (0-1 year), medium- (1-3 years) and long-term (3+ years). We used the definition of financial materiality as detailed in the International Financial Reporting Standards (IFRS) and Canadian Securities Administrators standards.

The intention of our assessment was to prioritize topics with the greatest impact to our business, to the environment and to our stakeholders. In 2025, we conducted a review of our 16 material ESG topics and confirmed they continue to align with the greatest impacts, risks and opportunities for Purolator.

Purolator's Material Environmental, Social and Governance (ESG) Topics

Core ESG Factors

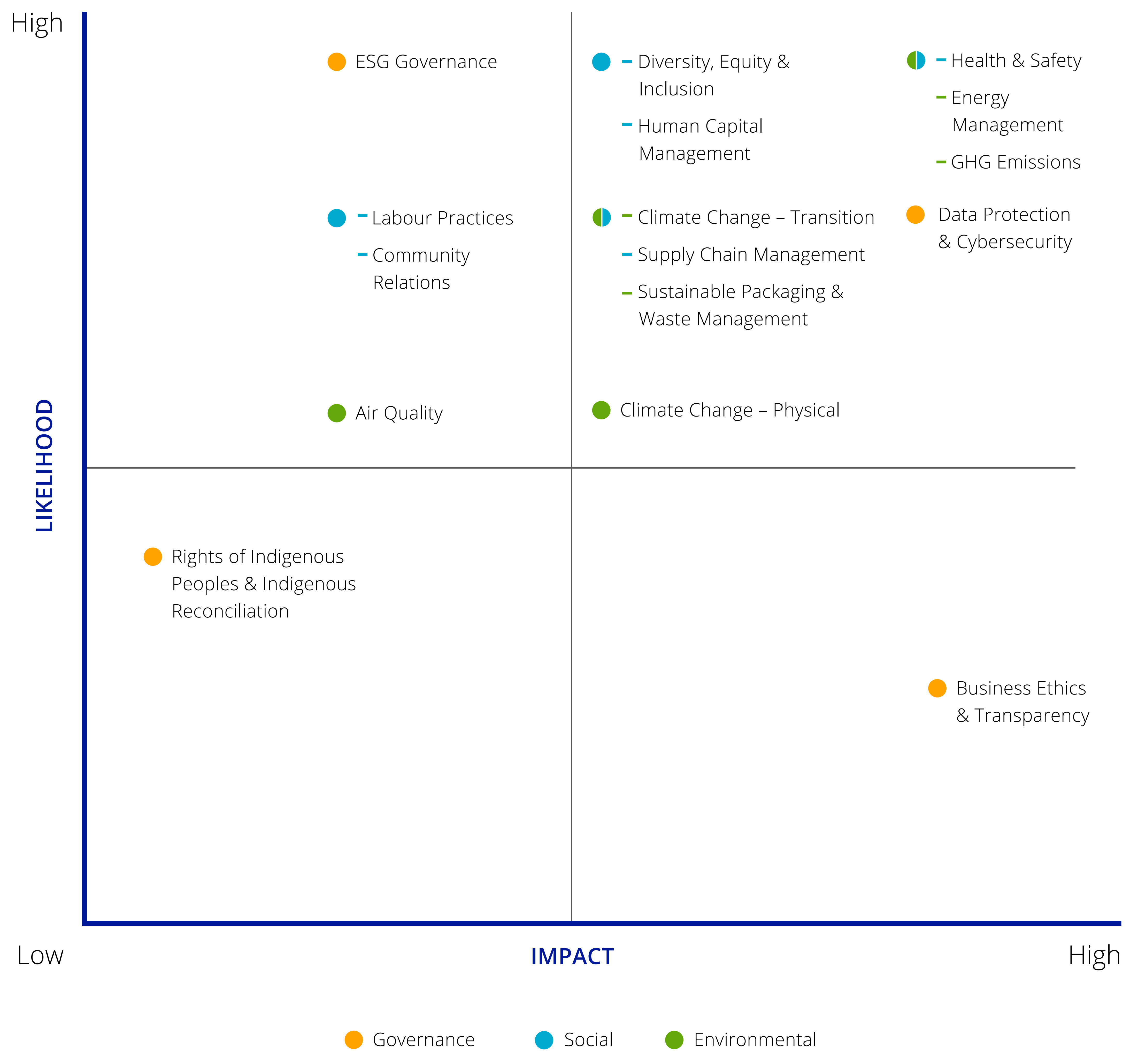
- Health and Safety
- Energy Management
- Greenhouse Gas (GHG) Emissions
- Data Protection and Cybersecurity
- Diversity, Equity, Inclusion and Belonging (DEIB)
- Human Capital Management

Enhanced ESG Factors

- Climate Change – Transition
- Supply Chain Management
- Sustainable Packaging and Waste Management
- ESG Governance
- Climate Change – Physical
- Labour Practices
- Community Relations

Emerging ESG Factors

- Air Quality
- Business Ethics and Transparency
- Rights of Indigenous Peoples and Indigenous Reconciliation



Stakeholder Engagement

Stakeholder	Expectations	How We Engage	2025 Key Initiatives
Employees	• A safe, healthy and inclusive workplace • Opportunities for development and career progression • Support for overall well-being	• Enterprise-wide engagement surveys and pulse checks • Town halls • Leadership communications • Internal platforms • Site-level engagement	• MyVoice engagement survey, with results embedded into leadership action planning • Circle of Excellence Awards, recognizing exceptional employee contributions • Year-round field visits and in-person engagement, focused on Health and Safety, Purolator Health, Diversity, Equity, Inclusion and Belonging (DEIB) and other initiatives • Expansion of employee engagement groups including workplace health and safety committees, Well-being Champions, Mental Health First Aid (MHFA) Responders, DEIB Councils and Employee Resource Groups (ERGs) • Virtual learning and development including “Ask Your Chief Medical Director” sessions, Health Moments Library and DEIB microburst learning sessions
Contractors and Suppliers	• Clear expectations for responsible business practices • Fair and transparent procurement processes • Collaboration on environmental and social performance • Safe working conditions • Clarity on roles, responsibilities and operational requirements for contracted work	• Supplier communications and onboarding • Sustainability questionnaires and assessments • Ongoing procurement engagement and contracts • Contractor onboarding, orientation and certification requirements	• Mandatory Responsible Sourcing, Supplier Code of Conduct and Forced and Child Labour Attestations embedded into new contracts • Enhanced Supplier Sustainability Survey • First Supplier Partnership Summit focused on collaboration, innovation and decarbonization • Introduction of Supplier Risk Ranking framework, integrating sustainability and compliance • Ongoing engagement with transportation carriers on GHG emissions reporting and decarbonization roadmaps
Customers	• Reliable, high-quality service • Competitive and innovative logistics solutions • Transparency on sustainability performance • Progress toward lower-carbon delivery options	• Customer communications and feedback channels • Sustainability reporting and disclosures • Collaborative initiatives	• Provision of Global Logistics Emissions Council (GLEC)-aligned customer GHG emissions reporting • Expanded lower-carbon delivery solutions, including electric vehicles (EVs), renewable fuels and route optimization • Engagement through retail and pickup and drop-off innovations • Hosted The Power to Pivot webinar, highlighting small business resilience
Communities	• Positive social impact • Responsible operations that minimize environmental impacts • Meaningful community investment • Respectful engagement with local stakeholders	• Community partnerships and outreach • Employee volunteering • Charitable and community programs	• Purolator Tackle Hunger program delivered 2.8+ million meals in 2025 • Expanded National Red Bag Campaign to 28 communities across Canada and the United States • Launch of Breakfasts 4 Kids campaign focused on child nutrition • Inaugural Community Care Roundtable convening corporate and nonprofit partners • True North Small Business Grant Contest, supporting small businesses across Canada
Government	• Compliance with laws and regulations • Constructive engagement on policy and programs, carried out in accordance with responsible lobbying and advocacy practices • Alignment with climate, transportation and economic priorities	• Direct engagement with federal, provincial and municipal governments • Participation in industry and policy forums	• Engagement with federal programs supporting fleet electrification and charging infrastructure • Participation in the Government of Canada’s Net Zero Challenge (Platinum Participation Tier) • Ongoing engagement related to climate disclosure, transportation regulation and forced labour legislation
Shareholders	• Strong governance and risk management • Long-term value creation • Transparent disclosure of financial and ESG performance • Integration of sustainability into corporate strategy	• Annual General Meeting • Board and committee oversight • Financial and ESG disclosures	• Enhanced Board and Committee ESG oversight through updated Committee Charters • Transparent sustainability and climate disclosures aligned with GRI, SASB and CSDS S2 • Further integration of sustainability into governance, risk management and executive incentives
Bargaining Agents (Unions)	• Ongoing, constructive dialogue • Safe working conditions • Fair labour practices • Collaboration on workforce-related priorities	• Regular relationship and committee meetings with union representatives • Joint National Committee meetings • Divisional meetings	• Collaboration on health, safety and well-being initiatives • Continued dialogue on labour practices, workforce priorities

Greenhouse Gas (GHG) Emissions Methodology

Overall Methodology

Purolator's greenhouse gas (GHG) emissions inventory was developed in accordance with ISO 14064-1[1] and the GHG Protocol (GHG Protocol) Corporate Accounting and Reporting Standard.[2] Where possible, elements of the Global Logistics Emissions Council (GLEC) Framework[3] have also been applied. Our GHG emissions inventory has been independently verified by an accredited third-party verification body in accordance with ISO 14064-3.[4]

Purolator determines the boundaries of our GHG emissions inventory using the operational control approach as outlined in the GHG Protocol. At present, our GHG emissions inventory does not include GHG emissions from our acquired subsidiaries, Williams Pharmalogistics Inc. and Livingston International Inc.; these entities will be integrated into our GHG emissions reporting in future inventories.

Purolator reports GHG emissions annually from Jan. 1 to Dec. 31 for all applicable greenhouse gases. GHG emissions are reported in carbon dioxide equivalent (CO_2e) using 100-year Global Warming Potentials from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6).[5]

To calculate our GHG emissions, Purolator utilizes emission factors, prioritizing reputable public and third-party sources, such as the Environment and Climate Change Canada National Inventory Report (NIR),[6] GLEC Framework and the United States Environmental Protection Agency (U.S. EPA) GHG Emission Factors Hub[7] and Environmentally-Extended Input-Output (EEIO).[8] If current year data is unavailable, the most recent proxy is used.

Purolator does not purchase or use carbon offsets.

Greenhouse Gas	Chemical Formula	100-year Global Warming Potential	Applicability to Purolator
Carbon dioxide	CO_2	1	Applicable and included
Methane	CH_4	27	Applicable and included
Nitrous oxide	N_2O	273	Applicable and included
Hydrofluorocarbon (HFCs)	Various	As listed in AR6	Applicable and included for spend-based emission factors
Perfluorocarbons (PFCs)	Various	As listed in AR6	Applicable and included for spend-based emission factors
Sulphur hexafluoride	SF_6	24,300	Applicable and included for spend-based emission factors
Nitrogen trifluoride	NF_3	17,400	Applicable and included for spend-based emission factors

Scope 1

Scope 1 GHG emissions are direct GHG emissions from sources that are owned or controlled by Purolator, including:

- **Mobile combustion:** Includes fuel burned in vehicles owned or leased by Purolator, such as light-duty trucks, straight trucks, shunters and tractors, under operational control. GHG emissions are calculated using fuel consumption data from Geotab telematics and fuel supplier records, applying tank-to-wheel factors from the GLEC Framework and ISO 14083[9] for diesel, gasoline and renewable diesel.
- **Stationary combustion:** Includes natural gas, oil and propane used for heating at facilities under Purolator's operational control. Heating for each fuel type is tracked through utility invoices for each facility. Where data is missing, consumption is estimated using comparable facilities in-province or province-based intensities from Natural Resources Canada (NRCan).[10] GHG emissions are quantified using the NIR for Canadian sites and the U.S. EPA GHG Emission Factors Hub for U.S. operations.
- **Fugitive emissions:** Includes refrigerant leaks from refrigeration and heating, ventilation and air conditioning (HVAC) equipment. Calculations are based on facility square footage in accordance with U.S. EPA GHG Inventory Guidance[11] and IPCC AR6 Global Warming Potentials.

Scope 2

Scope 2 GHG emissions are indirect GHG emissions from the generation of electricity consumed at Purolator facilities, reported using both Location-based and Market-based methods.

Electricity consumption is tracked at a facility level through utility invoices, with missing data estimated using comparable facilities or province-based intensities from NRCan.

The market-based approach incorporates Renewable Energy Certificates (RECs) to reflect our energy procurement strategy. Grid-specific emission factors are sourced from the most recent NIR for Canadian provinces and the most recent U.S. EPA eGRID[12] for U.S. subregions to ensure regional accuracy.

1. ISO 14064-1 Standard
2. GHG Protocol Corporate Standard
3. Global Logistics Emissions Council (GLEC) Framework
4. ISO 14064-3 Standard
5. IPCC Sixth Assessment Report
6. National Inventory Report (NIR)
7. GHG Emission Factors Hub
8. Supply Chain GHG Emission Factors Based on USEEIO
9. ISO 14083 Standard
10. National Energy Use Database
11. GHG Inventory Guidance
12. US EPA eGRID

Scope 3

Indirect GHG emissions sources are quantified across relevant Scope 3 categories, calculated using both activity-based and spend-based methodologies to ensure comprehensive coverage of Purolator's value chain. In accordance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard,[1] Purolator considered all potential Scope 3 reporting categories when determining the calculation boundaries. Seven categories were excluded from reporting on the basis of the following:

- Category 8 (Upstream Leased Assets): This category does not apply to Purolator because GHG emissions from our leased buildings and equipment are already included in our Scope 1 and Scope 2 GHG emissions, in alignment with the operational control approach.
- Category 9 (Downstream Transportation and Distribution): This category does not apply to Purolator because we do not sell products that are shipped or stored by others after point of sale.
- Category 10 (Processing of Sold Products): This category does not apply to Purolator because the products we sell (packaging materials such as boxes, envelopes and mailers) are ready to use and do not require further processing.
- Category 11 (Use of Sold Products): This category does not apply to Purolator because customers' use of our shipping services is already captured in our Scope 1 and Scope 2 GHG emissions. Our packaging products do not consume fuel or electricity during use.
- Category 13 (Downstream Leased Assets): This category does not apply to Purolator because we do not lease assets to other organizations.
- Category 14 (Franchises): This category does not apply to Purolator because we do not own or operate franchises.
- Category 15 (Investments): This category does not apply to Purolator because we are not a financial institution and do not have investment activities that fall within Scope 3 Category 15.

The remaining eight categories are determined to be material and relevant for Purolator's value chain.

Category 1 (Purchased Goods and Services) and Category 2 (Capital Goods)

These categories include upstream GHG emissions (cradle-to-gate) from the production of all tangible and intangible products, such as IT services and building maintenance, and long-term assets like trucks and software. A spend-based approach is used to map financial data to North American Industry Classification System (NAICS) codes. GHG emissions are calculated using the U.S. EPA EEIO model, with 2022 USD purchaser prices adjusted for inflation and currency exchange rates using data from the Bank of Canada and the U.S. Bureau of Labor Statistics.

Category 3 (Upstream Emissions from Purchased Fuels)

This category accounts for the extraction, production and transportation of fuels and energy not already captured in Scope 1 or Scope 2. It includes upstream GHG emissions for fuels and electricity as well as transmission and distribution (T&D) losses. GHG emissions are calculated by multiplying consumption data with regional factors from the United Kingdom's Department for Environment, Food and Rural Affairs (DEFRA)[2] and the U.S. Department of Energy's Greenhouse gases, Regulated Emissions, and Energy use in Technologies (GREET®) life cycle model.[3] T&D loss rates are sourced from the U.S. EPA's eGRID, with Canadian estimates derived from the NIR.

Category 4 (Upstream Transportation and Distribution)

This category covers indirect GHG emissions from third-party transportation services, including air, rail, road and ferry, used for inbound, outbound and inter-facility movements. To ensure high data accuracy and supply chain transparency, Purolator employs a data-hierarchy methodology consisting of four tiers:

- Tier 1: Supplier-provided GHG emissions or primary fuel and distance data for owner-operator first-mile and last-mile segments.
- Tier 2: Trip-level records from Purolator's transport management system combined with supplier-specific intensities.
- Tier 3: Detailed shipment data from internal systems, modeled through EcoTransIT World. This tool provides calculations in alignment with the GLEC Framework and ISO 14083 standards for middle-mile road and ferry activities.
- Tier 4: Aggregated trip totals applied against default well-to-wheel intensities when trip-level details are unavailable.

Activity data is primarily sourced from a mix of Purolator's logistics platforms or supplier-provided data, with emission factors updated annually to reflect the latest guidance from GLEC.

Category 5 (Waste Generated in Operations)

This category includes GHG emissions from the disposal and treatment of operational waste, such as plastic film, cardboard, organics, paper and scrap wood. GHG emissions are calculated using an activity-based method where total waste weight is collected from haulers across more than 90 per cent of Canadian facilities and multiplied by U.S. EPA material-specific factors from the U.S. EPA GHG Emission Factors Hub. Waste data for U.S. facilities is not currently included due to limited availability and immateriality.

Category 6 (Business Travel)

Business travel covers employee transportation in non-Purolator assets, including flights, car rentals, public transit and use of personal vehicles. We apply a distance-based method for air travel and personal vehicle use using factors from the NIR and U.S. EPA. For car rentals and taxis, a spend-based method is used with adjusted EEIO factors. Travel activity is sourced from our internal travel management system with spend-based data sourced from internal general ledger records.

Category 7 (Employee Commuting)

Commuting GHG emissions are estimated using a distance-based approach for employees traveling between home and their primary worksite. Commute distances are calculated using the Haversine formula based on geographical co-ordinates. Total GHG emissions are computed by applying region-specific mode factors from the NIR and U.S. EPA while accounting for transit modes such as remote work, walking, bus and car, and the portion of zero-emission vehicles on the road.

Category 12 (End-of-Life Treatment of Sold Products)

This category covers GHG emissions from disposing of the branded and non branded packaging we sell to customers. We estimate these GHG emissions using an activity based method by using the total weight of packaging purchased (as a proxy for packaging sold) and applying U.S. EPA material specific emission factors.

KEY LINKS

- 2025 GHG Verification Statement

1. GHG Protocol Corporate Value Chain (Scope 3) Standard
2. DEFRA
3. U.S. Department of Energy GREET

Canadian Sustainability Disclosure Standard (CSDS) S2 Disclosures

Purolator's climate-related disclosures are prepared in accordance with the Canadian Sustainability Disclosure Standards (CSDS) S2, which are closely aligned with the International Financial Reporting Standards (IFRS) S2 and incorporate the Task Force on Climate-related Financial Disclosures (TCFD) recommendations and structure across governance, strategy, risk management, metrics and targets.[1]

For reference, the CSDS S2 disclosure requirements have been summarized in this index and mapped to relevant sections of the 2025 Sustainability Report and supporting materials. The complete disclosure requirements are available on the Canadian Sustainability Standards Board (CSSB)[2] and IFRS Foundation websites.[3]

Section	Paragraph Reference(s)	Disclosure Summary	Purolator Response
Governance	5	Processes, controls and procedures to govern climate-related risks and opportunities	2025 Sustainability Report, Sustainability Governance and Management, page 10 2025 Sustainability Report, Risk Management, page 12 2025 Sustainability Report, Climate Risks and Opportunities, page 31
	6	Body(ies) or individual(s) responsible for the governance of climate-related risks and opportunities and their roles	2025 Sustainability Report, Sustainability Governance and Management, page 10
Strategy	8	Strategy for managing climate-related risks and opportunities	2025 Sustainability Report, Sustainability Governance and Management, page 10 2025 Sustainability Report, Climate Risks and Opportunities, page 31
	9 (a), 10 (a)	Climate-related risks and opportunities that could affect the entity's prospects	2025 Sustainability Report, Climate Risks and Opportunities, page 31
	9 (b), 13 (a)	Current and anticipated effects of climate-related risks and opportunities	2025 Sustainability Report, Climate Risks and Opportunities, page 31
	9 (c)	Effects of climate-related risks and opportunities on strategy and decision-making, including any climate-related transition plan	2025 Sustainability Report, Climate Risks and Opportunities, page 31
	9 (d), 15, 16	Current and anticipated financial impacts of climate-related risks and opportunities to short-, medium-, and long-term financial planning	Formal qualitative and quantitative analyses of climate-related risks and opportunities have not yet been completed.
	9 (e), 22 (a)	Climate resilience of the strategy and business model to climate-related uncertainties, risks and opportunities	Formal qualitative and quantitative analyses of climate-related risks and opportunities have not yet been completed.
	10 (b)	Clarify whether climate-related risks are physical risks or transition risks	2025 Sustainability Report, Climate Risks and Opportunities, page 31
	10 (c), 10 (d)	Time horizons of climate-related impacts (short-, medium-, and long-term) and how these align with internal planning cycles	2025 Sustainability Report, Climate Risks and Opportunities, page 31
	13 (b)	Information on where impacts of climate-related risks and opportunities are concentrated	2025 Sustainability Report, Climate Risks and Opportunities, page 31
	14	Information on responses to climate-related risks and opportunities in strategy and decision-making, including any climate-related targets, mitigation and adaptation efforts and transition plans	Formal qualitative and quantitative analyses of climate-related risks and opportunities have not yet been completed.
	22 (b)	How and when scenario analysis was conducted	Purolator has not yet conducted a climate-related scenario analysis.

1. Comparison of IFRS S2 Climate-related Disclosures with the TCFD recommendations
2. Access CSDS S2
3. Access IFRS S2 Climate-related Disclosures

Section	Paragraph Reference(s)	Disclosure Summary	Purolator Response
Risk management	24, 25	How climate-related risks and opportunities are identified, assessed, prioritized, and monitored	2025 Sustainability Report, Risk Management, page 12 2025 Sustainability Report, Climate Risks and Opportunities, page 31
	27	Metrics and targets that show performance on climate-related risks and opportunities	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30 2025 Sustainability Report, 2025 Sustainability Performance, page 47-48
	28, 29 (a)	Cross-industry and industry-specific metrics, including GHG emissions metrics, as well as climate-related targets and progress indicators used.	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30 Greenhouse Gas (GHG) Emissions Methodology
	29 (b), 29 (c), 29 (d)	Cross-industry metric categories of assets or business activities vulnerable to climate-related risks and opportunities	Climate-related risks and opportunities have not yet been quantified.
	29 (e)	Cross-industry metric categories of capital expenditure, financing or investment deployed towards climate-related risks and opportunities	Capital expenses related to Purolator's GHG Decarbonization Roadmap are closely tracked internally. This information is confidential.
	29 (f)	Cross-industry metric categories of internal carbon prices	Purolator does not use internal carbon pricing.
	29 (g)	Cross-industry metric categories of remuneration	Progress towards our GHG decarbonization initiatives is included within our Annual Incentive Plan (AIP). Exact metrics and percentages of executive management remuneration is confidential.
	32	Relevant industry-based metrics associated with IFRS S2 and CSDS S2 disclosure topics.	Sustainability Accounting Standards Board (SASB) Disclosures
	33	Information on quantitative and qualitative climate-related targets, including any GHG emissions targets	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30
	34	Information on how climate-related targets are set and monitored	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30
	35	Performance and trends against climate-related targets	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30
	36 (a)	GHG gases covered by climate-related targets	Greenhouse Gas (GHG) Emissions Methodology
	36 (b)	GHG emissions scopes covered by climate-related targets	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30 Greenhouse Gas (GHG) Emissions Methodology
	36 (c)	Whether climate-related targets are gross or net GHG emissions targets	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30
	36 (d)	Sectoral decarbonization approach used to derive climate-related approach	Purolator did not use the sectorial decarbonization approach for setting our GHG emissions goals.
Metrics and targets	36 (e)	Planned use of carbon credits for climate-related targets	Purolator commits to reduce absolute Scope 1, 2 and 3 GHG emissions by 90% by 2050 from a 2020 base year, with the remaining 10% neutralized through the purchase of carbon credits.

Global Reporting Initiative (GRI) Index

Purolator's Global Reporting Initiative (GRI) disclosures are prepared in accordance with the GRI Standards[1] and reflect our approach to identifying, managing and reporting material ESG impacts. This index references where each applicable disclosure is addressed in the 2025 Sustainability Report and supporting materials; omissions are noted where permitted.

GRI 2: General Disclosures 2021

Disclosure Number	Requirements	Purolator Response
2-1	Organizational details	Purolator Holdings Ltd. (Purolator) is an incorporated entity, privately owned by Canada Post (91%), Rainmaker Investments Inc. (7%) and Other (2%). Purolator is headquartered out of Mississauga, Ont., Canada. Purolator operates more than 190 buildings, including hubs, depots, retail locations and offices across Canada and the United States. 2025 Sustainability Report, About Purolator, page 5
2-2	Entities included in the organization's sustainability reporting	Entities included are Purolator Inc. and Purolator International. Unless otherwise noted, disclosures do not include Purolator subsidiaries Williams Pharmalogistics Inc. and Livingston International Inc. 2025 Canada Post Annual Report, Purolator Segment, page 85
2-3	Reporting period, frequency and contact point	Publication date: August 18, 2026 Information reported in this disclosure covers the period between Jan. 1 and Dec. 31, 2025. Purolator aims to publish its Sustainability Report and Disclosure Index annually. 2025 Sustainability Report, About This Report, page 4 Contact Us
2-4	Restatements of information	We restated our 2020, 2023 and 2024 greenhouse gas (GHG) emissions inventory due to increased information available, updates to the emission factors used and the inclusion of additional Scope 3 activities. This resulted in an 8.2% increase in total GHG emissions for 2020 (base year), a 1.3% increase in total GHG emissions for 2023 and a 5.4% increase in total GHG emissions for 2024.
2-5	External assurance	In alignment with Purolator's Corporate Sustainability Reporting Framework (internal only), our GHG emissions are annually verified by an independent third-party verifier. 2025 GHG Verification Statement

1. GRI Standards

Disclosure Number	Requirements	Purolator Response
2-6	Activities, value chain and other business relationships	No major changes occurred in our activities, value chain or business relationships during the reporting year. 2025 Sustainability Report, About Purolator, page 5 Purolator Facts & History Our Operations
2-7	Employees	Data provided reflects headcount as of December 31, 2025. Full-time employees: 12,098 Part-time employees: 2,207 Casual / temporary employees: 62 2025 Sustainability Report, 2025 Sustainability Performance, page 47-48
2-8	Workers who are not employees	Our total number of workers who are not employees, which consists of all contingent workers and owner operators was 587, reported as headcount as of Dec. 31, 2025.
2-9	Governance structure and composition	Purolator's Leadership & Governance 2025 Sustainability Report, Sustainability Governance and Management, page 10 2025 Sustainability Report, 2025 Sustainability Performance, page 47-48
2-10	Nomination and selection of the highest governance body	Purolator's Leadership & Governance
2-11	Chair of the highest governance body	The Board Chairperson is not an executive of Purolator. Purolator's Leadership & Governance
2-12	Role of the highest governance body in overseeing the management of impacts	Purolator's Leadership & Governance 2025 Sustainability Report, Sustainability Governance and Management, page 10 Materiality Stakeholder Engagement

Disclosure Number	Requirements	Purolator Response
2-13	Delegation of responsibility for managing impacts	Purolator's legal and finance teams maintain and regularly review our Delegation of Authority policy (internal only), which is approved by the Board, and which sets out the approvers and approval limits, as well as assigning stakeholders to be engaged for decisions concerning Purolator Inc., Purolator International and Livingston International Inc. Purolator's Leadership & Governance 2025 Sustainability Report, Sustainability Governance and Management, page 10 Materiality
2-14	Role of the highest governance body in sustainability reporting	Purolator's annual sustainability report is reviewed and approved by the Board of Directors, including the President and CEO. 2025 Sustainability Report, Sustainability Governance and Management, page 10
2-15	Conflicts of interest	2025 Sustainability Report, Ethical Conduct, page 12 Purolator's Code of Business Conduct and Ethics
2-16	Communication of critical concerns	Critical concerns are brought quarterly to Board of Directors meetings and Board Committee meetings. Critical concerns are also escalated to the Board and Board Chairperson as needed depending on severity and urgency. 2025 Sustainability Report, Ethical Conduct, page 12
2-17	Collective knowledge of the highest governance body	Purolator's Leadership & Governance
2-18	Evaluation of the performance of the highest governance body	Purolator's Board Mandate
2-19	Remuneration policies	Purolator's Human Resources and Compensation Committee Charter 2025 Sustainability Report, Employee Recognition, page 19
2-20	Process to determine remuneration	Purolator's Human Resources and Compensation Committee Charter 2025 Sustainability Report, Employee Recognition, page 19

Disclosure Number	Requirements	Purolator Response
2-21	Annual total compensation ratio	Information is confidential.
2-22	Statement on sustainable development strategy	2025 Sustainability Report, Message from Our President and CEO, page 2 2025 Sustainability Report, Message from Our Chairperson of the Board, page 3
2-23	Policy commitments	Purolator's Code of Business Conduct and Ethics 2025 Sustainability Report, Ethical Conduct, page 12
2-24	Embedding policy commitments	Purolator's Code of Business Conduct and Ethics 2025 Sustainability Report, Ethical Conduct, page 12
2-25	Processes to remediate negative impacts	All unionized employees have access to a binding grievance arbitration procedure as part of their collective agreement. This process is required by law and applies to the adjudication of any employment-related dispute, including challenging the termination of the employment relationship itself. Purolator's Whistleblower Policy Purolator's Code of Business Conduct and Ethics 2025 Sustainability Report, Ethical Conduct, page 12
2-26	Mechanisms for seeking advice and raising concerns	Purolator's Whistleblower Policy Purolator's Code of Business Conduct and Ethics 2025 Sustainability Report, Ethical Conduct, page 12
2-27	Compliance with laws and regulations	During the 2025 reporting year, Purolator had no known significant instances of non-compliance with laws and regulations. Any breaches of non-compliance are brought to the Board of Directors and the Audit Committee on a quarterly basis, of which none were noted in 2025. Purolator's Code of Business Conduct and Ethics 2025 Sustainability Report, Ethical Conduct, page 12

Disclosure Number	Requirements	Purolator Response
2-28	Membership associations	The list below indicates membership associations where Purolator participates in a significant role and is not an exhaustive listing. Purolator highly values our participation in all member associations, including those not listed below. **Business and Governance:** • Canadian Trucking Alliance (CTA) • Ontario Trucking Association (OTA) • Customs Trade Partnership Against Terrorism (CTPAT) • Partners in Protection (PIP) • NAFA Fleet Management Association • International Air Transport Association (IATA) • Retail Council of Canada (RCC) • Canadian Marketing Association (CMA) • Canadian International Freight Forwarders Association (CIFFA) • The International Air Cargo Association (TIACA) • Air Forwarders Association (AFA) • Maple Business Council • Reverse Logistics Association (RLA) • U.S. Transportation Security Administration (TSA) • U.S. Transportation & Logistics Council (TLC) • Infrastructure Health & Safety Association – Ontario (IHSA) **Environment:** • Pembina Institute – Business Renewables Centre (BRC) • Pembina Institute – Urban Delivery Solutions Initiative (UDSI) • Canadian Chamber of Commerce Net-zero Council • Electric Mobility Canada (EMC) • Advanced Clean Transport (ACT) – Fleet Forum • Ontario Chamber of Commerce • France Canada Chamber of Commerce • Circular Materials – Material Access Working Group **Social:** • Canadian Centre for Diversity and Inclusion • Women in Trucking Association (WTA)
2-29	Approach to stakeholder engagement	Stakeholder Engagement
2-30	Collective bargaining agreements	Stakeholder Engagement 2025 Canada Post Annual Report, Purolator Segment, page 99

GRI 3: Material Topics 2021

Disclosure Number	Requirements	Purolator Response
3-1	Process to determine material topics	Materiality Stakeholder Engagement
3-2	List of material topics	Stakeholder Engagement
3-3	Management of material topics	Details on the management of each material topic are reported in the relevant sections of the Sustainability Report and further detailed throughout this document.

GRI 201: Economic Performance 2016

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	2025 Sustainability Report, About Purolator, page 5
201-1	Direct economic value generated and distributed	Canada Post Corporation's Annual Report is prepared for the year ending on Dec. 31, 2025 for Canada Post Corporation and its subsidiary, Purolator Holdings Ltd. (Purolator). 2025 Canada Post Annual Report, Purolator Segment, page 114
201-2	Financial implications and other risks and opportunities due to climate change	Canadian Sustainability Disclosure Standard (CSDS) S2 Disclosures 2025 Sustainability Report, Climate Risks and Opportunities, page 31
201-3	Defined benefit plan obligations and other retirement plans	Purolator sponsors an Hourly Plan (Defined Benefit (DB)) and Salaried Plan (DB and Defined Contribution (DC)) pension plans. Purolator also offers a supplemental DC plan for executives (Supplemental Defined Contribution Executive Pension Plan (DC SEPP)). All DB plans are funded through assets held in trust and legally segregated from Purolator's general assets. DB assets are administered by CIBC Mellon and DC plan assets by Sun Life, with separate trusts maintained for each DB plan. Pension benefits are paid from plan assets and not from Purolator's general financial resources. As of Dec. 31, 2025, the Hourly DB Plan and the DB component of the Salaried Plan were fully funded on both a going concern and solvency basis. If a future actuarial valuation identifies a deficit in any DB plan, Purolator would be required to make special payments in accordance with the Pension Benefits Standards Act, 1985. For the DC component of the Salaried Plan, liabilities always equal assets and therefore no funding deficit can occur. DB participation is based upon eligibility to enroll in the plan, based on the respective collective agreement. Purolator provides mandatory DC participation for eligible employees and matches 100% of the first 3% of employee voluntary contributions, effective Jan. 1, 2025. Employees can make voluntary DC contributions up to a maximum of 8.5% of their earnings in increments of 0.5%.
201-4	Financial assistance received from government	In 2025, Purolator received over $1.5 million in sustainability-related incentives for our fleet electrification and EV charging infrastructure across Canada from Natural Resources Canada (NRCan) Zero Emission Vehicle Infrastructure Program. Purolator also received over $60,000 through the generation and sale of carbon credits under British Columbia's Low Carbon Fuel Regulations and the Government of Canada's Clean Fuel Regulations, with funds being reinvested into our electrification program. 2025 Sustainability Report, Electrification Partnerships, page 32

GRI 203: Indirect Economic Impacts 2016

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	Material topics for indirect economic impact for Purolator include donations and fundraisers through the Purolator Tackle Hunger program. 2025 Sustainability Report, Community, page 38-45
203-1	Infrastructure investments and services supported	2025 Sustainability Report, Case Study: Repurposing Assets to Fight Food Insecurity, page 42 2025 Sustainability Report, Nourishing Northern Communities, page 44
203-2	Significant indirect economic impacts	Purolator's logistics network contributes indirectly to economic activity by enabling efficient movement of goods, supporting supply chain continuity, access to markets and operational efficiency across Canada, including in remote and underserved regions. In-kind logistics support provided to partner organizations through the Purolator Tackle Hunger program reduces transportation costs. 2025 Sustainability Report, About Purolator, page 5 2025 Sustainability Report, Nourishing Northern Communities, page 44

GRI 302: Energy 2016

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	2025 Sustainability Report, Electrifying Our Fleet, page 32 2025 Sustainability Report, Renewable Electricity, page 33 2025 Sustainability Report, Renewable Fuels, page 34 2025 Sustainability Report, Advancing Operational Efficiency in Our Facilities, page 35 Corporate Environmental Policy
302-1	Energy consumption within the organization	Greenhouse Gas (GHG) Emissions Methodology 2025 Sustainability Report, 2025 Sustainability Performance, page 48
302-2	Energy consumption outside of the organization	Purolator has identified relevant upstream and downstream activities where energy consumption occurs outside its operational boundaries; however, reliable, activity-based energy consumption data from value-chain partners is not currently available to calculate energy use in joules. While Scope 3 GHG emissions are disclosed in accordance with the GHG Protocol and ISO 14064-1, these methodologies do not provide sufficient information to estimate external energy consumption.
302-3	Energy intensity	2025 Sustainability Report, 2025 Sustainability Performance, page 48 Energy intensity reported includes energy consumed within Purolator only.
302-4	Reduction of energy consumption	2025 Sustainability Report, Improving Route and Transportation Efficiencies, page 33 2025 Sustainability Report, Advancing Operational Efficiency in Our Facilities, page 35 2025 Sustainability Report, 2025 Sustainability Performance, page 48 Total energy consumption increased year-over-year, primarily due to expanded operational activity and business growth, which offset energy savings achieved through implemented efficiency measures.
302-5	Reductions in energy requirements of products and services	While Purolator does not currently quantify individual energy reductions, Purolator has implemented initiatives to reduce unnecessary distance traveled, improve asset utilization and enhance the energy performance of our facilities. 2025 Sustainability Report, Improving Route and Transportation Efficiencies, page 33 2025 Sustainability Report, Advancing Operational Efficiency in Our Facilities, page 35

GRI 305: Emissions 2016

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	Greenhouse Gas (GHG) Emissions Methodology 2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30 Corporate Environmental Policy
305-1	Direct (Scope 1) GHG emissions	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30 2025 Sustainability Report, 2025 Sustainability Performance, page 47-48 Greenhouse Gas (GHG) Emissions Methodology
305-2	Energy indirect (Scope 2) GHG emissions	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30 2025 Sustainability Report, 2025 Sustainability Performance, page 47 Greenhouse Gas (GHG) Emissions Methodology
305-3	Other indirect (Scope 3) GHG emissions	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30 2025 Sustainability Report, 2025 Sustainability Performance, page 47-48 Greenhouse Gas (GHG) Emissions Methodology
305-4	GHG emissions intensity	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30 2025 Sustainability Report, 2025 Sustainability Performance, page 48 Greenhouse Gas (GHG) Emissions Methodology
305-5	Reduction of GHG emissions	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30 2025 Sustainability Report, Electrifying Our Fleet, page 32 2025 Sustainability Report, Improving Route and Transportation Efficiencies, page 33 2025 Sustainability Report, Renewable Electricity, page 33 2025 Sustainability Report, Renewable Fuels, page 34 2025 Sustainability Report, Advancing Operational Efficiency in Our Facilities, page 35 2025 Sustainability Report, 2025 Sustainability Performance, page 47-48 Greenhouse Gas (GHG) Emissions Methodology

Disclosure Number	Requirements	Purolator Response
305-6	Emissions of ozone-depleting substances (ODS)	Purolator is not a producer, importer nor exporter of ozone-depleting substances (ODS).
305-7	Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions	While Purolator's fleet emits nitrogen oxides (NO_x), sulphur oxides (SO_x) and particulate matter (PM_{10}) air pollutants through the combustion of diesel and gasoline, we do not currently quantify these pollutants. We will continue to work towards quantifying our air pollutants in future inventories. In our facilities, we are actively engaged in identifying ways to reduce pollutants related to energy and fuel use, including the use of electric forklifts and on-site renewable energy. Indoor Air Quality Assessments are completed as needed at Purolator facilities to ensure air pollutants remain within accepted standards, as set by ANSI/ASHRAE Standard 62.1-2022 - Ventilation and Accepted Indoor Air Quality.

GRI 306: Waste 2020

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	2025 Sustainability Report, Circular Economy and Waste, page 37 Corporate Environmental Policy Purolator maintains a Dangerous Goods program which is a core part of our safety, risk-management and environmental protection framework. It ensures the safe, compliant and responsible transportation of regulated materials across our network, in alignment with federal and provincial requirements, including the Transportation of Dangerous Goods (TDG) Regulations for ground transport and International Civil Aviation Organization's Technical Instructions for the Safe Transport of Dangerous Goods by Air. We are also authorized to transport radioactive materials under the Canadian Nuclear Safety Commission requirements.
306-1	Waste generation and significant waste-related impacts	2025 Sustainability Report, Circular Economy and Waste, page 37
306-2	Management of significant waste-related impacts	2025 Sustainability Report, Circular Economy and Waste, page 37 Our approach to managing Dangerous Goods emphasizes prevention, preparedness and continuous improvement. We regularly evaluate and revise our training, policies and procedures to reflect regulatory changes, operational learnings and emerging risks. A team of certified Dangerous Goods specialists provides frontline oversight and technical expertise to help reduce incidents, limit environmental impact and strengthen customer trust. Purolator also maintains appropriate insurance coverage for dangerous goods transportation, reinforcing our commitment to safety and compliance. In 2025, we advanced hazardous waste reporting oversight, achieving 100 per cent reporting coverage across all Purolator facilities. This increased visibility enables more effective waste management and regulatory compliance. Additionally, Purolator introduced new Dangerous Goods awareness modules tailored to frontline and leadership roles across operations including drivers, couriers, sorters, retail teams and people leaders. Focusing on the hazards, responsibilities and decision points most relevant to each function, these modules reinforce safe handling, recognition of dangerous goods and appropriate escalation and reporting. In 2025, more than 5,700 employees and more than 180 managers were trained using the awareness modules. By aligning training content with real-world tasks, Purolator strengthened frontline awareness and improved consistency in how dangerous goods risks are identified and managed throughout the network.
306-3	Waste generated	2025 Sustainability Report, Circular Economy and Waste, page 37 2025 Sustainability Report, 2025 Sustainability Performance, page 48
306-4	Waste diverted from disposal	2025 Sustainability Report, Circular Economy and Waste, page 37 2025 Sustainability Report, 2025 Sustainability Performance, page 48
306-5	Waste directed to disposal	2025 Sustainability Report, Circular Economy and Waste, page 37 2025 Sustainability Report, 2025 Sustainability Performance, page 48

GRI 308: Supplier Environmental Assessment 2016

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	2025 Sustainability Report, Responsible Sourcing, page 13 Supplier Code of Conduct Corporate Environmental Policy
308-1	New suppliers that were screened using environmental criteria	2025 Sustainability Report, Responsible Sourcing, page 13
308-2	Negative environmental impacts in the supply chain and actions taken	2025 Sustainability Report, Responsible Sourcing, page 13

GRI 403: Occupational Health and Safety 2018

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	2025 Sustainability Report, Health and Safety, page 20 2025 Sustainability Report, Health and Wellbeing, page 21-23 Health and Safety Policy Psychological Health and Safety Policy Purolator also maintains a Driver Safety Policy (internal only) and an Emergency Response Protocol Policy (internal only), both are provided to employees.
403-1	Occupational health and safety management system	As a federally regulated employer, Purolator follows Federal Health and Safety legislation such as the Canada Labour Code and the Canada Occupational Health and Safety (OH&S) Regulations. In addition, Purolator abides by legislation enforced by provincial transportation ministries and worker's compensation boards. All Purolator employees, contractors, facilities and workplaces are included in the scope of our OH&S management system. Our OH&S management system is audited internally and externally. 2025 Sustainability Report, Health and Safety, page 20 Health and Safety Policy
403-2	Hazard identification, risk assessment, and incident investigation	Purolator has implemented a Hazard Prevention Program procedure to outline the process Purolator will use in the development, implementation and monitoring of a program for the prevention of hazards in compliance with the requirements of the Canadian Occupational Health and Safety Regulations. The Hazard Prevention Program includes an implementation plan, a hazard identification and assessment methodology and addresses ergonomics-related hazards, preventive measures, employee training and Hazard Prevention Program evaluation. The scope of the procedure applies to Purolator employees, facilities and workplaces. Purolator has a Workplace Injury & Hazardous Occurrence Reporting Procedure to ensure employees receive proper treatment for injuries in the course of their work and to ensure accidents are reported and investigated to prevent recurrence. 2025 Sustainability Report, Health and Safety, page 20
403-3	Occupational health services	Purolator provides access to occupational health services for employees through internal health and safety professionals and external providers, supporting injury prevention, health monitoring, early intervention, ergonomic support and return-to-work programs in alignment with its OH&S management system and Psychological Health and Safety Policy. At its largest facility, the National Hub Ontario (NHO), Purolator employs one occupational health nurse. The Registered Nurse provides first aid and assists with triaging in the event medical aid is necessary. 2025 Sustainability Report, Health and Safety, page 20 2025 Sustainability Report, Health and Wellbeing, page 21-23 Psychological Health and Safety Policy

Disclosure Number	Requirements	Purolator Response
403-4	Worker participation, consultation, and communication on occupational health and safety	Purolator enables worker participation and consultation on occupational health and safety through Workplace Health and Safety Committees and Health and Safety Representatives at operating locations, as well as a joint national Health and Safety Policy Committee. Workers and their representatives are involved in hazard identification, risk assessments, incident investigations, and the development and review of health and safety policies and procedures. Health and safety information is communicated through regular meetings, training and internal channels, and employees are encouraged to raise concerns without fear of reprisal, in accordance with Purolator's Health and Safety Policy. 2025 Sustainability Report, Health and Safety, page 20 Health and Safety Policy Psychological Health and Safety Policy
403-5	Worker training on occupational health and safety	2025 Sustainability Report, Training, page 17 2025 Sustainability Report, Health and Safety, page 20
403-6	Promotion of worker health	2025 Sustainability Report, Health and Wellbeing, page 21-23 Psychological Health and Safety Policy
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Purolator applies health and safety requirements to contractors and service providers, supported by risk assessments, orientation, oversight and corrective action processes in line with its OH&S management system. 2025 Sustainability Report, Health and Safety, page 20 Health and Safety Policy
403-8	Workers covered by an occupational health and safety management system	All Purolator employees, on-site contractors, facilities and workplaces are included in the scope of our OH&S management system. Health and Safety Policy
403-9	Work-related injuries	2025 Sustainability Report, Health and Safety, page 20 2025 Sustainability Report, 2025 Sustainability Performance, page 47
403-10	Work-related ill health	Purolator records and monitors work-related ill health among employees in line with applicable legislation and internal procedures. There were no fatalities due to work-related ill health during the reporting period. The primary type of recorded ill health was musculoskeletal disorders, with hazards identified and managed through the hazard prevention program. Work-related ill health for non-employee workers is not tracked and is reported to the relevant employer or agency, as applicable.

GRI 404: Training and Education 2016

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	2025 Sustainability Report, Talent Management, page 16-19
404-1	Average hours of training per year per employee	In 2025, Purolator delivered an average of 11 hours of training per employee, calculated based on total training hours delivered to employees during the reporting period. Average training hours by gender and employee category are confidential. 2025 Sustainability Report, Talent Management, page 16-19
404-2	Programs for upgrading employee skills and transition assistance programs	2025 Sustainability Report, Talent Management, page 16-19
404-3	Percentage of employees receiving regular performance and career development reviews	100% of our employees receive a mid-year and annual performance and career development review.

GRI 405: Diversity and Equal Opportunity 2016

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	2025 Sustainability Report, Diversity, Equity, Inclusion and Belonging (DEIB), page 24-26 Purolator's Code of Business Conduct and Ethics Purolator follows required initiatives governed by the Canadian Employment Equity Act. Purolator also has an Employment Equity and Diversity Policy that is provided to our employees (internal only).
405-1	Diversity of governance bodies and employees	2025 Sustainability Report, Diversity, Equity, Inclusion and Belonging (DEIB), page 25 2025 Sustainability Report, 2025 Sustainability Performance, page 47 Purolator does not currently disclose diversity information by age group due to employee privacy considerations; this information is therefore omitted in accordance with GRI requirements.
405-2	Ratio of basic salary and remuneration of women to men	Purolator does not currently disclose the ratio of basic salary and remuneration of women to men due to data system and methodology limitations across employee categories and compensation structures; this disclosure is therefore omitted in accordance with GRI requirements.

GRI 407: Freedom of Association and Collective Bargaining 2016

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	Freedom of association and collective bargaining are material to Purolator, which bargains in good faith with three recognized unions, Teamsters, the Public Service Alliance of Canada and Unifor. We maintain regular communication through joint committees and field meetings. All unionized employees are supported through applicable HR policies. 2025 Canada Post Annual Report, Purolator segment, page 99
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	We are not currently aware of any operations or suppliers in which the right to freedom of association and collective bargaining may be considered at significant risk.

GRI 408: Child Labor 2016

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	2025 Sustainability Report, Preventing Forced Labour and Child Labour, page 13 Purolator's 2025 Annual Forced Labour and Child Labour Report
408-1	Operations and suppliers at significant risk for incidents of child labor	2025 Sustainability Report, Preventing Forced Labour and Child Labour, page 13 Purolator's 2025 Annual Forced Labour and Child Labour Report

GRI 409: Forced or Compulsory Labor 2016

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	2025 Sustainability Report, Preventing Forced Labour and Child Labour, page 13 Purolator's 2025 Annual Forced Labour and Child Labour Report
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2025 Sustainability Report, Preventing Forced Labour and Child Labour, page 13 Purolator's 2025 Annual Forced Labour and Child Labour Report

GRI 418: Customer Privacy 2017

Disclosure Number	Requirements	Purolator Response
3-3	Management of material topics	2025 Sustainability Report, Ethical Conduct, page 12 Purolator's employees, customers and suppliers trust us to handle personal information responsibly and we uphold that duty diligently. As a federally regulated entity, we comply with the Personal Information Protection and Electronic Documents Act and maintain a Privacy Management Program. This program includes a risk-based approach to privacy and regular reviews of policies and procedures, mandatory employee training on privacy and records, and the use of Privacy Impact Assessments when required. Oversight of our privacy program is led by our Privacy Officer. We safeguard the personal information we collect and protect it from loss, theft or unauthorized access, disclosure, copying, use or modification. Access to personal information in our systems is restricted and limited to designated personnel. Our Privacy Policy is publicly available, and we continually monitor compliance with data-protection requirements across our operations. In 2025, we continued to reinforce our privacy management program through enhanced training, employee engagement, updated policies and improved risk-mitigation processes. Employees receive regular privacy compliance training, as well as targeted learning based on departmental needs. We also share timely updates on emerging privacy legislation and requirements through newsletters, intranet communications and team meetings. Purolator's Privacy Policy Purolator's Code of Business Conduct and Ethics
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Purolator has not encountered any substantial complaints concerning breaches of customer privacy and losses of customer data. The Privacy team is actively engaged in monitoring, identifying and reporting on privacy risk to ensure visibility and implementation of adequate risk mitigation in response to heightened cyber security threats and trends. Purolator's Privacy Policy

Sustainability Accounting Standards Board (SASB) Disclosures

Purolator's Sustainability Accounting Standards Board (SASB) Disclosures are prepared in alignment with the SASB Standards[1] for the Air Freight & Logistics and Road Transportation industries (version 2023-12). This index identifies where Purolator's disclosures address each applicable SASB metric and provides references to relevant sections of the 2025 Sustainability Report and supporting materials. Where a metric is not applicable, not yet tracked, or addressed through an equivalent disclosure, this is noted accordingly.

Air Freight & Logistics (TR-AF)

Topic	Code	Metric	Purolator Response
Greenhouse Gas Emissions	TR-AF-110a.1	Gross global Scope 1 emissions	2025 Sustainability Report, 2025 Sustainability Performance, page 47-48 2025 GHG Verification Statement
	TR-AF-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	2025 Sustainability Report, Climate Change and Greenhouse Gas (GHG) Emissions, page 29-30
	TR-AF-110a.3	Fuel consumed by (1) road transport, percentage (a) natural gas and (b) renewable, and (2) air transport, percentage (a) alternative and (b) sustainable	2025 Sustainability Report, 2025 Sustainability Performance, page 47-48
Air Quality	TR-AF-120a.1	Air emissions of the following pollutants: (1) NO_X (excluding N_2O), (2) SO_X, and (3) particulate matter (PM_{10})	Refer to response for GRI 305-7
Labour Practices	TR-AF-310a.1	Percentage of drivers classified as independent contractors	9.7%
	TR-AF-310a.2	Total amount of monetary losses as a result of legal proceedings associated with labour law violations	Purolator's Labour Relations practice has established mechanisms for the resolution of disagreements relating to labour law and our collective agreements. This process is adhered to in every instance of disagreement and has always resulted in full and final resolutions. We are not aware of any findings of violations of labour law.
Workforce Health & Safety	TR-AF-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	2025 Sustainability Report, 2025 Sustainability Performance, page 47 Health and safety metrics disclosed are exclusive to Purolator employees only. Contractors retain responsibility for the reporting and management of incidents involving their respective workforce.

1. SASB Standards

Topic	Code	Metric	Purolator Response
Supply Chain Management	TR-AF-430a.2	Total greenhouse gas (GHG) footprint across transport modes	2025 Sustainability Report, 2025 Sustainability Performance, page 47-48
	TR-AF-430a.3	Discussion of policies and strategies to identify, assess and manage business disruption risks associated with contract carrier safety	All contract carriers are to adhere to our Health and Safety Policy and follow health and safety protocols when operating vehicles on the premises of our terminals and facilities. We collaborate with our carriers to ensure everyone is safe in the workplace by working collaboratively to minimize the risk of injuries to both Purolator employees and carrier employees and reduce the risk of motor vehicle collisions and property damage. 2025 Sustainability Report, Health and Safety, page 20
Accident & Safety Management	TR-AF-540a.1	Description of implementation and outcomes of a Safety Management System	2025 Sustainability Report, Health and Safety, page 20
	TR-AF-540a.2	Number of aviation accidents	Not applicable as Purolator does not operate aircraft. Air freight services are delivered by contracted partners.
	TR-AF-540a.3	Number of road accidents and incidents	15.87 motor vehicle collisions per 100,000 hours driven on road
Activity Metric	TR-AF-000.A	Revenue tonne-kilometres (RTK) for: (1) road transport and (2) air transport	Information not yet tracked or available.
	TR-AF-000.B	Load factor for: (1) road transport and (2) air transport	Information not yet tracked or available.
	TR-AF-000.C	Number of employees, number of truck drivers	2025 Sustainability Report, 2025 Sustainability Performance, page 47

Road Transportation (TR-RO)

Topic	Code	Metric	Purolator Response
Greenhouse Gas Emissions	TR-RO-110a.1	Gross global Scope 1 emissions	Refer to response for TR-AF-110a.1.
	TR-RO-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Refer to response for TR-AF-110a.2.
	TR-RO-110a.3	(1) Total fuel consumed, (2) percentage natural gas and (3) percentage renewable	Refer to response for TR-AF-110a.3.
Air Quality	TR-RO-120a.1	Air emissions of the following pollutants: (1) NO_X (excluding N_2O), (2) SO_X, and (3) particulate matter (PM_{10})	Refer to response for TR-AF-120a.1.
Workforce Health & Safety	TR-RO-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Refer to response for TR-AF-320a.1
	TR-RO-320a.2	(1) Voluntary and (2) involuntary turnover rate for all employees	2025 Turnover: 11.9% This is for all employees, union and non-union, up to leadership level.
	TR-RO-320a.3	Description of approach to managing short-term and long-term driver health risks	2025 Sustainability Report, Health and Safety, page 20 2025 Sustainability Report, Health and Wellbeing, page 21-23
Accident & Safety Management	TR-RO-540a.1	Number of road accidents and incidents	Refer to response for TR-AF-540a.3.
	TR-RO-540a.3	(1) Number and (2) aggregate volume of spills and releases to the environment	2025 Spills and Releases to the Environment: 20 Volume not disclosed due to data limitations as clean-up removes all materials in containment systems, preventing accurate quantification.
Activity Metric	TR-RO-000.A	Revenue tonne-kilometres (RTK)	Refer to response for TR-AF-000.A.
	TR-RO-000.B	Load factor	Refer to response for TR-AF-000.B.
	TR-RO-000.C	Number of employees, number of truck drivers	Refer to response for TR-AF-000.C.

Purolator is a leading integrated freight, package and logistics solutions provider.

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