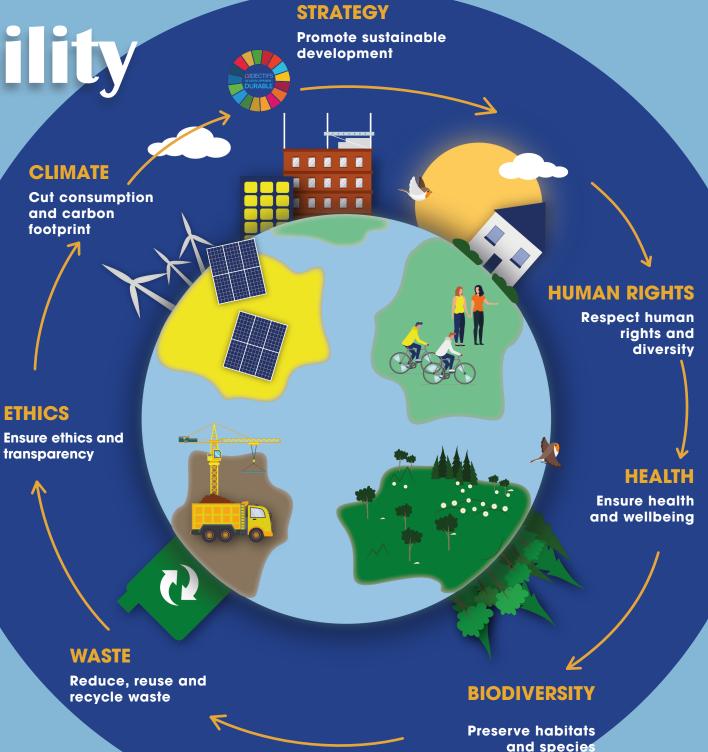
Sustainability
Report
2022-2023

CLIMATE
Cut consumption and carbon



GSe

Illustration: Insercall Avignon

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Implementing sustainability to the strategy

Ensure ethics and compliance

AXIS 2 **SOCIAL**

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Protect safety and wellbeing



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INTRODUCTION



Roland Paul, CEO

FOREWORD

In a world of growing environmental and social challenges, it is essential that every business be committed to shaping a better future, more respectful of our planet and its inhabitants. For over 20 years, GSE has observed and even anticipated the constantly evolving regulatory framework. Our efforts focus on both our own operations and on our projects, which requires taking a comprehensive view of the lifecycle of the buildings we design and construct.

OUR COMMITMENTS TO GREEN BUILDINGS

Our approach is to offer our clients the most efficient and transparent solutions, so they can make informed choices. To do this, we calculate our buildings' impacts with increasing precision.

We are constantly developing our green buildings offering, focusing on three key pillars: low-carbon buildings, energy efficiency and biodiversity impacts.

It may be indirect from GSE's perspective, but our buildings' carbon footprint is by far the greatest in our value chain. We have established an R&D programme dedicated to green buildings and we apply ourselves to all the available levers of improvement. One promising avenue is low-carbon concrete, which can reduce CO2 emissions by up to 20% compared to conventional concrete. We

will gradually replace the slabs of all our newbuilds in France with lower-carbon concrete.

In addition, a building cannot be low carbon without an optimised energy performance. It is our job to offer our clients the very best technologies, which is why we have developed a broad range of tools to manage and reduce consumption. High-efficiency heating and cooling systems, solar panels, high-performance windows and adequate insulation are just some of the solutions we offer.

What's more, we can no longer ignore the critical importance of our ecosystems. 55% of the world's GDP is based on ecosystem services provided by nature. Climate change and the dilapidation of our natural capital have a direct impact on all areas of the economy. We in the construction industry must therefore minimise the urban sprawl and damage to habitats. To help meet national targets for reducing soil sealing, GSE designs, for example, multistorey and high-bay logistics facilities, and reconverts brownfield sites and existing buildings. In 2023, GSE also hired an environmental engineer to help define and implement specific actions adapted to the environments in which we operate.

PEOPLE, THE KEY TO SUSTAINABILITY

Our success depends above all on the quality of our relationships with our stakeholders. Sustainable construction is not just a technical issue; it's also a matter of teamwork and collective awareness. This plays a vital role in encouraging the adoption of more sustainable practices and creating a responsible corporate culture.

With this in mind, we decided to focus our 2022 Internal Convention entirely on the theme of sustainability.

We invest continually in our people's safety and skills, as well as to promote diversity and create an inclusive working environment where everyone feels valued and listened to. We are proud to support and carry out local initiatives that strengthen the social fabric and foster the development of our communities and our employees.

Together, we will keep up our good work and continue to improve our performance, with humility and a sincere desire to measure and reduce the impact of our future actions and decisions.

LUL

GLOBAL COMPACT

GSE joined the United Nations Global Compact in 2003 and helped establish its French arm, sitting on its Board of Directors for the next 17 years.

Our longstanding participation in this initiative has ensured that the Global Compact's 10 Principles are integrated into all aspects of our operations.

These ten essential points for the harmonious development of people, companies and nations are reflected in GSE's Code of Ethics and in other specific policies, such as those dedicated to anti-corruption and responsible purchasing.

A special initiative of the UN Secretary-General, the United Nations Global Compact is a call to companies around the world to align their practices and strategies with 10 principles derived from the fundamental documents of the United Nations in the areas of human rights, labour law, the environment and anti-corruption.

The Global Compact's ambition is to improve business's global impact by observing these 10 principles and achieving the 17 Sustainable Development Goals (SDGs), through responsible businesses and ecosystems that drive change.

Global Compact France. Take action. More information at https://https://unglobalcompact.org/about

Based on these values, GSE renews its commitment to the principles of the Global Compact.

Roland Paul

10 L



This is our Communication on Progress in implementing the principles of the United Nations Global Compact and supporting broader UN goals.

We welcome feedback on its contents.

THE GLOBAL COMPACT'S 10 PRINCIPLES

HUMAN RIGHTS

- Businesses should support and respect the protection of internationally proclaimed human rights
- And make sure that they are not complicit in human rights abuses

INTERNATIONAL LABOUR STANDARDS

- Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining
- And actively seek the elimination of all forms of forced and compulsory labour
- The effective abolition of child labour, and
- The elimination of discrimination in respect of employment and occupation

ENVIRONMENT

- Businesses should support a precautionary approach to environmental challenges
- Undertake initiatives to promote greater environmental responsibility, and
- Encourage the development and diffusion of environmentally friendly technologies

ANTI-CORRUPTION

• Businesses should work against corruption in all its forms, including extortion and bribery

MILESTONES

SAFETY

- Quality Safety Methods Vademecum
- First promotion of the GSE Academy

2010

First environmental certifications for logistic facilities

ENVIRONMENT

HOE BATIMENT DURABLE

SUSTAINABLE BUILDINGS

LCA of buildings

· Sustainable mobility plan

RESPONSIBLE

PURCHASING

ENVIRONMENT

Responsible purchasing charter and action plan

- Green Building R&D Program.
- Carbon offset program (GERES)

CORPORATE

Towards Benefit Corporation

SUSTAINABLE BUILDINGS

- Deployment of the offer
- Internal trainings

DIVERSITY & INCLUSION

- Deployment of local social actions (Foundation Act against Exclusion) in Avignon, ARELI in Lille...
- Disability action plan

GENDER EQUALITY

GLOBAL COMPACT

Member of Global Compact

France since its creation

First agreement renewed in 2016 & 2019

2016-17

ETHICS

Ethics & anti-corruption charters

2007

• Whistleblower protection procedure

1ST ECOVADIS ASSESSMENT

2018-19

GOVERNANCE

 Creation of the CSR Committee and the correspondents' network.

2019 ecovadis

• Publication of the 2025 roadmap

GSE FOUNDATION





ECOVADIS PLATINIUM (top 1%)





1ST E

SILVER

ecovadis



2022/23* KEY FIGURES









LABOR & HUMAN RIGHTS



ETHICS



SUSTAINABLE PROCUREMENT



SOCIAL

82% **FRAMES**

84/100

Equality Index



EMPLOYEES •

TURN-OVER

38%

women including 57% managers

26 H training

per employee

875 anti-corruption trainings

109H

employees' interventions in ecological and social

actions

-46% paper sheets

3

plastic **bottles**

-70%

consummed since 2018

24 356 **KILOMETERS**

travelled per employee

31%



189

KILOMETERS

Average distance between an engineer and his construction site

Recovery rate of 90%

construction waste



of projects aim for an environmental certification or label



896M€

redistributed to suppliers and subcontractors 3414

FULL TIME JOBS

resulting from **GSE** projects worksites

^{*} From 01/04/22 until 31/03/23

STAKE #1

STRATEGY Implement sustainability to the strategy

As a global contractor in commercial real estate with over 40 years' experience, GSE masters the entire value chain. We offer support throughout the design and construction of each building, from the search for land to the commissioning and maintenance of the building, acting as a single point of contact at every stage of the project. GSE is a simplified joint stock company with share capital of €88,623,548.

These activities can have significant social and environmental impacts, which need to be addressed in the company's strategy and management. Sustainable development is not just a pillar for building the company's future; it is also a precondition for mitigating and anticipating environmental crises by factoring these issues into all departments and defining our activities based on these principles. To this end, it is essential to have sound internal governance of sustainability, backed by an all-encompassing, long-term vision.

9 AND NOTE



ROADMAP 2025 GSE PLEDGES TO:

Get management and employees on board

Provide everyone **training** in our codes of conduct on ethics, human rights, environmental performance and responsible purchasing

Integrate sustainability into GSE's corporate strategy in the short, medium and long term, to reduce impacts and evaluate results annually

Raise awareness and communicate regularly - both internally and externally - to ensure transparency

Integrate sustainability at all levels of projects and with all technical teams

Integrate it into all GSE innovation initiatives

GOVERNANCE OF SUSTAINABILITY



GSE's CSR Officers, 2022 Climate Fresco

GSE'S CORPORATE GOVERNANCE

In 2019, the GOLDBECK Group acquired GSE's entire share capital.

GSE now has two governance bodies:

• The Supervisory Board: this is GSE'S decision-making body for all decisions relating to strategy, changes to the business model and matters of financial import.

The Supervisory Board is made up of directors representing the shareholder, Goldbeck. It meets at the request of the CEO, Roland Paul, or of one of its members.

• The Executive Committee: made up of the heads of the Business Units and of the cross-functional departments, the Executive Committee meets on a weekly basis.

OUR SUSTAINABILITY ORGANISATION

CSR-related issues are overseen by the EST (Environmental and Social Transition) Department, a team of three people that reports to the Executive Committee

To integrate the principles of sustainable development at every level of the company, the CSR team is in constant contact with all GSE departments. Annual reviews are conducted with the various department heads to assess how well sustainability has been factored in and to identify the measures taken, the various KPIs and future projects. An annual internal performance assessment uses various tools and sources (dashboard, data from the field, regular internal interviews), applying international guidelines (GRI - Global Reporting Initiative, ISO 26000, Sustainable Development Goals - SDGs).

Since 2018, the CSR Committee, made up of members of the Executive Committee, has defined GSE's sustainable development strategy. This direct involvement of the management enables information and concerns to be shared and the various strategic orientations to be effectively approved. The committee meets every three months.

To better design sustainability into GSE's construction projects, the Environmental Certifications Department became the Green Buildings Department in 2021.

Comprising some ten specialised engineers, the team manages the R&D programme for environmentally responsible buildings, as well as all environmental certifications for GSE projects. It supports the technical and

ORGANISATION OF GSE'S GOVERNANCE FOR SUSTAINABLE DEVELOPMENT



Our CSR strategy is defined both by the management's priorities and by employees' expectations and needs.

sales teams in integrating best environmental practices and in obtaining certificates and labels.

In 2019, we created an internal **network of CSR Officers**, made up of committed employees who volunteer for the role. They collect and share information from the field. The network's aim is to roll out a sustainable development policy that is consistent with the real challenges faced by our operational teams. The CSR Officers share their ideas and observations and take part in the projects that motivate them. The topics covered can be any issue identified in GSE's sustainable development roadmap.

The CSR Officers meet up every year for a teambuilding event. In March 2022, they created a climate fresco: a participatory and

playful three-hour workshop to understand the causes and consequences of climate disruption. Members of the CSR Committee were also invited to take part.

[NEW] The network received a new impetus in 2023 with the recruitment of five more officers in various company departments. A survey identified three priority topics within the roadmap: the development of local social actions in all branch offices, responsible digital technology and internal mobility. These topics are the focus of the "solutions workshops" attended by the CSR Officers every 1.5 month to learn about sustainability and find concrete solutions.

[COMING UP] La création d'un réseau de correspondanWe are building a network of international CSR Officers: 25 volunteers

from our European offices that wish to support sustainable development in their respective countries.

This grassroots activism ensures that our CSR strategy is defined both by Management's priorities and by employees' expectations and needs.

THE STAKEHOLDERS

A stakeholder is anyone who may be affected by or have an impact on the company's activities, including employees, suppliers, subcontractors, clients, shareholders, banks, local authorities, NGOs, schools, etc. GSE has mapped the main types of stakeholders, reflecting their level of influence on the company's activities, as well as their level of expectation regarding sustainability issues. This helps us better define the appropriate level of dialogue to maintain with each category of stakeholder in terms of sustainable development.

GSE is committed to building a sustainability strategy that is not just consistent with its stakeholders' expectations, but actually codeveloped with them. Regular conversations are organized on these issues, notably between GSE's management, GOLDBECK and employees, but also with clients, suppliers & subcontractors, local authorities and partner NGOs.

96% of GSE's partners consider CSR useful or essential

Source: 2022 materiality survey

THE CSR OFFICERS' TASKS:

OBSERVE

In their day-to-day work, our

CSR Officers identify existing best practices as well as areas for improvement and levers for advancing GSE's performance.

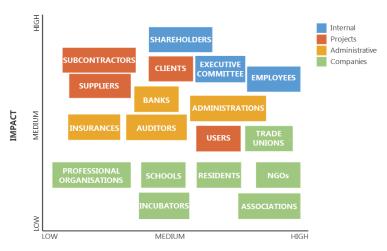
SHARE

They act as a point of contact for employees on sustainability, they exchange ideas with them, inform and raise internal awareness of best practices and current actions, and pass on information and questions to the CSR team.



They contribute to the development of GSE's sustainability strategy by proposing concrete actions and working to implement them.

Stakeholder map



EXPECTATIONS FOR SUSTAINABLE DEVELOPMENT

VALUES & COMMITMENTS

PERFORMANCE



GSE stands for the love of challenge. Every day, I enjoy being a point of reference for our colleagues.

AGILITY



It's a strong value for employees who step outside their comfort zones and want to exceed the objectives

COLLABORATION



Employees are part of a common project; they put their skills together to serve the group. Their ambition is to satisfy our clients.

TRANSPARENCY



GSE's values are embodied in the transparency of our communication with our clients.

COMMITMENT



GSE is first and foremost a committed and responsible company, which is reflected in our CSR strategy.

practices are obviously integrated into all of GSE's activities.

Several **codes** of conduct spell out these commitments. They are all freely available in French and English on GSE's website and intranet:

- a Code of **Ethics**, with three specific policies:
 - o An Anti-bribery Policy o A Conflict-of-Interest Management Policy o A Whisleblower Protection Procedure
- A **Human Rights** Charter
- An Environmental Charter
- A Responsible Purchasing Charter

All GSE charters and policies were updated in March 2022.

In addition to these policies, which define GSE's approach to sustainability, specific guidelines govern some of the the company's activities:

- Construction sites' environmental impact
- Safety
- IT
- Car travel
- Client relations

VALUES

Performance, Agility, Collaboration, Commitment and Transparency are the values that unite all GSE employees. Caring, listening and supporting are the principles governing relations with all stakeholders: employees, suppliers, subcontractors, clients, shareholders, etc.

• **Performance:** Client satisfaction drives GSE to be ever more efficient at every stage of a project, and in all its aspects: technical, environmental, economic and human. For GSE, this is the best way to create added value and to innovate.

- Agility: Driven by a genuine desire to win and succeed for our clients, each project encourages our staff to stretch their limits, seek innovative solutions and explore new avenues.
- Collaboration: GSE attaches as much importance to the team spirit between its employees as it does with its clients, ensuring a genuine partnership at all levels. Teams pool their skills and know-how to work together towards a common goal.
- **Transparency:** Thanks to the dialogue that GSE maintains with its own employees, suppliers and clients throughout a project, we can tell each other everything.

Transparency and listening are at the heart of our communication with clients and partners.

• Commitment: To ensure the quality, punctuality and safety of the projects delivered, GSE employees work hard every day to offer our clients tailormade, innovative solutions. Commitment also means working in ways that respect sustainability and employee wellbeing.

GSE respects human beings, territories and the environment. Compliance with human rights, international labour standards, freedom of association, the right to collective bargaining and the fight against illegal















12 RESPONSIBLE CONSUMPTION

















GSE's priority Sustainable Development Goals (SDGs)









SUSTAINABLE DEVELOPMENT GOALS (SDGs)

The United Nations Sustainable Development Goals are 17 goals for 2030 calling upon stakeholders to take action to eradicate poverty, protect the planet and ensure that all human beings enjoy peace and prosperity. Everyone is responsible for these goals' achievement, including organisations such as GSE. This is why we have decided, as part of our sustainable development policy and through our membership of the United Nations Global Compact, to commit to the SDGs and promote them in all our activities

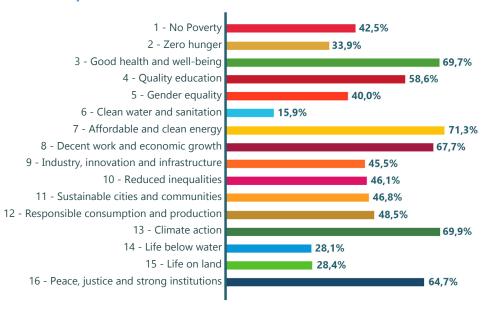
GSE has aligned its strategy and commitments with this global roadmap for sustainable development. In 2020, GSE used the **B Impact Assessment** tool, developed by the Standards Advisory Council and B Lab. to self-assess its contribution to the UN Sustainable Development Goals. This analysis helped GSE identify the most relevant actions and the strategy to participate most effectively in the global efforts towards the 2030 Agenda.

Suite à cet exercice, la priorisation des ODD cibles de GSE a été mise à jour en 2021

our internal working groups reviewed the prioritisation of GSE's target SDGs. The network of CSR Officers evaluated each of the SDGs and helped adapt our roadmap to 2025 more closely to the international goals. Divided into four working groups, the officers assessed the main risks arising from our activities in relation to the SDG in question, the actions already in place at GSE and the company's capacity to take further measures. By comparing the level of risk and GSE's capacity for action, nine priority SDGs were identified.

dans Following this assessment, in 2021,

B Impact Assessment - results of the 2020 self-assessment



GSE is committed to contributing to global efforts alongside the United Nations, focusing on:

- SDG 3: Good Health and Wellbeing
- SDG 5: Gender Equality
- SDG 7: Affordable and Clean Energy
- SDG 9: Industry, Innovation and Infrastructure
- SDG 11: Sustainable Cities and Communities
- SDG 12: Responsible Consumption and Production
- SDG 13: Climate Action
- SDG 15: Life on Land
- SDG 17: Partnerships for the Goals

STRATEGY & EVALUATIONS

ROADMAP 2025:

3 axes and 7 stakes for a trajectory by 2025

GOVERNANCE

ENVIRONMENT



ETHICS

Ensure ethics and compliance



STRATEGY

Implement sustainability to the strategy



HUMAN RIGHTS

Respect human rights and diversity



HEALTH

Protect safety and wellbeing



CLIMATE

Reduce consumptions and carbon footprint



BIODIVERSITY

Preserve biodiversity



WASTE

Reduce, reuse and recycle waste

STRATEGY

To better respond to rapid changes in the global context, GSE updated its **sustainable development roadmap** in 2021. Based on Environmental, Social and Governance (ESG) criteria, it charts a path of action in seven focus areas: ethics, strategy, human rights, health, climate, biodiversity and waste. Each is covered by a specific action plan, reporting scheme and management process. They apply to all GSE activities across the company's footprint. They were defined through a combination of initiatives:

- An initial diagnosis to assess the the company's strengths and weaknesses with regard to social and environmental issues
- An analysis of the risks of GSE's impact on these issues, an industry benchmark and a review of opportunities for improvement
- Integration of international standards (GRI, ISO 26000, UN Sustainable Development Goals, UN Global Compact)
- A materiality analysis to include all stakeholders in the prioritisation of issues.

The seven focus areas were approved by the company's management and all relevant Department Heads, establishing their status as priorities in all of GSE's activities. For each of these issues, GSE undertakes to be exemplary in its own practices and to apply its commitments to its projects. Our watchword: we are a company committed to sustainable buildings.

RISKS

The main areas of risk assessment are operational, legal, financial, reputational, as well as related to HR, crisis management and information systems. A risk map is produced and updated every 2 years.

Every month, an operational risk assessment is carried out for each project.

€2.6 million invested in 2022-2023 to prevent environmental risks

A weekly and monthly reporting procedure ensures that all necessary information is reported to the Executive Committee and Department Heads. An immediate alert process enables members of the Executive Committee to be reached in the event of a major event, with the possibility of activating a **Crisis**

Management Unit, as was the case during the 2020 pandemic.

Anticipating risks is key to controlling and reducing GSE's footprint. In 2021, we reassessed our risks in terms of environmental and social impacts, to shape our CSR action plan and our roadmap to 2025.

To this end, we identified the various risks and analysed them by combining the requirements of international standards with those of our own roadmap.

Out of a total of 31 issues analysed in the areas of governance, working conditions, ethics, the environment and local presence, eleven emerged as priorities.

To manage these risks, GSE has developed an action and awareness-raising plan, aimed at both internal

and external stakeholders, with regular monitoring as part of the sustainable development roadmap and the annual sustainability report.

ROADMAP TO 2025



MEETING OUR COMMITMENTS ON EACH ISSUE

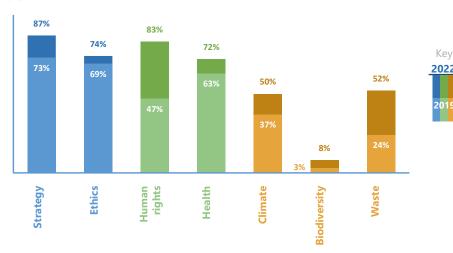
The roadmap defines the sustainability **objectives** we pledge to achieve by 2025, the main **levers** to reach them and the metrics to assess our progress on each focus area **annually**. It enables the company to evaluate its overall non-financial performance in relation to the objectives set and identifies priority actions.

At the end of March 2023, GSE's overall progress against these objectives was 61%.

The roadmap evolves each year, with new indicators that can affect our performance regarding some issues.

OBJECTIVES 2025

CHANGE IN THE RATE OF ACHIEVEMENT OF THE 2025 OBJECTIVES BY STAKE



CHANGE IN THE RATE OF OVERALL ACHIEVEMENT OF THE 2025 OBJECTIVES



FORCES

ETHICS

Commitments and procedures for business ethics Transparency and quality of the client relationship Protection of whistleblowers Systematic anti-corruption training

ENVIRONMENT

Buildings' environmental certification
Sustainable mobility strategy
Reduction of printing and purchases of plastic
Reduced energy consumption

EMPLOYMENT

Stability and quality of jobs Career management Working conditions & benefits Employer relations

GOVERNANCE

Strong involvement of the top management
Cross-functional adoption of CSR principles and
effective bodies of governance
Overall level of awareness
Roadmap and ongoing projects

LEVERS

DAY-TO-DAY PRACTICES

Sustainable mobility
Gender equality
Flexibility of work
Organisation of philanthropic activities

RESPONSIBLE PURCHASING

Évaluation des fournisseurs sur critères ESG Rencontres et synergies avec les fournisseurs Formation des équipes achats Intégration de critères durables à la sélection

SUSTAINABLE OPERATIONS

Compilation of best practices (carbon impact, biodiversity, green building sites and comfort)
Consolidation of the duty to advise and of the commercial offering of sustainable solutions
Training of technical teams

AWARENESS-RAISING

Further deepening of internal knowledge of these issues Raising suppliers' awareness of these issues Advising clients on the best solutions for the environment



GSE RATED 79/100 BY ECOVADIS



Environment 80/100

- Quantitative targets and environmental policies on GSE's waste, energy consumption and emissions
- "Exceptional policy on major environmental issues"
- Actions to reduce energy consumption
- Raising awareness and training employees regarding climate action and the environmental impact of projects



Social & Human rights 80/100

- Quantitative targets and policies on diversity, career management, working conditions, health and safety
- "Exceptional policies on most HR and human rights issues"
- Actions to promote the inclusion of employees with disabilities
- Welfare benefits



Ethics 80/100

- Policies on ethics, fraud, money laundering, conflicts of interest and corruption
- "Exceptional policy on ethical issues"
- Whistleblowing procedure for any matter of concern
- Ethics and anti-corruption training



Responsible purchasing 70/100

- Advanced responsible purchasing policy and dedicated Code
- Sustainability criteria for some purchases
- Regular assessment of suppliers
- Training of buyers on social and environmental issues in the supply chain

EVALUATIONS

GSE's values, commitments and actions have been recognised by various external assessments and certificates.

GSE helps its clients obtain the leading certificates (HQE, LEED, BREEAM and others) for their projects. Within our Technical division, a dedicated Green Buildings team provides support from A to Z regarding design options and administrative procedures. In 2022, 71% of GSE's revenues were from projects aiming for environmental certification.

Our company-wide CSR strategy is assessed annually by independent ratings agency EcoVadis. In March 2023, GSE was once again awarded the **Platinum** level for its performance. This is the highest ranking awarded by the agency, placing GSE in the top 1% of bestrated companies – out of more than 100,000 companies in 175 countries. This performance reflects the quality of our CSR management system and of our work in recent years on environmental and social issues, as well as on matters of business ethics and responsible purchasing. Since 2019, GSE has improved its results in terms of environmental practices (+10pts) and responsible purchasing (+20pts), in particular thanks to the work of the Green Buildings Programme and to many conversations with suppliers and subcontractors on these subjects.

Our Communication on Progress (COP) is peer-reviewed within the Global Compact France. As a member of the GC Advanced club, our report is reviewed by a group made up of members of the network, Global Compact experts and an external assessor, who evaluate GSE's level of transparency and commitment. This review makes it possible to observe our strong points and areas for improvement, thanks to an external and objective perspective from sustainable development professionals.

MATERIALITY

In 2019, GSE carried out a consultation of its partners through an initial materiality analysis, in order to integrate their expectations into the company's sustainable development strategy. We repeated this analysis in 2021, to evaluate the 2025 roadmap.

This consultation allowed our partners to give their perspective on the importance of each focus area of our CSR strategy. We reviewed this feedback in the light of GSE's performance in the given areas, making it possible to prioritise the actions to be implemented with our partners.

The results of the 2021 survey underscore the **priority given to environmental issues**, where the gap between importance and perceived performance is the most significant. Of the forty or so subjects covered in the survey, those that emerged as priorities for stakeholders were the following:

- Responsible purchasing
- Sustainable innovation
- Reduced power consumption of offices
- Sustainable mobility
- Carbon impact of completed buildings
- Energy efficiency of completed buildings
- Carbon offsetting
- Construction sites impact on biodiversity
- Soil sealing
- Protection of natural areas and species
- Environmentally responsible landscaped areas
- Reduction, reuse and recycling of worksite waste.

[COMING UP] We will conduct a new materiality survey in 2024, as GSE prepares to gain the status of "purpose-driven company".

RAISING AWARENESS

Sustainability information and training: a priority

Internal dialogue and communication are key elements of GSE's sustainable development strategy. They help us:

- Understand the realities of each profession to build an efficient strategy and adapt it to the facts on the ground and the needs of our employees, so that everyone can take ownership;
- **Provide feedback** to identify best practice in each department and branch office. Centralise ideas and suggestions to support and promote new practices;
- **Share information** on company-wide projects and actions, as well as on best practices.

Our CSR strategy aims to enable all employees to take ownership of these issues and to adapt our corporate policies to their day-to-day work.

Awareness-raising and training activities encourage conversations on sustainability and help everyone take ownership of these challenges. In recent years, GSE has deployed various levers:

- Training for all new recruits as part of a CSR e-learning programme focused on sustainability issues and best practices. [COMING UP] A specific course for all employees on sustainability and the challenges it will involve in the coming years.
- Organisation of a "serious game" in 2020 and 2021: a fun way to learn about sustainable development, with ethical & responsible gifts as prizes, and over 170 participants per session.
- Publication of a **guide to good practices** in the office, revealing the order of magnitude of the impacts of day-to-day activities and the solutions that exist to reduce

our environmental footprint (energy consumption, digital practices, zero waste, sustainable mobility, wellbeing at work).

- Organisation of events (mobility week, sustainable development week).
- Production of **videos** to raise awareness of sustainable development and weekly posts on the company's internal social network.
- Circulation since 2021 of a **monthly newsletter** with news and best practices.
- [NEW] Launch of GSE's Ecochallenge

In 2022, the company introduced an internal challenge, encouraging all employees to propose solutions to reduce GSE's environmental footprint.

Eighteen inter-departmental teams brought together nearly a hundred participants to present projects relating to:

- Low-impact construction sites
- Control of consumption levels
- Carbon footprint reduction
- Biodiversity
- Comfort and wellbeing at work.

Six winning teams were selected: two teams in the committed company category (topics: pro-bike employer, zero waste) and four teams in the green buildings category (topics: phytodepuration, water savings, low-carbon concrete, heating).

The proposed projects are currently being reviewed for possible implementation within the company and on our worksites.



[NEW] The theme of the June 2022 company convention was sustainable development. It brought together all GSE employees to discuss this issue at the Palais des Papes in Avignon. Environmentalist and photographer Yann Arthus-Bertrand was one of the speakers who took the stand to raise awareness of these issues.

ENVIRONMENTAL MANAGEMENT

CERTIFICATES ET LABELS

Some of our clients want their commitments and their sustainable construction choices to be recognised. With this in mind, GSE offers support in obtaining environmental certificates and labels.

Part of our R&D department, the **Green Buildings team** helps clients define their expectations & needs and supports the project teams in overseeing the application of these processes on construction sites. It has been particularly successful in managing and obtaining the top certificates and labels:

- HQE (Haute Qualité Environnementale) Bâtiments Durables,
- NF HQE Bâtiments Tertiaires,
- BREEAM (Building Research Establishment Environmental Assessment Method),
- LEED (Leadership in Energy and Environmental Design),
- BDM (Bâtiments Durables Méditerranéens),
- · BEPOS EFFINERGIE,
- Label BiodiverCity.

In 2022, 27 projects aiming for an environmental certificate or label were signed, accounting for 54% of the projects signed by GSE and 71% in terms of revenues.

These certificates and labels are based on assessment criteria that either span all sustainability issues (certificates) or are specific to particular themes (labels), enabling the clients to **focus on specific areas of improvement** such as employee wellbeing,

energy efficiency, environmental performance or protection of biodiversity.

As soon as the project is launched, the operational teams are trained by the Green Buildings department, which supports them throughout the project in implementing actions on site and in collecting data and documents. Daily monitoring is carried out by the Site Environmental Manager, who is in charge of all environmental issues on the site. The written evidence of these various actions is collected by the teams for processing by an external environmental consultancy responsible for carrying out the surveys and compiling the file to be submitted to the certification body issuing the certificate or label chosen by the client.

Recognising that each project is different and having no industrial production activity of its own, GSE decided to focus its environmental management on individual projects rather than a centralised system at the Group level. In particular, ISO14001 certification does not appear to be sufficiently relevant given our activity and the diversity of the projects we undertake. Nevertheless, regular assessments are carried out by EcoVadis.

Since 2018, the CSR and Green Buildings departments have been capitalising on various key performance indicators for all the company's certified projects. Data is collected on these projects, making it possible to estimate the overall impact of all GSE projects, whether certified or not.

Share of projects handed over aiming for a certificate or label



[COMING UP] The key focus of GSE's future sustainability strategy will be on the **centralisation of data**. Data collection will enable us to better measure, assess and monitor key indicators, with a view to improving environmental management. The challenge lies in our current ability to centralise project-related data, by deploying a practical tool to enable teams to share key information. We're now rolling out a initiative that will start with the data required to measure our carbon footprint in financial year 2023-2024.

INNOVATION





LE LAB

In 2016, GSE created an internal department dedicated to **researching & developing innovative solutions** for the building of the 21st century: Le LAB. This department, a true operational think tank, brings together experts working in three complementary centres of expertise: **the BIM team, the Green Buildings team and the Smart Building team**. Their aim is to find new ways of imagining, designing and constructing buildings that provide performance and comfort, more efficiently and responsibly.

Le Lab develops innovative solutions to meet three major challenges of the construction industry:

- The environmental and **energy transition**.
- The **digital transition** in the construction of smart buildings,
- Comfort and user-friendliness in buildings to improve working conditions.

One of the main focus areas is the development of **BIM** (Building Information Modeling) **digital models**. These deliver many benefits: they make it easier to orchestrate the various trades and phases of construction, to carry out environmental surveys (bioclimatic design, heat loss calculations, lifecycle analysis - LCA) and to visualise the future project in virtual reality, which is particularly appreciated by our clients. After the design and build phases, the existence of BIM-based digital as-built records also brings great benefits for management and maintenance during the operational phase.

As mentioned in the previous pages, the Green Buildings department supervises the certification process for projects throughout their design and build. It also develops our commercial offering of ecoresponsible buildings. To stay ahead of trends in the industry, the team keeps a close watch on regulatory developments and new certifications/labels. Along with the Purchasing Department, it meets with suppliers to create new partnerships that lead to the implementation of innovative solutions at the project level.

GSE's Smart Building department works on solutions to monitor and optimise building consumption. Its flagship product is the enerGiSE system, the ideal complement to Building Management Systems (BMS). It enables users to visualise easily their energy consumption, as well as measure interior air quality. The package also includes a personalised support service to analyse, understand and correct any discrepencies or unwanted usage patterns. enerGiSE provides a solution for the monitoring requirements of some environmental certificates, as well as to address future changes to commercial real estate regulations regarding consumption reduction and reporting.

The whole LAB team contributes to the creation and improvement of **GSE's products Cecodia**, **Modulog and Idea Park**, particularly in terms of materials' optimisation, deployment details, and the constant search for frugality - both in terms of energy consumption and low-impact materials.

[NEW] In 2022, an additional department was created to develop GSE's Open Innovation strategy. Inviting participation by external stakeholders (such as start-ups, incubators, small businesses and NGOs), it focuses on three areas:

- OPEN: Developing and leading the Innovation ecosystem, as well as providing feedback to disseminate and replicate innovations.
- ONNECT: Experimenting with and developing new partnership projects and contributing to bids that offer our clients new solutions.
- → **INVEST**: Sourcing of possible financing and management of GSE's internal support fund for sustainable innovation.

THE GREEN BUILDING APPROACH

GSE has gained outstanding expertise in the construction of buildings that are responsible towards people and the environment. A sustainable building reduces negative social and environmental impacts, in particular by:

- **Preserving resources** (raw materials, energy, water),
- Fighting climate change (greenhouse gas emissions),
- Reducing waste and other forms of pollution,
- Supporting users' comfort and health (materials with high sanitary and environmental standards, thermal and acoustic insulation).

This involves controlling our consumption of raw materials and energy, our discharges into the natural environment and other forms of pollution, and our impacts on the climate and biodiversity, at every stage of our value chain (extraction, production, distribution, use, end of life).

In the interest of sustainability, we aim to offer solutions that are not just operational in the short term, but also designed for the long term, in line with environmental and social considerations.

Until recently, we still addressed the environmental aspects of our projects primarily through certifications and labels. To **strengthen GSE's expertise** regarding buildings' environmental and social impacts, the Green Buildings programme, launched in 2019, focuses on ambitious objectives:

- Meet the expectations of all our clients, whatever their size or ambitions, by providing them with practical solutions that have a tangible impact on their buildings' operation,
- Know as precisely as possible the environmental impact of GSE buildings throughout their lifecycle and identify priority areas for improvement,
- Find solutions that effectively combat global warming and its effects, preserve natural resources, limit waste, avoid pollution of the natural environment and promote employee comfort and wellbeing,
- Improve the entire company's level competence and offering by developing sustainable solutions that reduce its most significant impacts through a generalised transition to a low-carbon model.

This programme is jointly managed by the CSR and Green Buildings departments, taking a **collaborative approach** that draws on all the skills available within GSE. Working groups include volunteer members from all the company's departments, who work together to identify the most effective solutions, while ensuring that they are applicable at all levels of the company.

To meet these challenges, we produced the **Green Buildings Guidelines**, establishing a foundation for sustainability, with concrete solutions to match real impacts. They describes a range of options available to better support and advise clients on the impacts of their project.

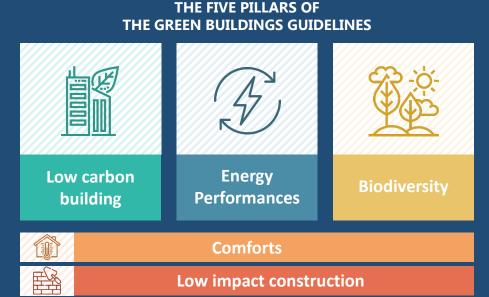
These guidelines focus on the following points:

- Energy efficiency,
- · Low carbon buildings,
- · Protection of biodiversity,
- · Quality of indoor air,
- · Green construction sites.

[NEW] GSE's sales force received training in the Green Buildings programme and helped create the pitch during a special workshop.

Several GSE departments are developing specific tools to roll out environmental practices throughout projects' design, construction and operation.

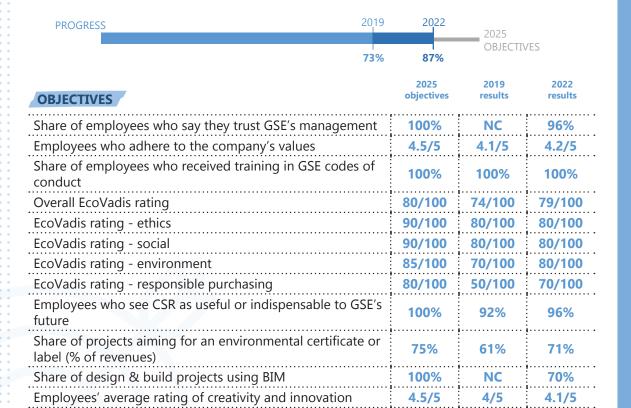
[COMING UP] We will further integrate the requirements of green buildings and solutions into company practices.



ROADMAP 2025

STAKE #1: STRATEGY

Rate of progress towards the Roadmap 2025 objectives



NC: Not calculated

STRENGTHS

- **Integrated governance**: CSR Committee, network of CRS Officers, Green Buildings programme
- **Structured strategy**: risk analysis, international standards (ISO 26000, UN Sustainable Development Goals, UN Global Compact), GRI-compliant reporting
- **Company culture**: sustainability a priority for each department, positive perception of CSR
- **Awareness-raising**: events, meetings, regular publications

FUTURE AREAS OF IMPROVEMENT

- Keep strengthening employees' understanding of sustainable development
- Communicate on & raise awareness of good practices
- Keep supporting the work of the **CSR officers and the** inclusion of international teams
 - Bring people together through activities and events
- Promote GSE's commitments and actions for sustainability
 - Develop the Responsible Purchasing policy

STAKE #2

ETHICS

Ensure ethics and compliance

Business ethics involves embedding companies' moral principles and duties in the broader economic fabric and in relationships with partners.

GSE maintains relations with a large number of stakeholders: employees, clients, suppliers, public authorities, etc. We must uphold a **framework for practices and relations** with each of them, applying strict procedures & rules, and providing support to employees to ensure that we always behave ethically.

ROADMAP 2025 GSE PLEDGES TO:





Prevent anti-competitive behaviour, corruption, conflicts of interest and any other unethical practices

Communicate on our sustainable development performance and fulfil our duty of accountability

Apply due diligence and adopt responsible purchasing practices by working with suppliers and subcontractors to ensure compliance with sustainability standards throughout the value chain

Advise clients by offering a range of solutions that are transparent about impacts and enable them to reduce their buildings' environmental footprint

COMPLIANCE

Preventive procedures are in place to address the risks of regulatory non-compliance. GSE's compliance policy includes a specific focus on CSR, environmental protection, promotion of human rights, ethics, the fight against corruption, the prevention of conflicts of interest, the protection of whistleblowers, data privacy and the declaration of non-financial performance.

Eric Vallord is GSE's Group **Compliance Officer**.

LAWFUL PRACTICES

LOur commercial relations and partnerships are governed by the principles of integrity, honesty and fair competition. Procedures are in place to avoid any conflict of interest. All contracts entered into by GSE companies with the main contractors and suppliers are subject to **internal control** by the Finance and Legal Departments. The contractors selected undergo an approval procedure

designed to ensure that they comply fully with applicable local commercial, employment and tax regulations.

We select service providers that have recognised expertise and a mission that complies with their social purpose and with all local regulations governing their activity. More specifically, compensation for their services follows clear and transparent rules. Each payment must obviously correspond to a real service and be identified as such.

No legal action has been taken against GSE in the last 5 years for anti-competitive behaviour, dominant position, bribery, lack of information, non-confidentiality of data, ecocide or other environmental degradation.

DATA PROTECTION

In line with the General Data Protection Regulation (GDPR), GSE does not collect sensitive data.

A **Data Protection Officer** has been appointed and duly registered with

French data privacy regulator CNIL since May 2018.

GSE carried out an **information systems audit** in 2020. It resulted in a major reinforcement of our structures, organisation and security.

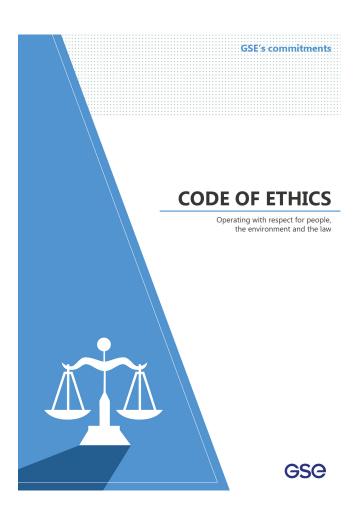
A **contingency plan** is in place to deal with any major IT crisis. It includes a Business Continuity Plan (BCP) and a Business Resumption Plan (BRP).

Nominative or confidential waste is destroyed and scattered to ensure that it remains anonymous.

Employees are regularly **trained in data protection and digital security**, in particular to reduce the risks of industrial espionage, cyber attacks and phishing.



ETHICS



CODE OF ETHICS

A Code of Ethics was drafted, approved and signed by the Executive Committee in 2017 and later updated in March 2022. This Code includes commitments on the following subjects:

- · Respect for persons,
- · Environmental protection,
- · Legal compliance,
- Prevention of corruption,
- Fair competition,
- Information & transparency,
- Protection of assets,
- Money laundering,
- Due diligence.

The code is available on the GSE intranet and website, in French and English, so that all stakeholders can become acquainted with it. It is further developed in three policies that specify rules and procedures:

- Anti-bribery policy,
- Conflict-of-interest management policy,
- Whistleblower protection procedure.

Jean-Michel Scuitto was appointed as GSE's **Ethics Officer**. The Ethics Officer can **advise** any employee on ethical issues. He supervises all anticorruption processes (training, codes, whistleblower protection). He monitors regulatory compliance and supervises control procedures, including accounting audits and the keeping of a register of gifts and invitations to ensure that no corrupt practices have taken place. He also identifies and investigates potential conflicts of interest.

875 employees
received training on
ethics and
anti-corruption
since GSE introduced
the course

All GSE employees are required to take **e-courses** on ethics, corruption and the management of conflicts of interest, which culminate in a test to confirm what they have learnt. All employees have been trained, including the Executive Committee members. And an ongoing training process is in place for new recruits.

All sensitive transactions require the approval of the Ethics Officer and members of the Finance Department. Every year, an internal audit is carried out to identify any abuses and ensure compliance with the gifts policy. A reminder of the rules is systematically issued each year and sanctions may be applied.

The responsible purchasing charter also requires partners to observe all ethical issues (anti-corruption, conflicts of interest, money laundering, etc.). A clause refers to this in all contracts in France to ensure that commitments are respected throughout the GSE supply chain.

No cases of non-compliance with ethical rules have been identified in the last five years.

TRANSPARENCY AND ACCOUNTABILITY

EXTRA-FINANCIAL TRANSPARENCY

Communicating transparently on the company's activities is one of the principles of GSE's sustainable development policy – and one of the purposes of this Sustainable Development Report.

GSE publishes this CSR report annually to provide its stakeholders with a transparent overview of the company's impacts, actions, decision-making processes and any other aspect of corporate responsibility. It is freely accessible on GSE's corporate website, along with a short version in English and French. It is also shared with all employees on the intranet. Stakeholders are informed when the report is published, so that they can find out more about the actions implemented, the methods used and the progress made.

The information provided is based on **international standards** such as the GRI and ISO 26000. It is also reviewed by the appropriate Department Heads and Executive Committee members to ensure that it is relevant. The reporting is also assessed by Global Compact France as part of its annual peer review.

[COMING UP] From 2024, GSE will comply with the **EU's CSRD** (Corporate Sustainability Reporting Directive) in the publication of the company's reports.

FISCAL TRANSPARENCY

GSE has a dedicated tax department that monitors and ensures compliance, assisted by external firms. Decisions are **submitted to the Group's Supervisory Committee**, and the accounts are certified by the Statutory Auditor each year.

LAs tax is paid in the country where the construction work is carried out, GSE's tax system is naturally based in each territory where the company builds – and therefore does not require the drafting of a specific tax strategy. We ensure the compliance and legality of our practices in each

country of business and **guarantee fair tax redistribution** for each of our construction contracts. In this way, the principles of ethics, local activity and local economic development are respected.

To ensure compliance with tax practices, the **tax review** is carried out by the Statutory Auditor, GSE's tax specialist and, outside France, by a local accounting firm.

Any issues relating to taxation can be reported under the **whistleblower protection procedure** to ensure ethical and legal practices and the integrity of the organisation.

When considering whether to invest in a new country, GSE systematically seeks the advice of a tax consultant in order to assess the **tax risk**. Given the Group's size and type of business, GSE's tax strategy is geared towards compliance rather than risk. With this in mind, all payments to tax havens are monitored and prohibited in order to limit risks.

Financial year			Revenues									
01/04/2021-31/03/2022 In €K	Country	Activity	Third parties	Related parties	Total	EBT	Paid taxes in A FY	for FY	Share capital	Retained earnings	Avg. number of employees	Assets minu intangibles
GSE SAS	France	Design and build of commercial real estate projects	426 698 925	6 768 212	433 467 137	10 980 973	2 451 339	682 941	88 623 548	33 038 993	366	346 889 14
VEMARQ SAS	France	Real estate asset portage	5 193 789	0	5 193 789	3 896	0	0	90 000	-34 579	0	130 75
Confluence SAS	France	Development of real estate projects without construction	0	0	0	-13 545	0	0	10 000	0	0	249 28
GSE Auvergne SAS	France	Design and build of commercial real estate projects	5 295 559	0	5 295 559	757 676	118 583	200 784	100 000	10 000	0	1 851 01
GSE Belgique SPRL	Belgium	Design and build of commercial real estate projects	6 304 272	0	6 304 272	11 185	11 401	0	18 550	-944 465	0	3 579 89
GSE Deutschland GmbH	Germany	Design and build of commercial real estate projects	78 102 449	446 836	78 549 284	5 466 847	0	678 518	1 000 000	-1 195 978	29	155 848 50
GSE Italia SRL	Italy	Design and build of commercial real estate projects	126 472 351	306 932	126 779 283	8 447 413	2 267 977	2 573 195	100 000	285 012	32	74 255 06
CONFLUENCE SRL	Italy	Development of real estate projects without construction	1 284 614	410 795	1 695 409	86 335	1 725 689	-61 577	210 000	2 941 663	1	3 920 01
GSE Inmueble Llaves en Mano SL	Spain	Design and build of commercial real estate projects	16 271 250	845 177	17 116 427	108 413	0	0	12 020	729 937	15	7 745 46
Confluence Iberia SL	Spain	Development of real estate projects without construction	211 887	0	211 887	39 239	0	9 810	10 000	0	0	255 19
UK GSE Ltd	UK	Design and build of commercial real estate projects	78 156	46 733	124 889	735 125	0	0	1 182	-1 050 660	1	222 52
GSE Hungaria Kft	Hungary	Design and build of commercial real estate projects	0	0	0	213 723	0	0	8 113	-1 303 002	0	634 77
GSE China Ltd	China	Design and build of commercial real estate projects	29 970 696	0	29 970 696	371 447	-5 195	0	6 393 595	-698 210	36	15 841 48
GSE Romania SRL	Romania	Design and build of commercial real estate projects	360 412	0	360 412	-709 511	0	0	101 086	1 946 811	5	3 351 23
GSEM SARL	Morocco	Design and build of commercial real estate projects	0	0	0	-14 831	83	284	1 033 023	-17 135	0	1 001 95
GSEPT Unipessoal LDA	Portugal	Design and build of commercial real estate projects	30 623 297	0	30 623 297	1 893 849	0	330 579	3 320 000	-92 152	3	18 903 85

DUE DILIGENCE AND RESPONSIBLE PURCHASING

RESPONSIBLE PURCHASING POLICY

98% of GSE's revenues arise from purchasing and subcontracting, from 624 recurring partners that contributed to at least two projects in 2022. Our business as a global contractor requires relations with a large number of suppliers and subcontractors to manage design, construction and maintenance. We must be accountable for our supply chains. To ensure that our services are provided in ways that respect people and the planet, we need to assess the practices of all our partners. Our business must be a positive force that creates truly "responsible" relationships and value for everyone.

Our responsible purchasing strategy is based on risk anticipation, a science-based precautionary principle, sustainable management and the involvement of all stakeholders.

Many of GSE's partners are small and medium-sized organisations, sometimes with few resources to devote to the matter of sustainability. **Trust and proximity** with our partners, often built through long-standing relationships, is an important asset. The responsible purchasing initiatives we propose to our partners should not lead to the termination of contracts with partners who do not achieve a sufficient level, but to

the identification of areas for improvement and of ways we can support them. Synergies and more respectful solutions can then be considered in a partnership relationship. Sharing experience, knowledge and skills will be the key to building a more responsible value chain for GSE in the years to come.

[NEW] A team of two, consisting of Purchasing Engineer Ana Luisa ZOTTIS and CSR Project Manager Claire MENANT, now manages GSE's responsible purchasing strategy and coordinates the various players involved.

A **working group** was set up in 2020 to implement a four-phased action plan (see right).

In 2021, to better support these actions, all purchasing and CSR departments **received training in responsible purchasing** from a specialist consultancy.

[COMING UP] A new course run by the *Observatoire des Achats Responsables* (Responsible Purchasing Institute) will be given to the Purchasing team and some of our operational teams. Following this training, a mentoring session with an external organisation will take place to help our teams implement and deliver our Responsible Purchasing action plan.

RESPONSIBLE PURCHASING ACTION PLAN

COMMITMENTS

Promotion to partners of the Responsible Purchasing Charter, published in 2018 and updated in 2022.

[NEW] Review of the responsible purchasing indicators already monitored.

purchasing survey in 2020.

METRICS

updated in 2024 and a risk map will be drawn up based on its results.

APPROVAL

[NEW] Integration of new CSR criteria in the overall evaluation of suppliers.

[NEW] Integration of an outsourced third-party evaluation solution (Altares).

[COMING UP] Assessment of around 100 suppliers in 2023 in France and abroad

SELECTION

[COMING UP] Introduction of new selection and evaluation criteria for each contract, addressing sustainable development issues.

COMMITMENTS

Framework contracts or commercial partnership agreements spell out reciprocal commitments that create the conditions for long-term relationships between GSE and its suppliers and subcontractors. Framework contracts are systematically consulted when invitations to tender are issued. They specify a guaranteed volume of business, which we always deliver. GSE also undertakes to comply with payment deadlines in order to provide its partners with the best possible support.

To formalise our responsible purchasing policy, we **established a charter** setting out the reciprocal commitments of GSE and its partners. **A clause refers to it in every contract** with suppliers and subcontractors. In particular, this charter spells out suppliers' duties in the following areas:

- Ethics: accountability, transparency, respect for stakeholders' interests, regulatory compliance.
- Human rights: banning of child labour and forced labour, freedom of association and the right to collective bargaining, equal opportunity and absence of discrimination, compliance with laws on wages, benefits and working hours, protection of health and safety.
- Environmental protection: management of nature, biodiversity, ecosystems, natural resources, waste and toxic substances, energy resources, nuisances to local residents, discharges into water, air and soil, emissions and pollution.

• **Due diligence**: procedures and monitoring of their own suppliers' practices.

In return, GSE makes the following commitments:

- **Selection of partners**: objective criteria, transparency, fairness.
- **Ethical practices**: prevention of conflicts of interest and corruption, data protection.
- Business relationships: compliance with contractual conditions, building of long-term relationships, prevention of financial dependence, collaboration & support in sustainable development initiatives.

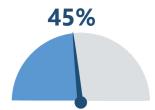
Suppliers and subcontractors found to be in breach of any of the commitments set out in the charter are excluded for a period of time commensurate with the seriousness of the incident.

We share our social and environmental concerns with all our partners. To this end, we communicate our adherence to the 10 principles of the Global Compact and the 17 Sustainable Development Goals.

EVALUATION & SELECTION

In 2020, an initial sustainable procurement survey was carried out to better understand the sustainability policies of GSE's main partners.

Suppliers' average level of consideration for sustainability issues in their business decisions



Out of 58 partners evaluated, accounting for 11% of our purchasing expenditure, the average score obtained was 45%. The main strengths observed relate to workers' health & safety, actions to promote recycling and reduce waste, and the reporting practices deployed. The survey also revealed insufficient internal organisation of sustainability and the need for actions to protect whistleblowers, promote gender equality and integrate environmental issues into products.

[COMING UP] We will reiterate this survey in 2023/24 and carry out a CSR risk analysis based on this evaluation.

Suppliers and subcontractors are selected by the Purchasing Department and the Project Engineers on the basis of various criteria, ranging from quality and price to technical requirements. Partners under framework contracts are assessed directly by the Purchasing Department through a site audit: component acceptance, stock management, manufacturing process, R&D, compliance, certification, etc.

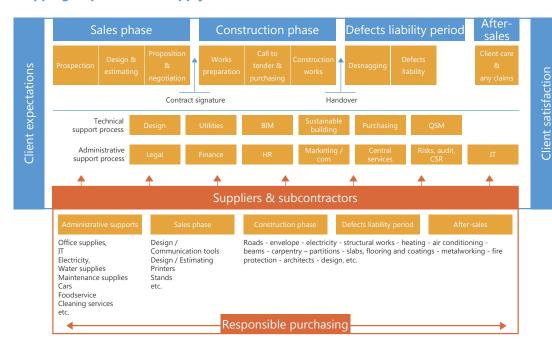
SCORE PER AXIS



These framework contracts enable GSE and its partners to know each other better and to move forward together on any new issues that may arise. We hold several meetings every year with these partners to maintain a regular dialogue, analyse areas of improvement and identify synergies. Our aim is to unite the supply chain around the company's key priorities: quality, client focus, CSR, etc. GSE aims to build long-term relationships with its partners. Listening to contractors, even those not covered by a framework contract, enables us to identify those with specific needs and to understand how GSE can support them, in order to create solid, long-term relationships and ensure that these partners trust us.

When challenges are identified, we mainly seek to support our partners by qualifying together the areas for improvement and determining the right approach to overcome the difficulties.

Mapping of processes / supply chain



Currently, the evaluation of suppliers upon a project's completion is carried out by the project engineer based on various criteria: price, quality, deadlines, services, snags and client relations. Sustainable development is also taken into account in this evaluation, with an average score of 6.4/10 in 2022. In addition to this procedure, the Quality Safety Methods (QSM) Department assesses subcontractors, particularly in terms of safety on worksites. A questionnaire is distributed to all suppliers & subcontractors and audits are carried out regularly. GSE's Green Buildings Department also monitors and assesses practices in terms of compliance

with environmental requirements on certified sites. As part of the selection process for suppliers and subcontractors, we draw up a sustainable procurement plan for these sites. In particular, it indicates the preferred environmental labels for the various materials used.

In the summer of 2020, GSE set up a Know Your Supplier (KYS) committee. Its purpose is to get to know suppliers & subcontractors better and to control operational risks. It brings together all relevant departments: Purchasing, Technical, Legal, Treasury, Ecological and Social Transition, and Risks.

Though GSE does not yet reach the standard set by the French Due Diligence law, in 2022 the company achieved the levels stipulated by the Sapin II law on Transparency & Fighting Corruption. Financial risks and mutual dependencies are assessed, as well as workload, quality performance, documentary transparency and the various aspects of development. sustainable This approach, which remains benevolent, complements our regular interviews with our main partners.

In 2021, we rolled out a programme of meetings and evaluations of our main partners on issues of sustainability, which

will be repeated every three years. Its primary objective is to raise awareness of sustainability issues, while assessing the level of maturity of suppliers and subcontractors in this area. We want to work in partnership with suppliers and subcontractors to support them in taking corrective actions, as well as by bringing together our R&D teams to carry out joint studies and field experiments.

[COMING UP] We will compile the assessments carried out by the various departments to establish a complete and consistent supplier listing procedure. This will enable us to know our business partners

better, from both the project management and the sustainability perspectives. This database will form the basis for evaluating and selecting partners according to broad criteria for sustainable projects.

Our goal is to build an in-depth knowledge base on the sustainability practices of our business partners, focusing on five areas:

- **Integration of CSR** in the company's strategy (codes, commitments, labels, reporting, internal organisation, etc.)
- Working conditions (respect f o r employees, diversity, wellbeing, health & safety, management-employee relations, etc.)
- Ethics (internal policies, sales practices, transparency, risk prevention, human rights and labour rights)
- **Environmental protection** (source of construction materials, production processes, impact assessment, resource management, emissions mitigation, etc.)
- Local development (local economic development, relations with the communities, philanthropy and solidarity, access to culture and technology, etc.)

DUTY TO ADVISE& CLIENT RELATIONS

CLIENT FIRST

In its relationships with clients, GSE undertakes to observe the **United Nations Guidelines** for Consumer Protection, and in particular to guarantee:

- Loyal sales practices
- Information transparency
- The **protection of the buildings' users**, applying the precautionary principle
- The **buildings' sustainability**, particularly as attested by environmental certification
- **Support** throughout the project and after-sales client care
- Client data protection.

94% of our clients would do business with us again

To better meet our clients' needs, we listen, advise and support them.

Client satisfaction is an essential part of GSE's identity and a major strategic focus for the company. In 2018, CEO Roland Paul created a dedicated position on the Executive Committee and hired Muriel Lecou, who reports directly to him. Since then, she has coordinated several major internal transformation & change management projects to make clients, their expectations and satisfaction the long-term focus of everyone's work. To guarantee lasting relationships with all our partners, the client

experience is delivered in the spirit of balance, benevolence, professionalism and ethics. Following an **assessment of the situation** in 2018 (more than 50 client interviews, 20 worksite visits), we developed a **Client Relations Code** reaffirming the values of this fundamental relationship, and deployed it in 2019. It was designed with about a hundred GSE employees at all levels of the company, as well as with around fifty clients. By 2020, all employees had received training regarding the client relationship and its core values:

- Trust
- Anticipation
- Listening
- Transparency
- Agility
- Performance
- Commitment

Every year since, the Client First team has conducted surveys and informal discussions with our clients. In 2022, we carried out **107 such surveys**. The aim of this approach is to constantly improve our understanding of clients' expectations as well as of GSE's strengths and areas for improvement.

In addition to the Client Relations Code, we introduced a **Client Satisfaction Notebook** – both an innovative process and a digital tool – and deployed it to all GSE projects in 2020. It enables us to monitor and manage client expectations from the beginning to the end of each project.

DUTY TO ADVISE

It is GSE's responsibility to support its clients in making informed choices with regard to social and environmental issues, by proposing quantified, transparent options. We continue to deepen our expertise to better fulfil our duty to advise clients, whether it's regarding environmental protection, workers' safety or the comfort the building's users. Indeed, to offer the most sustainable solutions and enable clients to make fully informed choices, GSE launched its Green Buildings **R&D** programme in late 2019. Its aim is to identify the most appropriate solutions for reducing the impact of our buildings, in order to develop a commercial offering that meets the needs of our clients - as well as those of society and the planet.

To this end, a sustainable building engineer has been in charge of our R&D work since 2020. The R&D team also provides support to the projects to ensure that the environment is systematically taken into account and offers advice wherever needed. Many internal working groups have been set up to build an innovative commercial offering that is consistent with the UN's Sustainable Development Goals.

In 2021, we organised workshops directly with clients to adapt to their needs and expectations on these matters. Sandra Roumi, Chairwoman of Business Immo commercial real estate magazine, led **three meetings** with GSE clients to discuss eco-responsible buildings.

By February 2022, all our sales teams were trained in sustainable development and solutions for green buildings. This means that every client can be guided through clear options that meet the specific challenges of their project, location and impacts. These training days have given our employees the theoretical and practical knowledge they need, as well as dedicated materials and content. The goal is to improve construction practices and the impact of our projects, by directly involving our clients in the process.

Our business partners give our attention to sustainability an average rating of 3.7/5

ROADMAP 2025

STAKE #2: ETHICS

Rate of progress towards the Roadmap 2025 objectives



OBJECTIVES	2025 objectives	2019 results	2022 results
Legal action for anti-competitive behaviour, corruption, collusion, lack of product information, data privacy breach, ecocide or other environmental degradation	0	0	0
Cases settled under the whistleblower protection procedure	100%	100%	100%
Employees trained in the fight against corruption	100%	100%	100%
Average rating of internal communication by employees	4/5	3.3/5	3.8/5
Average rating of the transparency of information by GSE employees	4.5/5	3,5/5	3.8/5
Share of suppliers satisfied or very satisfied with GSE's communication	95%	NC	86%
Stakeholders' rating of GSE's CSR policy	5/5	3.2/5	3.7/5
Share of contractors covered by GSE's responsible purchasing approach (out of total purchasing volume)	100%	NC	65%
Percentage of projects incorporating a sustainable procurement plan	100%	NC	16%
Suppliers' level of maturity with regard to sustainable development	70 %	NC	45%
Number of suppliers receiving GSE's support to improve their ESG practices	30	NC	5
Share of buyers trained in responsible purchasing	100%	0%	100%
Share of clients who would do business with GSE again	100%	94%	94%
Client satisfaction rate	100%	91%	83%
Share of social network communications dedicated to sustainability	20%	NC	6%
Share of press communications relating to sustainability	100%	NC	59%

NC: Not calculated

STRENGTHS

- **Ethics policy:** codes and policies, whistleblower protection, control procedures, compliance
- **Transparency:** regular communication on impacts and the results of our sustainability policies, fiscal transparency
- **Dialogue & co-construction:** inclusion of all key stakeholders in sustainability policies
- **Responsible purchasing:** responsible purchasing code established and action plan underway
- **Duty to advise:** development of an advisory offering on green buildings and transparency on the impacts of the solutions we offer our clients

FUTURE AREAS OF IMPROVEMENT

- Continue to strengthen **ethical procedures** to ensure compliance with rules
- Improve our **knowledge of supplier practices** and our support to key business partners aiming to improve their impacts
- Deploy **green solutions** to 100% of GSE projects, raise client and user awareness and continue to develop internal expertise

STAKE #3

HUMAN RIGHTS

Respect Human rights and diversity

It goes without saying that GSE defends and promotes human rights within its operations, as well as those of its suppliers and subcontractors. This includes the **fight against** illegal employment, respect for individual liberties and labor law, along with professional development and career management, diversity, inclusion, equality and integration.

ROADMAP 2025

5 GENDER EQUALITY

GSE PLEDGES TO:

Guarantee stable, skilled jobs in compliance with international labor standards.

Ensure **diversity and equal opportunities** and combat discrimination in all its forms.

Support our employees throughout their **careers** and promote **training**.

Foster local development and **community projects**.

Promote work integration and local employment at construction sites.

HUMAN RIGHTS



JOBS

GSE provides stable, skilled jobs. At the end of March 2023, 82% of our 611 employees were in management-level positions, 94% worked full-time and 88% were on permanent contracts. A comprehensive compensation policy is in place, with a wide range of incentives. Compensation is reviewed on an annual basis. In all countries where GSE operates, salaries are set above the legal minimum as a matter of course, in line with local legislation. In the case of France, a profit-sharing scheme is in place. In our international subsidiaries, we've implemented a similar system, based on collective bonuses.

Compliance with international labour standards such as the international Labour Organization's (ILO) conventions is guaranteed, along with all the local legislation applicable in the countries where we operate. These commitments have always been upheld by senior

management, who have made treating people with respect one of their core priorities.

Respect for human rights is a fundamental and integral part of GSE's corporate culture, as demonstrated by the company's involvement in the Human Rights Working Group of the Global Compact France. We've identified few direct risks to human rights in our activities. The principal risk lies in the use of undeclared workers by some subcontractors.

LABOR RELATIONS

To foster dialogue with management, employees in France are represented by the joint works council (*Comité Social et Economique - CSE*), including its Health, Safety and Working Conditions Committee (*Comission Santé et Sécurité et Conditions de Travail - CSSCT*). The

committee is made up of 11 permanent employee representatives and 11 substitutes. It meets with management on a monthly basis. Agreements are available to all staff via the company intranet, and minutes of meetings are shared by e-mail.

Six agreements were signed for our offices in France:

- Right to disconnect
- Agreement on Mandatory Annual Bargaining
- Gender Equality Agreement
- Savings plan (profit-sharing and incentive schemes)
- Sustainable mobility allowance
- Working from home

We respect freedom of association and collective bargaining in all countries where we operate. Employee representation and collective bargaining agreements cover all French employees, who account for 68% of GSE's workforce.

DIVERSITY AND INCLUSION

GSE is guarantees equal opportunity and equal treatment in all internal processes and management decisions:

- In terms of recruitment and career development,
- With regard to gender equality and the promotion of women in management positions,
- Through the recruitment of young and older employees.

Equal opportunity begins at the hiring stage. Our recruitment process is transparent and clearly communicated to all candidates. We advertise our vacancies widely, to reach the most appropriate profiles. We actively exclude biases from the recruitment phase and we use evaluation checklists to ensure that candidates' profiles are assessed objectively. Our HR Department works with managers to raise awareness of these factors prior to the recruitment phase. The company works to attract candidates from around the world through a wide range of networks. By diversifying talent and skills, the company improves its overall performance. Diversity is one of GSE's main assets and a key driver of its growth. Across 15 offices in France and 7 international locations, 20 nationalities

are represented in our workforce. The company's workforce is made up of 38% women, 62% of whom occupy managerial positions, 14% work part time. The

Women make up
38% of the
workforce and
62% are managers

proportion of female managers has increased by almost 30% since 2018. The Executive Committee currently comprises 2 women out of 11 members. The main challenge in terms of equal opportunity lies in recruiting female employees. Women accounted for 39% of new hires in 2022. Female construction engineers are in short supply: they make up only 29% of engineering students. To overcome this difficulty, GSE invites its women and young female project engineers to take part in school fairs and forums to promote GSE's professions (11 female employees volunteered in 2022).

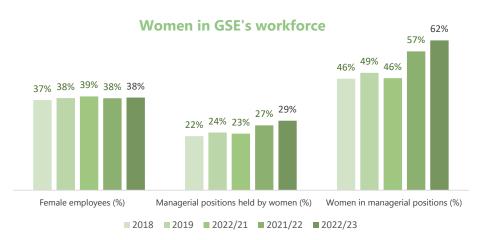
A **gender equality agreement** has been in place since 2016 and was renewed in 2020. It focuses on:

- Recruitment: working with schools to build awareness among young women of careers at GSE and to invite job applications from female candidates;
- Career paths: ensure that maternity, paternity or parental leave does not hinder career advancement, and increase the share of women in decision-making positions;
- Compensation: guarantee the same level of pay for equal skills, experience and length of service;

 Working conditions: ensure a good work-life balance, which is covered by a dedicated agreement.

Since 2020, GSE has been a member of Fondation Agir Contre l'Exclusion (FACE) in the Vaucluse area. Through this partnership, GSE employees volunteer to participate in raising awareness of engineering professions in secondary schools in underprivileged neighborhoods, with a particular focus on young women. This initiative is part of an overall policy to combat discrimination and promote workforce inclusion.





Gender Equality Index

Criteria	Points 2021	Points 2022
1- Pay gap	33	29
2- Individual pay increase gap	20	20
3- Promotion gap	15	15
4- Pay increase following maternity leave	15	15
5- Number of employees of the under- represented sex among the 10 highest salaries	5	5
Total	88	84

"My role as Disability Officer is to listen sympathetically and provide support to employees with disabilities. I shape and drive GSE's commitments in terms of prevention, occupational health and disability, while raising employees' awareness of these issues."



Lisa Gautier, HR Lawyer & Disability Officer

We have published our **Gender Equality Index** since 2018. It is based on five indicators: pay gaps, individual increase gaps, promotion gaps, pay increases on return from maternity leave, and employees of the under-represented sex among the 10 highest earners. This index stood at 84/100 in 2022, down in one criterion from 2021. An action plan is underway to address the situation.

Action to combat harassment, and more specifically sexist and sexual harassment, is overseen by GSE's joint works council (CSE). [NEW] Members of the CSE have appointed Célia Benoît as the CSE representative responsible for combating sexual harassment and gender-based harassment. Célia has undergone training in receiving and handling complaints.

Our **whistleblower protection policy** spells out all the concepts of harassment. It describes the procedure that enables anyone to report concerns about discrimination or harassment anonymously and securely.

[COMING UP] We will briefly be conducting an internal survey to poll all GSE employees on their perception of inclusion and diversity within the company, in order to gain a clear idea of the next steps to be taken in this area.

In early 2022, our HR lawyer Lisa Gautier was trained and appointed as a **Disability Officer**.

[NEW] At the end of 2022, PiDieM conducted interviews with a representative panel of employees from GSE's French branches.

Their feedback made it possible to determine GSE's degree of maturity in these areas and to identify strengths & areas for improvement. PiDieM presented a summary and recommendations to our HR Department, then to the Executive Committee and the joint works council. Taking these recommendations into account, management has made a series of commitments in terms of promoting occupational health and disability issues, which are available on the company's intranet.

GSE's commitments to occupational health and disability

- Appointment of a dedicated officer whom staff may contact at any time in confidence to discuss occupational health and disability issues.
- Setting up an outsourced information service for all employees, with guaranteed confidentiality.
- Authorization of one day's paid leave for employees filing or renewing an application for Recognition of Disabled Worker Status (*RQTH Reconnaissance de la Qualité de Travailleur Handicappé*).
- Raising awareness of diversity and inclusion: course for new managers, e-course for new recruits, organization of events (DuoDay inclusion event, wheelchair rugby demo, etc.).
- Continued outsourcing to social enterprises employing disabled persons.

CAREER MANAGEMENT AND TRAINING

CAREERS

Guaranteeing human rights and labor law also means supporting employees in their professional development. The aim of our career management policy is first and foremost to develop employees' skills through choices tailored to their positions, skills maintenance, employability, and expectations & aspirations for career development. We also aim to help employees progress and explore new experiences.

Upon their arrival in the company, we offer recruits a personalized welcome package and provide them with tools designed to facilitate their onboarding:

- A regular new employee seminar strengthens interaction between recruits and enables them to get acquainted with GSE's culture.
- An induction course can be arranged to enable new employees to meet their main contacts and understand how the company operates,
- Since 2019, a digital onboarding programme has been in place to enable newcomers to learn about the company's various departments. The e-learning programme includes modules on workstation ergonomics, personal

right to disconnect, anti-corruption, environmental certification, health and safety on site, client focus, sustainable buildings and CSR.

5% of interns and sandwich course students in the total workforce

Employees can express their needs, ideas and concerns in a variety of ways, in a constructive and friendly atmosphere. To facilitate a more individual and personalized dialogue, two types of interviews are organized every year for all employees:

- The annual performance review is an opportunity to discuss the current year's objectives with the manager and to evaluate those of the previous year to better analyse strengths and any difficulties encountered.
- The career planning interview is when employees and their managers discuss expectations in terms of career paths, mobility and training needs.

protective equipment, traffic risks, the We request a post-induction report from each new employee, while a satisfaction survey is carried out every 15 months to identify the company's strengths and areas for improvement. We also conduct interviews to learn the reasons of an employee's departure.

> A talent manager, Trina Raquet, is available to support employees and identify their career management needs. She focuses on requests made during one-on-one interviews, enabling her to track and respond to employees' aspirations in terms of career development, mobility and training. This approach enables:

- Improved monitoring of career management and internal mobility,
- Individualised support for employees in their personal development,
- Improved communication on job vacancies, encouraging internal co-optation,
- End-of-career support, with adjustment and transition programmes.

[NEW] Elodie Robin, Senior Recruiter, supports the work of Talent Manager Trina Raguet and assists Project Engineers.



TRAINING

All employees can access training in line with their needs and positions. In 2022, employees received an average of 26 hours of training. The main areas of training were:

- Professional development for technical staff,
- IT training,
- QHSE: safety (construction sites Site Installation Plan), environment (environmental certifications),
- Sales: CRM and other internal applications, client impact, real estate development,
- Management: team and project management, particularly for construction sites,
- Language training,
- Professional development for support staff,
- Onboarding new recruits,
- Personal development,
- · Client First,
- Green buildings.

Many courses are given directly by in-house experts. Learning methods are increasingly varied (collaborative methodologies, gamified training, e-learning, etc.).

We focus on training and skills development for young employees. For over ten years, the "Promo Ingénieur-e Projets" programme has welcomed young engineering graduates (from INSA, ESTP ENSAM, POLYTECH, etc.) and provided project management training and comprehensive professional development. The 18-month programme, which focuses on supporting and empowering graduates, includes a mentoring scheme and monthly training in project management and construction engineering.

[NEW] This programme has been rolled out in English for international subsidiaries, based on the same principles of support and skills development.

We also have an 18-month "Promo Manager" programme to support new managers in their roles (leadership, handling difficult situations, change management, etc.).

€1.7 million dedicated to training in 2022

In 2021, all employees were also provided with training in **sustainable development** issues, including ecology and environmentally responsible habits, eco-driving, green IT practices and green construction sites. As part of their induction programme, all new recruits are required to complete an e-course on sustainability.

In 2022, specific courses for engineers and sales staff were organized as part of the **Green Buildings Programme**, to provide teams with the knowledge and skills identified in this dedicated R&D programme. These courses were provided by the Green Buildings Department and will be supplemented by mandatory e-learning. Some 52 people were trained in January and February 2023.

Skills seminars enable employees to work together to identify best practices, difficulties encountered and potential solutions. The aim of these seminars is to get employees to work together, brainstorm issues related to their field of expertise, and share their experience in workgroups.



Maude Rellet-Crétois, Training & HR Manager

PARTNERSHIPS & SPONSORSHIP





GSE is involved with local communities through various organisations working in **four areas**:

- · Business development,
- Construction / real estate,
- Education.

To pursue its commitment, GSE has been a member of the **UN Global Compact** since its creation in France in 2003 and was a member of the Board of Directors for 17 years. Through this membership, the we are committed to the UN **Sustainable Development Goals** (SDGs). GSE is an ambassador of the Global Compact France network for France's Southern Region, promoting its principles locally.

Since 2017, GSE has also been a signatory of the French Business Climate Pledge, an initiative of employer union MEDEF to reduce carbon emissions. More than a hundred French companies have pledged to accelerate innovation and R&D through

their investments in low-carbon solutions, to significantly reduce greenhouse gas (GHG) emissions from their business activities and thereby to protect the climate.

GSE contributes to **developing knowledge** and access to technology through its close ties with schools. Many of our employees share their knowledge through presentations for students at ENTPE, ESTP and INSA. This enables us to share our deep understanding of digital tools in construction (e.g. BIM) with the industry's future professionals. Every year, a large number of interns and sandwich course students are welcomed at our offices, enabling them to develop their knowledge of the global contracting business.

GSE encourages volunteer work and employee involvement with NGOs and events. We invested a total of €469,400 in corporate philanthropy in 2022.

Since 2020, GSE has held a seat on the Board of Directors of the FACE Vaucluse

Foundation. FACE, a charity chaired by former French Prime Minister Jean Castex, brings together public, private and voluntary organizations in the fight against social exclusion, discrimination and poverty.

All employees in the Vaucluse area who wish to contribute to the Foundation's work are welcome to do so. GSE's seat on the Board of Directors enables it to take part in initiatives to promote education & employment and to reduce social exclusion, including:

- Introductions to the world of work and to careers at GSE – in secondary schools in underprivileged neighborhoods, internships for ninth graders;
- Job interview training and preparation sessions for long-term unemployed individuals.

In 2022, **23 GSE employees contributed** a total of 109 hours to various initiatives, including presentations on engineering

careers in secondary schools, soft skills and speaking workshops in schools to help students prepare for internships, acting as examiners during mock orals for ninth grade interns, mentoring high school students, and job interview training for long-term unemployed people.

[NEW] In Lille, GSE works with NGO ARELI as part of the Emergence programme, which supports talented young people from underprivileged backgrounds.

In 2022, GSE organized a donation scheme to **collect clothes** and everyday essential items for people affected by the war in Ukraine.

GSE is also a partner and board member of the *Réseau Initiative-Terre de Vaucluse* NGO, which stimulates the local economy and helps people back into work by supporting entrepreneurial projects.

PARTERSHIPS & SPONSORSHIP

[NEW] As part of our partnership with NGO FACE Vaucluse, three GSE employees have become mentors for long-term unemployed persons with disabilities. Employees supported those they were mentoring over a six-month period, with regular meetings (at least once a month) to develop their career plans. An interview with Nicolas Sarrade and Jean-Philippe Patritti, Senior Estimating & Design Director at GSE and Nicolas' mentor.

What inspired you to get involved in this mentoring programme?

Nicolas S.: The challenges associated with being disabled, and in particular the difficulty of presenting myself in a wheelchair, meant that my own apprehensions often get the better of me (I was the only wheelchair user candidate to take part in this type of programme). But I wanted to overcome this and give the programme a try. My main objective was to be able to share my experiences of the challenges posed by disability in terms of looking for a job in a company.

Jean-Philippe P.: I wanted to help, insofar as I am able in any modest way, someone who needs it. To share my experience and try to help plan a route back to employment. I also wanted to learn about disability and difference.

What has the experience taught you?

Nicolas S.: Our first meeting was really laid back and natural! This totally reflects Jean-Philippe's personality.

Right from the outset, he made me feel at ease by showing me around his work environment. From there, we planned our future visits so that I could meet some of his colleagues who would perhaps be able to help me with my job search.

Jean-Philippe P.: Trying to do something to help was a really enriching experience for me. The time spent with Nicolas made me more aware of the day-to-day difficulties faced by people with disabilities (wheelchair users), and also showed me that in any situation, no matter how challenging, there's always a spark of positivity and an enthusiasm for life.

What would you say to somebody who is thinking about getting involved?

Nicolas S.: I think I'd say that first and foremost it's a very enriching experience on an inter-personal level. That would be my main insight into this initiative.

Jean-Philippe P.: I'd describe it as a highly rewarding life experience and one which gives real meaning to our actions. It encouraged me to be more open to others and to differences, to put things into perspective, and to admire "true" resilience without descending into feelings of compassion.



GSE FOUNDATION

In November 2017, GSE employees were invited to share their ideas at an internal event. They expressed the wish to see GSE get involved in philanthropic and community projects.

The GSE Foundation was created in August 2018 to build on this idea and to keep investing in local communities. The purpose of the foundation is to develop and support humanitarian, educational, cultural and social initiatives that aim to:

- improve living conditions,
- provide and expand access to education and knowledge, or
- help protect the environment in France or elsewhere in the world.

The GSE Foundation develops the **concept**, secures **funding** and coordinates operations with the project owners. GSE contributes expertise & know-how to these projects and endows the foundation with an annual budget of €100,000.

In 2022, 10 employees were involved in the GSE Foundation activities.

For its first project, the GSE Foundation worked alongside the Victor Hugo Manjushree Vidyapith school, near the Nepalese capital Kathmandu, to design and build a boarding school for underprivileged children. In 2019, the second project involved building a school farm in Madagascar.

In 2022, the foundation continued its local project of helping expand the Mas de Carles goat farm in Villeneuvelès-Avignon, France, near GSE's head office. The farm itself has welcomed the destitute since the 1960s, and the eponymous NGO was created in 1981. Mas de Carles provides people with the space and time they need to make a fresh start in life, while working on the farm and having the option to take part in a Skills Validation training programme (Validation des Acquis de l'Expérience - VAE). At present, 12 GSE employees support 45 to 50 residents. The organiccertified farm wanted to increase the size of its herd to 90 goats, which meant building a new goat pen. GSE was able to provide expertise for the project, from defining requirements for the building to designing and costing the project, optimizing the building, advising on administrative management, as well

€100,000 invested and 10 employees involved in the

involved in the GSE's Foundation's work in the field in 2022

as providing further support in the application for planning permission, construction supervision, the search for partners and the management of subcontractors. The new goat farm was handed over thanks to the involvement of around thirty GSE employees who came to help on site with their families.

[NEW] In 2022, the GSE Foundation **returned to Nepal** with the Babadei NGO, in the Bardia region, where a local community had been expropriated in order to reintroduce wild animals. The endowment fund offered to build a kindergarten to accompany the project of relocating the population. Despite the pandemic, GSE employees were able to finalise the plans and the project is now underway.







JOBS FOR THE JOBLESS



Over the past few years, GSE has stepped up its efforts to promote work-integration, i.e. the return to employment of people who have been without work, such as the long-term unemployed, welfare beneficiaries, persons with disabilities, young dropouts of the education system, destitute persons, etc.

Work integration social enterprises are regularly involved in our projects. As part of GSE's responsible purchasing action plan, the company will specifically be seeking, in the coming years, to strengthen these partnerships and make them systematic on its construction sites, with a target of 5% of man-hours by work-integration hires.

GSE's current challenge is to collect feedback on these matters to better define the way forward. We established an internal working group dedicated to the issue in 2022.

In its **office activities**, GSE uses the services of a number of work integration social enterprises – in particular for landscaping, recycling IT equipment and other supplies, and for some outsourced services offered to employees, such as ironing.

[NEW] Taking its commitment further, GSE signed the PAQTE / Plan 10000 convention with NGO FACE, the *Préfecture* of the Vaucluse *département* and the public bureau of employment and solidarity (*DDETS*) in 2021, 2022 and 2023. The aim of this national initiative is for companies to commit to working locally to promote employment and integration, particularly for people from underprivileged neighborhoods.

[NEW] GSE joined the French community of companies committed to an inclusive society and a sustainable world. We are the initiative's champion in the Avignon region with "*Le Vaucluse S'engage*".

GSE'S FOUR COMMITMENTS IN THE PAQTE / PLAN 10 000 CONVENTION:

RAISE AWARENESS

Take part in collective internship programmes for 9th graders through FACE

Make presentations and raise awareness about the world of work with FACE

TRAIN

Offer internships and apprenticeships
Participate in forums and meetings for apprenticeship

PURCHASE

Increase the level of maturity of the supply chain with regard to social and environmental issues

Rely on local or work integration social enterprises where possible

RECRUIT

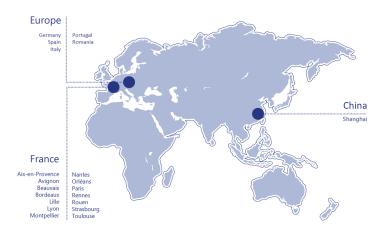
Use tools to promote equal opportunity

Train and raise awareness about biases

Provide support to the long-term unemployed via FACE

LOCAL IMPACT

Our offices in France, Europe and Asia



ECONOMIC IMPACT

GSE takes its business environment into account when defining and implementing its sustainability strategy: its partners, the local communities, the environment and local resources. We aim to conduct our business in harmony with the local ecosystem, bringing stakeholders as much added value as they contribute to GSE. Indeed, the notion of mutual benefit is the foundation of successful business development.

This is also the idea behind the development of the **GSE Regions BU** and its network of regional offices: to be as close as possible to the markets to gain a better understanding of the stakeholders and their expectations. GSE Regions is responsible for local construction projects in the services and industrial sectors. In addition to its strong presence across France, GSE also operates in seven countries in Europe and Asia.

For each project, the activity moves to the client's construction sites, making the notion of territory very extensible. However, all projects are treated with the underlying idea of creating value locally. Wherever possible, we include local businesses in calls to tender for suppliers and subcontractors.

In 2022, GSE projects accounted for **5.4 million** man-hours – the equivalent of some 3,400 full-time jobs over the year. These jobs can be at various levels and in many professions, the main ones being roads, roofing, electricity, masonry, HVAC, carpentry, joinery, partitions, paving flooring and coatings, metalwork, fire protection, architecture, design, etc.

Revenues reached €1 billion, including:

- €896 million redistributed to our partners, suppliers and subcontractors,
- €520 million outside France.

GSE also supports the local economy by investing in incubators, public initiatives

and innovation clusters. In Avignon, GSE is a member of the Board of Directors of Initiative Terres de Vaucluse, a network providing funding for start-ups. GSE is also a member of the Terralia innovation cluster, the Creativa business incubator and the Camina incubator.

GSE's various departments can be members of **professional associations** that share experience and develop knowledge about their lines of business, including Agora Supply Chain, Agora immobilier, ADI, AFILOG, ASLOG, RIX, Cobaty, IOSH, IFACI, AMRAE, and others.

3,414 jobs created by GSE construction sites



DUE DILIGENCE

Human rights must also be built into the **practices of our suppliers and subcontractors**, particularly with regard to undeclared work. For years now, our Legal, Quality-Safety-Methods and Purchasing Departments have been steadily tightening their procedures.

All the rights of employees and self-employed workers on our construction sites are guaranteed, in particular with regard to:

- Individual liberties,
- Freedom of association, the right to collective bargaining and the right to strike,
- · Civil and political rights,
- Fundamental labour principles and rights,

- The right to education,
- The right to social security and access to healthcare.

We have established verification procedures on two levels:

• Operational: we carry out checks on projects, guaranteeing the absence of concealed or illegal work and good employment conditions at our partners' sites. Each project in France has a dedicated budget for labour monitoring (guarding, regular checks, worker ID verification system, etc.).

In 2020, we developed an application and deployed it on all construction sites, using a QR code to record all workers.

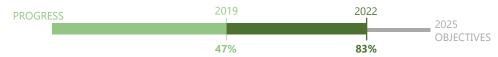
• Purchasing: the documentation requested from subcontractors makes it possible to identify partners who may not be complying with ILO standards in terms of labour law, compensation and accommodation conditions for seconded staff. We have strengthened the contractual commitments of suppliers and subcontractors. In the interest of risk control, we do not allow subcontracting beyond tier 2.

We apply the same rules and procedures in France and abroad.

ROADMAP 2025

STAKE #3: HUMAN RIGHTS

Rate of progress towards the Roadmap 2025 objectives



OBJECTIVES	2025 objectives	2019 results	2022 results
Share of employees on permanent contracts	95%	91%	88%
Share of interns and sandwich course students in total workforce	<15%	10%	5%
Gender equality index	90/100	44/100	84/100
Share of women employees	50%	38%	38%
Share of women managers	60%	49%	62%
Share of employees under 30	>15%	23%	21%
Share of employees above 45	>30%	35%	36%
Share of employees recognised as disabled workers (France)	6%	Not comparable	1.06%
Employees' rating of their work's interest	4.5/5	4.1/5	4.2/5
Employees' rating of their responsibility and independence	4.5/5	4.2/5	4.4/5
Employees' rating of recognition received from managers	4.5/5	3.8/5	4/5
Employees' rating of training and skills development	4/5	3.5/5	4/5
Employees' rating of career paths and mobility	4/5	3.4/5	3.6/5
Number of hours of training per employee	28	26	26
Hours of work contributed by GSE employees to local initiatives of social economy and solidarity	70	0	109
Number of full-time equivalent positions created by construction sites	2,800	2,081	3,414

STRENGTHS

- **Employment:** stable, qualified jobs
- Careers & training: training programmes, annual reviews, mobility, interesting work
- **Partnerships & sponsorship:** increase in external partnerships and philanthropy, employees' involvement, GSE Foundation
 - Work integration: PAQTE / Plan 10,000 convention
- **Local impact:** creation of local jobs, procedures to screen for undeclared work
- Management-employee relations: regular meetings with the joint works council and the health & safety committee, collective agreements on various issues

FUTURE AREAS OF IMPROVEMENT

- Continue to strengthen gender equality and our commitments to occupational health, hazard prevention and disability alleviation through an **action plan on disability and wellbeing**
- Increase the share of work integration positions on our construction sites
- Define the notion of **local job** to better measure our impact on local development

STAKE #4

Protect Security and wellbeing

The aim of our employee wellbeing policy is to increase motivation and the quality of employer relations, as well as to reduce social and psychosocial risks. Health and safety are essential, particularly on construction sites, where every effort is made to ensure the lowest possible accident rate and to protect all employees.

ROADMAP 2025 GSE PLEDGES TO:



Provide a working environment that ensures **wellbeing** and simplifies human interaction

Enable employees to enjoy exercise, cultural activities and a balanced, sustainable diet

Guarantee working conditions that encourage professional fulfilment through trusting relations with management and a good work/life balance

Ensure the **health & safety** of people both in offices and on worksites

Promote **interior comfort** right from the design stage (thermal, visual, acoustic, air quality)

WELLBEING AT WORK

TURN-OVER

In 2022, the average length of service with the company was 6.3 years - down slightly from previous years due to a large number of new hires. Staff turnover stood at 9.1%. We've taken various measures to bring this figure down: skills development, internal mobility, management, wellbeing at work, etc. The company has been working on its employer brand since 2019 to promote the working environment and attract & retain talent. Employees from various departments and offices took part in a major consultation to share their experiences and define GSE's values. In addition, one key priority of our communication strategy was to refocus the employer brand on the men and women of GSE, who build the company through their daily work and embody its values.

SERVICES & INFRASTRUCTURE

To promote wellbeing in the workplace, GSE deploys appropriate **services and infrastructures**. At all offices, fresh fruit is delivered to the offices daily. At the head office, a tennis court, a multi-sports pitch and two sports halls are open to employees. Sports instructors come every

week. Since 2019, a lounge has also been available to employees in Avignon, as well as a bookbox to encourage exchange and reuse.

[NEW] In 2022, we opened a relaxation area at the head office, including a games room and a reception area for external services (hairdresser, osteopath, masseur, etc.).

[NEW] GSE will study the feasibility of opening lounges in the branch offices.

In 2020, we installed acoustic booths so employees can isolate themselves when making calls. In 2021, we built new common rooms, as well as a company restaurant with a focus on organic, locally-sourced food.

GSE's joint works council is highly committed to sustainability. It offers many benefits for employee wellbeing: contributions to cultural and leisure expenses, organised trips and activities, holiday vouchers, holiday rentals, wedding, birth and Christmas gifts for children, etc. Donations are collected for charities every year (clothes, toys, participation in charity races against breast cancer, etc.).

[NEW] Psychological counseling is now available through the joint works council's Tout Apprendre (Learning Everything) platform. It offers unlimited 24/7 access to a team of psychologists to listen to employees in complete confidentiality, advise them and help them cope with a stressful time.

Since 2020, the joint works council has also chosen to distribute **ethical gifts** for children at Christmastime (locally manufactured with little or no plastic).

To ease the burden of personal chores, extra-professional services financed by employees are offered at the head office and some branches: car maintenance, ironing, personal deliveries, fruit & vegetable baskets, group orders, minimarkets with local producers, etc.

RESULTS OF THE EMPLOYEE SATISFACTION SURVEY 2022

94% of GSE employees enjoy their work



3.3/5 stress-pressure



4.3/5 equipment



4/5 workspace



4.2/5 involvement of employees



3.4/5 pay



3.9/5 supervision



4.3/5 team spiri



4.3/5 benefits

WORKING CONDITIONS AND ORGANISATION



MANAGEMENT

Besides the quality of the working environment, management is a key element of health & wellbeing at work. In 2018, GSE rolled out **management guidelines** to help build a great place to work.

All managers have since received training in these guidelines and in management practices, including psychosocial risk handling, coaching, management tools, collaboration, work organisation and skills development.

Employees have a high level of independence in the organisation of their assignments. For instance, a **teleworking** convention was signed in 2020. Working from home is a voluntary option for employees and is recognised as a source of wellbeing and productivity. The covid pandemic accelerated

the adoption of the practice throughout the company, forcing everyone to learn to work remotely – even as a team – and to discover the benefits. Telecommuting applies to all employees with permanent or fixed-term contracts who have been with the company for at least 7 months, It is limited to an average of one day per week.

All employees, in all countries, are entitled to regulated **periods of rest** and leave, in accordance with local legislation. Parental leave is also a given. In France, additional leave is granted for seniority in the company. French employees have a Time Savings Account to manage any leave not taken during the year. In France, the joint works council (CSE) awards a gift voucher to employees who have a baby.

The company also strives to **facilitate its employees' work-life balance**. The issue is discussed during annual performance reviews. GSE signed an agreement on the right to disconnect. It reiterates employees' right not to be connected to professional digital tools and not to be contacted – including on personal communication tools – for professional reasons outside their normal working hours. Help is available for employees wishing to disconnect from work (configuration of IT tools, a guide to the correct use of e-mail and e-learning for new recruits).

1| A COMMITTED COMPANY

HEALTH & SAFETY AT THE OFFICE

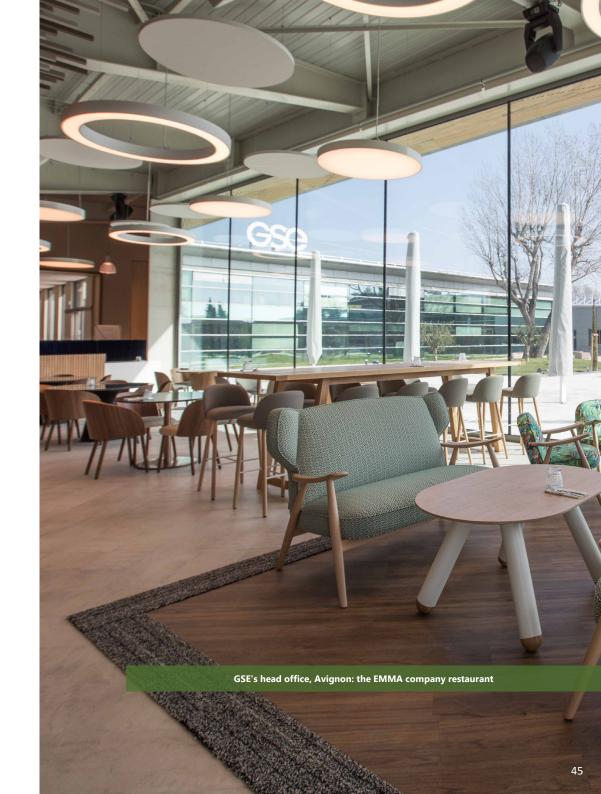
GSE's joint works council (*Comité Social et Economique - CSE*) represents employees and maintains an open conversation with management. It is made up of 11 employee representatives and 11 substitutes. They meet twice a month with management. The meeting minutes are e-mailed to employees and signed agreements are posted on the intranet.

Within the joint works council, the Health, Safety and Working Conditions Committee (CSSCT) listens to employees' concerns about the active prevention of psychosocial and road-related risks. Given the low level of exposure, we have not yet drafted an agreement on arduous work. In the offices, we seek to maximise user-friendliness; workstations, in particular, can be adapted to suit specific

situations. Each employee is provided with the equipment necessary to do their work, including a second screen at the office and at home in the case of teleworking.

Health and safety training is provided on a regular basis: wellbeing in the workplace, fire safety, road safety, construction site safety, etc.

Social security applies in each country according to local principles. All employees in France are 100% covered by the company's health and provident insurance scheme. Salaries are maintained in the event of sick leave after one year's service. Legal provisions apply in all countries to protect people in the event of job loss, disability, unemployment or retirement.



INTERIOR COMFORT

Beyond the construction work, our buildings are also designed to ensure user comfort and safety. GSE promises future users the optimal and secure operation of their new asset: lighting, fire protection, maintenance of the facility and its technical installations, external access to the building, etc. The materials used are respectful of users' health and the design fosters comfort and safety.

Indeed, a building's sustainability is also expressed through the comfort it offers its users – both in terms of everyday use and in terms of protecting their health and wellbeing.

GSE develops solutions adapted to the various components of a building's interior comfort, namely:

- Acoustics,
- Indoor air quality,
- Température,
- Humidity,
- Indoor/outdoor lighting,
- Electromagnetism,
- Access to drinking water.

Among the main discomfort issues raised by clients, **acoustics** require particular attention

during construction. While many technical solutions exist today (noise-absorbing false ceilings, soft floors with acoustic materials, sound barriers complementing the modular partitions, etc.), effective sound insulation can only be achieved by raising awareness of the issue among all those involved. This means listening to clients and helping them define their needs, as well as training construction teams.

The Green Buildings team has developed a **book of acoustic solutions** detailing the configurations usually encountered on construction sites. Some sixty engineers and project managers have been trained – and new sessions are organized every year.

As with the carbon issue, improving Indoor Air Quality (IAQ) requires a precise analysis of the materials and technical equipment used, to determine their impact on indoor air. Anticipating this, we switched years ago to low-emission materials (classified A or A+), including them in the technical specifications for fixtures & furnishings, along with ventilation systems equipped with high-performance filtration.

[NEW] Constantly reassessing our practices, we carried out a measurement campaign on our most recently delivered buildings, to establish a broad overview and identify areas for improvement. The survey's main findings are the importance of considering Volatile Organic Compound (VOC) emissions from materials during installation, and the necessity of carrying out air quality tests upon handover under precise conditions. In addition, during both design and operation, we need to be vigilant about the quality and proper functioning of mechanical ventilation.

Meanwhile, and always with a view to transparency and client support, GSE's proprietary **enerGiSE** solution tracks the main IAQ indicators, including indoor temperature, average CO2 and fine particle concentration, and VOC levels. Its userfriendly dashboard gives employees clear information about their working atmosphere, helping them better understand and control their building's behavior.

Other major IAQ issues are also taken into account right from the design phase: we analyse user needs and expectations through specific studies, which serve as roadmaps towards a comfortable building for all.







HEALTH & SAFETY ON CONSTRUCTION SITES



All new technical recruits (engineers, project managers, etc.) are systematically **trained in worksite safety** by our Quality Safety Methods (QSM) Department.

Construction sites can be dangerous places; they require special attention. We apply an uncompromising policy to ensure safety. All site workers (non-GSE employees, subcontractors) are subject to a safety reception process. QSM also carries out three to five audits per site. The department advises, trains and supports project management teams. Indeed, site supervisors are responsible for the efficacy of health & safety processes. GSE empowers line managers and provides the resources needed for everyone to fulfill their duties. Compliance with health & safety standards, initiated and ordered by our top management, is a responsibility that extends throughout the company.

It is also shared by our contractors.

To guarantee the same level of service worldwide, GSE has developed its own Quality, Safety and Environment policy, based on procedures set out in handbooks: the Safety Vademecum, the Quality Assurance Plan and the Guide to Good Practices for project processes.

In 2022, the recorded frequency rate of accidents on worksites was 4.01, i.e. 22 accidents. This metric is based the companywide scope of 4 million hours worked (including non-GSE workers).

266 site audits carried out by our Quality Safety Methods Department in 2022

ROADMAP 2025

STAKE #4: HEALTH

Rate of progress towards the Roadmap 2025 objectives



63% /2%			
OBJECTIVES	2025 objectives	2019 results	2022 results
Turnover rate	<7.5%	9.2%	9.1%
Employees'rating of GSE	5/5	4.3/5	4.6/5
Share of employees willing to recommend GSE to friends and family	100%	96%	97%
Share of employees who take some or a lot of pleasure in their work	100%	90%	94%
Share of fairly or highly motivated and involved employees	100%	NC	96%
Employees' rating of equipment	4.5/5	3.9/5	4.3/5
Employees' rating of their workspace	4.5/5	3.6	4/5
Employees' rating of employee involvement	4.5/5	4.1/5	4.2/5
Employees' rating of team spirit	4.5/5	4/5	4.3/5
Employees' rating of management	4.5/5	3.7/5	3.9/5
Employees' assessment of the working environment	4.5/5	4.1/5	4.3/5
Employees' rating of the clarity of objectives and expectations	4.5/5	NC	3.9/5
Employee evaluation of benevolence and fairness	4.5/5	NC	4/5
Employees' rating of the meaningfulness of their work	4.5/5	NC	4/5
Share of GSE employees who consider safety conditions to be completely or fairly fulfilled	100%	NC	96%
Share of projects involving a thermal comfort study (e.g. DTS - Dynamic Thermal Simulation)	100%	NC	30%
Share of projects including interior and exterior daylighting studies	100%	NC	19%
Share of projects including an Indoor Air Quality Plan (IAQP)	100%	NC	30%
Share of technical staff trained in acoustic comfort	100%	0%	21%
Construction site accident frequency rate	<4	6.28	4.01

STRENGTHS

- Management: guidelines and support for managers
- Working conditions: télétravail et accord droit à la déconnexion
- Infrastructure & amenities: support for sports, cultural activities and healthy, sustainable food
- **Health & safety at the office:** suser-friendly workspaces, road safety, training in psychosocial risks
- **Interior comfort:** training in interior comfort, a book of solutions
- Worksite health & safety: Quality Safety Methods department, procedures and audits of operations

FUTURE AREAS OF IMPROVEMENT

- Improve **office health** measures and procedures, including stress management and prevention of psychosocial risks
- Ensure the proper application of the agreement on the **right to disconnect**
 - Offer more **flexible** working hours
- Design into all projects our solutions for interior comfort

STAKE #5

CLIMATE Reduce consumptions and carbon footprint

Protecting the environment is a priority of our 2025 roadmap. We've taken many measures to **reduce the impact of both office activities and construction work**. The main impacts of GSE's activities relate to greenhouse gas (GHG) emissions, soil, biodiversity and waste production.







ROADMAP 2025

GSE PLEDGES TO:

Reduce the water and energy consumption of our offices

Reduce emissions arising from employee **travel** through a sustainable mobility plan

Reduce the impact of the company's **digital activities**

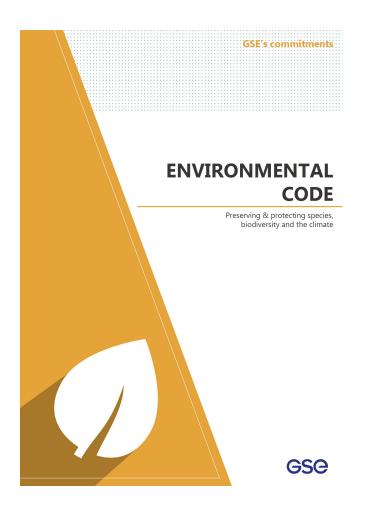
Offset residual carbon emissions from scopes 1 and 2 of our activity

Propose **energy efficiency** and **renewable energy** solutions for projects

Conduct a **Life Cycle Assessment** (LCA) for each project and propose solutions to reduce its impact

Reduce consumption on construction sites

ENVIRONMENTAL CODE



In 2022, GSE spelled out its commitments in its Environmental Code. This document details the company's commitments in the areas of:

- Ensuring compliance with international standards
- Reducing our carbon footprint
- Reducing energy consumption
- Protecting water and aquatic environments
- Protecting soil
- Preserving biodiversity
- Managing waste

This code is available to all stakeholders in French and English on GSE's website and intranet. All employees are required to comply with it, whatever their role or responsibility.

[COMING UP] A course will be devoted to this as part of the review of our compulsory **e-learning** programme.

To reinforce these commitments on site, an **Environmental Safety** and **Social Responsibility Policy is**

displayed in all portacabins. It sets out our commitments to:

- Comply with applicable regulations and good practices. No cases of non-compliance have been identified to date.
- Reduce environmental risks by applying prevention and protection principles.
- Ensure that all issues are reported and that appropriate control measures are implemented to minimise negative impacts on the environment.
- Promote a working environment that fosters sustainability and environmental protection by encouraging the efficient use of materials and energy.
- Manage waste by minimising its volume and cost, while reducing the potential negative impact on the environment and maintaining our responsibility as producers.
- Set environmental objectives and build a culture of responsibility internally and with our partners.

- Communicate our environmental policies & procedures to line managers and enable them to be proactive in the workplaces for which they are responsible.
- Communicate our environmental commitment to our clients, partners, suppliers and relevant third parties and work with them to promote a programme of awareness of good environmental practice.

All the best practices for environmental protection are underscored in GSE's Vademecum, an internal reference document for site management (covering risk prevention, waste management, procedures in the event of accidental pollution, etc.). In the event of a serious environmental impact, we have an internal process for immediately alerting management, so that the technical department can apply the appropriate solutions. In 2022, no major environmental problem was observed

[NEW] New guidelines to "Consume better at the office", signed by all members of the CSR Committee, were distributed to all GSE offices.

ENERGY CONSUMPTION

2022, GSE's total electricity consumption was estimated at 852,355 kWh. As part of the renovation work at the head office in 2019 and 2020, a special emphasis was placed on energy efficiency. All lighting was switched to LED technology, with presence and brightness sensors for individual offices. A new, three-pipe Variable Refrigerant Volume (VRV) air-conditioning system was installed. Energy savings are increased by adapting power to thermal requirements and to the needs of the day. A timed management schedule is in place: the system is on from 6am to 8pm. At other times, it is off in the summer and in frostfree mode in the winter to save energy. The comfort set point is 20°C in winter and 26°C in summer, with +/-2° caps on the thermostats. Thanks to these measures, and despite the increase in surface area due to the extension works, consumption has decreased and our results are in line with the initial targets of the services sector regulation: electricity consumption was down 19% between 2021 and 2022.

[COMING UP] GSE will be rolling out its enerGiSE solution to all its French branch offices to help them better manage their energy consumption. Thanks to the installation of smart meters, all branches will be able to monitor their daily consumption in real time. Employees will become more familiar with the concepts and orders of magnitude of their building's energy consumption, compare their branch with other GSE locations in France and roll out best practices to consume less and more smartly. A live data display will be set up in each branch.

We installed **solar panels** over the car parks at the head office and the Lyon branch, also providing shade. In 2022-2023, these facilities produced **287,619 kWh** and **64,709 kWh** of electricity respectively.

Water consumption (excluding construction sites) is estimated at 1,449 m3 for GSE as a whole, i.e. around 2 m³ per person (this includes a high estimate for many branches where data is unavailable). Thanks to the

deployment of enerGiSE, data on water consumption will be better assessed.

To continue to reduce consumption and pursue its environmental objectives, GSE regularly raises awareness of resource management, particularly electricity, and of good day-to-day practices on the premises.

852,355 kWh
of electricity consumed
in GSE's offices,
equivalent to
77 tonnes of CO2

Progress of enerGiSE deployment in GSE's French branch offices



15 million km

travelled by 2022,

or 24.000 km

by employee

MOBILITY

Travel is an inherent part of the global contractor's business: site management, audits, meetings with partners, liaison between head office and local branches, etc. Reducing travel is a delicate matter, especially in view of the growth in GSE's international activities and the wish to maintain a local presence.

On average, a GSE engineer is located 189 km from his or her worksite. In 2022, 15 million kilometres were travelled, compared

with 14.3 million in 2016. However, number of kilometres travelled per employee has fallen significantly, from 37,276 km in 2018 to 24,000 (down 36%). This

reduction can be explained in part by the new habits adopted during the pandemic, but also by the deployment of various initiatives, such as the implementation of the **teleworking** agreement, the provision of **IT tools** for remote working and meetings, and the promotion of **soft mobility**. Today, most of our journeys are still made by road (61%), followed by rail (30%) and an increasingly small proportion by air (5%). Since 2019, employees with electric vehicles can charge them for free at the head office thanks to 18 charging points, amounting to 33,020 kWh consumed in 2022 (three times more than in 2020).

In 2020, GSE updated its **sustainable mobility plan**, focusing on its three largest branches: Avignon (head

office), Paris and Lyon. Several working groups involved employees in the process, as well as the departments directly affected by the measures' application. In total,

more than 50 people participated, at the head office and in the branches, to identify the best solutions. A mobility survey showed that 86% of employees use their private cars as their main mode of transport to and from work. Only 11% regularly use public transport, 4% carpool and 6% use active modes (cycling and

walking). Since 2020, 70 employees have been **trained in eco-driving**, and numerous communications have been issued.

[COMING UP] The mobility survey will be repeated in 2023.

We developed our mobility plan around three key themes (see right). We shared it with the relevant local authorities.

[NEW] A sustainable mobility agreement was signed in 2022 for the introduction of the sustainable mobility allowance. A financial incentive of €250 will be paid to any employee who makes at least 45 journeys in the year using a sustainable mode of transport (bicycle, carpooling, public transport).

3.5 tonnes of CO2 emitted per person through travel in 2022, down from 5.6 tonnes in 2016 (-38%)

SUSTAINABLE MOBILITY PLAN



Reducing travel

Promoting videoconferencing: all branches in France and abroad have meeting rooms equipped with videoconferencing systems and all computers are equipped with videoconferencing systems, connected to the network of meeting rooms.

Enabling work from home: in 2020, GSE signed a teleworking agreement, authorising employees to work remotely one day per week.

Improving amenities at the head office to reduce lunchtime travel: sports, company restaurant, various services (shopping deliveries, ironing, osteopathy, hairdresser, etc.).



Optimising car use

Training in eco-driving: since 2020, 70 employees received training in eco-driving. **[COMING UP]** Training will soon be compulsory for all company car users.

Promoting carpooling: **[NEW]** we rolled out the Klaxit carpooling app throughout France in early 2022 to simplify carpooling for daily commutes.

[COMING UP] By 2025, gradual reduction in **fleet emissions**, with the promotion of electric vehicles and support for the installation of charging points at employees' homes.



Encouraging occasional modal shifts

Reducing reliance on air travel: flights between Marseille and Paris are subject to the supervisor's approval.

Promoting cycling: provision of backpacks and information on safe routes. [COMING UP] The Lyon and Avignon branches are preparing for the Pro Vélo Employer label.

Encouraging the use of public transport: [NEW] agreement with the Avignon metropolitan transport authority to refund 90% of employees' transport passes.

FRUGAL INFORMATION TECHNOLOGY



"Green IT", referring to sustainable digital practices, is emerging as an important element of CSR strategies. Construction engineering requires significant use of IT, particularly with the development of Building Information Modeling (BIM). All employees work on computers and some engineers need increasingly powerful hardware. Data storage is also becoming ever more important, particularly with dematerialisation practices. Meanwhile, we are aware of the impacts of these growing digital practices on the environment: energy consumption, greenhouse gas emissions, consumption of rare metals, volumes of displaced earth. Frugal IT is an integral part of our CSR strategy and a principle of action.

To reduce the energy consumed by servers, GSE rolled out a rationalisation programme

to optimise the infrastructure and virtualise servers. Dedicated storage space has thus been reduced.

Our emissions from **email** communication are estimated at 168 tonnes of CO2 in 2022, a slight increase on previous years. This is due to an increase in the number of employees, while the number of emails per employee has decreased by 15% since 2018.

[NEW] In 2022, we deployed several communications campaigns to share good environmental practices regarding digital tech. A digital clean-up was organised. The spam management system also helps to reduce the impact of newsletters.

The fight against equipment's premature obsolescence is already in place within the company. Computers must have a minimum lifespan of 3 years, while the IT Department ensures that this lifespan is increased as much as possible without impacting working comfort and user needs. The same applies to telephones.

Since 2019, all end-of-life IT equipment (computers, telephones, screens) has been systematically recycled by a work integration social enterprise employing persons with disabilities. Nearly 1,188 items of equipment were recycled under this scheme.

CARBON FOOTPRINT& OFFSETS

GSE's carbon footprint in financial year 2022/23 was 1,426 tonnes of carbon in scopes 1 and 2. Scope 1 includes the consumption of gas and electricity generated by solar panels, as well as the consumption of company cars for business travel. Scope 2 includes electricity consumption by the sites and the company's electric vehicles.

Since 2020, GSE has supported NGO Geres by acquiring carbon credits that finance their climate-positive work. Under a sponsorship agreement, the residual carbon emissions from GSE's direct activities (scopes 1 and 2) are offset by financing actions to promote the global energy transition and climate solidarity.

"Founded in 1976, Geres is an international development NGO working to improve living conditions and combat climate change and its impacts. As players on the ground, the energy transition is a major lever in our action to promote positive, long-term climate solidarity."

1,967 Tonnes CO2-eq offset in 2021/22

[COMING UP] We will begin measuring our indirect, **scope 3** emissions, mainly linked to construction work, to calculate our carbon footprint, using the data of financial year 2023-24.

GERES - IN BAMAKO, MALI, GERES IS
POPULARISING COOKING SOLUTIONS THAT
ARE LESS POLLUTING AND HEALTHIER





ENERGY EFFICIENCY& RENEWABLE ENERGY

In line with the Paris Agreement signed in 2015, which aims to achieve global climate neutrality by 2050, France's Environmental Regulations Act of 2020 (RE2020) set out new requirements for reducing carbon emissions. This new standard aims to:

- assess the needs and consumption of buildings and the proportion of renewable energy used in this context,
- assess indoor comfort, particularly in the summer,
- limit buildings' greenhouse gas emissions over their entire lifecycle.

[NEW] 220 employees received training in 2022 from our Green Buildings and Mechanical & Electrical teams. Our experts visited the branch offices to explain the RE 2020 regulations as applied to office buildings and to pass on the right approaches for designing and constructing compliant buildings.

Energy efficiency is essential: energy consumption is the second largest contributor to greenhouse gas emissions from buildings, and one of the main areas of expenditure once they are in use. GSE's own **utilities engineers** specialising

in HVAC (heating, ventilation and air conditioning) and high/low voltage networks help us develop more efficient systems and technical solutions tailored to the needs of each client and to the specific features of each project.

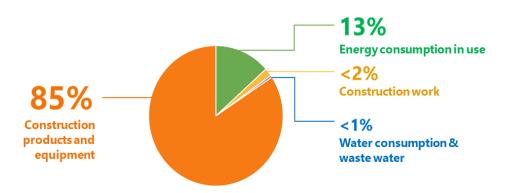
While constant research into ever more efficient energy systems remains essential, the matter of how users will adopt them is also a key challenge. It was with this in mind that GSE developed the "enerGiSE" solution. After a test phase, this system is now systematically included in GSE's offers. Integrated into the Building Management System, it provides users with regular energy reports, enabling them to optimise and reduce the building's energy consumption, improve thermal comfort and monitor air quality. enerGiSE is a genuine support tool, raising awareness among operators and users of the effects of their choices and facilitating the spread of good practices.

[NEW] EnerGiSE has been installed in 22 buildings handed over by GSE and in 8 of our own office in France. This gives us feedback on the actual consumption of our buildings, so that we can better advise our clients on how to improve their energy performance.



LCA & CARBON FOOTPRINT

Breakdown of the carbon impacts of a typical Cecodia building (2020)



Beyond the "simple" construction of energy-efficient buildings, GSE focuses on reducing all their greenhouse gas emissions. These emissions, often calculated on a "carbon equivalent" basis, occur throughout the life of a building, from the extraction of raw materials for the products and equipment that compose it to the end of its life, including all the types of energy consumed during its use.

Our experimentation under the E+C-standard, a precursor to RE2020, points to a number of our buildings' impacts that need to be measured by means of a Life Cycle Assessment (LCA):

- products and equipement,
- · energy consumption,
- water consumption (in the operational phase),
- impacts of construction work.

[NEW] Our skills, tools and knowledge for reducing our buildings' carbon footprint have evolved. We are moving from a static Life Cycle Assessment to a dynamic method.

As we have carried out these LCAs for years on some projects aiming for certification or the E+C- label, we have collected initial data on the subject that reveals the breakdown

of our buildings' impacts. These findings are consistent with those of studies conducted on a national scale in France: construction products and equipment account for between 65% and 85% of all greenhouse gas emissions, well above energy consumption (between 10% and 30% of the total). Water consumption and consumption during the construction phase account for only a small proportion of the total.

These results are very different in other European countries where the **energy mixes** are more carbon-intensive than France's. In our home market, they point clearly to the need to **optimise the materials and equipment** we use.

Reducing our carbon footprint requires a precise assessment of each project, as early as possible in the design phase, to maximise our leeway when introducing technical options. With this in mind, GSE is now aiming to **systematise life cycle analyses** for all its projects, right from the design phase.

These assessments have been incorporated directly into our main **costing tools** in late 2021.

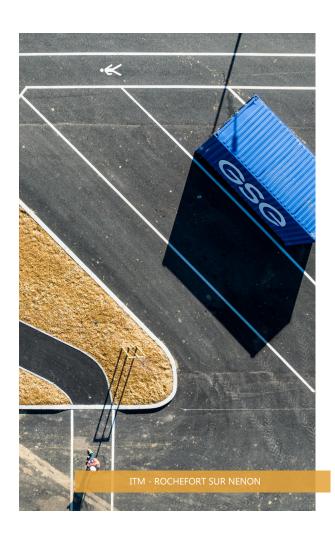
[NEW] In 2022, 28 LCAs were carried out in the sales phase and 22 as part of environmental certification procedures.

In addition to this improvement in internal design processes, GSE is also working closely with some of its suppliers and partners to encourage the use of **construction products** with lower emissions. Low-carbon concrete, bio-sourced materials and reuse are at the heart of GSE's current research to reduce the impact of construction products and equipment.

[COMING UP] Widespread use of low-carbon concrete slabs for industrial facilities and logistics warehouses.

GSE has voluntarily signed up to the ACT - Assessing Low-Carbon Transition initiative run by French environmental agency ADEME and British NGO CDP. The aim of this initiative is to assess the company's transition strategy towards a lowcarbon economy that is consistent with the objective of limiting global warming to 2°C, as defined in the Paris Agreement signed in 2015. To this end, a full audit of GSE's performance as a construction company was carried out, analysing not only the performance of our projects built over the last 5 years, but also the company's internal policies and business model. The results highlighted areas for improvement in our climate strategy. These have been taken into account in our green buildings approach (systematic carbon measurement, incentives for clients and suppliers, etc.).

CONSTRUCTION SITES' CONSUMPTION



For our construction sites, we need to adopt a global approach right from the design phase to limit the consumption of electricity, water, gas and fuel as much as possible. This requires us to:

 Favour local companies and local materials to limit transport,

[NEW] We launched a pilot project to keep track of local companies and measure this indicator.

[COMING UP] Generalised measurement of the "local businesses" indicator.

- **Prefabricate** elements to reduce installation times and associated water and energy consumption,
- Take into account the climate and weather conditions when scheduling the various operations, to avoid excessive energy consumption and any risk to workers,

 Recover wash water from concrete plants, mixers and other contaminated equipment to prevent accidental spillage.

An essential component of any worksite, portacabins are also a priority area for making construction more environmentally friendly. A list of **best practices** is applied at all GSE operations: awareness-raising posters, water-saving sanitary equipment and high-performance portacabin envelopes are now the norm. Most certified sites include additional amenities that enable higher levels of performance to be achieved: air fans, presence detector lighting, switches on windows to turn off heating and air conditioning, solar protection depending on orientation, smart meters, and even solar panels.

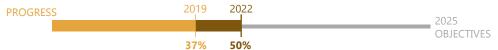
[NEW] GSE is currently testing smart meters on pilot sites, in order to obtain water and electricity consumption data remotely and to react more quickly in the event of leaks.

In 2020, GSE's operational and purchasing departments worked together to harmonise and centralise all portacabins in order to improve their performance and standard of comfort. The aim was not only to improve the working conditions of site workers, but also to guarantee continuity in the maintenance and reuse of equipment for other projects, thereby reducing the waste of resources. We installed the first portacabins of the new type at most of our logistics projects starting in the second half of 2020, aiming to extend their use to all projects rapidly.

ROADMAP 2025

STAKE #5: CLIMATE

Rate of progress towards the Roadmap 2025 objectives



OBJECTIVES	2025 objectives	2019 results	2022 results
Change in electricity consumption at the head office since 2017	-40%	-47%	-50%
Number of kilometres travelled per employee	24,000 km	38,384 km	24,356 km
Air as a proportion of travel in France	<10%	8%	25%
Number of Marseille-Paris journeys by plane	0	486	472
CO2 emitted per employee by business travel in France	2.5 TCO2	4.8 TCO2	2.6 TCO2
Average distance from engineer's location to construction site	100 km	205 km	189 km
Fleet's average real consumption	5.3 L/100km	5.9 L/100km	5.7 L/100km
Average CO2 emissions from in-house events per person	60 KGCO2	36 кGCO2	113 кссо2
Percentage of employees who carpool at least once a month	30%	NC	4%
Number of emails sent per employee	13,000	14,776	14,493
Percentage of emissions linked to company operations offset	100%	100%	100%
Percentage of projects including an RT 2012/RE 2020 update at the end of the design phase and at the end of the construction phase	100%	NC	19%
Percentage of projects with BMS offering the enerGiSE© energy consumption monitoring solution	100%	NC	18%
Percentage of projects including a study of self-consumption potential	100%	NC	12%
Prop <mark>osed average share of pho</mark> tovoltaic roof	50%	NC	4%
Percentage of projects including an LCA (construction products and equipment) in the design phase	100%	NC	11%
Percentage of construction sites equipped with meters for energy and water consumption	100%	NC	35%

NC: Not calculated

STRENGTHS

- **Offices' energy consumption**: significant reduction in consumption, renovation work, regular awareness-raising campaigns
- **Mobility**: sustainable mobility plan currently being rolled out, sustainable mobility allowance, carpooling, ecodriving training, changes to the vehicle fleet, teleworking, on-site amenities, carbon offsetting, etc.
- **Frugal IT**: recycling IT equipment, data stored on servers powered by renewable energy
- **Energy efficiency**: specialist engineers, enerGiSE energy monitoring system, installation of solar panels
- Carbon assessment of buildings: LCAs, proposals for alternative solutions

FUTURE AREAS OF IMPROVEMENT

- **Sustainable mobility**: reducing air travel, shortening the engineer worksite distance, promoting sustainable modes of transport (public transport, active modes)
- Generalising the use of **renewable energies** in projects
- Increasing reliance on less carbon-intensive materials
- Measuring **site consumption** more accurately and installing even more energy-efficient equipment
 - Proposing carbon **offsetting solutions** for projects

STAKE #6

BIODIVERSITY Preserve biodiversity

Construction, whether newbuild or renovation, has a direct impact on a site's biodiversity. It impacts the soil and aquatic environments, but also the wildlife that may be affected by the disturbances caused during the works and when the building is in use.



ROADMAP 2025 GSE PLEDGES TO:

Foster biodiversity in the landscaped areas of GSE sites
Raise employees' awareness of biodiversity issues
Reduce soil sealing when designing buildings
Protect habitats and local species in construction projects
Create biodiversity-positive landscaped areas

BIODIVERSITY AT GSE



LANDSCAPING

GSE is committed to implementing, by 2025, solutions that **promote biodiversity at the sites** it fully manages, i.e. the Avignon head office and the Lyon branch.

Today, landscaped spaces are managed by a work integration social enterprise. Pesticides are banned.

[NEW] We recruited an environmental engineer, Quentin CONTRERAS, to integrate biodiversity into each project. His mission is also to carry out a wildlife audit of each GSE site to propose appropriate solutions. He

is currently carrying out a fauna & flora audit at the Avignon and Lyon sites.

[COMING UP] At the Lyon site, a "biodiversity-positive building" experiment is underway. The aim is to recreate natural ecosystem functions equivalent to those present in a natural area of the same dimensions. From the creation of natural habitats to intensive planting and soil permeability, this is an ambitious programme designed to restore nature to its rightful place on built sites. This experiment will enable us to assess whether the concept can be systematised across all GSE projects.

AWARENESS-BUILDING

La sensibilisation aux enjeux Raising awareness of biodiversity issues is an essential part of reconnecting with nature. With our connection to the living world diminishing in the context of increasingly urban lifestyles, there is a risk that we will no longer know enough about biodiversity to be aware of the crises it is experiencing.

[NEW] In 2022, as part of our **Ecochallenge** for sustainability, biodiversity was one of the six categories of the competition.

[COMING UP] GSE's awareness- raising programme on biodiversity issues will be stepped up, in particular with:

- The organisation of specific training,
- The creation of a "Biodiversity" toolbox for all GSE employees.

SOIL SEALING & PERMEABILITY



GSE is aware of its role in soil sealing. A typical logistics facility requires extensive areas for the storage of goods and the movement and parking of vehicles around the buildings.

There are several ways of limiting these impacts:

- **Densify construction** by considering complementary uses or by verticalising (high-bay buildings, multi-level warehouses, etc.) to reduce buildings' footprint,
- Investigate the possibility of using permeable

materials to prevent run-off,

• Develop projects that **renovate and/or redevelop** brownfield sites, in order to reduce the conversion of undeveloped land.

During the construction phase, GSE also applies the following practices for the **preservation of soil**:

• Responsible sourcing, giving preference to materials with a low environmental impact, or from certified production channels (FSC construction timber in particular),

- Installation of pollution control kits on each worksite site to quickly contain any risk of soil contamination,
- Protection of the ground during **concrete production**, with settling tanks to clean mixers, truck wash stations, etc.
- **[NEW]** We will carry out land diagnoses to determine a site's biodiversity potential before construction.

[COMING UP] To reduce the risk of floods, protect soil biodiversity and preserve the soil's capacity to absorb CO2, GSE pledges in its roadmap to 2025 to **limit soil sealing**. To achieve this, we will make infiltration measurements a standard part of geotechnical studies and promote permeable road surfaces and parking areas for light vehicles.

HABITATS & SPECIES

While land use is important and inherent to the business, GSE projects have also contributed to the creation or revitalisation of hundreds of hectares of green spaces. These fragile areas are vital for the local wildlife, while also contributing to users' wellbeing. GSE's R&D team therefore focuses on habitat preservation. Our ambition is to raise awareness among our clients by offering them high-quality green spaces, designed in partnership with environmental engineers and landscape architects, that respond directly to local environmental issues while contributing to quality of life in the workplace.

To limit impacts, GSE relies on studies carried out directly at the request of its clients. Where necessary, we call in environmental engineers to define avoidance, reduction and – as a last resort – compensation measures as early as possible. Our aim is to introduce effective measures at the design stage to protect existing biotopes.

[NEW] The role of GSE's **recently hired environmental engineer** is to design consistent outdoor spaces and to protect species at every stage of the project:

• No introduction of species that are invasive or poorly adapted to local ecosystems

- Choice of plant varieties that flower in every season to increase the site's pollen potential,
- Marking and installation of appropriate protection around construction site paths to protect species from the movement of people and materials,
- Inclusion of **planting programmes**, with landscaped areas that respect local biodiversity
- Preservation and development of natural habitats for local wildlife by planting multi-species hedgerows,
- Creation of vegetated infiltration ponds/channels,
- Planting of flower meadows,
- Integration of wetlands.

In 2022, of the 24 sites handed over with an environmental label or certificate, 15 benefited from the work of an environmental engineer, eight had infiltration ponds, seven wetlands and four permeable light vehicle car parks.



ROADMAP 2025

STAKE #6: BIODIVERSITY

Rate of progress towards the Roadmap 2025 objectives



OBJECTIVES	2025 objectives	2019 results	2022 results
Percentage of GSE-owned sites that have completed a wildlife audit	100%	0	0
Number of in-house awareness campaigns on biodiversity per year	10	0	0
Percentage of permeable car parks (where technically feasible)	100%	NC	5%
Percentage of projects that include an infiltration measure enabling infiltration ponds to be sized	100%	NC	11%
Percentage of biodiversity areas conserved (excluding buildings and roads)	100%	NC	6%
Percentage of projects with landscaping reviewed by an environmental engineer	100%	NC	25%
Percentage of projects including at least 50% of plot perimeters with rural hedges promoting pollination	100%	NC	11%
Percentage of projects including at least one wetland	100%	NC	12%

The roadmap evolves each year with new indicators, which explains the reduction in performance in this area.

NC: Not calculated

STRENGTHS

- Optimising the use of land: high-bay and multi-level buildings
 - **Soil infiltration**: permeable car parks and roads
- **Habitats & species**: solutions such as phytodepuration, flower meadows, wetlands, etc.
- **Expertise**: in-house environmental engineer, priority of the Green Buildings R&D programme

FUTURE AREAS OF IMPROVEMENT

- Continue to develop **solutions for projects** and to champion biodiversity to clients
- Promote **renovation & redevelopment** options to reduce soil sealing
 - Improve biodiversity on GSE's own sites
- Develop **awareness-raising and training** on biodiversity issues

STAKE #7

Reduce, reuse and recycle waste

In France, the construction industry is the largest producer of waste, accounting for about 40 million tonnes of waste a year. Over 90% of this comes from deconstruction & renovation work and 72% is inert waste (rubble, concrete, tiles, etc.). In addition, the services sector also produces almost 20 million tonnes of waste per year. GSE therefore works to reduce, reuse and recycle waste, both in its offices and on its construction sites.

ROADMAP 2025



GSE PLEDGES TO:

Reduce printing and the use of **paper**

Stop using disposable tableware and plastic bottles

Raise awareness regarding waste reduction & recycling

Optimise printing for **marketing** purposes and avoid waste at events (goodies, catering)

Measure reliably construction site waste and involve suppliers in our reduction strategy

Develop and improve construction site reuse & recycling practices

WASTE REDUCTION

PAPER & PLASTICS

With regard to paper, GSE's target was to halve its consumption between 2016 and 2020, to 4,000 sheets per employee. The target was already reached in 2019. Now GSE aims to divide its paper consumption by 4 by 2025, i.e. to around 1,000 sheets per person. In 2022, GSE purchased 1.08 million sheets of paper, about 1,840 sheets per employee.

This reduction is largely due to measures taken to reduce paper consumption:

- Use of **digital signature for contracts** (12,081 contracts in 2022),
- Electronic **pay slips** (optional for employees),
- Electronic invoicing since 2020,
- Electronic **expense reports** since 2021,
- Removal of individual printers,
- Minimisation of printing of documents to be used in meetings (data projected and/or shared through multi-site conferencing) and of minutes,

- Use of a centralised Electronic Document Management System (EDMS), a dematerialised exchange point accessible internally and to operational stakeholders,
- In 2021, dematerialisation of the **Quality Assurance Plan** documents.

Building on this momentum, since 2019 the **Human Resources Department** has dematerialised most of its tools:

- Communication tools & media.
- Personnel files.
- Digital platform to share documents with new recruits,
- e-signature of employment contracts,
- Promotion of e-learning.

En route to zero waste: in late 2019, all employees were given reusable water bottles, cups and mugs, in order to reduce the volume of waste at source, in line with anti-waste & circular economy regulations. We installed bean-to-cup coffee machines at the head office and then in our branch offices to eliminate the consumption of coffee capsules,

which dropped by 61% between 2018 and 2021. These efforts will continue in the coming years, in particular with an end to **bottled water**. Our efforts to do away with disposable plastic bottles were slowed down in 2021 to comply with sanitary requirements. In 2022, 14,262 litres of bottled water were consumed, a 70% reduction on 2018. Discussions are also gradually picking up with all service providers, particularly in catering, to reduce the use of plastic and/or singleuse containers – a process that is already underway in many of our offices, where environmental awareness is growing continually. The company restaurant, opened at the head office in 2021, provides healthy, sustainable food that is less animal-based and more plant-based and local, respectful of both producers and the climate. To combat food waste, we introduced adapted portion sizes, the sorting of organic waste and a "click & collect" service for leftover portions. Users are informed every day of the meals' composition and of the origin and form of production of the ingredients.

1,083,326
SHEETS OF PAPER PURCHASED
1,840
SHEETS PER EMPLOYEE
down 58% from 2018

11,015
DISPOSABLE CUPS PURCHASED
down 83% from 2018

14,262
LITRES OF BOTTLED WATER PURCHASED

-down 70% from 2018

8,617
COFFEE CAPSULES PURCHASED
down 93% from 2018

RECYCLING & REUSE



RESPONSIBLE COMMUNICATION

GSE has also set itself new ambitions, including matters of **responsible marketing** in its CSR strategy.

Following several workshops, the marketing department pledged to adopt:

- Clear and transparent communication on GSE's environmental and social practices,
- Optimised management of **printing**. We longer print invitations to events, encouraging people to download documents rather than print them systematically. We only use certified paper, choosing document formats that limit paper waste, etc,

[NEW] Sales brochures and business cards have been digitised and can now be accessed using QR codes,

- We've moved to more responsible goodies, favouring useful objects rather than prizes, to avoid waste,
- We **select** local service providers where possible and include environmental and social criteria in calls to tender.

RECYCLING & REUSE

We've taken measures for the day-to-day management of office waste.

We recycle:

- paper and cardboard
- plastics
- organic waste
- office supplies
- ink cartridges
- IT equipment
- residual coffee capsules.

Between 2018 and 2022, GSE reduced by 64% the volume of waste at its Avignon head office. This is thanks in particular to the completion of the works on the site in 2021.

Since 2019, new collection points have been set up at the head office to encourage sorting and reduce waste.

[NEW] In Avignon, we held a "bin ceremony". All employees brought in their individual bins and new sorting bins were installed throughout the office. We are currently evaluating the pros and cons of upcycling the old bins into outdoor furniture.

Company-wide, the total volume of waste was **113 tonnes in 2022**, 36% of which was recycled. These figures include estimates for a number of branch offices where waste is managed by the landlord.

[NEW] We mapped the waste management practices of our French branch offices to seek a more comprehensive waste sorting solution. Our aim is to ensure that a waste sorting solution is deployed in each office and to make reporting simple and consistent.

REUSE & RECYCLING ON CONSTRUCTION SITES

REUSE

The reuse of materials is a key issue, with clearly identified specific challenges for each type of material. In the case of earthworks and excavations/backfill, the materials can be reused directly on site or on other construction sites nearby to meet material input requirements. Other materials, particularly fixtures & furnishings, are now being considered from a circular economy perspective, with the aim of achieving widespread re-use.

This applies in particular to **refurbishment and reconstruction** projects, where new regulatory requirements are being introduced: France, for instance, has a law on the fight against waste and for the circular economy as of 1 July 2021. The simpler "Waste" report that was previously mandatory has become a "Resources" report aimed at estimating the potential re-usable elements in existing buildings.

Since late 2020, GSE has been working with **specialists in the sector**, not only to produce these reports, but also to offer additional services aimed at finding uses for these materials and saving them from going straight to the skip.

Conversely, proposing the reuse of second-hand materials in newbuild projects is a particularly promising way of reducing the carbon impact of construction while limiting the waste of resources that may already exist nearby.

[NEW] In 2023, GSE will embark on **research into the circular economy** by recruiting of a doctoral student. The aim is to identify operational solutions for applying the principles of the circular economy to all GSE construction sites.

RECYCLING

The French law of 17 August 2015 on the energy transition for green growth sets a **target of 70% recovery of waste** produced by publicly funded construction works. It will probably inspire future regulatory requirements for private-sector projects. GSE is already anticipating this future target at all construction sites by systematically installing differentiated skips to recover as much waste as possible (inert waste, metals, rubble, etc.), also separating and keeping track of the more hazardous waste.

On the construction sites themselves, the greatest difference is made by the workers who sort the waste materials: making the wrong choice when disposing of an item can contaminate an entire skip, with significant consequences. To avoid this, **training**, **awareness-raising and posters** are deployed at all sites to encourage efficient sorting. Since 2018, we've also assigned **Environmental Site Managers** to certified sites to ensure regular monitoring of sorting instructions, compliance with the environmental code and other green worksite requirements.

The objective set out in GSE's Roadmap 2025 is to improve the efficiency of on-site waste sorting and to identify rigorous, high-performance service providers for waste recovery, focusing on "material" recovery on top of energy recovery. In 2022, the average recovery rate for GSE's site waste is estimated at 68%, and the material recovery rate (excluding rubble) at 17%.

In 2020, we partnered with service providers offering evacuation solutions, as well app-based tracking tools.

[NEW] The early results are conclusive. One main partner was selected and a second is still in the test phase. The aim of these partnerships is to open the door to the widespread use of these solutions on construction sites.

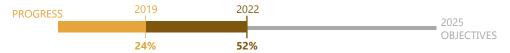
In 2022, ten sites aiming for environmental certification managed their waste in partnership with these service providers.

[COMING UP] We are currently experimenting with smart cameras to monitor and improve the sorting of our construction site waste.

ROADMAP 2025

STAKE #7: WASTE

Rate of progress towards the Roadmap 2025 objectives



OBJECTIVES	2025 objectives	2019 results	2022 results
Sheets of paper purchased per employee	2,000	4,608	1,840
Disposable cups purchased	0	45,100	11,015
Litres of bottled water purchased	0	56,515	14,262
Coffee capsules purchased	0	126,970	8,617
Share of recycled office waste	70 %	32 %	36%
Share of projects involving a waste management service provider to optimize and monitor waste and its reuse	100%	0%	21%
Rate of reuse/recycling of construction site waste	95%	83%	90%
Rate of material recycling (excluding rubble)	70 %	18%	17%

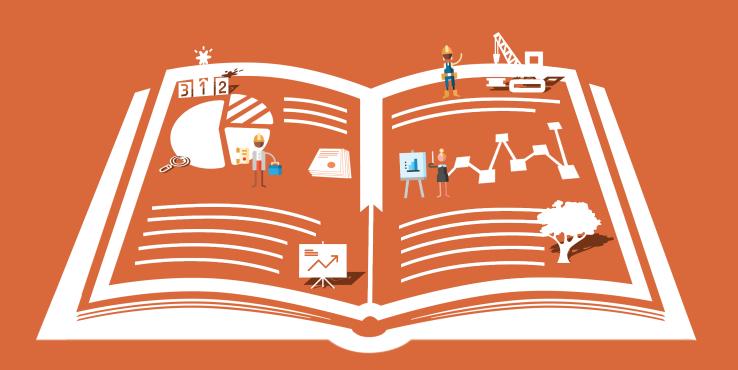
STRENGTHS

- **Reduction in office waste**: less printing, elimination of disposable tableware, bottled water and coffee capsules
- **Recycling of office waste**: awareness raising, higher recycling rates, recycling of organic waste from the company restaurant
- **Responsible communication**: reduction in printing for marketing purposes and of waste at events, useful goodies
- Construction site waste management: partnership with waste management specialists, sponsorship of a doctoral thesis on the circular economy applied to construction

FUTURE AREAS OF IMPROVEMENT

- Continue to reduce office waste by **ending** completely disposable tableware and plastic bottles
- Increase the **rate of material reuse/recycling** (excluding rubble) on our construction sites
- Continue to work with our partners to **reduce & reuse** materials

APPENDICES



STAKE #1: STRATEGY

Perimeter	Indicator	At 31/12/2018	At 31/12/2019	At 31/12/2020	From 01/04/2021 until 31/03/2022	From 01/04/2022 until 31/03/2023
	1. A committed company					
	Governance					
GPE	Number of EST correspondants	-	20	21	19	25
GPE	% of EST correspondents within the Group population	-	4%	5%	4%	4%
GPE	Number of executive EST correspondants	-	15	13	15	20
GPE	Number of technician EST correspondants	-	5	7	4	5
GPE	Number of interns EST correspondants	-	1	1	0	0
GPE	% of excutive correspondants	-	75%	62%	79%	80%
GPE	% of technician EST correspondants	-	25%	33%	21%	20%
GPE	Number of women EST correspondants	-	13	13	10	13
GPE	Number of men Est correspondants	-	7	8	9	12
GPE	% of women EST corrrespondants	-	65%	62%	53%	52%
GPE	% of men EST correspondants	-	35%	38%	47%	48%
GPE	Number of EST correspondants in Avignon	-	11	11	10	14
GPE	Number of EST correspondants outside Avignon	-	9	10	9	11
GPE	% of EST correspondants in Avignon	-	55%	52%	53%	56%
GPE	% of EST correspondants outside Avignon	-	45%	48%	47%	44%
GPE	Number of EST correspondants in France	-	18	21	19	24
GPE	Number of EST correspondants outside France	-	2	0	0	1
GPE	% of EST corresppndants in France	-	90%	100%	100%	96%
GPE	% of EST correspondants outside France	-	10%	0%	0%	4%
GPE	Number of CSR Comitee meetings	-	4	4	5	5
GPE	% of employees who trust management.	93%	94%	95%	95%	96%
	Values and commitments					
GPE	Employees who identify themselves with the company's values (/5)	4,0	4,1	4,2	4,2	4,2
GPE	% of employees trained in company charters	100%	100%	100%	100%	100%
	Strategy and assessments					
GPE	Global score EcoVadis (/100)	66	74	74	79	79
GPE	Score EcoVadis - Environnment (/100)	60	70	70	80	80
GPE	Score EcoVadis - Social and human rights (/100)	70	80	80	80	80
GPE	Score EcoVadis - Ethics (/100)	70	80	80	80	80
GPE	Score EcoVadis - Responsible purchasing (/100)	50	50	50	70	70
GPE	Achievement GC Advanced level	0%	100%	100%	100%	100%
GPE	Amount invested in preventing environmental risks and fighting climate change (€)	1 089 299	1 394 056	1 638 914	1 422 064	2639250
GPE	Percentage of sales invested in preventing environmental risks and fighting climate change (%)	0,2%	0,3%	0,2%	0,2%	0,3%

	Raising awareness					
PE	Little interest (%)	0%	0%	0%	0%	0%
ŝΡΕ	Trend (%)	7%	7%	7%	4%	4%
iPΕ	Usefull (%)	48%	48%	48%	27%	27%
iPΕ	Essential (%)	35%	35%	35%	69%	69%
PΕ	Usefull or essential (%)	92%	92%	92%	96%	96%
PE	Usefull or essential for in-house staff (%)	91%	91%	91%	96%	96%
PE	Usefull or essential for suppliers (%)	93%	93%	93%	100%	100%
PE	Usefull or essential for clients (%)	100%	100%	100%	100%	100%
PE	Employees sustainability knowledge		5,1/10	5,1/10	5,1/10	5,1/10
PE	Number of people trained in CSR with e-learning	-	-	46	92	142
PE	Since the e-learning's creation	-	-	46	138	229
	2. Sustainable buildings					
	Environmental management					
PE	Number of projects with environmental certification or label.	14	20	17	22	24
PE	Percentage of projects with an environmental certification or label relative to the total number of projects	24%	36%	45%	43%	42%
PE	Percentage of sites with environmental certification or labelling as a proportion of sales	36%	61%	82%	62%	71%
	Innovation					
PE	Number of projects completed using BIM	24	30	16	33	57
PE	Percentage of projects carried out using BIM relative to the total number of sites	43%	56%	36%	61%	71%
PE	Share of projects completed using BIM relative to turnover	59%	69%	47%	64%	64%
PE	Percentage of design-build projects carried out using BIM	-		-	-	70%
PE	Average assessment of creativity & innovation by employees (/5)	3,9	4,0	4,1	4,1	4,1

STAKE #2: ETHICS

Perimeter	Indicator	At 31/12/2018	At 31/12/2019	At 31/12/2020	From 01/04/2021 until 31/03/2022	From 01/04/2022 until 21/03/2023
	1. A committed company					
_	Conformity				_	
	Number of legal actions for anti-competitive behaviour	0	0	0	0	0
	Number of antitrust lawsuits filed	0	0	0	0	0
GPE	Number of legal actions for lack of product information	0	0	0	0	0
GPE	Number of legal actions for non-confidentiality of data	0	0	0	0	0
GPE	Number of legal actions for ecocide or other environmental degradation	0	0	0	0	0
	Ethics					
GPE	Number of alerts received under the whistleblower protection procedure	1	2	0	0	2
GPE	Number of cases monitored after alerts	1	2	0	0	2
GPE	Number of cases settled after alerts	1	2	0	0	2
GPE	% of cases settled after alerts	100%	100%	100%	100%	100%
GPE	Number of proven cases of corruption	0	0	0	0	0
GPE	Number of employees enrolled in the mandatory anti-corruption training process	100	83	86	79	142
GPE	Percentage of current employees trained in anti-corruption	100%	100%	100%	100%	100%
GPE	Number of employees enrolled in mandatory anti-corruption training since the creation of e-learning	485	568	654	733	875
	% of purchases covered by third-party corruption risk assessment (%)	-	-	-	-	71%
	Transparency					
GPE	Average rating for internal communication (/5)	3,1	3,3	3,5	3,5	3,8
GPE	Employee assessment of information transparency (/5)	3,2	3,5	3,6	3,6	3,8
FR	Percentage of suppliers satisfied or very satisfied with GSE communication.	-	-	-	86%	86%
GPE	Number of customer surveys carried out	-	34	41	72	107
GPE	Number of stakeholders consulted for the materiality survey	1380	1380	1380	3338	3338
GPE	Number of respondents to the materiality survey	212	212	212	159	159
GPE	Overall participation rate in the materiality survey(%)	15%	15%	15%	5%	5%
GPE	Number of employees interviewed in the materiality survey	327	327	327	582	582
GPE	Number of employees who took part in the materiality survey	111	111	111	150	150
GPE	Percentage of employees surveyed (materiality survey) (%)	52%	52%	52%	94%	94%
GPE	Internal participation rate in the materiality survey (%)	34%	34%	34%	26%	26%
GPE	Number of suppliers interviewed (materiality survey)	976	976	976	1456	1456
GPE	Number of suppliers who took part in the materiality survey	71	71	71	5	5
GPE	Percentage of suppliers included in materiality survey (%)	33%	33%	33%	3%	3%
GPE	Supplier participation rate in the materiality survey(%)	7%	7%	7%	0%	0%

GPE Number of customers interviewed (materiality survey)	45	45	45	1300	1300
GPE Number of customers who took part in the materiality survey	7	7	7	4	4
SPE Percentage of customers included in the materiality survey (%)	3%	3%	3%	3%	3%
PE Rate of customer participation in the materiality survey (%)	16%	16%	16%	16%	16%
EPE Level of satisfaction with GSE's approach to CSR (/5)	3,4	3,4	3,4	3,7	3,7
Employee satisfaction with CSR policy (/5)	3,2	3,2	3,2	3,6	3,6
PE Customer satisfaction with CSR policy (/5)	4,0	4,0	4,0	4,2	4,2
PE Supplier satisfaction with CSR policy (/5)	3,7	3,7	3,7	4,2	4,2
2. Sustinable buildings					
Due vigilance and responsible purchasing					
R Supplier payment delay (number of days)	-	-	34	30	30
PE Total number of recurring suppliers	590	544	573	770	624
Total number of suppliers targeted by the responsible purchasing		_	_	57	57
approach				J.	3,
Percentage of suppliers targeted by the responsible purchasing approach out of total purchasing volume	-	-	-	36%	36%
SPE Subcontracting as a percentage of Purchasing revenue (%)	86%	85%	85%	85%	98%
GPE Environmental requirements	0070	0370	0370	0370	30,0
SPE Number of projects with a sustainable procurement plan	Ι.			18	9
The Manuser of projects with a sustainable procurement plan					
DDE Danas akana af anata akan wikika awakata akila ana awan aka alam					
	-	-	-	34%	16%
GPE Company monitoring	-	-	-	34%	16%
Number of suppliers/subcontractors who completed the ESG	-		58	34% 58	58
SPE Company monitoring Number of suppliers/subcontractors who completed the ESG assessment	-	<u>-</u>	58	58	58
Percentage of spending with suppliers/subcontractors on sustainable.	- -	-	58 45%	58 45%	58 45%
SPE Company monitoring Number of suppliers/subcontractors who completed the ESG assessment R Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable	-	- - - 3%	58	58	58
Number of suppliers/subcontractors who completed the ESG assessment		-	58 45%	58 45%	58 45%
SPE Company monitoring Number of suppliers/subcontractors who completed the ESG assessment Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing	-	- - 3%	58 45% 0% 0	58 45% 12% 8	58 45% 0% 8
SPE Company monitoring Number of suppliers/subcontractors who completed the ESG assessment Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing	-	- - 3%	58 45% 0%	58 45% 12%	58 45% 0%
SPE Company monitoring Number of suppliers/subcontractors who completed the ESG assessment R Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) % of purchases made with the support of the Purchasing team	-	- - 3%	58 45% 0% 0	58 45% 12% 8	58 45% 0% 8 14%
SPE Company monitoring Number of suppliers/subcontractors who completed the ESG assessment R Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) % of purchases made with the support of the Purchasing team (conversion rate)	-	- - 3%	58 45% 0% 0	58 45% 12% 8 14%	58 45% 0% 8 14% 83%
Number of suppliers/subcontractors who completed the ESG assessment Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) % of purchases made with the support of the Purchasing team (conversion rate) Average assessment of sustainable development after operation	-	- - 3%	58 45% 0% 0	58 45% 12% 8	58 45% 0% 8 14%
SPE Company monitoring Number of suppliers/subcontractors who completed the ESG assessment R Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) % of purchases made with the support of the Purchasing team (conversion rate) Average assessment of sustainable development after operation	-	- - 3%	58 45% 0% 0	58 45% 12% 8 14%	58 45% 0% 8 14%
Number of suppliers/subcontractors who completed the ESG assessment Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) % of purchases made with the support of the Purchasing team (conversion rate) Average assessment of sustainable development after operation SPE Trainings	-	- - 3%	58 45% 0% 0	58 45% 12% 8 14%	58 45% 0% 8 14%
Number of suppliers/subcontractors who completed the ESG assessment Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) % of purchases made with the support of the Purchasing team (conversion rate) Average assessment of sustainable development after operation SPE Trainings Pumber of purchasing department buyers Number of buyers trained or made aware of responsible purchasing	-	- - 3% 2 -	58 45% 0% 0 -	58 45% 12% 8 14%	58 45% 0% 8 14% 83% 6,4
Average assessment of sustainable development after operation Reproximates Per Company monitoring Number of suppliers/subcontractors who completed the ESG assessment of suppliers is ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) % of purchases made with the support of the Purchasing team (conversion rate) Average assessment of sustainable development after operation SPE Trainings SPE Number of purchasing department buyers Number of buyers trained or made aware of responsible purchasing (purchasing division)	-	- - 3% 2 -	58 45% 0% 0 -	58 45% 12% 8 14%	58 45% 0% 8 14% 83% 6,4
Number of suppliers/subcontractors who completed the ESG assessment Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) % of purchases made with the support of the Purchasing team (conversion rate) Average assessment of sustainable development after operation SPE Trainings Number of buyers trained or made aware of responsible purchasing (purchasing division) Part d'acheteurs formés ou sensibilisés aux achats responsables (%)	-	- - 3% 2 -	58 45% 0% 0 -	58 45% 12% 8 14%	58 45% 0% 8 14% 83% 6,4
Average assesment of sustainable development after operation Average assesment burden for purchasing department buyers Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) Note of purchases made with the support of the Purchasing team (conversion rate) Average assessment of sustainable development after operation SPE Trainings Number of buyers trained or made aware of responsible purchasing (purchasing division) Part d'acheteurs formés ou sensibilisés aux achats responsables (%) (pôle achats)	-	- - 3% 2 -	58 45% 0% 0 -	58 45% 12% 8 14% 6,6	58 45% 0% 8 14% 83% 6,4
Average assessment of sustainable development after operation Average assessment by Mumber of suppliers supported by GSE in their CSR approach Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) % of purchases made with the support of the Purchasing team (conversion rate) Average assessment of sustainable development after operation SPE Trainings Per Number of purchasing department buyers Number of buyers trained or made aware of responsible purchasing (purchasing division) Part d'acheteurs formés ou sensibilisés aux achats responsables (%) (pôle achats) Duty of advice and customer relations	-	- - 3% 2 -	58 45% 0% 0 - - 5,4	58 45% 12% 8 14% 6,6	58 45% 0% 8 14% 83% 6,4 8 8
Number of suppliers/subcontractors who completed the ESG assessment Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) % of purchases made with the support of the Purchasing team (conversion rate) Average assessment of sustainable development after operation SPE Trainings SPE Number of purchasing department buyers Number of buyers trained or made aware of responsible purchasing (purchasing division) Part d'acheteurs formés ou sensibilisés aux achats responsables (%) (pôle achats) Duty of advice and customer relations SPE Percentage of customers willing to work with GSE again	-	- - 3% 2 - -	58 45% 0% 0 - - - 5,4	58 45% 12% 8 14% 6,6	58 45% 0% 8 14% 83% 6,4 8 8 100%
assessment Suppliers' ESG maturity level Percentage of spending with suppliers/subcontractors on sustainable development (%) Number of suppliers supported by GSE in their CSR approach Percentage of companies targeted by the responsible purchasing approach met on the subject of sustainable development (%) % of purchases made with the support of the Purchasing team (conversion rate) Average assessment of sustainable development after operation SPE Trainings SPE Number of purchasing department buyers Number of buyers trained or made aware of responsible purchasing (purchasing division) Part d'acheteurs formés ou sensibilisés aux achats responsables (%) (pôle achats)		- - 3% 2 -	58 45% 0% 0 - - 5,4	58 45% 12% 8 14% 6,6	58 45% 0% 8 14% 83% 6,4 8 8

STAKE #3: HUMAN RIGHTS

Perimeter	Indicator	At 31/12/2018	At 31/12/2019	At 31/12/2020	From 01/04/2021 until 31/03/2022	From 01/04/2022 until 21/03/2023
	1. A committed company					
	Human rights					
GPE	Total number employees	413	454	456	531	611
GPE	Number of employees outside France	327	364	366	381	415
	Number of employees in France	85	90	90	150	196
GPE	% of employees in France	79%	80%	80%	72%	68%
GPE	% of employees outside France	21%	20%	20%	28%	32%
GPE	Number of full-time employees	385	427	429	502	576
GPE		27	27	27	29	35
GPE	% of full-time employees	93%	94%	94%	95%	94%
GPE	% of part time employees	7%	6%	6%	5%	6%
GPE	Number of managerial employees	318	352	350	432	504
GPE	Number of technicians	94	102	106	99	107
GPE	% of managerial employees	77%	78%	77%	81%	82%
GPE	% of technicians	23%	22%	23%	19%	18%
GPE	Number of employees on permanent contracts	380	415	423	471	535
GPE	Number of employees on temporary contracts	32	39	33	60	76
GPE	% of employees on permanent contracts	92%	91%	93%	89%	88%
GPE	% of employees on temporary contracts	8%	9%	7%	11%	12%
GPE	Number of trainees and alternates	51	47	57	55	28
GPE	Trainees and alternates as a percentage of total workforce (%)	12%	10%	13%	10%	5%
GPE	Number of new prudhommunal cases	0	1	2	1	0
UES	Number of maternity and paternity leaves	15	19	19	16	12
GPE	Number of hires	172	124	102	155	189
	Equal opportunities			·		
UES	Equality index	57	44	84	88	84
GPE	Number of women employees	154	173	177	202	234
GPE		258	281	279	329	377
GPE		37%	38%	39%	38%	38%
GPE	Percentage of men employees (%)	62%	62%	61%	62%	62%
	. , , ,					
GPE	Number of part-time working women	25	26	27	28	33
GPE	•	2	1	0	1	2
GPE	• • •	16%	15%	15%	14%	14%
GPE	Percentage of part-time working men	1%	0%	0%	0%	1%
GPE	Number of women managers	71	84	82	116	145
GPE	Number of men managers	247	268	268	316	359
GPE	Percentage of women managers (on men and women populations)	22%	24%	23%	27%	29%
GPE	Percentage of men managers (on men and women populations)	78%	76%	77%	73%	71%
GPE	Percentage of women managers (on women population)	46%	49%	46%	57%	62%
GPE	Percentage of men managers (on men population)	96%	95%	96%	96%	95%
GPE	Number of technicians on women population	83	89	95	86	89
GPE	Number of technicians on men population	11	13	11	13	18
GPE	Percentage of technicians on women population	88%	87%	90%	87%	83%
GPE	Percentage of technicians on men population	12%	13%	10%	13%	17%
GPE	Percentage of women technicians on men and women populations	54%	51%	54%	43%	38%
	Percentage of men technicians on men and women populations	4%	5%	4%	Δ%	5%

GPE Number of senior positions	Not evaluated	Not evaluated	89	121	121
GPE Number of women senior positions	Not evaluated	Not evaluated	18	36	34
GPE Number of men senior positions	Not evaluated	Not evaluated	71	85	87
GPE % of women senior positions	Not evaluated	Not evaluated	20%	30%	28%
GPE % of men senior positions	Not evaluated	Not evaluated	80%	70%	72%
GPE Number of high-level positions	Not evaluated	Not evaluated	39	43	49
GPE Number of women high-level positions	Not evaluated	Not evaluated	3	5	6
GPE Number of men high-level positions	Not evaluated	Not evaluated	36	38	43
GPE % of women high-level positions	Not evaluated	Not evaluated	8%	12%	12%
GPE % of men high-level positions	Not evaluated	Not evaluated	92%	88%	88%
GPE Number of technical employees	332	361	361	433	496
GPE Number of support staff	80	93	95	98	115
GPE % of technical employees	80%	80%	79%	82%	81%
GPE % of support staff	19%	20%	21%	18%	19%
GPE Number of technical women	97	109	110	133	154
GPE Number of technical men	236	253	251	300	342
GPE % of technical women	29%	30%	30%	31%	31%
GPE % of technical men	71%	70%	70%	69%	69%
GPE Number of women working in the Support branch	57	64	67	69	80
GPE Number of men working in the Support branch	22	28	28	29	35
GPE % of women working in the Support branch	71%	69%	71%	70%	70%
GPE % of men working in the Support branch	28%	30%	29%	30%	30%
GPE Average age	39,6	39,7	40,5	40,8	40
GPE Employees under 30	87	105	102	95	129
GPE Employees aged between 30 and 45	190	191	187	236	263
GPE Employees over 45	135	158	167	200	219
GPE Percentage of employees under 30	21%	23%	22%	18%	21%
GPE Percentage of employees between 30 and 45	46%	42%	41%	44%	43%
GPE Percentage of employees over 45	33%	35%	37%	38%	36%
UES Number of employees with disabilities	3	3	3,85	2,8	3,95
UES % of employees with disabilities	0,7%	0,7%	0,8%	0,5%	0,6%
GPE Number of recruited men	113	82	59	102	115
GPE Number of recruited women	59	42	43	53	74
GPE % of recruited men	66%	66%	58%	66%	61%
GPE % of recruited women	34%	34%	42%	34%	39%
UES Number of men on parental leave	12	14	10	8	8
UES Number of women on parental leave	3	5	9	6	4
GPE Number of women present at school fairs/forums	6	6	9	11	11
GPE Number of training hours for women	3407	4402	4202	5775	5863
GPE Number of training hours for men	5505	7423	7519	9561	9695
GPE Number of training by women	22,1	25,4	23,7	29,8	29,6
GPE Number of training by men	21,3	26,4	26,9	30,8	28,8

STAKE #3: HUMAN RIGHTS

	Career management and training					
GPE	Average assessment of mission interest (/5)	4,0	4,1	4,2	4,2	4,2
GPE	Average assessment of autonomy (/5)	4,2	4,2	4,3	4,3	4,4
GPE	Average rating of managerial recognition (/5)	3,6	3,8	3,9	3,9	4,0
GPE	Average rating of training and skills development (/5)	3,4	3,5	3,7	3,7	4,0
GPE	Average assessment of career development mobility (/5)	3,2	3,4	3,4	3,4	3,6
GPE	Percentage of employees planning to work for GSE in the medium or long term	-	-	66%	66%	67%
GPE	Total number of training hours	8912	11 824	11 721	15 336	15 558
GPE	Number of training hours per employee	21,6	26,0	25,7	30,4	25,5
GPE	Number of employees who received at least one training course	379	402	401	470	535
GPE	% of employees who received at least one training course	0,9	0,9	0,9	89%	88%
GPE	Total amount dedicated to training (€)	989 859 €	1 444 993 €	1 149 438 €	1 485 454 €	1 765 304 €
	Partnerships and sponsorships					
GPE	Total investment in infrastructure and sponsorship activities (€)	187 055 €	194 072 €	263 000 €	258 126 €	469 400 €
GPE	Number of hours GSE employees spent on local social economy initiatives (excluding GSE Foundation)	-	-	-	57	109
GPE	Financial investment in GSE Foundation (€)	60 000	100 000	100 000	99 796	100 000
GPE	Number of employees mobilized in GSE Foundation	5	24	15	46	10
	2. Sustainable buildings					
	Inclusion					
?	Creation of a working group on inclusion through economic activity	-	-	-	50%	100%
	Economic impact					
GPE	Number of hours worked on sites (GSE non-salaried workers)	3 928 115	3 344 000	4 000 000	4 761 905	5 486 284
GPE	Number of full-time jobs mobilized on the worksites	2 444	2 081	2 489	2 963	3 414
GPE	Number of full-time equivalent jobs provided by our worksites in relation to sales	4,3	3,8	3,7	4,0	3,34
GPE	Number of projects delivered	55	53	58	53	57
GPE	GSE total sales (€)	569 652 771 €	554 217 558 €	672 895 406 €	743 328 595 €	1 022 645 474 €
GPE.	Sales outside France (€)	142 345 985 €	145 778 229 €	159 955 344 €	310 600 618 €	520 902 079 €
GPE	Payments to suppliers and subcontractors (€)	491 298 765 €	473 844 804 €	574 471 909 €	644 275 875 €	896 021 080 €

STAKE #4: HEALTH

Perimeter	Indicator	At 31/12/2018	At 31/12/2019	At 31/12/2020	From 01/04/2021 until	From 01/04/2022 until
	1. A committed company					
ODE	Well being at work	7.0	7.5	7.0		
	Average age	7,8	7,5	7,8	7,4	6,3
	Less than 2 years' seniority	144	167	120	153	224
	2-5 years' Seniority	60	91	138	168	154
	More than 5 years' seniority	208	196	198	210	233
	% Less than 2 years' seniority	35%	37%	26%	29%	37%
	% 2-5 years' Seniority	15%	20%	30%	32%	25%
GPE	% More than 5 years' seniority	50%	43%	43%	40%	38%
GPE	Turn-over (%)	14,36%	9,20%	8,88%	9,72%	9,10%
GPE	Turn-over men (%)	16,11%	10,25%	8,63%	11,03%	10,80%
GPE	Turn-over women (%)	11,46%	7,83%	9,26%	7,69%	6,40%
GPE	Turn-over full time jobs (%)	15,17%	9,40%	9,13%	10,05%	9,57%
GPE	Turn-over part time jobs (%)	4,00%	7,75%	4,43%	4,12%	0,00%
GPE	Turn-over executives (%)	14,26%	8,85%	9,41%	9,07%	9,78%
GPE	Turn-over technicians (%)	14,69%	10,92%	6,86%	12,59%	5,31%
GPE	Turn-over technicians (%)	15,54%	11,11%	8,75%	11,04%	9,96%
GPE	Turn-over Support services (%)	9,81%	6,80%	9,37%	4,55%	5,39%
GPE	Turn-over less than 30 years (%)	33,30%	6,80%	5,97%	14,02%	12,22%
GPE	Turn-over 30-45 years (%)	11,17%	11,41%	11,55%	12,80%	8,48%
GPE	Turn-over more than 45 ans (%)	10,00%	8,13%	7,50%	4,61%	8,33%
	Average rating of GSE by employees (/5)	4,2	4,3	4,5	4,5	4,6
	Average stress-pressure rating (/5)	3,2	3,2	3,4	3,4	3,3
GPE	Percentage of employees who would recommend GSE to friends and family	94%	96%	97%	97%	97%
GPE	% of employees who enjoy work	43%	48%	47%	47%	54%
GPE	Percentage of employees who take enough pleasure in their work	48%	42%	46%	46%	40%
	Percentage of employees who take little pleasure in their work	9%	6%	4%	4%	4%
GPE	Percentage of GSE employees who are fairly or highly motivated and involved	-	-	98%	98%	96%
	Working conditions					
GPE	Average salary rating (/5)	3,2	3,3	3,5	3,5	3,4
GPE	Average equipment rating (/5)	3,9	3,9	4,2	4,2	4,3
GPE	Average benefits rating (/5)	4,0	4,1	4,2	4,2	4,3
GPE	Average workspace rating (/5)	3,8	3,6	3,9	3,9	4,0
GPE	Average employee involvement rating (/5)	3,9	4,1	4,2	4,2	4,2
GPE	Average team spirit rating (/5)	3,9	4,0	4,2	4,2	4,3
GPE	Average framing rating (/5)	3,5	3,7	3,8	3,8	3,9
GPE	Average rating of strategic vision (/5)	3,5	3,6	3,9	3,9	4,0
	Average rating of work atmosphere (/5)	4,0	4,1	4,2	4,2	4,3
	Average rating for clear objectives and expectations (/5)	-	-	3,9	3,9	3,9
	Average rating for kindness and fairness (/5)		_	3,9	3,9	4,0
	Average assessment of meaning given to work (/5)		-	4,0	4,0	4,0
	Average rating for exemplarity (/5)		_	3,9	3,9	4,0
JFE	Average ruding for exemplantly (73)			3,3	3,3	4,∪

STAKE #4: HEALTH

	Health & safety at work					
R	Number of workplace accidents with lost time GSE (France)	0	2	4	1	9
R	Absenteeism rate GSE (France)	1,50%	1,36%	1,63%	1,49%	2,17%
R	Number of employees trained in road safety and eco-driving	33	6	64	6	0
GPE	Percentage of employees who consider safety conditions to be very or fairly satisfactory	-	-	98%	98%	96%
	2. Sustainable buildings					
	Indoor comfort					
TIE	Number of projects including a thermal comfort study	-	-	-	20	17
3PE	Percentage of projects including a thermal comfort study	-	-	-	38%	30%
JEK TIE	Number of projects with interior and exterior daylighting studies	-	-	-	16	11
GPE	Percentage of projects with interior and exterior daylighting studies	-	-	-	30%	19%
JEK LIF	Number of sites with acoustic studies	-	-	-	19	7
SPE	Percentage of projects with acoustic studies	-	-	-	36%	12%
3PE	Nombre de collaborateurs formés au confort acoustique	-	-	-	38	65
3PE	Part de collaborateurs formés au confort acoustique	-	-	-	8%	21%
JEK	Number of projects including an Indoor Air Quality Plan (IAQP)	-	-	-	18	17
3PE	Percentage of projects including an Indoor Air Quality Plan (IAQP)	-	-	-	34%	30%
	Health and safety on the construction sites					
GPE	Number of construction site accidents	13	21	28	24	22
GPE	Construction site frequency rate	3,31	6,28	7,00	5,04	4,01
GPE	Number of worksite inspections	180	250	180	181	266

STAKE #5: CLIMATE

Perimeter	Indicator	At 31/12/2018	At 31/12/2019	At 31/12/2020	From 01/04/2021 until 31/03/2022	From 01/04/2022 until 21/03/2023
	1. A committed company					
_	Energy consumption					
	Group					
_	Total floor area Group (m²)	-	11 727	11 941	12 440	13 775
_	Electricity consumption France (KWh)	1 099 501	793 689	748 580	955 080	784 800
GPE	Electricity consumption outside France (kWh)	-	43 510	99 532	102 661	67 555
GPE	Group electricity consumption (kWh)		837 199	848 112	1 057 741	852 355
GPE	Overall ratio (kWhEF/m².an)		71	71	85	62
GPE	CO2 equivalent (Kg) electricty consumption	98 955	75 348	76 330	95 197	76 712
GPE	Gas consumption (kWh)	-	34 781	47 055	46 745	12 300
GPE	CO2 equivalent gas consomption		7 895	10 681	10 611	2 792
	Water consumption					
	Group					
GPE	Water consumption France (m3)		1 323	1 189	1 476	1 227
GPE	Water consumption outside France (m3)	-	240	271	147	221
GPE	Group water consumption (m3)	0	1 563	1 460	1 623	1 449
GPE	Overall ratio (m3/employee.year)	0	3	3	3	2
	Mobility					
_	Number of kilometers traveled worldwide	15 395 116	17 426 523	13 064 812	17 220 529	14 881 630
GPE	Number of kilometers traveled per employee	37 276	38 384	28 651	32 430	24 356
GPE	Total CO2 emitted by travel (kg)	1 973 171	2 189 885	1 527 374	1 907 727	1 593 790
GPE	CO2 emitted by travel per employee (kg)	4 778	4 824	3 350	3 593	2 608
GPE	Total CO2 emitted by travel in France (kg)	1 136 920	1 152 392	1 153 934	1 406 030	1 447 553
GPE	CO2 emitted by travel per employee in France (kg)	2 753	2 538	2 531	2 648	2 369
GPE	CO2 emitted by air travel (kg)	429 087	438 904	150 975	388 686	229 374
GPE	CO2 emitted by rail travel (kg)	12 831	14 007	9 981	11 701	18 155
GPE	CO2 emitted by road travel (kg)	1 531 253	1 736 974	1 366 418	1 507 340	1 346 261
GPE	Fleet average CO2 emissions (g CO2/km)	101,95	101,90	103,70	111,70	114,64
GPE	Fleet average actual fuel consumption	5,57	5,90	6,10	5,98	5,73
GPE	Percentage of leased vehicles with CO2 <120		61%	57%	42%	58%
GPE	Liters of fuel consumed	471 602	612 394	478 549	630 117	782 607
GPE	Average distance engineer - worksite	-	205	169	280	189
GPE	Average internal event emissions per participant (kg of CO2)	-	36	59	75	113
GPE	Videoconference meetings		-	-	50 424	163 076
	Commuting to work					
FR	Percentage of employees using the private car as their main mode of transport	-	-	86%	86%	86%
FR	Percentage of employees using another mode as their main mode of transport	-	-	14%	14%	14%
FR	Employees who regularly carpool (at least once a month)	-	-	4%	4%	4%
FR	Employees who regularly use public transport (at least once a month)	-	-	11%	11%	11%
FR	Percentage of employees who regularly use active modes of transport (at least once a month)	-	-	6%	6%	6%
FR	CO2 emissions from commuting in France (TeqCO2)	-	-	368	368	368
FR	CO2 emissions from commuting per employee France (TeqCO2)	-	-	1,4	1,4	1,4

STAKE #5: CLIMATE

	Numeric sobriety					
iPΕ	Number of mails sent	2 290 584	1 754 582	1 507 760	1 778 736	1 926 770
iPΕ	Number of e-mails received	4 572 372	4 953 702	5 476 438	6 106 844	6 928 448
SPE	Total number of e-mail exchanged	6 862 956	6 708 284	6 984 198	7 885 580	8 855 218
ΒPΕ	Number of E-mail exchanged per employee	16 617	14 776	15 316	14 850	14 493
iPΕ	CO2 emitted by e-mail exchanges (kg)	130 396	127 457	132 700	149 826	168 249
PΕ	CO2 emissions linked to storage on Microsoft (- cloud servers per user per month (kg)	700	500	800	400	300
	Carbon footprint and carbon offseting					
iPΕ	Carbon footprint SCOPE 1 (TeqCO2)	996	988	718	703	1 354
PE	Carbon footprint SCOPE 2 (TeqCO2)		83	87	106	72
PE	Carbon offset amount (€)	0€	53 238 €	36 648 €	47 208 €	47 208 €
PE	Offset portion of scopes 1 and 2 emissions		100%	99%	100%	100%
PE	Tons of CO2 compensated (GERES)		1071,66	804,59	808,54	2486,00
	2. Sustainable buildings					
	Energy efficiency and renewable energies					
iPΕ	Average actual energy consumption of buildings constructed - CEP project	-	-	-	60,95	50,83
PE	Average energy performance indicator for projects	-	-	-	-	26,38
	Number of projects including an RT 2012/RE 2020 update at the end of the design and construction phases	-	-	-	22	11
SPE	Percentage of projects including an RT 2012/RE 2020 update at the end of the design phase and at the end of the construction phase	-	-	-	42%	19%
PE	Number of projects with GTB	-	-	-	-	20
PE	Number of projects with BMS offering the enerGiSE® energy consumption monitoring solution	-	-	-	-	10,00
PΕ	Percentage of projects with BMS offering the enerGiSE© energy monitoring solution	-	-	-	-	18%
ER IF	Number of projects including a study of self-consumption potential	-	-	-	7	7
PE	Percentage of projects including a study of self-consumption potential	-	-	-	13%	12%
PΕ	Average total roof area	-	-	-	-	565289
PE	Proposed total photovoltaic roof area	-	-	-	-	21994
DE	Average share of proposed photovoltaic roof	_	_	_	_	4%

_						
	LCA and carbone footprint					
GPE	Lifecycle average carbon weight per m² of buildings delivered				856	463,98
OI L	(kgeqCO2)				050	403,50
	Percentage of projects including an LCA (construction products and					
	equipment) in the study phase compared with the number of				64%	67%
	certified projects					
CER	Number of projects including an LCA (construction products and				14	16
TIF	equipment) in the study phase				14	10
GPE	Share of projects including LCA (construction products and		_	_	26%	28%
GFL	equipment) in study phase		_	_	20/6	28/0
GPE	Share of BIM DOE projects	-	-	-	-	35%
GPE	Number of BIM DOE projects including an LCA at building		_	_	_	0
OFL	acceptance					
GPE	Share of BIM DOE projects including LCA at building handover	-	-	-	-	0
	Construction sites consumption					
	Percentage of construction sites equipped with energy and water					
	consumption measurement equipment / number of certified				91%	87%
	nroierts					
GPE	Percentage of sites equipped with energy and water consumption	-	-	-	38%	35%
	measurement equipment					
GPE	Overall water consumption (in L)	-	-	-	1 612 949	51582
GPE	Average water consumption (in L)	-	-	-	30 433	3684
GPE	Overall energy consumption (kWh)	-	-	-	18 071 357	3 933 145
GPE	Average energy consumption (kWh)	-	-	-	340 969	302549
	Carbon offset					
GPE	Number of projects offering carbon offsetting solutions with Low				0	0
UPE	Carbon label	-	_	_	J	U
GPE	Percentage of projects offering carbon offsetting solutions with Low Carbon label	-	-	-	0	0
	TegCO2 offset	-			0	0

STAKE #6: BIODIVERSITY

Perimeter	Indicator	At 31/12/2018	At 31/12/2019	At 31/12/2020	From 01/04/2021 until 31/03/2022	From 01/04/2022 until 21/03/2023
	1. A committed company					
	Green areas					
GPE	Number of Group sites audited for flora and fauna	0	0	0	0	0
GPE	Percentage of Group sites audited for flora and fauna	0%	0%	0%	0%	0%
	Awareness and responsibility					
GPE	Number of internal awareness-raising campaigns on the theme of biodiversity	0	1	2	2	0
	2. Sustainable buildings					
	Artificialization, soil permeability					
GPE	Total floor area (m²)	11 448 555	11 295 726	9 650 966	11 021 661	1329159
GPE	Average floor area (m²)	14 134	14 473	11 842	13 247	66457
GPE	Total road and parking area (m²)	-	-	1 276 000	1 565 673	498598
GPE	Average road and parking area (m²)	-	-	22 000	29 541	31162
GPE	Total green areas	-	-	1 326 692	1 976 936	411547
GPE	Average green areas	-	-	22 874	37 301	21660
GPE	Soil impermeability coefficient	-	-	68%	65%	80%
CERTIF	Number of projects including an infiltration measure enabling infiltration basins to be sized	-	-	-	15	7
	Percentage of projects including an infiltration measure enabling infiltration basins to be sized / total number of certified projects				68%	29%
GPE	Percentage of projects including an infiltration measure enabling infiltration basins to be sized	-	-	-	28%	12%
CERTIF	Number of projects including infiltration basins	-	-	-	15	8
GPE	Percentage of projects including infiltration basins	-	-	-	28%	14%
CERTIF	Number of permeable parking lots	-	-	-	2	4
GPE	Percentage of permeable parking lots	-	-	-	4%	7%
	Protecting natural areas and species					
CERTIF	Number of sites with the involvement of our ecologist	_	_	5	18	15,00
GPE	Percentage of sites where ecologists were involved	_	_	9%	34%	26%
GPE	Surface area of biodiversity zones conserved (excluding buildings	-	-	-	-	55800,00
GPE	and roads) Percentage of biodiversity areas conserved (excluding buildings and	-	-	-	-	4%
	roads) Green areas					
CERTIF		_	_		10	7
GPE	, ,	-	-	-	19%	12%
-	Percentage of projects including at least one wetland					
GPE	Average length of plot boundaries	-	-	-	-	608,92
GPE	Average length of plot boundaries with pollination-enhancing hedgerows	-	-	-	-	243
GPE	Number of projects including at least 50% of plot boundary lines with pollination-enhancing hedgerows	-	-	-	-	6
GPE	Percentage of projects including at least 50% of plot edges with pollination-enhancing hedgerows	-	-	-	-	11%

STAKE #7: WASTE

Perimeter	Indicator	At 31/12/2018	At 31/12/2019	At 31/12/2020	From 01/04/2021 until 31/03/2022	From 01/04/2022 until 21/03/2023
	1. A committed company					
	Waste reduction					
GPE	Number of dematerialized contracts	5 218	5 200	8 955	9 711	12 081
	Paper					
GPE	Total number of sheets of paper purchased	1 805 500	2 091 836	1 510 795	1 182 330	1124513
	Number of sheets consumed per employee	4 372	4 608	3 313	2 227	1840
GPE	% of recycled paper	0%	2%	3%	3%	4%
	Cups and mugs					
GPE	Number of disposable cups purchased	65 200	45 100	30 786	27 690	11 015
	Plastic water bottles					
GPE	Liters of bottled water purchased	47 778	56 515	23 184	35 241	14 262
	Coffee pods					
GPE	Number of coffee pods consumed	118 850	126 970	51 390	46 700	8 617
GPE	Volume of pods consumed (kg)	1 070	1 143	463	420	78
	Recycling and valorization					
GPE	Group					
GPE	Total volume of waste (tonnes)	114	103	103	101	119
GPE	Total volume of waste recycled (tonnes)	31	33	34	44	47
GPE	Percentage of waste recovered (%)	27%	32%	33%	43%	39%
GPE	IT					
FR	Number of computers, servers and monitors recycled	-	122	384	341	341
FR	Number of phones recycled	-	-	6	0	0
S	Number of ink cartridges purchased at headquarters	-	-	294	133	Pas l'info
S	Number of ink cartridges recycled at headquarters	106	75	60	100	60
	2. Sustainable buildings					
	Measure and reduce					
CERTI F		-	0%	0%	20	12
CERTI F	Percentage of projects using a service provider for waste management, optimization of waste tracking and recovery	-	0%	0%	38%	21%
	Reduce and recycle					
CERTI	Site waste recovery rate	-	83%	83%	93%	90%
CERTI	Material recovery rate (excluding rubble)		18%	18%	18%	26%

Statement of use			GSE has rep	oorted in accordance with the	e GRI Standards for the period with	nin 1st of April 2021 and 31st of Mar
GRI 1 used			GRI 1: Foun	dation 2021		
Applicable GRI Sect	or Standard(s)		N/A			
					OMISSION	
GRI STANDARD/ OTHER SOURCE	DISCLOSU COMMENT	RE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General disclosures		In	7.0			
GRI 2:	2-1 Organizational details 2-2 Entities included in the	Presentation of GSE and its	p7-8	-		
General	organization's sustainability	All entities	p77			
isclosures	reporting					
021						
	2-3 Reporting period, frequency and contact point	From 1st of April 2022 to 31 st of March 2023	p77	A gray cell indicates that re	asons for omission are not permi	tted for the disclosure or that a GRI
	2-4 Restatements of	No restatements	N/A		dard reference number is not avai	
	information			- Could Clair		abio.
	2-5 External assurance 2-6 Activities, value chain and	Global Compact peers review Presentation of GSE,	p11			
	other business relationships	presentation of the value	p8, p26			
	2-7 Employees	Description of employment	p30			
	2-8 Workers who are not employees	Description of indirect employment	p39			
	2-9 Governance structure and composition	Governance	p8			
	2-10 Nomination and selection of the highest	Governance	p8			
	governance body 2-11 Chair of the highest	Governance	p8			
	governance body 2-12 Role of the highest	 	+	1	+	
	governance body in overseeing the management of impacts	Governance	p8			
	2-13 Delegation of responsibility for managing impacts	Governance	p8			
	2-14 Role of the highest governance body in sustainability reporting	Governance	p8			
	2-15 Conflicts of interest	Conflict of interest management policy	p22			
	2-16 Communication of critical concerns	Whistleblower protection procedure	p22			
	2-17 Collective knowledge of the highest governance body	Trainings	p15 , p34			
	2-18 Evaluation of the performance of the highest governance body			No disclosure on the evaluation of the highest governance body	Confidentiality constraints	Confidentiality
	2-19 Remuneration policies			No disclosure on	Confidentiality constraints	Confidentiality
		-	+	remuneration policies	y concusting	-
	2-20 Process to determine remuneration		1	No disclosure on remuneration policies	Confidentiality constraints	Confidentiality
	2-21 Annual total			No compensation ratio	Information unavailable/incomplete	No data available
	compensation ratio 2-22 Statement on sustainable development	Statement of CEO Roland	p3			
	2-23 Policy commitments	GSE's commitments and charters	p10			
	2-24 Embedding policy commitments	2025 ESG Roadmap	p12-			
	2-25 Processes to remediate negative impacts	Ethics officer and control procedures	p22			
	2-26 Mechanisms for seeking advice and raising concerns	Ethics officer	p22			
	2-27 Compliance with laws and regulations	Compliance	p21			
	2-28 Membership associations	Memberships	p35			
	2-29 Approach to stakeholder engagement	Stakeholders	p9			
	2-30 Collective bargaining agreements	Collective agreements	p30			
aterial topics						
RI 3: Material	3-1 Process to determine	SDGs, diagnosis, risk	p11 to 14	Agray cell indicates that re	asons for omission are not permi	tted for the disclosure or that a GRI
opics 2021	material topics 3-2 List of material topics	analysis, international	· ·	Sector Standard reference		according disclosure of that a GRI
		ESG roadmap	p13			

GRI 3: Material	3-3 Management of material	ESG roadmap	p13			
Topics 2021	topics 201-1 Direct economic value	Economic value generated	p39			
	generated and distributed	and distributed				
	201-2 Financial implications and other risks and	ESG roadmap	p13			
	opportunities due to climate					
GRI 201: Economic	change					
Performance 2016						
	201-3 Defined benefit plan obligations and other	Benefit plan	p30			
	retirement plans 201-4 Financial assistance			No financial assistance from	Not applicable	No financial assistance from
	From 1st of April 2022 to 31 March			government	**	government
Market presence GRI 3: Material	3-3 Management of material	Diversity	p31-32			
Topics 2021	topics					
	202-1 Ratios of standard entry level wage by gender compared to local minimum	Diversity	p31-32			
GRI 202: Market	wage					
Presence 2016	202-2 Proportion of senior	Diversity	p31-32			
Indianat a compania	management hired from the local community					
Indirect economic GRI 3: Material	3-3 Management of material	Local impact	p38-39			
Topics 2021	topics	·			-	
GRI 203: Indirect Economic Impacts	203-1 Infrastructure investments and services supported	Local impact	p38-39			
2016	203-2 Significant indirect economic impacts	Local impact	p38-39			
Procurement practices GRI 3: Material	3-3 Management of material	Responsible purchasing	p24-26			
Topics 2021	topics	-			la farma ella re	
GRI 204:	204-1 Proportion of spending	Procurement budget	p39	No detail of procurement	Information unavailable/incomplete	We are not currently able to
Procurement	on local suppliers			locations	anavanabiomioompioto	measure such data but are
Practices 2016 Anti-corruption						working on it
GRI 3: Material	3-3 Management of material	Ethics	p22			
Topics 2021	topics 205-1 Operations assessed	Annual corruption map made	p22			
	for risks related to corruption	by the ethics officer - no	PLL			
	· ·	specific risk identified				
GRI 205: Anti- corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	100% of employees have been trained to anti-corruption and get a yearly communication	p22			
	205-3 Confirmed incidents of	No incident noticed within the	p22	1		
Anti competitive behavior	corruption and actions taken	past 5 years		ļ		
Anti-competitive behavior GRI 3: Material	3-3 Management of material	Business practices	p21	T		
Topics 2021	topics					
GRI 206: Anti-	206-1 Legal actions for anti-	No incident noticed within the	p22			
competitive Behavior 2016	competitive behavior, anti- trust, and monopoly practices	past 5 years				
Tax						
GRI 3: Material	3-3 Management of material	Fiscal transparency	p23			
Topics 2021	topics 207-1 Approach to tax	Fiscal transparency	p23		1	
	207-2 Tax governance,					
	control, and risk management	Fiscal transparency	p23			
	207-3 Stakeholder	Fiscal transparency	p23			
GRI 207: Tax 2019	engagement and management of concerns related to tax					
	207-4 Country-by-country	Fiscal transparency	p23			
Materials	reporting					
GRI 3: Material	3-3 Management of material	LCA and material impacts	p55			
Topics 2021	topics 301-1 Materials used by		+	No total volume of materials	Information	Information is currently
	weight or volume			used to build GSE projects	momaton	unavailable and could only be estimated roughly, but we are working on it
GRI 301: Materials 2016	301-2 Recycled input materials used			No total volume of materials used to build GSE projects	Information	Information is currently unavailable and could only be estimated roughly, but we are working on it
	301-3 Reclaimed products and their packaging materials			No reclaimed products and packaging materials	Not applicable	GSE's activities does not involve reclaiming products and packaging
Energy GRI 3: Material	2.2 Management of control of	Faces a consumer!	I=54			l
GRI 3: Material Topics 2021	3-3 Management of material topics	Energy consumption	p51			
	302-1 Energy consumption within the organization	Energy consumption	p51			
	302-2 Energy consumption	Construction sites	p56			
	outside of the organization	consumption	<u>r</u>	<u> </u>		

	302-3 Energy intensity	Ratio global - kWh/m².an	p68 to 73			
	302-4 Reduction of energy	35% of reduction between	p51			
GRI 302: Energy 2016	consumption	2017 and 2021	F**			
	302-5 Reductions in energy	Buildings' energy efficiency	p54-55-56			
	requirements of products and services	and renewable energies, BMS	p34-33-36			
Water and effluents	services					
	2.2.14	Water consumption in offices	1			
GRI 3: Material Topics 2021	3-3 Management of material topics	and on construction sites from	p56			
10003 2021	topics	public network				
	303-1 Interactions with water	Water consumption in offices				
	as a shared resource	and on construction sites from public network	p51			
	303-2 Management of water	Waste management on	1			
GRI 303: Water and	discharge-related impacts	construction sites	p66			
Effluents 2018	303-3 Water withdrawal			All water from public	Not applicable	All water from public network
Zindonio 2010	303-4 Water discharge			network	тот арриоавло	, , , , , , , , , , , , , , , , , , ,
		Water consumption in offices		†		
	303-5 Water consumption	and on construction sites from	p56			
		public network	ľ			
Biodiversity		•				
GRI 3: Material	From 1st of April 2022 to 31	Biodiversity	p58-62			
Topics 2021	March 2023	,	·			
		All construction sites	p60-61			
	304-2 Significant impacts of	Land covering and natural	p60-61			
GRI 304: Biodiversity	activities, products and	areas modifieds				1
2016	services on biodiversity 304-3 Habitats protected or	All construction sites	p61	-		
	restored	All construction sites	PO I			
	304-4 IUCN Red List species			No list of projects	Information unavailable/incomplete	No collection of this date
	and national conservation list			by IUCN red list species		from all projects. Each
	species with habitats in areas					project is respecting local
	affected by operations					law regarding species and habitats
Emissions						nabitats
GRI 3: Material	3-3 Management of material	Climate	p49-57			
Topics 2021	topics					
	305-1 Direct (Scope 1) GHG emissions	Bilan carbone Scope 1	p53			
	305-2 Energy indirect (Scope	Bilan carbone Scope 2	p53			
	2) GHG emissions	·	·			
	305-3 Other indirect (Scope	Construction projects	p53			
	GHG emissions GHG emissions	emissions	50			
GRI 305: Emissions	intensity	CO2 emissions from travels per employee	p52			
2016	305-5 Reduction of GHG	3,5TeqCO2/employee in	p52			
	emissions	2021, 5,6 in 2016				
	305-6 Emissions of ozone-			No element about ODS	Not applicable	No specific activities on the
	depleting substances (ODS) 305-7 Nitrogen oxides (NOx),			No element about other	Not applicable	matter No specific activities on the
	sulfur oxides (SOx), and other			significant air emissions	Not applicable	matter
	significant air emissions					
Waste						
GRI 3: Material Topics 2021	3-3 Management of material	Waste management	p63-67			
1 001.00 2021	topics 306-1 Waste generation and		p63 and 65	<u> </u>		
	significant waste-related	1				· '
	impacts		20 105	-		
	306-2 Management of significant waste-related	1	p63 and 65			
GRI 306: Waste 2020	impacts	1				
	306-3 Waste generated		p63-67 & p 73			
	306-4 Waste diverted from		p63-67 & p 73			
	disposal		1,			
	306-5 Waste directed to	1	p63-67 & p 73			
Supplier environmental assessme	disposal					
GRI 3: Material	3-3 Management of material	Biti	-04.00		I	
Topics 2021	topics	Responsible purchasing	p24-26			
	308-1 New suppliers that		1			
ODI 200: Complia	were screened using	Evaluation and selection	p25-26			
GRI 308: Supplier Environmental	environmental criteria	1	+	 		
Assessment 2016	308-2 Negative environmental	L				
	impacts in the supply chain	Evaluation and selection	p25-26			
	and actions taken	<u> </u>		<u> </u>		
Employment						
GRI 3: Material	3-3 Management of material	1	p41-47			
Topics 2021	topics 401-1 New employee hires	Turn-over	p43	1		
	and employee turnover	1	ľ · · ·			'
			•	<u> </u>	•	

	401-2 Benefits provided to full-	Benefits	p43		
GRI 401: Employment 2016	time employees that are not provided to temporary or part-				
Employment 2016	time employees				
	401-3 Parental leave		p44		
Labor/management relati	ons				
GRI 3: Material Topics 2021	3-3 Management of material	Labor relations	p30		
GRI 402:	topics 402-1 Minimum notice periods	Labor relations	p30		
Labor/Management	regarding operational		poo		
Relations 2016	changes				
	safety	Construction sites booth and	L. 47	ı	
GRI 3: Material Topics 2021	of March 2023 topics	Construction sites health and safety	p47		
	403-1 Occupational health	Construction sites health and	p47		
	and safety management	safety			
	system 403-2 Hazard identification.	Construction sites health and	p47		
	risk assessment, and incident	safety	p41		
	investigation				
	403-3 Occupational health services	Construction sites health and safety	p47		
	403-4 Worker participation,	Construction sites health and	p47		
	consultation, and	safety	P		
	communication on				
	occupational health and safety				
GRI 403:	outory.	<u> </u>			
	403-5 Worker training on	Construction sites health and	n47	l	
Occupational Health	occupational health and safety	safety			
and Safety 2018	403-6 Promotion of worker	Construction sites health and	p47		
	health	safety			
	403-7 Prevention and mitigation of occupational	Construction sites health and	p47	 	
	mitigation of occupational health and safety impacts	safety		l	
	directly linked by business				
	relationships				
	403-8 Workers covered by an occupational health and	Construction sites health and	p47		
	safety management system	safety			
	403-9 Work-related injuries		p47 and p 71		
	403-10 Work-related ill health		p71		
Training and education					
ICDI 2. Meterial	2.2 Management of material	Teststana and seess	p22 24		I
GRI 3: Material Topics 2021	3-3 Management of material topics	Trainings and career management	p33-34		
GRI 3: Material Topics 2021	topics 404-1 Average hours of	management			
	topics 404-1 Average hours of training per year per		p33-34		
	topics 404-1 Average hours of training per year per employee	management 30h per employee	p34		
Topics 2021	topics 404-1 Average hours of training per year per employee 404-2 Programs for	management			
Topics 2021 GRI 404: Training	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills	management 30h per employee	p34		
Topics 2021	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs	management 30h per employee Training programs	p34		
Topics 2021 GRI 404: Training	topics 404-1 Average hours of training per year per employee 404-2 Programs for uggrading employee skills and transition assistance roorams. 404-3 Percentage of	management 30h per employee Training programs Annual review and	p34		
Topics 2021 GRI 404: Training	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance nonrams 404-3 Percentage of employees receiving regular performance and career	management 30h per employee Training programs	p34		
Topics 2021 GRI 404: Training and Education 2016	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance nrourams 404-3 Percentage of employees receiving regular performance and career development reviews	management 30h per employee Training programs Annual review and	p34		
GRI 404: Training and Education 2016 Diversity and e qual opportun	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance noorams 404-3 Percentage of employees receiving regular performance and career development reviews ty	management 30h per employee Training programs Annual review and professionnal interview	p34 p34 p34		
GRI 404: Training and Education 2016	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance roorams 404-3 Percentage of employees receiving regular performance and career development reviews 43 3-3 Management of material topics	management 30h per employee Training programs Annual review and professionnal interview Diversity	p34 p34 p34 p34		
GRI 404: Training and Education 2016 Diversity and e qual opportun GRI 3: Material	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance rmorams. 404-3 Percentage of employees receiving regular performance and career development reviews yy 3-3 Management of material topics 405-1 Diversity of governance	management 30h per employee Training programs Annual review and professionnal interview	p34 p34 p34		
GRI 404: Training and Education 2016 Diversity and e qual opportun GRI 3: Material Topics 2021	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance roorams 404-3 Percentage of employees receiving regular performance and career development reviews 43 3-3 Management of material topics	management 30h per employee Training programs Annual review and professionnal interview Diversity	p34 p34 p34 p34		
GRI 404: Training and Education 2016 Diversity and e qual opportun GRI 3: Material Topics 2021 GRI 405: Diversity	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance roorams. 404-3 Percentage of employees receiving regular performance and career development reviews you shall be a simple of the sim	management 30h per employee Training programs Annual review and professionnal interview Diversity Diversity	p34 p34 p34 p34 p31-32 p31-32		
GRI 404: Training and Education 2016 Diversity and e qual opportun GRI 3: Material Topics 2021	topics 404-1 Average hours of training per year per employee employee employee 404-2 Programs for upgrading employee skills and transition assistance norarams. 404-3 Percentage of employees receiving regular performance and career development reviews by a same and a series of the	management 30h per employee Training programs Annual review and professionnal interview Diversity	p34 p34 p34 p34		
GRI 404: Training and Education 2016 Diversity and e qual opportun GRI 3: Material Topics 2021 GRI 405: Diversity and Equal Opportunity 2016	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance gracurams. 404-3 Percentage of employees receiving regular performance and career development reviews y 3-3 Management of material topics 405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary	management 30h per employee Training programs Annual review and professionnal interview Diversity Diversity	p34 p34 p34 p34 p31-32 p31-32		
GRI 404: Training and Education 2016 Diversity and e qual opportun GRI 3: Material Topics 2021 GRI 405: Diversity and Equal Opportunity 2016 Non-discrimination	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance norarams 404-3 Percentage of employees receiving regular performance and career development reviews y 3-3 Management of material topics 405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary and remuneration of women to men	management 30h per employee Training programs Annual review and professionnal interview Diversity Diversity Diversity	p34 p34 p34 p31-32 p31-32 p31-32		
GRI 404: Training and Education 2016 Diversity and e qual opportun GRI 3: Material Topics 2021 GRI 405: Diversity and Equal Opportunity 2016	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance roors and transition assistance roors and transition assistance representation of the state of employees receiving regular performance and career development reviews 405-1 Diversity of governance bodies and employees 405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary and remuneration of women to men 3-3 Management of material topics	management 30h per employee Training programs Annual review and professionnal interview Diversity Diversity	p34 p34 p34 p31-32 p31-32 p31-32		
GRI 404: Training and Education 2016 Diversity and e qual opportun GRI 3: Material Topics 2021 GRI 405: Diversity and Equal Opportunity 2016 Non-discrimination GRI 3: Material GRI 3: Material	topics 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance morarams. 404-3 Percentage of employees receiving regular performance and career development reviews yy 3-3 Management of material topics 405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary and remuneration of women to men 3-3 Management of material	management 30h per employee Training programs Annual review and professionnal interview Diversity Diversity Diversity	p34 p34 p34 p31-32 p31-32 p31-32		
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Compulsory Labor		suppliers at significant risk for	no particular risk in GSE's				
	2016	incidents of forced or	activities				
Security practices			,		•		
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	2016	and actions taken					
Public policy				_			
Public policy GRI 3: Material		3-3 Management of material			No description of public	Not applicable	No specific activities on the
GRI 3: Material Topics 2021		topics			No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public					No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016	1 (topics 415-1 Political contributions			No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an	d saf	topics 415-1 Political contributions	Comforts	In46	No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an GRI 3: Material	d saf	topics 415-1 Political contributions ety 3-3 Management of material	Comforts	p46	No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an	d saf	topics 415-1 Political contributions	Comforts Comforts	p46	No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an GRI 3: Material Topics 2021	d saf	topics 415-1 Political contributions ety 3-3 Management of material topics 416-1 Assessment of the			No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an GRI 3: Material	d saf	topics 415-1 Political contributions ety 3-3 Management of material topics			No description of public policies	Not applicable	No specific activities on the matter
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GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an GRI 3: Material Topics 2021	d saf	Lopics 415-1 Political contributions ety 3-3 Management of material topics 416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the	Comforts	p46	No description of public policies	Not applicable	No specific activities on the matter
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GRI 3: Material Tropics 2021 GRI 415: Public Policy 2016 GRI 415: Public Policy 2016 Customer health an GRI 3: Material Tropics 2021 GRI 416: Customer Health and Safety	2016	Lopics 415-1 Political contributions ety 3-3 Management of material topics 416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the	Comforts	p46	No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an GRI 3: Material Topics 2021		topics 415-1 Political contributions ety 3-3 Management of material topics 416-1 Assessment of the health and safety impacts of product and service cateoones 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Comforts	p46	No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an GRI 3: Material Topics 2021 GRI 416: Customer Health and Safety Marketing and label	2016	topics 415-1 Political contributions ety 3-3 Management of material topics 416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services 3-3 Management of material topics	Comforts	p46	No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an GRI 3: Material Topics 2021 GRI 416: Customer Health and Safety Marketing and label GRI 3: Material	2016	lopics 415-1 Political contributions ety 3-3 Management of material topics 416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services 3-3 Management of material topics	Comforts	p46	No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an GRI 3: Material Topics 2021 GRI 416: Customer Health and Safety Marketing and label GRI 3: Material	2016	topics 415-1 Political contributions ety 3-3 Management of material topics 416-1 Assessment of the health and safety impacts of product and service catecones 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services 3-3 Management of material topics 417-1 Requirements for products and services	Comforts Comforts Responsible marketing	p46	No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an GRI 3: Material Topics 2021 GRI 416: Customer Health and Safety Marketing and label GRI 3: Material	2016	topics 13-3 Management of material topics 416-1 Assessment of the health and safety impacts of product and service categories. 416-2 Incidents of non-compiliance concerning the health and safety impacts of products and service categories. 416-2 Incidents of non-compiliance concerning the health and safety impacts of products and services 3-3 Management of material topics 417-1 Requirements for product and service information and labeling	Comforts Comforts Responsible marketing Responsible marketing	p46 p46 p65 p65	No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Public Public Public Public Value of GRI 3: Material Topics 2021 GRI 416: Customer health an GRI 3: Material Topics 2021 GRI 416: Customer Health and Safety Marketing and label GRI 3: Material Topics 2021	2016	lopics 415-1 Political contributions ety 3-3 Management of material topics 416-1 Assessment of the health and safety impacts of product and service cateoones 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services 3-3 Management of material topics 417-1 Requirements for product and service information and labeling 417-2 Incidents of non-on-on-on-on-on-on-on-on-on-on-on-on-	Comforts Comforts Responsible marketing	p46	No description of public policies	Not applicable	No specific activities on the matter
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GRI 3: Material Tropics 2021 GRI 415: Public Public Publicy 2016 Customer health an GRI 3: Material Tropics 2021 GRI 416: Customer Health and Safety Marketing and label GRI 3: Material Tropics 2021 GRI 417: Marketing and Labeling 2016 GRI 417: Marketing and Labeling 2016	2016	lopics 415-1 Political contributions ety 3-3 Management of material topics 416-1 Assessment of the health and safety impacts of product and service cateoones. 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services 3-3 Management of material topics 417-1 Requirements for product and service information and labeling 417-2 Incidents of non-compliance concerning product and service information and labeling 417-3 Incidents of non-compliance concerning marketing communications	Comforts Comforts Responsible marketing Responsible marketing	p46 p46 p65 p65 p65	No description of public policies	Not applicable	No specific activities on the matter
GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an GRI 3: Material Topics 2021 GRI 416: Customer Health and Safety Marketing and label GRI 3: Material Topics 2021 GRI 417: Marketing and Labeling 2016 Customer privacy GRI 3: Material Topics 2021	2016	lopics 13-3 Management of material topics 1416-1 Political contributions ety 13-3 Management of material topics 1416-1 Assessment of the health and safety impacts of product and service cateoones 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services 3-3 Management of material topics 1417-1 Requirements for product and service information and labeling 417-2 Incidents of non-compliance concerning product and service information and labeling 417-3 incidents of non-compliance concerning product and service information and labeling 417-3 incidents of non-compliance concerning marketing communications 3-3 Management of material	Comforts Comforts Responsible marketing Responsible marketing	p46 p46 p65 p65	No description of public policies	Not applicable	No specific activities on the matter
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GRI 3: Material Topics 2021 GRI 415: Public Policy 2016 Customer health an GRI 3: Material Topics 2021 GRI 416: Customer Health and Safety Marketing and label GRI 3: Material Topics 2021 GRI 417: Marketing and Labeling 2016 Customer privacy GRI 3: Material Topics 2021	2016	lopics 415-1 Political contributions ety 3-3 Management of material topics 416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compiliance concerning the health and safety impacts of products and services 3-3 Management of material topics 417-1 Requirements for product and service information and labeling 417-2 Incidents of non-compiliance concerning product and service information and labeling 417-3 Incidents of non-compiliance concerning product and service information and labeling 417-3 Incidents of non-compiliance concerning product and service information and labeling 417-3 Incidents of non-compiliance concerning 3-3 Management of material topics 3-3 Management of material topics	Comforts Comforts Responsible marketing Responsible marketing Responsible marketing	p46 p46 p65 p65 p65	No description of public policies	Not applicable	No specific activities on the matter
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GRI 3: Material Topics 2021 GRI 415: Public Public Publicy 2016 Customer health an GRI 3: Material Topics 2021 GRI 416: Customer Health and Safety Marketing and label GRI 3: Material Topics 2021 GRI 417: Marketing and Labeling 2016 Customer privacy GRI 3: Material Topics 2021 Customer privacy GRI 3: Material Topics 2021 GRI 418: Customer	2016	topics 415-1 Political contributions ety 3-3 Management of material topics 1416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services 3-3 Management of material topics 3-3 Management of material topics 417-1 Requirements for product and services information and labeling 417-2 Incidents of non-compliance concerning product and service information and labeling 417-3 Incidents of non-compliance concerning marketing communications 3-3 Management of material topics 3-3 Management of material topics 418-1 Substantiated compliants concerning	Comforts Comforts Responsible marketing Responsible marketing Responsible marketing Responsible marketing Clients relation	p46 p46 p65 p65 p65 p65	No description of public policies	Not applicable	No specific activities on the matter
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This document has been prepared in accordance with GRI standards; essential compliance option. Unless otherwise stated, the information contained in this report is effective for the entire GSE Group, between 04/01/2022 and 03/31/2023. It follows GSE's latest sustainable development report for 2021.

For any information relating to the content of this report, you can contact the CSR Department at the following address: cmenant@gsegroup.com





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