GSE's commitments

HUMAN RIGHTS & DIVERSITY CODE

Guaranteeing respect for people, equal opportunities and safety



CONTENT

1 **Introduction**

Our pledge

GSE and sustainable development

2 **Context**

Definitions

Responsibilities

3 **Rules & commitments**

Fundamental rights

Labour law

Health & Safety

Diversity

Training & career management

Due diligence

4 **Implementation**

Internal controls

Whistleblowing

Sanctions

5 **Risk anticipation**

Communication

Training

CONTENT

6 **Local Legal Requirements**

Germany

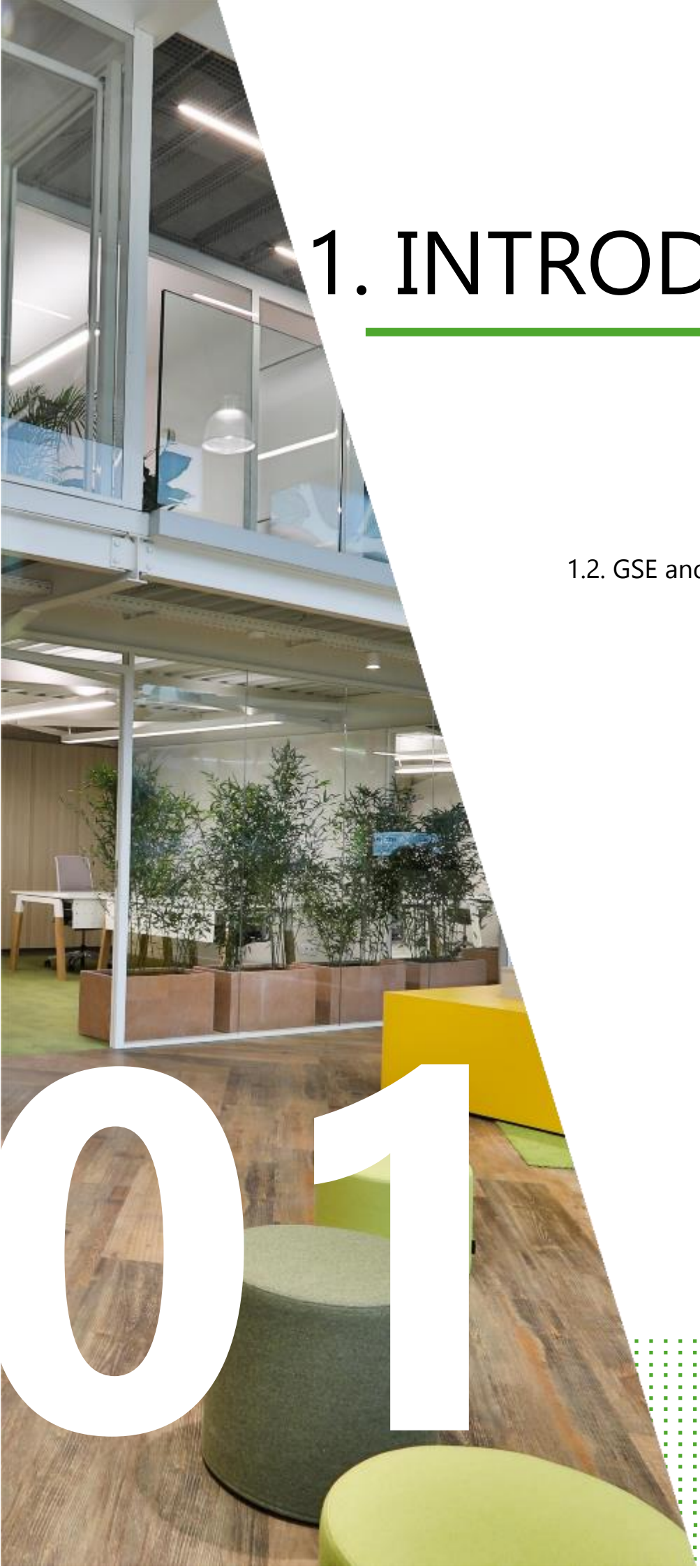
Italy

Spain

Portugal

Romania

China



1. INTRODUCTION

1.1. Our pledge

1.2. GSE and sustainable development

01

1.1. Our pledge

« GSE is committed to playing a leading role in improving our industry's standards for sustainable development »

For over twenty years, we have been actively committed to raising the standards of our industry in terms of sustainable development. Our track record and achievements bear witness to this profound and ongoing commitment.: *Joining the French Global Compact network when it was created in 2003, creating a Quality and Safety Vademecum in 2007, our first environmental certifications in 2010, signing a gender equality agreement in 2013, creating the GSE Foundation in 2018, launching our eco-responsible buildings R&D programme in 2020...*

In 2023, we took the next step by becoming a 'Mission Company'. Our purpose, **" Designing and building with respect for nature, developing by serving local communities, prospering by taking care of people "**, now guides all our actions.

We are aware of our social responsibility and the path we wish to take. We also know what we are not prepared to accept: failure to respect human rights, corruption and environmental degradation.

We wanted to set these commitments in stone. So, we wrote our charters, which apply to each and every one of us.

Thank you all for sharing them and making them everyday principles.

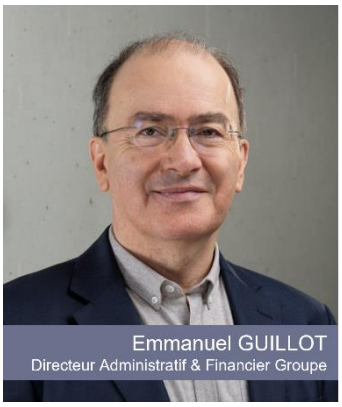
Roland PAUL,
Chairman of GSE

The Executive Committee

We are committed to respecting this code of ethics and to putting it into practice in everything we do. This charter applies to everyone and knows no boundaries within the Group ; it applies to all our activities.

Ethics are the responsibility of each and every member of the team, as well as the responsibility of the Group, the trust it inspires and the reputation it has earned.









1.2. GSE and sustainable development

GSE's core business is the design and construction of real estate. GSE aims to differentiate itself through the added value it creates for its Clients, placed at the heart of its projects, its actions and its concerns. Sustainable development is a pillar for building the Group's future, and a necessity for reducing and anticipating environmental and social crises.

In 2019, GSE created its first roadmap with 5-year objectives, specific actions and steering indicators, all selected on the basis of the Global Compact's universal framework.

In 2023, the Group has decided to go even further by becoming a company with a mission, thus placing CSR at the heart of its strategy, its transformation, its businesses and its DNA. As a natural consequence, a new roadmap is taking shape, based on three main axes :

- **Reducing environmental impact** by developing new, innovative solutions for building in harmony with the living world.

- **Local presence** through employment, the materials used and the creation of local ecosystems.

- **Development in the interests of employees, customers, suppliers and partners** in order to reconcile economic sustainability, quality of life at work and professional development.

As a result, the company's sustainable development strategy is now guided by a purpose « *design and build in respect of nature, expand by serving the region and prosper by taking care of people* ».

In addition, GSE has formalised its commitments in **7 key documents**: the Ethics Charter, to which are added three specific policies (anti-corruption, management of conflicts of interest and protection of whistleblowers), the Responsible Purchasing Charter, the Human Rights and Diversity Charter and the Environmental Charter.

In this framework, the aim of the responsible purchasing charter is to present and encourage GSE suppliers to comply with the principles of ethics, respect for human rights and protection of the environment.





CONTEXT

2.1. Definitions

2.2. Responsibilities

02

2.1. Definitions

CHARTER

Formal statement of GSE commitments, their implementation and communication. It may take the form of one or more specific company policies that state the company's orientations, fundamental ideas, collective values and rules on specific topics.

GSE

Concerns GSE and all companies belonging to the same Group.

STAKEHOLDERS

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

EMPLOYEES

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

SUPPLIER

Generic term for suppliers and GSE's level 1 and 2 subcontractors.

DIVERSITY

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

HUMAN RIGHTS

Refers to the faculties, freedoms and claims inherent in every person by the sole reason of their human condition. They are the inalienable rights of all human beings, without distinction of any kind, such as race, sex, nationality, ethnic origin, language, religion or any other status. They include the right to life and liberty. They imply that no one shall be held in slavery, that no one shall be tortured. Everyone has the right to freedom of opinion and expression, to work, to education, and so on.

We are all entitled to exercise our human rights equally and without discrimination. They are irrevocable, non-transferable and irrefutable. Even when protected by most international legislation, human rights represent a moral and ethical basis that society considers necessary to respect in order to protect the dignity of individuals.

They are enshrined in the United Nations' guiding principles for human rights.

2.2. Responsibilities

ALL RESPONSIBLE

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

It does not supersede applicable laws and regulations.

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

In applying these rules, everyone must show common sense and probity.

By familiarising themselves with these rules, all employees must be able to determine when the limits of these rules are about to be crossed, and when it becomes necessary to seek advice from a hierarchical superior or the Ethics Officer.

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

In France, the Health, Safety and Working Conditions Commission (CSSCT) listens to employees on the active prevention of psychosocial risks and road risks.

ETHICS OFFICER

GSE's Management defines the Group's whistleblower protection policy and ensures that this policy complies with its legal and moral obligations.

GSE has appointed Mario Milanesi to the position of Ethics Officer. All requests for clarification or interpretation of this policy should be addressed to the Ethics Officer.

His mission is to ensure, in liaison with the operational or functional departments, that the policy is properly understood. He may be consulted directly, in complete confidentiality, by any employee who encounters difficulties or has questions about the scope or application of these rules.

CONTACT

Mario Milanesi,
Ethics Officer
mMilanesi@gsegroup.com

A harassment, sexual harassment and sexist harassment officer is also appointed from among the members of the CSE and can be contacted at the following address: alerte.gse@gmail.com



03

3. RULES & COMMITMENTS

3.1. Fundamental rights

3.2. Labour law

3.3. Health & Safety

3.4. Diversity

3.5. Training & career management

3.6. Due diligence

3.1. Fundamental rights

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

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

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

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

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

3.2. Labour law

3.2.1. GSE guarantees all its employees' compliance with labour law, i.e. all the legal rules applicable to relations between private employers and employees, as laid down by local law and by the guiding principles of the International Labour Organisation.

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

3.2.3. GSE is committed to promoting the professional integration and integration of people who are far from employment, in particular through its worksites, its patronage activities and the activities of its endowment fund.

3.2.4. GSE guarantees working conditions in accordance with applicable legislation, particularly with regard to working hours, remuneration and social protection.

3.2.5. GSE protects and promotes the right to collective bargaining, freedom of association and the right to strike.

3.3. Health & Safety

3.3.1. GSE considers respect for Health and Safety to be a priority and is committed to putting in place an organisation that will enable it to protect the Health and guarantee the Safety of its employees, subcontractors and service providers at all its sites, with the same high standards wherever they are established in the world. GSE shows its customers and employees that "Good Health & Safety is Good Business", and that Health and Safety at work is one of the key principles for the success of these projects.

3.3.2. GSE believes that compliance with health and safety standards should be initiated and encouraged by top management and extended throughout the Group. This responsibility is shared and disseminated from the Executive Committee through GSE management to the companies. GSE strives to go beyond its legal obligations to ensure the health and safety of its employees and anyone working on the Group's operations.

3.3.3. GSE has set up a Health and Safety Management System that applies to all its worksites. Health and safety requirements are defined in the VADEMECUM (Health and Safety Prevention Manual managed by the Group's Quality-Safety-Methods Department), whose employees ensure that suppliers and subcontractors on our sites comply with these requirements. Health and Safety procedures are planned, organised, controlled, monitored and reviewed, in compliance with current regulations and best practices, and will be reviewed at least once a year.

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

3.3.5. All GSE employees must keep themselves informed of these instructions and their regular updates. GSE undertakes to provide professional advice, training, support and information to keep employees and supervisory staff informed of.

Commitments

3.3.6. In order to guarantee the relevance and effectiveness of the organisation, GSE relies on all its employees who, at all levels, are stakeholders in the progress approach. To this aim, the management of the GSE Group undertakes to comply with all applicable requirements and to take all necessary steps by allocating the resources required to ensure that the Group's Health and Safety policy is implemented and operational.

3.3.7. GSE guarantees optimal working conditions to promote the health and well-being of everyone, both in its offices and on its worksites. Particular attention is paid to ergonomics, indoor comfort and air quality.

3.3.8. Working conditions and management culture must enable all employees to work in a healthy environment. GSE is committed to preventing psychosocial risks, overwork and excessive stress, in particular by training managers in responsible management.

3.4. Diversity

3.4.1. GSE undertakes to prohibit all types of discrimination throughout the life of the company: recruitment, remuneration, tasks assigned, training, contract renewal, promotion, transfer or dismissal. All these processes are based exclusively on qualifications and skills and must guarantee equal opportunities.

3.4.2. All GSE employees are required to comply with the laws and regulations prohibiting any discrimination on the basis of age, sex, origin, actual or assumed membership or non-membership of an ethnic group, nation or so-called race, pregnancy, state of health, disability, genetic characteristics, sexual orientation or gender identity, political or philosophical opinions, trade union activities, beliefs or actual or assumed membership or non-membership of a particular religion, marital status, physical appearance, name, habits, place of residence, loss of autonomy, economic situation, bank account details or other characteristics protected by the laws and regulations in force.

3.4.3. GSE does not tolerate any form of harassment, coercion or persecution.

3.4.4. Sexual harassment is prohibited and is governed by a dedicated. Sexual harassment is defined in particular by:

- the fact, even unrepeated, of using any form of serious pressure with the real or apparent aim of obtaining an act of a sexual nature, whether this is sought for the benefit of the perpetrator or for a third party. Such behaviour is subject to a dedicated procedure.

- the fact of imposing on a person, in a repeated manner, comments or behaviours with sexual or sexist connotations that either are harmful to his/her dignity because of their degrading or humiliating nature, or create an intimidating, hostile or offensive situation against him/her.

3.4.5. In most of the countries in which we operate, harassment is punishable by criminal penalties (imprisonment, fine).

3.4.6. GSE is particularly committed to promoting gender equality and diversity in management positions.

3.5. Training and career management

3.5.1. As part of its human resources management strategy, GSE encourages the development of its employees. The Group is committed to valuing and developing the skills of each individual.

3.5.2. GSE's human resources policy includes regular individual interviews between employees and their managers, not only to define objectives and review results achieved, but also to discuss employees' career aspirations and development and training needs.

3.5.3. All employees have the opportunity to share their training needs in order to develop their business skills or for personal development. Training courses are approved by the manager and the Human Resources Department on the basis of their relevance to the position held.

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

3.6. Due Diligence

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

3.6.2. GSE undertakes to comply in all its activities with the principles of the law on due diligence.

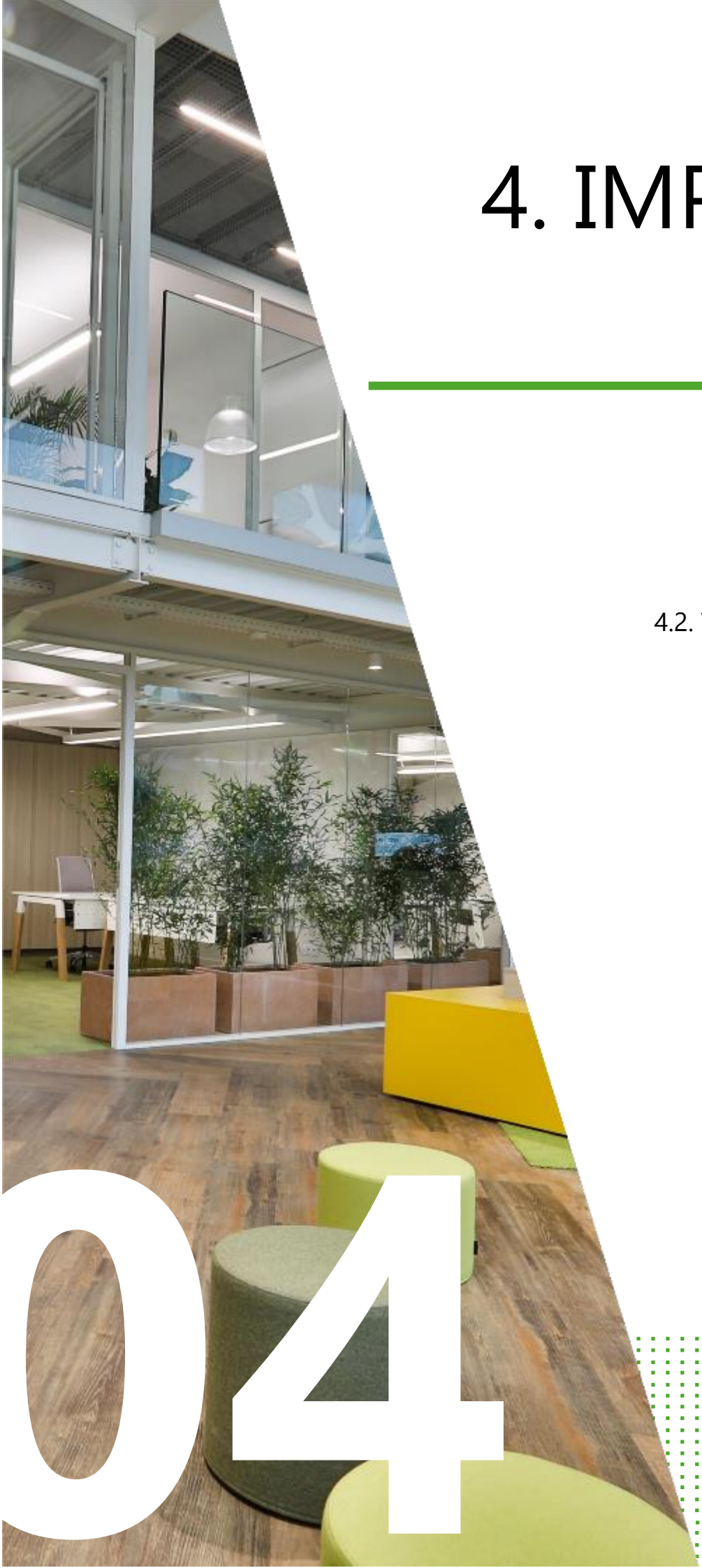
3.6.3. In doing so, GSE will endeavour to prevent non-compliance with ethical rules, infringements of human rights and fundamental freedoms, health and safety as well as the environment throughout its supply chain.

3.6.4. The due diligence obligation extends to the activities of GSE's level 1 and 2 suppliers in France and throughout the world. Suppliers below level 2 are contractually excluded from our operations.

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

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

More in our Responsible Purchasing Code



4. IMPLEMEN-TATION

4.1. Internal controls

4.2. Whistleblowing procedure

4.3. Sanctions

04

4.1. Internal controls

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

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

Everyone must be vigilant for themselves, those around them, their team or any person under their responsibility.

Each emplmoyee contributes to the continuous improvement of the risk management system, facilitating the identification and handling of malfunctions. Each one contributes carefully and diligently to the investigations, reviews and audits carried out as part of internal control.

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

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

4.2. Whistleblower procedure

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

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

If employees consider that informing their direct hierarchical superior may present difficulties or that the reported irregularity may not be followed up appropriately, the whistleblowing procedure is another method of reporting potential violations.

This system guarantees the strict confidentiality of the identity of whistleblowers (the author of the report) and of the persons concerned by the report (the principle of the presumption of innocence), under the conditions laid down by the applicable law.

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

A six-person Ethics Committee has been set up to deal specifically with alerts:

Position	Name	Telephone	Email
Chairman	Roland PAUL	+33 (0)4 90 23 74 05	rpaul@gsegroup.com
Director of Risk Management and Audit	Magalie HENGY	+33 (0)4 90 23 85 25	mhengy@gsegroup.com
Ethics Officer	Mario MILANESI	+33 (0)4 90 23 85 56	mMilanesi@gsegroup.com
Human Resources Director	Aurore MALBLANC	+33 (0)4 90 23 74 24	amalblanc@gsegroup.com
Chief Legal Officer	Patrice ROGER	+33 (0)4 90 23 74 44	proger@gsegroup.com
Employee representative	Philippe REY	+33 (0)4 90 23 74 47	prey@gsegroup.com

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

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

More in GSE's Whistleblower Protection Policy

4.3. Sanctions

It should be noted that these rules, which have been examined and approved by the GSE Management Committee, are mandatory and that no-one within the Group may disregard them, whatever their hierarchical level.

Any breach of these rules would constitute misconduct and may be subject to appropriate sanctions and prosecution in accordance with applicable law. In addition, suppliers may be excluded from awarding contracts by GSE and may be subject to breach of contract.

Such sanctions could include dismissal for misconduct and claims for damages.

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



5. RISK ANTICIPATION

5.1. Communication

5.2. Training

05

5.1. Communication

It is everyone's responsibility to familiarise themselves with this charter and the related standard operating procedures, and to behave in accordance with them.

The Human Rights Policy, which contains provisions that fall within the scope of the internal regulations, was drawn up after consultation with the staff representative bodies and has been posted and filed in accordance with Articles R. 1321-1 and R. 1321-2 of the French Labour Code.

Information on the Human Rights Policy is an integral part of employee induction. All employees or persons concerned are given a copy of this charter when they are hired or introduced to the company. The charter is also available on the intranet and from the Human Resources Department. Everyone undertakes to read it and respect its terms.

It is displayed at the Group's various sites.

Occasional employees or external organisations have access to this charter via the Group's website. Anyone responding to a call for tenders, or a consultation launched by the company will be informed of the existence of this charter.

This charter has been drawn up in two languages, French and English, so that all Group employees and stakeholders can familiarise themselves with it.

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

It has been in force since December 13th, 2021, and was updated November 01st, 2024.

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

5.2. Training

All active employees receive regular, ongoing and appropriate training, including regarding the application of and compliance with this policy. GSE undertakes to train all its employees regarding the rules of the Human Rights Code.

In order to ensure that employees have a good understanding of this policy, GSE has developed online training covering all the significant elements of this policy.

Training is mandatory for all GSE employees, regardless of their position in the company.

Human Rights training is an integral part of employee induction.

Any change to the aforementioned charter implies a change to the training module.

GSE undertakes to regularly communicate the rules of this human rights charter to its employees and partners, in particular its customers and suppliers.



6. LOCAL LEGAL REQUIREMENTS

6.1. Germany

6.2. Italy

6.3. Spain

6.4. Portugal

6.5. Romania

6.6. China

06

6.1. Germany

XXX

6.2. Italy

XXX

6.3. Spain

La Ley Orgánica 3/2007 para la Igualdad efectiva de mujeres y hombres, en su Art. 7.1, dispone

"Sin perjuicio de lo establecido en el Código Penal, a los efectos de esta Ley constituye acoso sexual cualquier comportamiento, verbal o físico, de naturaleza sexual que tenga el propósito o produzca el efecto de atentar contra la dignidad de una persona, en particular cuando se crea un entorno intimidatorio, degradante u ofensivo".

En caso de alerta:
Hay un comité formado por 2 personas con el fin de recoger específicamente las alertas:

- Mario MILANESI **responsable ético** +33 490 23 85 56 mmilanesi@gsegroup.com
- Alicia HERRERA **HR business partner** +34 635335 041 aherrera@gsegroup.com

6.4. Portugal

Código do Trabalho - CT - Artigo 29.º

"2 - Entende-se por assédio o comportamento indesejado, nomeadamente o baseado em factor de discriminação, praticado aquando do acesso ao emprego ou no próprio emprego, trabalho ou formação profissional, com o objectivo ou o efeito de perturbar ou constranger a pessoa, afectar a sua dignidade, ou de lhe criar um ambiente intimidativo, hostil, degradante, humilhante ou desestabilizador."

En caso de alerta:
Hay un comité formado por 2 personas con el fin de recoger específicamente las alertas:

- Mario MILANESI **responsable ético** +33 490 23 85 56 mmilanesi@gsegroup.com
- Alicia HERRERA **HR business partner** +34 635335 041 aherrera@gsegroup.com

6.5. Romania

XXX

6.6. China

XXX

