

HUMAN RIGHTS & DIVERSITY CODE

Guaranteeing respect,
equal opportunity and safety



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1. INTRODUCTION

1.1. Our pledge

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1.1. Our pledge

“GSE will lead our industry in improving the standards of sustainable development.”

GSE is a responsible company. This is nothing new: we have a long record of commitment to sustainable development. In 2003, we joined the Global Compact France as soon as it was created. In 2007, we drew up our Quality & Safety Handbook to protect all workers on our construction sites. In 2010, we obtained our first environmental certificates for logistics buildings. In 2013, we signed our first gender equality agreement. In 2017, we joined the French Business Climate Pledge. In 2018, we created the GSE Foundation. In 2020 we launched an R&D programme dedicated to sustainable buildings. And since then, we have continued to harness our resources and innovate for sustainable development.

We are committed; we keep our promises; we are transparent. We embody our values and share them. Above all, we give ourselves the means to achieve our objectives.

Our commitments translate into concrete actions.

We are aware of our social responsibility and of the path we are taking. We also know what we do not want to see: human rights violations, corruption and environmental degradation.

Wishing to set these commitments in stone, we drafted several codes of conduct, which apply to everyone at GSE.

Thank you all for sharing them and turning them into principles of day-to-day behaviour.

**Roland PAUL,
Chairman**

The Executive Committee

GSE's Executive Committee pledges to comply with this Human Rights and Diversity Code and to bring it to life in everything it does. The Code applies in full to everyone at GSE and concerns all our activities.

All members of the team are expected to adhere to these ethical principles, bearing responsibility for both themselves and the company, its reputation and the trust it inspires.



<p>Christophe MALERGUE China Director</p> 	<p>Muriel LECOUCHE Chief Customer Officer</p> 	<p>Robert DE MARCHI Business Development Director</p> 	<p>Thierry MILLON EMEA Director</p> 
<p>Aurore MALBLANC Human Resources Director</p> 	<p>Manuel SANNA Technical Director</p> 	<p>Roland PAUL Chairman</p> 	<p>Thierry CHAMBELLAN Retail and Industry Director</p> 
<p>Benoit BILLON SME Director</p> 	<p>John BALTAY Chief Marketing Officer</p> 	<p>Emmanuel GUILLOT CFO</p> 	

1.2. GSE and sustainable development

Our job is to design and build real estate. We aim to stand out through the added value we create for our clients – who are the focus of our projects, our actions and our concerns.

GSE has developed its business with consideration for ethical, social and environmental concerns, applying a sustainable development strategy across the Group. We carry out this strategy by means of a roadmap, which spells out the objectives and the path to be followed in terms of sustainable development in three major areas, addressing seven challenges.



Our ESG roadmap to 2025

Governance	Social	Environment
 ETHICS Ensure ethics and transparency	 HUMAN RIGHTS Respect human rights and diversity	 CLIMATE Cut consumption and carbon footprint
 STRATEGY Promote sustainable development	 HEALTH Ensure health and wellbeing	 BIODIVERSITY Preserve habitats and species
		 WASTE Reduce, reuse and recycle waste

GSE has expressed its commitments in seven key documents: the Code of Ethics, to which three specific policies are related (Anti-Corruption, Conflict of Interest Management, Whistleblower Protection), the Responsible Purchasing Code, the Human Rights & Diversity Code and the Environmental Code.

In this context, the Human Rights & Diversity Code aims to formalise GSE’s commitments towards persons, their fundamental rights and labour rights, health & safety, and the promotion of diversity.





2. CONTEXT

2.1. Definitions

2.2. Responsibilities

2.1. Definitions

CODE

Formal statement of GSE's commitments, their implementation and communication. It can translate into one or more specific company policies that affirm its guidelines, fundamental ideas, collective values and rules regarding specific issues.

GSE

GSE and all companies belonging to the group.

STAKEHOLDERS

All persons or organisations that can impact or be impacted by GSE's activities, directly or indirectly.

TEAM MEMBER

Any person, whether an employee or an external partner, who works directly for GSE.

SUPPLIER

A generic term designating a GSE supplier or subcontractor of level 1 or 2.

DIVERSITY

GSE's policy of diversity seeks to ensure the representation of a variety of profiles within the Group, with equal treatment regardless of age, gender identity or expression, sexual orientation, origin or nationality, state of health, disability or any other criterion defined as discriminatory by French law. Diversity can be visible or invisible.

HUMAN RIGHTS

Refers to the faculties, freedoms and claims inherent in every person on the sole basis of their human condition. These are the inalienable rights of all human beings without distinction of any kind, including of race, gender, nationality, ethnic origin, language, religion or other status. They include the right to life and liberty. They establish that no one shall be held in slavery, that no one shall be subjected to torture. Everyone has the right to freedom of opinion and expression, to work, to education, etc. We all have the right to exercise our human rights equally and without discrimination. They are irrevocable, non-transferable and irrefutable. Even when they are protected by most international regulations, human rights represent a moral and ethical basis that society considers necessary to respect for the protection of people's dignity.

They are enshrined in the International Bill of Human Rights.

2.2. Responsibilities

ALL RESPONSIBLE

This policy applies to all persons working with GSE regardless of their status and level of qualification and classification, including directors, executives, managers and all other employees (regardless of employment status: permanent, fixed-term or temporary), consultants, contractors, apprentices, expatriate employees, casual workers, volunteers, interns, agents, sponsors, or any other person associated with any entity belonging to GSE, wherever located.

The policy does not supersede applicable laws and regulations.

It defines attitudes to adopt and benchmarks for exemplary personal and professional conduct in the interest of the company.

In implementing these rules, you should demonstrate common sense and probity.

Through a good knowledge of these rules, you will be able to determine when red lines are close to being crossed and when it becomes necessary to seek advice from a manager or the Ethics Officer.

The health and safety of personnel on site is the responsibility of the supervisory staff, under the direction of the Quality Safety Methods (QSM) department.

In France, the Health, Safety and Working Conditions Commission (CSSCT) keeps an open line of communication with team members to actively prevent psychosocial risks and road-related risks.

Caroline Ilnyckyj was appointed as GSE's Sexual Harassment and Sexist Offense Officer. She can be contacted at cilnyckyj@gsegroup.com. Employee representative Philippe Rey was appointed as Harassment Officer. He can be contacted at prey@gsegroup.com.

Representing the management, the Ethics Officer may also receive such alerts.

ETHICS OFFICER

GSE's management defines the Group's policy on human rights and ensures that this Policy complies with our legal and moral obligations.

GSE has appointed Jean-Michel Scuitto to the position of Ethics Officer. All requests for clarification or interpretation of this Policy should be addressed to him.

His mission is to ensure, in liaison with the operational or functional departments, that the Policy is properly understood. He may be consulted directly, completely confidentially, by any team member who experiences issues or has questions about the definition or application of these rules.

CONTACT

Jean-Michel Scuitto,
Risks, Audit, Ethics and CSR Director
jmscuitto@gsegroup.com



3. RULES & COMMITMENTS

3.1. Fundamental rights

3.2. Labour law

3.3. Health & Safety

3.4. Diversity

3.5. Training & career management

3.6. Due diligence

3.1. Fundamental rights

3.1.1. GSE is committed to respecting international standards, in particular the International Bill of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the Charter of Fundamental Rights of the European Union, the OECD Principles for Multinational Enterprises and the fundamental standards of the International Labour Organization (ILO).

3.1.2. Fundamental rights are the rights and freedoms that constitute human rights. GSE ensures that these rights are respected by all its employees and stakeholders.

3.1.3. GSE respects everyone's freedoms, in particular:

- physical freedom, prohibition of slavery and torture
- family freedoms (marriage, filiation, private life)
- the right to private property and freedom of contract
- the right to vote, to associate, to resist oppression
- the freedoms of expression, conscience and worship
- the right to work, to social security, the freedom to establish or join trade unions and the right to strike
- the right to education
- the right to housing
- environmental rights
- the rights to development and the protection of indigenous peoples.

3.1.4. The company and all its team members comply with the laws on privacy, particularly those governing digital files. No personal information is communicated to third parties, except when necessary and when permitted by the laws and regulations in force.

3.2. Labour law

3.2.1. GSE complies with labour law, namely all laws and regulations applicable to relations between private employers and employees, as provided for by local law and by the guiding principles of the International Labour Organization.

3.2.2. Any form of concealed, illegal, forced or compulsory labour, and in particular child labour, will not be tolerated in any GSE business nor in the activities of the company's suppliers. On construction sites, particular attention is paid to the use of undeclared workers. Each worker is checked when entering the site. Any supplier who does not comply with the regulations on undeclared work will be subject to sanctions.

3.2.3. GSE is committed to promoting access to the job market and the inclusion of un- or underemployed persons, in particular through the company's construction sites, its philanthropic activities and its Foundation.

3.2.4. GSE guarantees that working conditions comply with applicable legislation, in particular regarding working hours, compensation and social benefits.

3.2.5. GSE protects and promotes the right to collective bargaining, freedom of association and the right to strike. For example, all French employees benefit from a works council (CSE) and a Health, Safety and Working Conditions Committee (CSSCT), as required by law.

3.2.6. CSE members are elected for three years and have 22 working hours per month to devote to these functions. A monthly joint meeting with the employer is mandatory. An extraordinary CSE meeting may be summoned at the initiative of the members.

3.2.7. The CSSCT is chaired by the employer and has at least three members who are staff representatives. The occupational physician in charge of the medical supervision of staff, the head of the Safety & Working Conditions department, as well as the labour inspector and the representative of the prevention department of the regional pensions & occupational health fund CARSAT are invited to all meetings of the CSSCT. Its role is to:

- ensure the protection of the health and the improvement of working conditions for all employees of the company,
- analyse risks and working conditions,
- carry out investigations after accidents or occupational diseases,
- give an opinion on internal regulations.

It is consulted before any changes to workstations and working conditions, as well as on the alteration of workstations for disabled employees.

3.3. Health & safety

3.3.1. Health and safety are a top priority for GSE. The company is committed to running an organization that safeguards the health and safety of its employees, subcontractors and service providers at all its sites – with the same high standards everywhere in the world. GSE demonstrates to its clients and team members that Good Health & Safety is Good Business, and that occupational health and safety are key principles for the success of their projects.

3.3.2. GSE believes that compliance with health and safety standards must be initiated and encouraged by top management and cascaded throughout the group. This responsibility is shared and spread by the Executive Committee, through GSE's middle management, to the businesses. GSE strives to go beyond its legal obligations to ensure the safety and health of its employees and anyone working on the Group's operations.

3.3.3. GSE has set up a Health & Safety Management System that applies to all its sites. Health and safety requirements are defined in the Health & Safety Handbook (VADEMECUM) managed by the Group's Quality-Safety-Methods Department. GSE employees ensure that suppliers and subcontractors on the sites duly apply the Handbook's rules. Health and safety procedures are planned, organised, controlled, monitored and reviewed in accordance with current regulations and best practices – and will be reviewed at least once a year.

3.3.4. GSE takes all necessary steps to ensure the protection of its team members and suppliers, regardless of where they work. GSE provides the appropriate and sufficient resources required for the proper management of risks and to ensure the application of and compliance with Group policy and procedures. GSE ensures risk management, provides and maintains safe working systems, and promotes good practices through continuous improvement.

3.3.5. All GSE team members must keep themselves informed of these rules & guidelines and their regular updates. GSE, through its Health & Safety Department, is committed to providing professional advice, training, support and information to raise team members' and supervisors' awareness of health & safety matters, enabling them to fulfil their responsibilities.

3.3.6. To guarantee the relevance and efficiency of the organisation, GSE relies on all its team members who, at all levels, are stakeholders of the continuous improvement process. GSE's management is committed to complying with all applicable requirements and to taking all necessary steps to ensure that the company's Health & Safety policy is implemented and operational.

3.3.7. GSE guarantees optimal working conditions to promote everyone's health & wellbeing – both in its offices and on its construction sites. Particular attention is paid to user-friendliness, interior comfort and air quality.

3.3.8. Working conditions and management culture must enable all team members to function in a healthy environment. GSE is committed to the prevention of psychosocial risks, overwork and excessive stress, in particular by training managers in responsible management.

3.4. Diversity

3.4.1. GSE prohibits all forms of discrimination within and by the company – including in hiring, compensation, task assignment, training, contract renewal, promotion, transfer or dismissal. All these processes are based exclusively on qualifications and skills and must guarantee equal opportunity.

3.4.2. Every GSE team member is required to comply with the laws and regulations prohibiting any discrimination on the basis of age; sex; origin; membership or non-membership, real or supposed, of an ethnic group, nation or so-called race; pregnancy; state of health; disability; genetic characteristics; sexual orientation; gender identity; political or philosophical opinions; trade union activities; beliefs or membership or non-membership, real or supposed, of a particular religion; family status; physical appearance; name; customs; place of residence; loss of autonomy; financial situation; banking residence; or any other characteristic protected by the law and regulations in force.

3.4.3. GSE does not tolerate any form of harassment, coercion or persecution, whether sexual, physical, psychological in nature or otherwise

3.4.4. Sexual harassment is prohibited and is governed by a dedicated procedure carried out by the CSSCT. Sexual harassment is defined in particular by:

- the fact, even unrepeated, of using any form of serious pressure with the real or apparent aim of obtaining an act of a sexual nature, whether this is sought for the benefit of the perpetrator or for a third party (such behaviour is subject to a dedicated procedure)
- the fact of imposing on a person, in a repeated manner, comments or behaviours with sexual or sexist connotations that either are harmful to his/her dignity because of their degrading or humiliating nature, or create an intimidating, hostile or offensive situation against him/her.

3.4.5. In France and most countries where GSE operates, harassment is punishable by law (fine, prison).

3.4.6. GSE is particularly committed to the promotion of gender equality and diversity in management positions.

3.5. Training and career management

3.5.1. As part of its human resources management strategy, GSE encourages its team members' development. The Group is committed to promoting and developing everyone's skills.

3.5.2. GSE's human resources policy includes regular individual employee-manager interviews. Their purpose is to define objectives and assess the results obtained, as well as to discuss employees' career goals and development & training needs.

3.5.3. All team members can express their wishes in terms of training – whether to develop their professional skills or for their personal development. Courses are approved by the employee's manager and the Human Resources Department according to their relevance to the position held.

3.5.4. GSE encourages internal mobility at all levels of the company.

3.6. Due diligence

3.6.1. As defined by the OECD, due diligence is “a process that companies should undertake to identify, prevent, and mitigate actual and potential adverse impacts of their operations, supply chain and business relationships, but also to be accountable for how these impacts are addressed.”

3.6.2. GSE undertakes to comply in all its activities with French law no. 2017-399 of March 27, 2017, on the Duty of Vigilance.

3.6.3. GSE will thereby strive to prevent violations of ethical principles, human rights and fundamental freedoms, human health and safety protection, and environmental preservation throughout its supply chain.

3.6.4. Due diligence extends to the activities of GSE’s level 1 and 2 suppliers in France and worldwide, bearing in mind that suppliers below level 2 are contractually excluded from our operations.

3.6.5. Suppliers are informed of GSE’s requirements in terms of ethics, human rights and the environment via our Responsible Purchasing Code.

3.6.6. GSE implements a due diligence plan, procedures for monitoring and controlling suppliers on issues of ethics, human rights and the environment, and – more generally – compliance with the laws in force.

[More in our Responsible Purchasing Code](#)

4. IMPLEMENTATION

4.1. Internal controls

4.2. Whistleblowing procedure

4.3. Sanctions

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4.1. Internal control

All human resources and management processes are organised and structured to ensure that these rules are duly applied.

Compliance with and application of these rules are mandatory for all team members, regardless of their functions and responsibilities.

Everyone must exercise vigilance regarding themselves, their entourage, their team and any person under their responsibility.

All team members contribute to the continuous improvement of the risk management system, facilitating the identification of issues and their resolution. They contribute attentively and diligently to investigations, reviews and audits carried out within the framework of internal control.

Any employee who notices or suspects an existing or future violation of this Policy must inform the Ethics Officer.

Any obstruction of the proper execution of controls and audits, whether conducted by an internal department or a third party (e.g. auditors), as well as any concealment of information in this context, is prohibited and would constitute a serious breach of these rules.

4.2. Whistleblowing procedure

Any team member, individual or third party may use the GSE whistleblowing procedure, in compliance with the laws and regulations in force in the country where they reside or work, if they suspect a violation of regulations (anti-corruption, competition law, labour law, etc.) or of GSE's codes and policies.

GSE has established a specific procedure for the protection of whistleblowers. It is freely accessible on our intranet and website.

If team members have concerns about informing their direct supervisor or believe that the reported irregularity may not be followed up appropriately, the whistleblowing procedure provides an alternative method for reporting potential violations.

This reporting system guarantees the complete anonymity of the whistleblower (author of the alert) and of the persons reported (who are presumed innocent), under the conditions laid down by the applicable law.

GSE undertakes to ensure that no whistleblower will be sanctioned, dismissed or subjected to any direct or indirect discriminatory measure, in particular with regard to remuneration, profit-sharing measures or the distribution of shares, training or requalification, assignment, qualification, classification, promotion, transfer or contract renewal, for having reported or testified, in good faith, to facts constituting an offence or a crime of which they may have become aware in the performance of their duties. Any form of reprisal against a whistleblower is prohibited and may, where relevant, lead to disciplinary and criminal sanctions.

A group of five contact persons has been specifically established to receive alerts:

Position	Name	Telephone	Email
Chairman	Roland PAUL	+33 (0)4 90 23 74 05	rpaul@gsegroup.com
Director of Risks, Audits, Ethics and CSR	Jean-Michel SCUITTO	+33 (0)4 90 23 74 86	jmscuitto@gsegroup.com
Human Resources Director	Aurore MALBLANC	+33 (0)4 90 23 74 24	amalblanc@gsegroup.com
Chief Legal Officer	Patrice ROGER	+33 (0)4 90 23 74 44	proger@gsegroup.com
Employee representative	Philippe REY	+33 (0)4 90 23 74 47	prey@gsegroup.com

Reports can be emailed to: alerte.gse@gmail.com

In France, any individual may address the Ombudsman, who will refer them to the appropriate body to receive the alert.

[More in GSE's Whistleblower Protection Policy](#)

4.3. Sanctions

These rules have been approved by GSE's Executive Committee and apply to everyone in the company, at all levels of seniority.

Any breach of these rules would amount to misconduct and could be subject to appropriate sanctions and prosecution in accordance with applicable law. In addition, suppliers may be excluded from GSE's procurement process and, where appropriate, our contractual relationship may be terminated.

Sanctions could include dismissal for misconduct and claims for damages.

If you have any questions or difficulties in understanding these rules or their implementation, please contact the Ethics Officer.



5. RISK ANTICIPATION

5.1. Communication

5.2. Training

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5.1. Communication

All employees are expected to be familiar with this Human Rights & Diversity Policy and the related standard operating procedures – and to behave accordingly.

The Policy, which contains provisions falling within the scope of internal rules, was drawn up in consultation with the employee representation bodies and was posted and filed in compliance with Articles R. 1321-1 and R. 1321-2 of the French Labour Code.

Information on the Human Rights Policy is an integral part of employee induction. Every employee or person concerned is given a copy of the Policy when they are hired or introduced to the company. It is also available on the intranet and from the Human Resources Department. Employees undertake to read it and comply with its terms.

The Policy is posted at all GSE sites.

Occasional workers and external organisations have access to the Policy through the GSE's website. Any person responding to a call to tender or consultation issued by the company will be informed of its existence.

The Human Rights Policy is published in French and English, to enable all GSE employees and stakeholders to become familiar with it.

Any amendments and additions to the Policy will be subject to the same procedures of consultation, communication, publicity and filing.

It has been in force since 13 December 2021.

All persons affected by the Human Rights & Diversity Policy are invited to comment and suggest ways to improve the rules therein. Comments, suggestions and requests should be addressed to the Ethics Officer.

5.2. Training

All active employees receive regular, ongoing and appropriate training, including regarding the application of and compliance with the Human Rights Policy. GSE undertakes to train all its workers regarding the rules deriving from the Policy.

Human rights training is an integral part of employee induction.

To ensure that its team members understand the Human Rights Policy, GSE has developed an online course covering all its significant elements. The course is mandatory for all GSE employees, regardless of their position in the company.

Any amendment to this Policy will lead to an update of the course.

GSE undertakes to communicate regularly on the rules of the Human Rights Policy to its employees and partners, in particular its clients and suppliers.

The Ethics Officer issues a reminder of these rules annually.



GSE