

23



NON-FINANCIAL
STATEMENT

BRINGING PEOPLE TOGETHER





2023
NON-FINANCIAL
STATEMENT

This document is an extract of the universal registration document. English translation for information purposes of the copy of the official version of the Universal Registration Document (in French) (*document d'enregistrement universel*) in xHTML format, which includes the Annual Financial Report and can be consulted, at the websites of the Group www.gl-events.com and the AMF www.amf-france.org

The universal registration document (*document d'enregistrement universel*) filed with the AMF can be consulted at the websites of the Group www.gl-events.com and the AMF www.amf-france.org

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1. Foreword



Olivier FERRATON,
Deputy Managing
Director

1.1 Editorial

"The Group's Chairman and the entire Executive Committee share a strong and long-standing commitment to CSR / ESG values. This approach is the result of a collective effort dedicated to our customers, suppliers, employees, the environment and all our stakeholders. We have made significant commitments on the environmental front, in particular to reduce greenhouse gas emissions across the Group by 50% by 2030, in relation to 2022. In 2022, the Group has set a target to reduce its energy consumption by 25% in 12 months. One year later, our energy consumption per euro of revenue at our Venues sites in France had been reduced by 40% compared with 2019. This achievement demonstrates the importance GL events attaches to environmental issues and the efforts of its teams in this area to whom I wish to express my thanks for their commitment on a daily basis.

Over the last few years, we have adopted a more responsible approach to the management and re-use of our assets. Our innovativeness is demonstrated, for example, by our services in the area of reusable and customisable stands. We are aware of the importance of the challenges posed by the increasing scarcity of certain materials and their impact on the climate and which is leading us to provide more sustainable solutions.

We have also made a commitment to reduce GL events Live's main consumables (carpets and brushed cotton) by 25% compared to 2023, and which has led the Group, for example, to invest in reusable carpet tiles. By the end of 2023, more than 167,000 sqm of carpet tiles were available for rental. Finally, we are currently in the process of evaluating the geography of our inventories in order to provide increased proximity to better meet our customer's needs.

For these efforts and achievements, I wish to express my special thanks to all the Group's teams who give their very best every day to offer our customers the highest quality of service, while at the same time adopting a long-term approach based on respect for individuals, the environment and all our stakeholders."



Audrey CHAVANCY,
Group Chief Risk
and CSR Officer

"The CSR/ESG policy of GL events Group is constantly being put into action at all levels of the organisation through the efforts of each and every one of us, with the particular support of the CSR teams and the CSR coordinators of the entities supporting operational activities. Through this networked organisation, our CSR/ESG policy is able to focus on developing sustainable, pragmatic solutions that address the 'how' and not just the 'why'. On this basis, in 2023, the Group accelerated its environmental transformation through innovation and the eco-design of its products and services, as described in detail in this document.

The Group is committed to supporting the social and economic development of all regions in which it operates. In 2023, this was reflected in the strong support of our stakeholders for inclusion and the use of the Social and Solidarity Economy as key vectors for the development of our territories, services and community.

Finally, in 2023 we structured and measured our data and all our indicators as reliably as possible, in order to prepare as effectively as possible to meet our current and future regulatory obligations. This measurement of non-financial performance represents a guarantee of quality and exemplarity for all our partners and institutions, particularly financial institutions."

1.2 Introduction

Since its creation, GL events Group's has pursued an entrepreneurial adventure based on a culture of responsibility and respect for its ecosystem at all levels of the company. It was in this spirit that Executive Management initiated a specific Sustainable Development approach in 2009, and in so doing was an industry pioneer in recognising the importance of social and environmental issues. Ethical management, whether in respect to the deployment of anti-corruption measures, compliance with safety and security commitments or training, is the foundation of the Group's CSR approach, and represented by all the men and women that make up the Group.

GL events Group has strengthened its strategy by appointing a Chief Risk and CSR Officer to its Executive Committee, responsible for accelerating the environmental and social transition of the Group's activities in conjunction with the

Human Resources Department with respect to human capital. Beyond these commitments and policies, the Group's ambitions have been articulated by means of the following CSR/ESG roadmap for "less carbon, less waste, more people".

- 1. Reduce the carbon footprint:
 - Reduce energy consumption
 - Promote renewable energies
 - Promote low carbon transport and mobility
 - Organise a responsible purchasing policy
- 2. Limit the use of disposables and maximise our circular energy performance
 - Limit waste through eco-design, asset rotation and reduced use of consumables
 - Improve sorting and recovery

- 3. Promote diversity and socio-economic regional development
 - Contribute through actions of solidarity and philanthropy
 - Accelerate the use of responsible purchasing and Social and Solidarity Economy (SSE) practices
 - Expand the scope of our ethical, entrepreneurial management through diversity

The following annual document presents the organisation, foundations, characteristics and the results of the actions carried out in accordance with this CSR/ESG policy. Since 2022, the indicators presented have been aligned with the Group's consolidation scope to make it easier to interpret the results in relation to the Group's financial performance. In 2023, these indicators were extended, their reliability was improved and they were linked to the mapping of dual materiality risks.

This strategy is central to the Group's businesses and its circular business model. The corresponding actions are implemented by all Group entities and employees in continual contact with their various stakeholders, both in France and internationally.

1.3 2023 highlights

In addition to the considerable capacity for recovery of GL events Group's business, 2023 was marked by a reinforcement and acceleration in the development of the GL events Group's CSR/ESG policy, the highlights of which were as follows:

Environment

- A significant reduction in energy consumption at Venues sites in France through local investments (LED relamping, etc.): A 40% reduction in energy consumption vs. 2019 (kWh/€ of sales).

- Strengthening ESG reporting and the carbon assessment with data by entity aligned with the financial consolidation scope.
- Launch of the first environmental innovation challenge for all Live entities: Financial awards for 4 projects as well as 3 projects supported by in-house experts.
- Carbon assessment down 1.6%, including growth and business and the rebound in China
- 73% renewable electricity. All the French and Brazilian sites use renewable electricity.

Employment / Social

- Including ESG criteria in the objectives of top and middle management, adapted to the business lines
- Strengthening the link with SSE stakeholders and eco-organisations More than 526 suppliers from the SSE sector in France, linked to our long-standing partnerships with Sport dans la Ville, the GESAT network and the French Solidarity Economy Agency (AES).
- 46% more training hours in France in 2023 than in 2022.
- A reduction in the frequency and severity rates of occupational accidents in relation to 2022.
- A mobility survey carried out on all entities in France and abroad.

Governance

- Training executive bodies (Executive Committee and Board of Directors) on climate issues.
- First publication of a double materiality matrix.
- Non-financial assessments reflecting the Group's goals: A B rating for the first response to the CDP (Carbon Disclosure Project) questionnaire and a silver medal from Ethifinance.
- Creation of a strong network of CSR coordinators and ambassadors in the entities
- An annual Stakeholder Committee

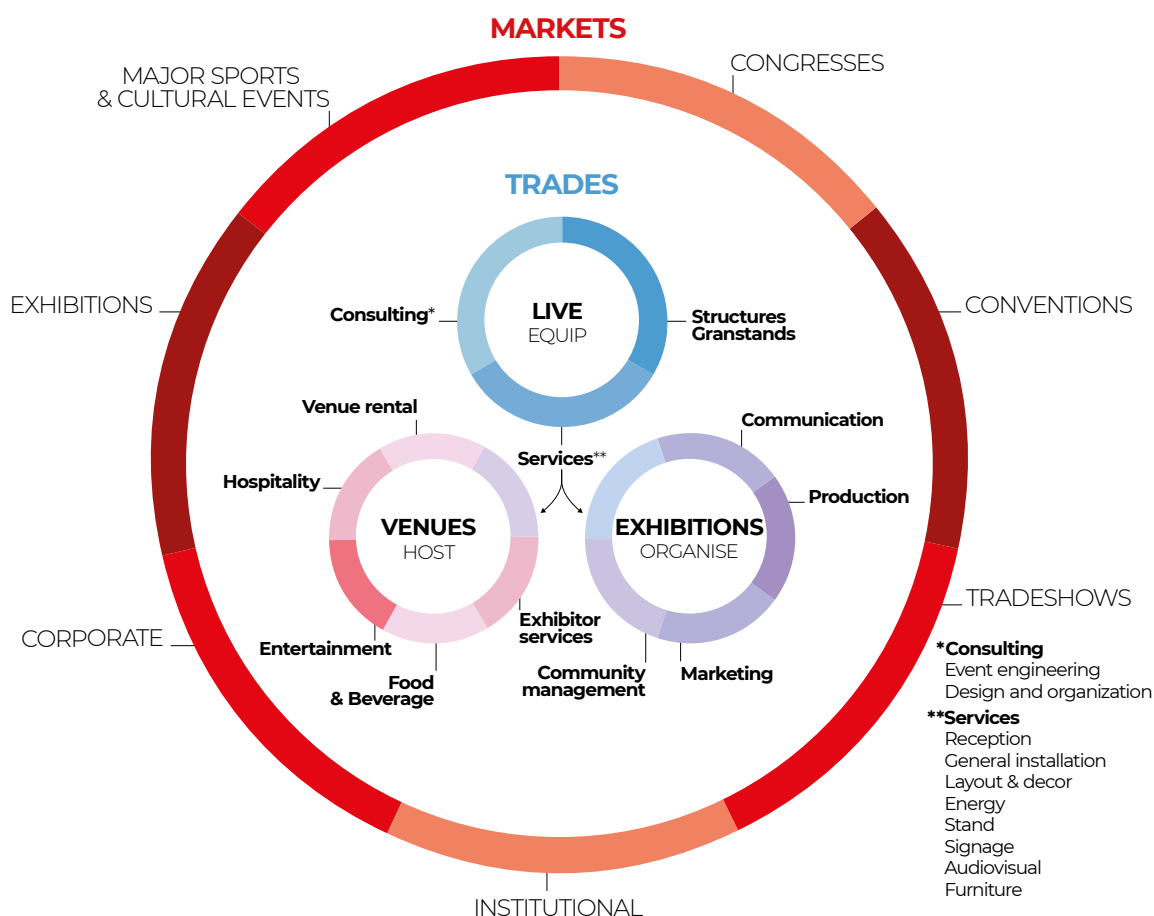
2. A CSR/ESG policy adapted to GL events' challenges and business model

Based on its business model, which encompasses dozens of business lines and national and international geographical operations, the Group Risk and CSR Department produced a double materiality matrix. This matrix was developed by taking into account the expectations of identified stakeholders, the impact of the environment (economic, social, environmental) on the Group and the impact of GL events on its environment. This risk mapping process is the backbone of the Group's CSR/ESG policy, in accordance with its business model.

2.1 An integrated , multi-business line model

GL events' core mission is contributing to successful meetings: congresses and conventions, cultural, sports, institutional, corporate and political events, trade shows and exhibitions for professionals and the general public.

The specificity and unique strength of the Group's business model are its ability to propose a comprehensive range of solutions covering the main sectors of the events industry. GL events assists its customers in France and other countries ensuring the success of their events over their entire life cycle, from definition to execution, for public and private companies, institutions and event organisers. In partnership



with local authorities, the Group contributes to developing the attractiveness of regions and reinforcing their economic reach. The Group has in this way gradually become the partner of choice for major international events, world cups and international meetings.

Three complimentary businesses & areas of expertise

The unique strength of GL events' business model is the complementary nature of its three strategic businesses:

GL events Live's teams provide a comprehensive range of turnkey solutions, from consulting and design to the production of all corporate, institutional and sports events.

GL events Exhibitions manages a portfolio of trade and consumer shows in the food, ecological transition, textile/fashion, industry, construction, building and the construction finishing work sectors.

GL events Venues manages a network of around 60 venues located in France and international destinations (convention and exhibition centers, concert halls and multi-purpose facilities).

A business built on human capital

In a Group that pays particularly close attention to respecting and developing people, human resources are GL events' most valuable asset. That is why training is at the heart of Group's HR strategy.

	2023
Africa	263
Mauritius	37
South Africa	226
Americas	709
Brazil	453
Chile	253
United States	3
Asia	895
China	645
Hong Kong	55
Japan	35
United Arab Emirates	150
Saudi Arabia	10
Europe excl. France	702
Belgium	37
Spain	5
Hungary	103
Italy	34
Netherlands	53
Turkey	161
United Kingdom	307
Monaco	2
France	3,081
Total	5,650

ESG development & innovation capacity

Since its creation in 1978, GL events has developed a strategy of deploying a network of local and sustainable venues contributing to the growth of event industry stakeholders. Today, the Group has a network of around one hundred branches around the world developed by collaborating with leading local partners or acquiring companies with leadership positions in their respective markets. It has been successful in evolving and adapting to meet the challenges of environmental and social transition. Its strategy for innovation and transformation is being implemented across all its businesses, particularly with regard to CSR/ESG issues, notably by reducing the carbon footprint of events and activities, limiting the use of disposables, optimising the circular economy and promoting diversity and regional development.

GL events Group continues to develop and improve its performance by applying its CSR/ESG policy to all of its businesses and activities. Each of the Group's businesses contributes to the sustainability of the event value chain, whether through eco-design and product lifecycle analysis, particularly in the Live division, improved waste management and regional development in the Venues division, or the development of new economic sectors (e.g. energy transition with Greentech +) in the Exhibitions division.

It should be noted that part of the Group's activities is "non-event related" (Spaciotempo and Tarpulin entities in particular), for which the management of environmental and social performance is adapted in consequence (indicators, priority and labels).

High quality assets

Because the Group' assets and logistics capabilities now cover the entire supply chain, from manufacturing to assembly, it is able to equip all events within tight deadlines. Its portfolio of operating assets also strengthens its position as a market leader. Its strong brand and an image associated with rigorous standards, a culture of respecting promises and quality services contribute to value-added differentiation

in an international competitive environment. Its expertise covers all business lines, world-class exhibitions and an international network of complementary event venues.

Listening to stakeholders

We are convinced that creating opportunities for people to meet generates significant value for society and stakeholders alike. That is why we believe it is so important to listen to our stakeholders, particularly by means of customer satisfaction surveys, and by contributing to ongoing improvements in the services and event production value chain. To streamline and structure this process, the Group Risk and CSR Department introduced the first Stakeholder Committee in 2022 in order to consider stakeholders' short- and medium-term expectations and in that way test the validity of its CSR/ESG policy. This committee also met in 2023, and was able to take into account existing customer satisfaction questionnaires at the entities, as well as changes in stakeholder expectations the area of CSR. Lastly, employees are regularly consulted, whether at local level through questionnaires or specialised committees (CSR/engagements-nous/CSE committees) or at global level via survey-like mechanisms, for example the suggestion box, mobility survey, notably via the MyGL events intranet.

Objectives for structuring the CSR strategy

In order to set the course for its operations, the Group has established a list of objectives as a way to define its priorities:

- A 25% reduction in energy consumption over 12 to 18 months in relation to 2022, at Group level.
- 100 Ha of photovoltaic panels in 3 years at the Group level with 2022 as the baseline.
- A 25% reduction in consumables waste (carpet and brushed cotton) over 18 to 24 months in relation to 2022 for GL events Live.
- An improvement in waste separation rates by site of 10 points over 12 to 18 months in relation to 2022 at Group level.

Progress in achieving of these objectives is evaluated in the following sections and will be reviewed in fiscal 2024.



BIO BRAZIL FAIR & NATURALTECH - SÃO PAULO, BRAZIL

A long-term CSR policy

2008 -2011: THE FIRST STEPS IN THE CONSTRUCTION A CSR POLICY

2008

- Founding of the GL events campus for ongoing employee training

2009

- Creation of the "sustainable development mission"
- Launch of the Think Green programme
- Eco-designed stand at the Paris Air Show
- Organisation of the Welcome Convention for new employees

2010

- Signature of the Diversity Charter

2011

- Launch of the Think People and Think Local programmes
- Signature of a framework agreement with ADEME, the French Environment and Energy Management Agency
- Partnership with *IMS-Entreprendre pour la Cité*, an organisation promoting dialogue on CSR best practices, and support for the "*Déployons Nos Elles*" programme

2012 -2018: GRADUAL INTEGRATION AT THE BUSINESS LINE AND PRODUCT LEVELS

2012

- ISO 14001 certification for the Venues division's network of French sites
- 1st Greenhouse gas emissions assessment (Scope 1 and 2)
- Signature of the ADEME's "CO₂ target" charter by GL events' transport department in Lyon
- Partnership agreement with GESAT, a French network of sheltered work establishments

2013

- The partnership with *Sport dans la Ville* is reinforced: Olivier Ginon is the official sponsor of the class of 2013-2014

2014

- Creation of a CSR Committee within the Board of Directors
- Hall Expo, the Group's first ISO 20121-certified venue
- Creation of a development department responsible for the Think People programme
- Launch of the handicap mission
- Signature of an agreement with AGEFIPH
- Marketing of the "modular" stadium and arena concept (3 rugby stadiums equipped)

2015

- 1st GAIA Index rating: Overall score 81% and 35th/230th in the general ranking
- 19,000 sqm of reusable carpet tiles and 4,000 LED light bars acquired by the Live division
- 11 sites of the Venues division switch to green electricity
- Renewal of ISO 14001 certification for GL events Venues in France
- Partnership with the Rhône Food Bank for Sirha

2016

- ISO 20121 certification of 4 contracts with UEFA Euro2016
- Drafting a Group code of ethical conduct

2017

- Signature of the 1,000 company member charter (*La Charte des 1000*) to promote job integration and employment in the Lyon Metropole
- Signature of agreements with eco-organisations for the management of specific types of waste (e.g.: furniture waste with Valdelia)

2018 -2020: AN ACCELERATION IN SUSTAINABILITY TRANSITION

2018

- Organisation of seminars in Aubrac with 6 collaborative working sessions attended by over 400 employees
- Fresh Days: an open day event to showcase GL events Live's offering

2019

- Introducing a range of eco-responsible furniture and signage
- Creation of the Greentech business unit within the Exhibitions division
- Signature of a 100% green energy contract for all French sites at the end of 2019
- Signature of the "2030 Regional Climate Air Energy Plan", with the Greater Lyon Metropole.
- ISO 20121 certification of Venues' sites
- Business & Compliance Convention to train over 1,000 GL events employees on how to combat corruption

2020

- Delivery of the Temporary Grand Palais, a prefabricated and reusable building
- Implementation of the "Safe & Clean" approach for all Group activities (certified by Apave)

2021 -2023: ADOPTION OF A NEW ESG FOCUS BY THE EXECUTIVE COMMITTEE

2021

- Renewal of the Safe & Clean label
- Partnership with the first edition of the Halles Inclusive, a solidarity-based Christmas market
- Investment in new energy solutions with electro-hydrogen units
- Design and marketing of 100% reusable modular stands,
- Signing the event industry initiative to address climate change, "Net Zero Carbon Events",
- Partnership with the Les Canaux not-for-profits to develop collaborative initiatives with companies from the Social and Solidarity Economy.
- Signature of the City of Paris Employment Pact

2022

- Appointment of a Corporate Risk and CSR Officer to the Executive Committee
- Revamping of the CSR/ESG policy, adopting ambitious targets to reduce the Group's carbon footprint:
 - A 25% reduction in energy consumption over 12 to 18 months in relation to 2022, at Group level.
 - 100 Ha of photovoltaic panels in 3 years at the Group level with 2022 as the baseline.
 - A 25% reduction in consumables waste (carpet and brushed cotton) over 18 to 24 months in relation to 2022 for GL events Live.
 - An improvement in waste separation rates by site of 10 points over 12 to 18 months in relation to 2022 at Group level.
- 1st Group Carbon Footprint Assessment for scopes 1 to 3, in accordance with GHG Protocol methodology
- 41 Group entities certified to ISO 20121, ISO 14001 and ISO 9001 standards in 2022
- "Great Place to Work" certification for Brazilian entities

2.2 CSR/ESG risk management with a double materiality assessment

To develop the matrix of CSR priorities, GL events Group rolled out its CSR risk mapping in 2022 in order to integrate the changing ESG expectations of its stakeholders. In 2023, this mapping approach was updated to provide for a double materiality analysis and begin integrating CSRD (Corporate Sustainability Reporting Directive) requirements in 2025 for the 2024 financial year.

2.2.1 Methodology and results

The methodology described below and the results obtained were based on the Group reporting scope, i.e. covering all Group businesses and locations. The evaluation was in consequence based on the proportionality and representativity of the corresponding data.

Background

The Group's CSR strategy was developed by analysing the expectations of external stakeholders (suppliers/subcontractors, customers, partners/business contributors, visitors, delegates/communities and institutions) and internal stakeholders of the Group. This risk map was drawn up jointly with the CSR, risk, audit and internal control teams, as well as operational teams selected for their knowledge of CSR issues within their respective areas. It was then revised during two collective intelligence workshops and a series of evaluation meetings conducted jointly by the CSR team and the Risk, Audit and Internal Control team. These workshops focused on two distinct topics: employment and social issues and environmental issues. Governance issues were discussed directly with Executive Management during evaluation meetings and correlated with Group risk mapping.

The Risk, Audit and Internal Control team supported the review of CSR risk mapping process to ensure that the methodology used to identify, assess and prioritise risks was aligned with Group risk mapping. The Group's risk map was also revised during 2023 to better take into account the Group's new operating environment. The results (major risks only) of this risk mapping process are presented in section "4. Risk factors", page 10 of the universal registration document. During the workshops, risks were identified, assessed and prioritised based on the methodology, scales and categories

defined at the level of the Group risk map.

Each risk was assessed on a gross basis by defining its probability of occurrence and impact on different areas: financial, image, legal and business. This impact has also been assessed on the basis of a double materiality approach encompassing both financial and social/environmental dimensions. The net risks have been determined by identifying the mitigation measures in place. These net risks can then be used to implement an appropriate management strategy, i.e. to manage, control, monitor or accept the risk.

The CSR risk map will be updated every three years and reviewed annually in the event of significant changes or incidents.

Results of the gross risk assessment

The aim is to identify the "gross" risks to which the Group is exposed, i.e. those for which there are no control measures in place.

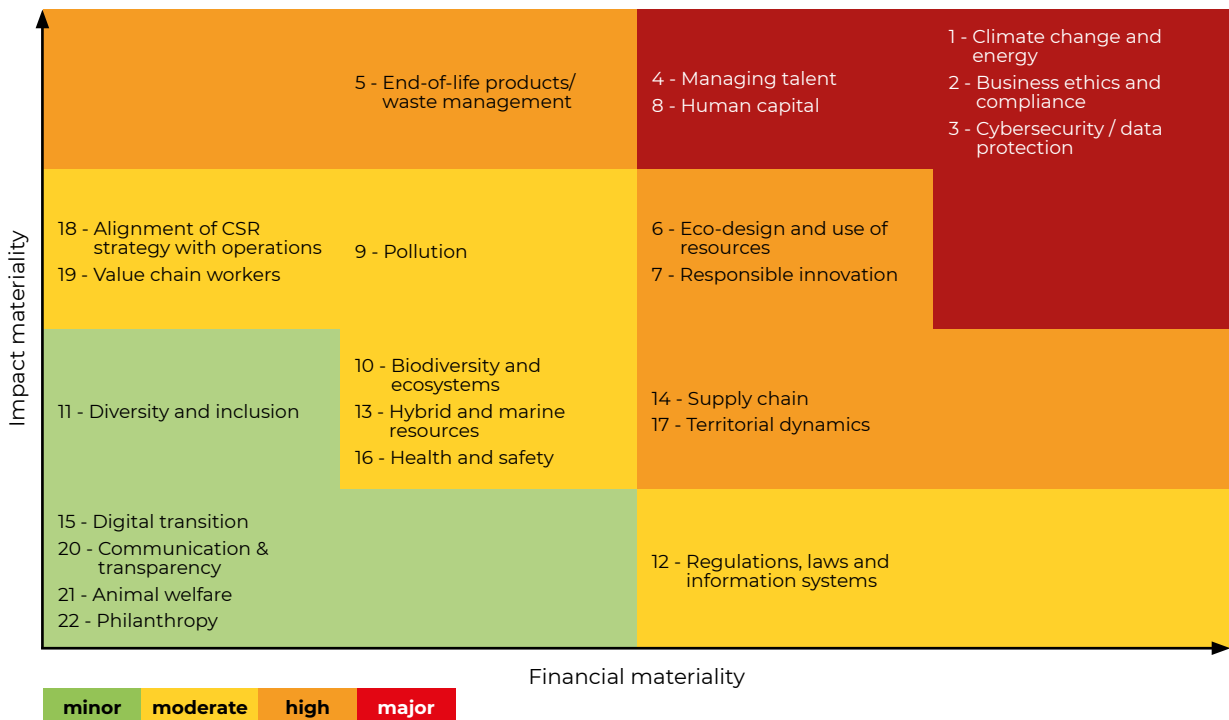
The first variable used to assess a risk is the probability of occurrence. This probability varies according to a number of factors: the sector of activity, the business line, the geographical area, the competitive and regulatory context, etc. This frequency has been quantified on a scale of 1 to 4.

Financial materiality consists in estimating the consequences for the company in the event of a confirmed risk on a scale of 1 to 4. These consequences can be of different kinds. For a complete and exhaustive assessment, the CSR team, together with the Risk, Audit and Internal Control team, has aligned its financial materiality rating scale with that of the Group's risk map, based on four key areas: financial (impact on the company's revenue and costs), reputational, business (visitors, exhibition cancellations, venue access restrictions, etc.) and legal (financial penalties, external investigations, prison sentences, etc.).

The materiality of the impact is split into two components, each assessed on a scale of 1 to 4. The first is the HR and social impact, taking into account notably the potential risks of physical and psychological harm to individuals. The second is the environmental impact, taking into account the extent and reversibility of damage.

A risk is assessed first in relation to its probability of occurrence and then its impact (both financial and on the company). The gross risks on the CSR map, i.e. those without any mitigation procedures in place, break down as follows:

2023 double materiality matrix - gross risks



*The following risks are broken down in the URD Group risk map (chapter 4)

On this basis, the results of gross risks identified as major or high constitute an integral aspect and priority of the CSR policy, its objectives, actions and monitoring procedures, as detailed below. Risks identified as moderate or minor are also monitored, and some are considered to be material or linked to other major/high risks, such as diversity and inclusion, health and safety, regulation and biodiversity.

2.2.2 GL events' contributions to UN sustainable development goals

The Sustainable Development Goals were created by the United Nations to chart a course towards a better and more sustainable future for all people, by addressing global challenges such as poverty, inequality, climate change, environmental degradation, prosperity, peace and justice. GL events Group has selected 13 Sustainable Development Objectives that are specifically relevant to its activities, organisational structure, geographical presence and stakeholders. For this reason, they were fully integrated into the risk mapping exercise to ensure that these global sustainable development goals are consistent with those of the Group and its stakeholders.



Presentation of risks, policies and indicators

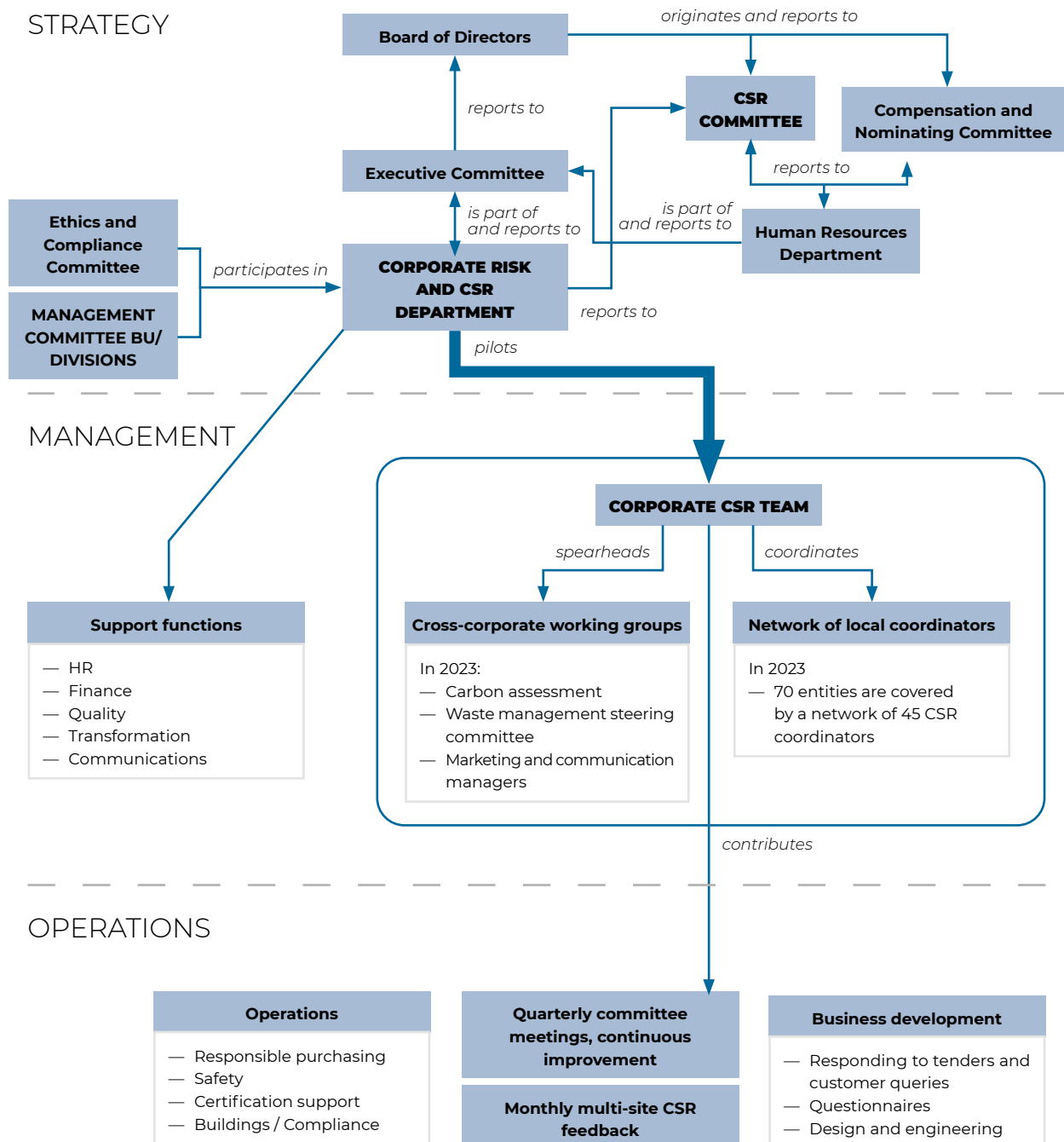
Identified risk	Gross risk level	Correspondence Part 4. Risk factors of the Universal Registration Document	Main stakeholders	Performance indicators
Business ethics and compliance	Major	<u>"Business ethics and compliance", page 13</u>	<ul style="list-style-type: none"> — Suppliers/Subcontractors — Partners/Business introducers — Employees — Customers 	<ul style="list-style-type: none"> — Number of employees who received training in business ethics — Training hours in business ethics — Number of alerts received
Climate change and energy	Major	<u>"Environmental transition and climate change", page 13</u>	<ul style="list-style-type: none"> — Suppliers/Subcontractors — Delegates/communities — Institutions — Attendees — Employees — Customers 	<ul style="list-style-type: none"> — Carbon assessment — kgCO2^e / € of sales — % renewable electricity — Energy consumption
Cybersecurity / Data protection	Major	<u>"Cybersecurity and data protection", page 13</u>	<ul style="list-style-type: none"> — Institutions — Employees — Customers — Suppliers / subcontractors 	<ul style="list-style-type: none"> — Number of employees who received training in fraud prevention
Managing talent	Major	<u>"Human capital and talent management", page 13</u>	<ul style="list-style-type: none"> — Employees 	<ul style="list-style-type: none"> — Number of training hours per employee — Number of trainees / work-study contracts
Human capital	Major	<u>"Human capital and talent management", page 13</u>	<ul style="list-style-type: none"> — Employees 	<ul style="list-style-type: none"> — Absenteeism rate
End-of-life products / waste management	High	-	<ul style="list-style-type: none"> — Employees — Suppliers / Subcontractors — Institutions — Customers 	<ul style="list-style-type: none"> — Waste sorting rate — Total volume of waste
Eco-design and use of resources	High	-	<ul style="list-style-type: none"> — Employees — Suppliers / Subcontractors — Customers 	<ul style="list-style-type: none"> — m² of consumables
Responsible innovation	High	-	<ul style="list-style-type: none"> — Suppliers/Subcontractors — Customers — Delegates/communities — Attendees — Employees — Partners/Business introducers 	<ul style="list-style-type: none"> — Number of innovations — Number of certified / labelled entities — Number of new exhibitions — Number of customer satisfaction surveys
Supply chain	High	-	<ul style="list-style-type: none"> — Suppliers/Subcontractors 	<ul style="list-style-type: none"> — Purchasing carbon assessment
Territorial dynamics	High	-	<ul style="list-style-type: none"> — Suppliers/Subcontractors — Delegates/communities 	<ul style="list-style-type: none"> — No. of SSE providers

Implementation in the CSR strategic plan	Primary relevant SDGs
<p><u>3.1 A culture of ethical conduct and strong values illustrated by the anti-corruption approach, page 18</u></p>	<p>16. Peace, justice and strong institutions</p> 
<p><u>5.1 Reduce the carbon footprint of our activities, page 38</u></p>	<p>7. Clean and affordable energy 13. Climate action</p>  
<p><u>3.3 Cyber security and personal data, page 22</u></p>	<p>8. Decent work and economic growth 9. Industry, innovation and infrastructure</p>  
<p><u>4.4 Supporting skills development, page 36</u></p>	<p>3. Good health and well-being 5. Gender equality 8. Decent work and economic growth 10. Reducing inequalities</p>    
<p><u>4.2.2 Promoting workplace well-being and employee engagement, page 29</u></p>	<p>3. Good health and well-being 5. Gender equality 8. Decent work and economic growth 10. Reducing inequalities</p>    
<p><u>5.2 Limit the use of disposables and maximise our circular energy performance, page 46</u></p>	<p>12. Responsible consumption and production 13. Climate action</p>  
<p><u>5.1.3 A rental business model supporting the Group's circular economy and reducing purchasing emissions, page 43</u></p>	<p>12. Responsible consumption and production 13. Climate action</p>  
<p><u>5.4.2 Innovation and the digital transition in support of sustainability, page 54</u></p>	<p>9. Industry, innovation and infrastructure 11. Sustainable cities and communities 12. Responsible consumption and production 17. Partnerships for the goals</p>    
<p><u>5.3.2 Accelerate the use of responsible purchasing and Social and Solidarity Economy (SSE) practices, page 53</u> <u>5.1.3 A rental business model supporting the Group's circular economy and reducing purchasing emissions, page 43</u></p>	<p>9. Industry, innovation and infrastructure 13. Climate action</p>  
<p><u>5.3.2 Accelerate the use of responsible purchasing and Social and Solidarity Economy (SSE) practices, page 53</u></p>	<p>8. Decent work and economic growth 9. Industry, innovation and infrastructure</p>  

2.3 A system of governance and organisation adapted to the Group's CSR/ESG ambitions

Since its creation, GL events Group's has pursued an entrepreneurial adventure based on a culture of responsibility and respect for its ecosystem at all levels of the company. It was in this spirit that Executive Management initiated a specific sustainable development approach in 2009, and in so doing was an industry pioneer in systematically recognising the importance of social and environmental issues. Since 2022, GL events Group deployed the resources required to achieve its ambitions by appointing a Group Risk and CSR Officer to its Executive Committee on 1 July, with responsibility for accelerating the environmental and social transition of its business activities. In 2023, the Risk and CSR Department was strengthened by the arrival of new members and the expansion of its network of contacts.

This organisation is summarised in the diagram below and explained in more detail below:



The organisation of CSR governance and strategy

Participation of the Group Risk and CSR Department on the Executive Committee

With a dedicated team, this department manages audit, internal control and risk management activities in addition to the Group's CSR/ESG policy.

With respect to ESG issues, the Group Risk and CSR Department is responsible for defining this strategy to support GL events in the transition of these activities to a sustainable business model and to ensure the Group's compliance with emerging ESG regulations. To this purpose, it reports regularly on the progress of its work to the Executive Committee. The Group Risk and CSR Officer is also a permanent invitee to the Group Ethics and Compliance Committee and regularly participates in the Management Committees of the Divisions or Business Units. It also works closely with the Human Resources Department.

The Group Risk and CSR Department represented on the CSR Committee

Established in 2015, the CSR Committee, which reports to the Board of Directors, has three members: Fanny PICARD, Anne Sophie GINON and Sophie SIDOS.

In addition, Fanny CHAVALAUX, as Group Director of Human Resources, and Audrey CHAVANCY, as Group Chief Risk Management and CSR Officer, are standing invitees of Committee meetings.

A report is drawn up for each meeting of the CSR Committee which is presented to the members of the Board of Directors. In 2023, the CSR Committee met three times with an attendance rate of 100 %. Prior to each meeting, the documents relating items on the agenda are made available to the members and invitees. The CSR Committee advises the members of the Board of Directors on new CSR issues applicable to the Group (regulatory context, market, etc.) and presents them with a report on the actions taken during the year.

Without prejudice to the responsibilities incumbent to the Board of Directors, the CSR Committee is in particular responsible for the following tasks:

- Review and make recommendations on the Group's CSR strategy, ambitions, policies and commitments (Ethics and Compliance, Human Rights, Health and Safety, Environment, Human Resources, Corporate Social Responsibility);
- Ensure that the CSR strategy and actions implemented and promoted by the Group are sufficiently ambitious;

To this end, the CSR Committee:

- Ensures that the internal CSR organisation is aligned with the strategic objectives;
- Receives each year the presentation of the Group's CSR risk map; reviews, jointly with the Audit Committee, the risks and opportunities thus identified and stays informed of their evolution and the characteristics of the related management systems;
- Examines the Group's policies, guidelines and charters on CSR issues and ensures their effectiveness;
- Gives an opinion on the Annual Non-Financial Statement and, in general, on any information required by current CSR legislation and makes recommendations for subsequent versions;
- Is informed of reporting procedures for non-financial indicators (environment, health and safety, employment-related indicators and reporting) and ensures that they are consistent with CSR policy;

- Conducts an annual review of a summary of the non-financial rankings carried out on the Group and proposes areas for improvement.

In 2023, the CSR Committee focused in particular on examining the Non-Financial Statement in conjunction with the Audit Committee and the new CSR strategic directions in the face of growing stakeholder expectations and emerging regulations (the European taxonomy regulation and CSRD).

Governance training on CSR and climate issues

On 19 July 2023, the Board of Directors and members of the Executive Committee attended a half-day training session on climate issues and related risks. The objectives of this training was multiple:

- Acquire a basic scientific understanding of the causes and consequences of climate change.
- Acquire a knowledge of the different climate scenarios (+1.5°C, 2°C, 4°C) to understand the low-carbon transition of our societies and the physical risks associated with climate change.
- Identify current and emerging regulations on climate change.
- Learn about the different ways to reduce greenhouse gas emissions.

This training is part of the Board's three-year training plan.

Managing the CSR policy

The Group Risk and CSR Officer leads a dedicated corporate team whose work is divided by business line/business unit, and supplemented by a network of more than CSR 45 coordinators and ambassadors in the Group's entities. This network of coordinators is maintained through a Teams community and a dedicated documentary base. The Corporate CSR team coordinates the different cross-corporate working groups (e.g. the waste steering committee, the stakeholder committee, the carbon assessment group and the responsible marketing and communications group). These working groups which meet on a regular basis include contributors from both operating and support functions. These support functions all contribute to the deployment of the Group's CSR/ESG initiatives, whether in terms of responsible purchasing, communication and the prevention of greenwashing, finance and IT for the reporting and quality of carbon footprint data, the quality department for continuous improvement of operations or human resources.

Operational deployment of the CSR policy

To promote the widespread adoption of strategic priorities within each business line, the CSR team supports operating activities in the areas of responsible purchasing and recourse to SSE (implementation of an eco-organisation guide, responsible purchasing charters, monitoring of service providers, etc.), security and building managers (digital monitoring system for building and security compliance in French Venues and Live), by providing quality assurance and support for certifications and labelling of entities. At the same time, the CSR team works closely with the business development teams in responding to calls for tenders (particularly for major international projects), customer and supplier questionnaires and also for responsible event communications. In this manner, to regularly take into account the needs of customers and suppliers, the Risk and CSR Department organises monthly meetings with the marketing and communication teams of the divisions and the corporate department to better respond to needs identified and future needs.

Since the end of 2022, the Group's Risk and CSR Department has been organising monthly feedback meetings on CSR topics through Microsoft Teams with more than a hundred managers and CSR ambassadors from different business lines. In 2023, 12 feedback meetings were organised focusing on various CSR, Social and Solidarity Economy and responsible purchasing issues: the 3Rs (reduce, reuse, recycle); carbon assessment; renewable energies; etc.

A Continuous Improvement Committee meeting on a semi-annual basis was also set up with the CSR, quality and internal audit functions for the purpose of combining their efforts in terms of regulatory watch, monitoring noncompliance and dedicated action plans.

Steering tools

The Risk and CSR Department makes use of various tools and processes to manage its CSR/ESG policy, including namely:

- Collaborative and document management tools such as Teams and the My GL events intranet.
- The environmental reporting process.
- Since 2022, the carbon assessment process has formed the basis of the Group's 'less carbon' strategy, with significant contributions from support and operational functions. The progress achieved and the results of this carbon assessment were presented to the Executive Committee and are the focus of a dedicated strategy supported by the Executive Committee. This roadmap is piloted at the operational level by the CSR reporting and carbon projects manager who has been with the Group since March 2023.
- An effective environmental management system for each entity by 2023: 37 Group entities are certified ISO 20121, four ISO 14001, three ISO 45001 and six ISO 9001.
- Processes in place by entity: The Group Risk and CSR Department has started implementing the Golden Rules for Safety and Security for all Group entities in France and internationally. In 2024, the CSR/ESG Golden Rules will be introduced, based on the same model, in order to harmonise all CSR/ESG management practices.

Internal control of non-financial data

Since 2023, a reporting protocol for non-financial data was formalised and applied to all the Group's consolidated entities. It provides details about the level of control (level 1, 2 or 3) per data item for all contributors. This non-financial reporting is consolidated and monitored by the Chief Risk and CSR Officer. To ensure that internal processes are working properly and that data is reliable, the Internal Control team has conducted a number of second-level checks. All consolidated data has been reviewed by the Internal Control team to ensure compliance with processes. Mathematical checks were also performed to ensure that the data presented in the NFS complied with the rules defined by the protocol. In addition, initiated in late 2023 and scheduled to be rolled out in 2024, a dedicated internal control manual entitled "Golden Rules for ESG/CSR" is currently under development.

Finally, a third-level control was carried out by the Independent Third-Party assurance provider.

Purchasing as a cornerstone of the Group's CSR/ESG strategy

GL events purchasing follows the same management principles as the Group for purchases for the Live, Venues and Exhibitions divisions. The purchasing function is focused on three key issues:

- Contribute to the **profitability** of BUs and major projects
- Provide **added value** (through innovation, sourcing, supplier relationship management, etc.)
- Protect BUs/Major Projects from the specific **risks** associated with purchasing (financial, reputational, operational, legal and regulatory compliance, etc.)

CSR/ESG risks and opportunities cut across all three of these issues and are discussed at regular meetings between buyers, operational staff and a CSR coordinator for each purchasing category.

The Group's CSR team supports the purchasing teams in different projects. For example, in the CSR supplier qualification process which will ultimately assist buyers choose more responsible suppliers. But also in identifying and qualifying new eco-designed solutions that will significantly reduce the environmental impact of our activities.

Non-financial performance ratings and follow-up



As every year and since 2015, GL events Group is rated by Gaia Research, an ESG performance rating agency based on 170 environmental, social, governance and external stakeholders criteria. Details on the annual results of this evaluation campaign are systematically presented to the Group Executive Committee and to the Board of Directors, and in particular the CSR Committee and the Audit Committee.

	FY 2020	FY 2021	FY 2022
National ranking	86 th /400	161 st /371	160 / 349
Industry segment ranking	21 st /78	35 th /76	58 / 322
Ranking by revenue category	15 th /85	101 st /176	169 / 775
ESG ranking / 100	52	55	62



Based on this score obtained in 2023 for 2022, the Group was awarded the Ethifinance Silver Medal.



In addition, in 2023, GL events responded for the first time to the CDP (Carbon Disclosure Project) questionnaire. This organisation assesses companies' climate strategies on a score ranging from A to F. The Group obtained a score of B (with B- as the sector average), indicating that the foundations and action plans in place are robust and will make it possible to structure an emissions reduction trajectory in line with the Paris agreements.

2.4 CSR/ESG performance monitoring tools

Implementing CSR reporting for exhibition organisers

In 2023, GL events created a CSR reporting tool for its exhibition organisers. Establishing a CSR reporting system is of vital importance for event organisers. Specifically, it provides a transparent tool for measuring and reporting on the social, environmental and economic impacts generated by the events organised. Well-developed CSR reporting in turn provides concrete indicators on energy consumption, waste generation and health and safety. This helps organisers make informed decisions, draw up action plans and set quantitative targets for reducing the environmental and social impact of their events.

In addition, CSR reporting strengthens the credibility and legitimacy of the exhibition organiser in the eyes of its stakeholders (customers, partners, suppliers as well as local stakeholders). Adopting a responsible approach provides a way for the organiser to stand out in a market increasingly focused on sustainability and attract customers concerned about social and environmental issues. In summary, CSR reporting is becoming a key tool for integrating social responsibility into the day-to-day management of events, and in that way contributing to the adoption of increased sustainability and ethical standards in the event sector.

This tool which is currently being deployed within GL events will help to identify and promote the implementation of sustainable practices at events.

Organising CSR/ESG reporting and a carbon assessment for each entity

The Group has reorganised its CSR reporting and carbon assessment to enable all its entities to produce their own CSR reports and carbon assessments for the 2023 reporting period. By combining CSR reporting and financial performance analysis, each entity will be able to integrate sustainability into its strategy, identify operational opportunities, reduce its CSR risks and in so doing create long-term value. These tools also respond to the growing expectations of consumers and investors in the area of sustainability, while promoting a more transparent, responsible strategy aligned with the environmental and social issues of our time.

The results of the 2023 CSR reporting and the NFS will be presented to the CSR and Audit Committee on 5 and 6

March 2024. The Group's Executive Committee and the Management Committees of the three divisions are regularly briefed on the impact of existing policies and progress on operational projects.

During the first quarter of 2024, the reporting and results of the carbon assessment by entity will be presented to all entities to enable them to adapt the Group's CSR strategy in relation to the non-financial results specific to their activities. Finally, reporting by entity will permit the introduction of variable compensation based on quantitative non-financial criteria for all the entities' top management. This essential step will empower all the entities to become accountable in achieving the Group's objectives.

Conducting an internal audit to prevent greenwashing

In 2023, the internal audit team reviewed the application of best practices in the area of communications on corporate social responsibility for the Group's French entities. Of the 17,015 publications reviewed by this audit, 4.8% (816 publications) involved corporate social responsibility issues. This percentage is in line with the standards of the study carried out jointly in 2022 by the ARPP (the French advertising self-regulatory organisation) and Ademe (the French agency for ecological transition).

The objective of this study was to monitor the presence of content presenting a risk of greenwashing. Of these 816 publications identified as dealing with CSR issues, the compliance rate is 96.4%, 4 points higher than those reviewed by the ARPP and the Ademe. The Group is consequently extremely pleased by these positive results and the compliance of its teams with the communication guidelines established by the Corporate Social Responsibility policy.

3. A CSR/ESG policy based on ethical values

In line with its values ("Bringing people together"), human capital has always represented a core strategic asset for GL events, and the key driver of its financial and non-financial performances. The Group's entrepreneurial foundations and values are exemplified by its ethical and anti-corruption approach, and also by its core values as a responsible employer and CSR policy, and in particular safety and the working environment.

The Group has consistently recognised the UN's guiding principles on human rights and promoted compliance with fundamental rights (respect for human rights and international labour standards) in its activities. However, based on its risk management approach and existing risk maps, GL events does not consider human rights risk to constitute a specific risk.

3.1 A culture of ethical conduct and strong values illustrated by the anti-corruption approach

Key performance indicators	2023	2022	Change
Number of employees who received training in business ethics in 2023	396	88	+350%
Number of training hours	1452	264	+450%

Our values

GL events Group has consistently sought to base its development on respect for strong values and a commitment to corporate social responsibility. GL events' activities adopt a concrete approach to promoting ethical practices and compliance according to French and international standards.

In this context, the Group has developed a formal Ethics Charter which was distributed to all employees starting in 2017. This code formalises the ten core principles destined to guide each employee in their decision-making and actions. As such, the Group's Ethics Charter covers principles that include:

- Equity and diversity
- Respect for business partners, customers, suppliers and competitors
- Protecting the Group's image and assets
- Data privacy protection
- Political and trade union neutrality
- Transparency and managing conflicts of interest
- Transparency in financial transactions and accounting
- Combating corruption
- Loyalty to shareholders

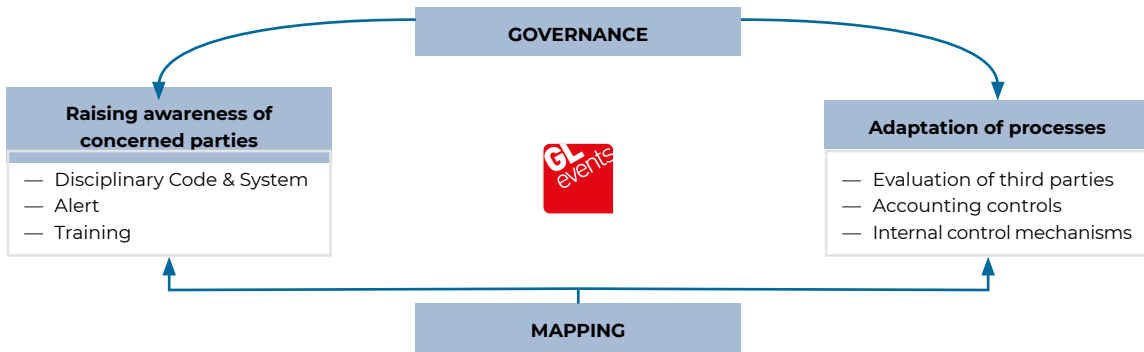
Our programme

As part of its continuous improvement approach and in compliance with the requirements of the French anti-corruption law of 9 December 2016 ("Sapin 2" law), GL events also introduced a programme for the prevention of corruption and influence peddling.

This programme is focused on two main areas, namely!

- **Raising employee awareness** to make them active participants in the programme
- **Adapting operational processes** to better control risks

Mapping GL events' corruption and influence peddling risks is the cornerstone of our programme which made it possible to develop tailor-made programme under the leadership of senior management ("*tone from the top*")



The organisation of compliance

Starting in 2017, GL events adopted a dedicated compliance organisation to lead the entire anti-corruption programme across the Group. At present, this organisation is structured around a number of players, including an Ethics Officer, a Group compliance team (a compliance coordinator, a senior compliance lawyer and a junior compliance lawyer) and local compliance officers in the subsidiaries.

This organisation is also supported by a number of other parties, including the heads of internal audit and internal control, heads of the human resources department, heads of the finance department and heads of the legal department. One of the objectives of this cross-disciplinary organisation is to create synergies with the Group's ethics programme.

Governing body engagement

Executive Management initiated the procedure for complying with the Sapin 2 anti-corruption law within the Group. Since then, it has overseen the project, acted as the final arbiter for decisions relating to the development of the system and the messages conveyed.

The Anti-Bribery Code of Conduct and the Group's Ethics Charter were introduced by the Group's Chairman and CEO, Olivier GINON, who confirmed the need to pursue these objectives in line with the Group's ethical values which emphasises the Group's zero-tolerance of corruption. In addition, in conjunction with the introduction of the code in 2019, it was also emailed by the Chairman to all employees in France and Belgium in November 2021.

Furthermore, the Chief Executive Officer and the Ethics Officer, both members of the Executive Committee, regularly communicate with the BU managers about the importance of preventing corruption and influence peddling. A presentation was made in November 2022 at a seminar attended by over a hundred Group managers based in France and other countries.

More recently, in July 2023, when presenting the results of the mapping update to the Executive Committee, the Group Chairman reiterated the importance of the anti-corruption programme in preventing the risk of breaches in professional probity.

Finally, the Executive Committee, the Board of Directors

and the Audit Committee regularly consult the compliance organisation on the progress of its work.

At each meeting of the Audit Committee and Board of Directors, the Ethics Officer reports to the Directors on the progress of the Sapin 2 anti-corruption programme.

Corruption and influence peddling risk mapping

The corruption and influence peddling risk map was presented and validated by Executive Management in May 2019 and then presented to the Audit Committee in July that same year, as well as to the Board of Directors.

To prepare for the update in 2022, an audit of the mapping was conducted in the summer of 2020, taking into account the latest recommendations of the French Anticorruption Agency (*Agence Française Anticorruption* or AFA) following the initial audits. The results of the audit were reported to Executive Management and the Group compliance team as well as the Audit Committee meeting of 8 December 2020 and the Board of Directors.

In July 2022, the Compliance and Risk, Audit and Internal Control teams jointly initiated work to update the map. This work was completed in June 2023. The results were presented to and approved by the Executive Committee on 3 July 2023 and the Audit Committee on 20 July 2023.

As recommended by the AFA, the French Anti-Corruption Agency, information was collected from employees through individual interviews and 3 group workshops. Employees were selected to represent all levels of responsibility, all Group activities and all geographical areas. They were also selected for their operational expertise in the Group's various processes.

Because GL events is made up of multiple subsidiaries operating in different businesses and geographical areas, it was necessary to adopt a sufficiently fine level of granularity to ensure that the results obtained were representative of and consistent with the specific characteristics of the Group. For this reason, a three-level approach was adopted. And in each area examined, the risks of corruption and influence peddling have been assessed in relation to different types of third parties and different risk scenarios have been identified. First, the team responsible for risk mapping established a list of

the characteristics and differences specific to GL events Group, and namely several geographic zones, a variety of activities and business lines, and diverse processes. 16 areas of analysis were then defined, taking into account these differences. Within each of these areas, a second level of granularity was defined. The risks of corruption and influence peddling were then analysed for each type of third party (9 types). Finally, based on information gathered during interviews and workshops, risk scenarios were identified for each type of third party according to the specific characteristics of GL events' activities. A risk scenario is defined as a risk identified for a type of third party within a given area. Finally, each risk scenario is assessed in terms of probability of occurrence, impact, aggravating factors and the level of control of mitigation measures.

The anti-corruption code of conduct

In 2018, GL events Group adopted an anti-corruption Code of Conduct, modelled on that of Middledext. It was circulated to all employees by Executive Management and introduced by GL events' Chairman and CEO.

This Anti-Corruption Code of Conduct, based largely on the United Nations Convention against Corruption, is designed to combat all forms of corruption. It is provided as an attachment to the internal rules of procedure of the Group's French entities. Reflex cards were also included with the Code in January 2020, to provide employees with concrete examples of risk situations relating to the Group's activities ("Reflex cards") and based on the risks identified when mapping the risks of corruption and influence peddling.

Finally, operational procedures were deployed in parallel to provide key controls for identified risk areas:

- A "Conflict of Interest Management" procedure
- A "Gifts, Invitations and Hospitality" procedure
- A "Donations, Patronage and Sponsorship" procedure

All of these documents have been translated into the Group's nine official languages and are updated regularly.

A "SharePoint Compliance" accessible to all Group employees was deployed in 2021 to provide simplified access to all the policies, procedures and tools that make up the compliance system. This is organised by geographical region in order to respect the specific features of each country where GL events operates

Finally, as of September 2022, an intranet page on ethics and anti-corruption has been made available to facilitate access to these policies and procedures

The internal whistleblowing system

GL events Group has set up an internal whistleblowing system in compliance with the provisions of articles 6, 8 and 17 of the Sapin 2 law as amended by the law of 21 March 2022 on the protection of whistleblowers.

The Group has opted in favour of providing a single whistleblowing system (Articles 8 and 17 of the Sapin 2 law). This system is available to all Group employees as well as to external or temporary employees. Since November 2022, the system has also been open to the Group's commercial partners.

An internal whistleblowing procedure describes the system, its rules and the protection afforded to whistleblowers.

This whistleblowing procedure provides for two internal reporting channels:

- Traditional compliance channels (a direct superior, the human resources department, employee representative bodies)

- The compliance department or the Whispli platform: an alert can also be transmitted anonymously through an external platform available at <https://glevents.whispli.com/alertes>

Each incident reported via the Whispli platform or directly to the Compliance department is subject to a preliminary analysis by the Compliance department in its capacity as Recipient, which is treated as confidential, in order to determine whether the incident falls under the scope of the system.

If the alert is considered valid, an Ad Hoc Committee is set up for each specific alert, comprising persons able to investigate or lead the necessary investigations. Each committee is chaired by the Ethics Officer.

The Ad Hoc Committee is then responsible for:

- Examining the internal Alerts transmitted after examining their validity;
- Ruling on the opening of investigations based on the incident review report provided by the Compliance Department;
- Monitoring investigations;
- Ensuring the confidentiality of the internal incident reports and protecting the identity of the whistleblower and the persons concerned by the alert;
- Issuing recommendations on the remedial measures to be adopted at the end of an investigation on the basis of an investigation report provided by Internal Audit or any other person appointed to carry out the investigations.

The whistleblowing system is regularly re-presented to employees through different communication initiatives (participation in various committees, webinars, face-to-face training, newsletters) and the link is available at all time on the "My GL events" intranet. In 2023, more than thirty incident reports were received and processed on the Whispli platform.

Assessing the integrity of third parties

GL events Group has introduced a procedure for assessing the integrity of "at risk" third parties. By evaluating third parties from an anti-corruption perspective, GL events is able to exercise greater vigilance in terms of the integrity of third parties with whom it has a relationship or plans to enter into a relationship.

These evaluations focus on those third parties who, after identifying risks on the basis of the Sapin 2 mapping and case law, have a potential exposure to risks of corruption (country, activity, type of transaction).

For this reason, before any contract is signed with third parties identified as at risk, the Group's compliance department conducts investigations to determine whether the third party and its beneficial owners or managers:

- are included on national or international sanctions lists;
- have been the subject of negative information, allegations, prosecutions or convictions for breaches of ethical conduct (corruption, influence peddling, favouritism, money laundering, etc.);
- are public officials or persons with political exposure;
- have effective compliance policies.

The scope of the investigations may vary according to the classification of the third parties, the level of risk and the results of the preliminary investigations. They are also adapted to the nature of the contractual relationship being considered. Depending on the above factors, the investigation is conducted either internally by the compliance department through questionnaires and specialised integrity investigation software, or externally by an economic intelligence firm.

The relationship is not prohibited if risk factors are identified though the Group will take appropriate measures to prevent and detect corruption (e.g. informing the third party of the existence of the anti-corruption programme, reinforced anti-corruption clause, audit clause). Nevertheless, in the event of a significant number of red flags, the Group could decide against entering into a relationship with the third party concerned.

The training programme

Training campaigns on the risks of corruption and influence peddling are organised by the compliance department with the support of the human resources department.

In connection with the deployment of the Sapin 2 anti-corruption training programme, a list is produced of employees exposed to a risk of corruption and influence peddling. This list includes employees with authority to engage the company's responsibility - in particular sales staff (with priority given to those dealing with public authorities, major projects and institutional clients), buyers and all other employees dealing with public third parties.

The first training campaign for managers and at risk employees was organised on the 8th and 9th of July 2019.

A new training campaign was launched in 2022 in France and other countries.

In other countries, the teams of subsidiaries located in Qatar, Brazil and Chile received further training in the first half of 2022 by the Ethics Officer and the Latin America region's correspondent, respectively. In 2023, training programmes for teams based in China were renewed.

In France, the Board of Directors, the Executive Committee and the directors of the 3 divisions attended additional training sessions in 2022 and 2023 with a lawyer specialising in corporate criminal law and compliance (3.5 hours).

In November 2022, a new training campaign was introduced for all at risk Group managers and employees (estimated at around 1,000 persons). The training material was developed with the outside assistance provided by a professor of law. These 3-hour training sessions are organised in in-person

classes for groups of 20 people to provide an opportunity for genuine sharing and exchange. These classes are led by the compliance teams at several Group sites. At the end of each course, an interactive quiz is organised to enable participants to evaluate their progress.

These sessions have been scheduled every 3 weeks since November 2022.

In 2023:

- 18 training sessions were organised (6 in 2022).
- 396 people received in-person training.

In addition, awareness raising campaigns for all employees are regularly organised (dedicated intranet page, welcome booklet, newsletters, live webinars available on replay since November 2021).

Accounting controls

This area is spearheaded by internal control through a series of audits and front-line audit work carried out by the accounting teams. This campaign covers the entire Group scope and includes a detailed and documented analysis of the following accounting line items: customer gifts, invitations, donations, sponsorship, commissions, exceptional fees, gratuities, discounts and rebates. A checklist has been sent to all accounting and financial managers to facilitate the first level control process. In 2023, this campaign is supplemented by a revised internal control plan to ensure its alignment with the action plans developed during the corruption and influence peddling risk mapping process. Accounting controls are now focused on three areas: prevention, detection and remediation.

Audit and internal control

Specific checks on systems which could conceal incidents of corruption are included in internal audits of entities (cash disbursement processes, purchasing and sales). Specific investigations are also conducted by the internal audit team through the procedure for handling internal alerts, reporting incidents (fraud, etc.) or at the specific request of GL events Group's Executive Management.

3.2 A transparent financial and tax policy

The principles of the tax policy applied by GL events Group consists of:

- Complying with all laws and applicable tax treaties in force;
- Paying the proper amount of taxes;
- Effectively managing the tax risk;
- Applying the tax provisions corresponding to the economic substance of its activities;
- Ensuring a responsible approach in dealings with tax authorities.

For 2023, no consequences regarding these points were noted within the framework of the Group's activities when the appropriate measures and internal controls were applied. To prevent the risk of tax evasion, the Group is assisted by advisers and experts in each country where it operates. Group guidelines ensure compliance with tax rules and the conformity of transactions by applying a properly designed transfer pricing policy.

In addition, in October 2022, GL events Group subscribed to a sustainability-linked recovery bond (*Obligation Relance*) to finance a portion of its operating capital expenditures. These funds will be used to accelerate its energy transition, renew its rental equipment portfolio and strengthen its digital tools. This is the first time that the Group has explicitly chosen to include ESG criteria in its financing. This year, the Group has reaffirmed its commitment to integrating ESG criteria into its financing with its Euro PP bond issue in July 2023, which included an environmental criterion. Following this latest transaction, sustainability-linked financing represented 10.6% of the Group's gross debt at 12/31/2023.

Donations, sponsorships and the framework for philanthropic initiatives:

Donations, sponsorship and patronage initiatives are authorised within GL events Group. However, such activities may be perceived as a means of influencing or coercing a third party. For this reason, they must be carried out in compliance with certain rules within the framework of the Group's business operations. GL events has accordingly adopted a code of ethical conduct governing its patronage and sponsorship activities. These practices are thus governed by a process that includes, in particular, the verification of these actions by the Group's Compliance Department.

In addition, the GL events Group's policy reminds all employees

that it is up to each individual to adopt common sense, exercise good judgement and draw on his or her own experience, while respecting the Group's values as set out in the Ethics Charter.

In addition, the projects supported must be coherent with the entity's activity, its local identity, its commitment to CSR and the mission of GL events Group. They can take the form of providing support for cultural and sporting events, social and environmental projects, equal opportunities or regional development, etc.

Finally, the Group prohibits donations, sponsorships or patronage initiatives in favour of any political party or any structure dependent on an elected representative.

3.3 Cyber security and personal data

Key performance indicators	2023
Number of employees who received training in fraud prevention (France reporting scope)	133
Tracking indicators	2023
Number of phishing simulation campaigns	8
Number of employees targeted	3,942
Average percentage of compromise	14.7%
Number of internal awareness-raising initiatives	26

In the area of data security prevention and in particular cybersecurity, GL events Group has reinforced its awareness-raising initiatives by regularly communicating and providing information about good practices through monthly newsletters sent to employees. Since 2021, an Information Systems Security Officer (ISSO) joined the Group and actively participates in training sessions against the risks of fraud and cybersecurity in order to adopt healthy and safe IT practices. This manager contributes to internal IT control by deploying documentation and supervision tools (general deployment of multi-factor authentication, monitoring audits and intrusion tests, etc.).

Since 2019, GL events Group has deployed a fraud prevention system. This is based on the internal control environment, through the internal control manual (the Golden Rules), where 12 dedicated Golden Rules govern this risk, but also through a dedicated fraud risk map and a prevention and awareness system.

This system is also based on prevention and awareness-raising initiatives, in particular through training for employees exposed to the risk of fraud. Since its creation in 2019, 970 employees have received training, representing 79 training hours. Taught by the risk, audit and internal control teams, in conjunction with the cybersecurity teams, this training course was rolled out internationally for the first time in 2023, and also saw the creation of a new compact format (2 hours of distance learning). In 2023, 133 employees were trained, representing 24 training hours.

In addition to these training courses, simulated phishing campaigns for instructional purposes are developed and deployed in conjunction with the information systems department, cybersecurity and the risk, audit and internal control teams. The aim of these instructional phishing campaigns is twofold: the first is to raise awareness among employees identified as at risk of fraud, and the second is to quantify the impact of the training courses. Simulated phishing campaigns target both trained and untrained audiences. In 2023, 8 simulated phishing campaigns were carried out, involving more than 3,942 employees, with an average compromise rate of 14.7% on our campaigns.

In addition to these awareness-raising initiatives, preventive measures are carried out by means of an ongoing awareness-raising campaign (newsletters, articles on the Group's intranet, real-time alerts in the event of fraud attempts on the Viva Engage network, analysis of reports). In terms of detection, as an integral part of internal control, a permanent control plan with specific controls on sensitive transactions has been deployed, for example recurring controls on the modification of bank identification details. Any attempted fraud is analysed jointly with the cyber security teams. Each incident is reviewed at a quarterly meeting attended by the compliance, treasury and risk, audit and internal control departments.



At the same time, with respect to personal data protection, since the application of the General Data Protection Regulation (European Regulation 2016/679, RGPD) on 25 May 2018, GL events has strengthened its commitment to personal data protection. The Group has a DPO (Data Privacy Officer) and a team of dedicated and specialised lawyers working in the Legal and Compliance Department. As part of the RGPD compliance, the dedicated team works notably on:

- Compliance of the Group's websites and applications;
- Maintaining and updating the Group's various registries: records of processing activities, subcontracting activities, data breaches and exercises of rights);
- Drafting policies and procedures (e.g. privacy policies, cookie use policy);
- Updating contractual clauses ;
- Increasing awareness by the Group's various employees;
- The team works closely with the IT department, internal audit and human resources teams.

4. The Men and Women of the Group at the heart of the CSR/ESG policy

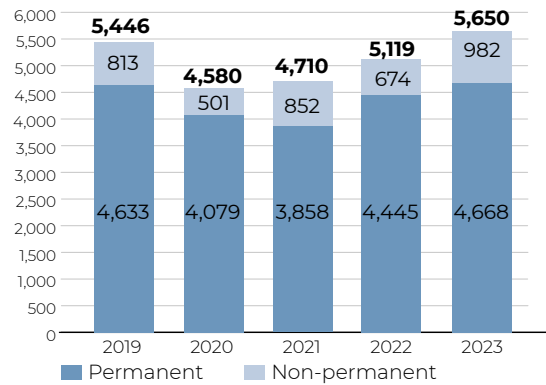
At GL events, our human resources are the key to our success and resilience, the foundation on which our achievements are based. At the heart of our philosophy is our commitment to ethical and humane management, reflected in the principles of diversity and inclusion. We recognise that our strength resides in the rich mosaic of viewpoints, backgrounds and experiences that each member contributes. Diversity is not only a moral imperative, but also a strategic advantage that improves our decision-making processes and fosters innovation. In the corridors of GL events, diversity is a living reality, confirming our faith in the power of inclusion as a

driver of progress. By championing equality and providing fair opportunities for all, we strengthen the foundations of our organisation and ensure that every voice is heard and every talent is valued. As we navigate the continually changing landscape of the world of business, our commitment to nurturing a culture of respect, understanding and collaboration remains unwavering. Through our common efforts, driven by a spirit of inclusion, we are moving forward, pushing GL events to new heights of excellence and ensuring a lasting legacy of success.

4.1 Presentation of the workforce and integration of new skills

Our headcount rose significantly in 2023 by 10% and returned to pre-pandemic levels. The increase in our non-permanent workforce was more pronounced, reflecting in particular the development of our major projects business.

Change in the number of permanent and non-permanent employees (at 31/12 – 2019-2023 – Group scope)



Breakdown of the permanent and non-permanent workforce by activity (at 31/12 - 2021-2023 - Group scope)

	31/12/2021						31/12/2022						31/12/2023					
	Workforce W		M		Group		Workforce W		M		Group		Workforce W		M		Group	
Holding	115	52%	106	48%	221	5%	124	54%	104	46%	228	4%	113	52%	106	48%	219	4%
Exhibitions	363	64%	204	36%	567	12%	372	65%	200	35%	572	11%	379	65%	202	35%	581	10%
Live	975	34%	1,889	66%	2,864	61%	1,014	32%	2,174	68%	3,188	62%	1,137	31%	2,492	69%	3,629	64%
Venues	526	50%	532	50%	1,058	22%	566	50%	565	50%	1,131	22%	619	51%	602	49%	1,221	22%
Total	1,979	42%	2,731	58%	4,710	100%	2,076	41%	3,043	59%	5,119	100%	2,248	40%	3,402	60%	5,650	100%

The workforce of the Live division grew 14% in 2023, reflecting the strength of its business performance. The Venues division's workforce grew by 8%, in line with its growth trajectory. Finally, the Corporate and Exhibitions divisions' workforce remained relatively stable compared with 2022.

The breakdown of headcount by region highlights several notable trends over the three-year period (2021-2023). Overall, there has been a steady increase in numbers across Africa, with notable growth in South Africa and Mauritius. The Americas also experienced steady and significant growth in headcount, particularly in Brazil and Chile, reflecting sustained business activity and our expansion efforts in these countries. While headcount fluctuated marginally in Asia as a result of the COVID pandemic, in countries such as China and Japan the headcount remained stable or increased slightly in response to continuing business activity and our strategic focus on these regions. Europe, excluding France, saw moderate growth in the number of employees, with the exception of the United Kingdom, which recorded a significant increase in its headcount. France experienced significant growth in the number of employees over the three-year period, reflecting the robust business activity and strategic investments in our domestic market.

The total workforce grew steadily from 4,710 in 2021 to 5,650 employees in 2023 in line with overall organisational development and our expansion efforts in various regions. These trends suggest a dynamic approach to the Group's global operations, as it strategically allocates resources and has expanded its presence in key markets over the three-year period.

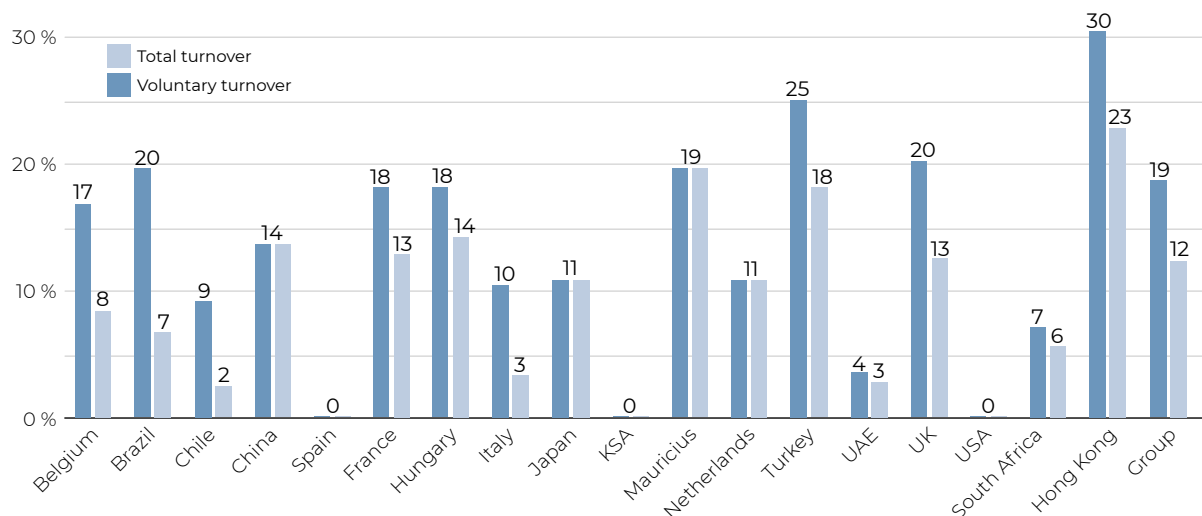
Total workforce at 31/12 by region and country (2021-2023)

	2021	2022	2023
Africa	135	210	263
Algeria	4	0	
Mauritius	36	39	37
South Africa	95	171	226
Americas	388	613	709
Brazil	226	396	453
Chile	158	214	253
Peru	0	0	
United States	4	3	3
Asia	915	805	895
China	638	584	645
Hong Kong	45	48	55
Japan	32	31	35
Russia	1	0	
United Arab Emirates	199	142	150
Saudi Arabia		10	
Europe excl. France	585	690	702
Belgium	35	32	37
Spain	4	6	5
Hungary	125	96	103
Italy	26	24	34
Luxembourg	0	0	
Netherlands	44	52	53
Turkey	155	175	161
United Kingdom	196	305	307
Monaco			2
France	2687	2801	3081
Total	4710	5119	5650

By 2023, France will account for 55% of the total workforce versus 45% in other countries, reflecting the Group's global footprint and strategic initiatives aimed at international growth. This highlights a concerted effort to take advantage of the opportunities offered by different international markets, while maintaining its solid position in the Group's home market.

This steady growth in the number of employees, both in France and in other countries, in an equal proportions of 10% in 2023, highlights the Group's strong growth trajectory, as resources are strategically allocated to take advantage of emerging opportunities and optimise operational efficiencies. This trend also demonstrates the Group's adaptability and resilience in navigating complex market dynamics, while building a diverse and dynamic workforce that transcends geographical boundaries.

Voluntary turnover and total turnover by country (permanent contracts - Group scope)



The total turnover rate, which reflects the percentage of the party employees during the reference period, was 18.5% for all regions combined. Voluntary turnover, which only takes into account employees who leave their jobs at their own initiative, amounts to an average of 12.3% at Group level. While there are disparities from one country to another, overall turnover rates are in line with national benchmarks.

In order to keep turnover under control, the Group is notably placing an emphasis on the integration of new employees. For example, the human resources department proposes personalised integration plans specifically adapted to the activities and operational constraints of the different entities.

The following data offers a detailed overview of staff movements by business line and the trend with respect to new hires and departures.

Changes in number of permanent employees by activity (at 31/12 - 2022-2023 - Group scope)

	Permanent workforce at 31/12/2022	Recruitments	Mobility / Confirmations of position	Departures	Permanent workforce at 31/12/2023
Holding	205	39	4	-27	221
Exhibitions	480	88	31	-119	480
Live	2,782	578	56	-528	2,888
Venues	978	256	15	-213	1,036
Company integration		43			43
Total	4,445	1,004	106	-887	4668

Good practices

Reporting scope	Good practices
Venues France	Within 12 months of their arrival, all new employees are invited by the Venues Division to participate in a <i>Welcome Day</i> events organised in their area. This provides an opportunity to learn more about GL events and its businesses, to start developing a network by meeting employees from other companies and members of the Division's and Group's Management Committees.
France	In order to support and facilitate the integration of new employees and speed up their induction process, an e-booklet has been created containing all the key HR information. Its primary objective is to provide employees with answers to any initial questions they may have, and facilitate their integration process.

4.2 A safe and stimulating work environment

For GL events, developing a safe and fulfilling working environment is a top priority. By guaranteeing a safe working environment where every employee feels they fit in, the Group promotes not only individual productivity but also well-being, creating the optimum conditions for long-term commitment.

4.2.1 Preventing health and safety risks

Preventing safety risks at work - Ensuring the safety of men and women on worksites

For all operations, plans for prevention, general coordination for safety and health and a specific safety and environmental protection plan (PPSPS) are adopted to ensure the safety of employees and service providers.

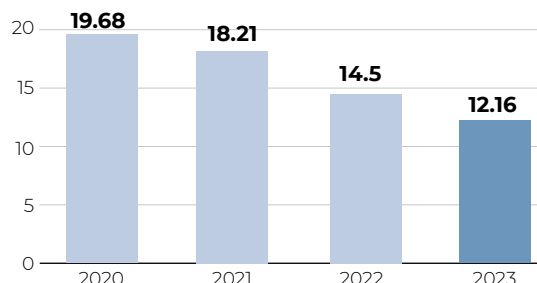
All our employees working on worksites/warehouses are equipped with personal protective equipment (PPE) adapted to their activities and are regularly provided with information about the different risks to which they are exposed (training, safety booklet, appropriate signage, etc.) A procedure for managing accidents at work and an incident escalation policy are also in place.

Occupational safety constitutes a key issue, notably for those business lines involving the provision of services. This calls for strict rules designed to guarantee the safety of all those present at work sites. To achieve this objective, programmes are provided that offer training in the latest personal safety and risk prevention procedures:

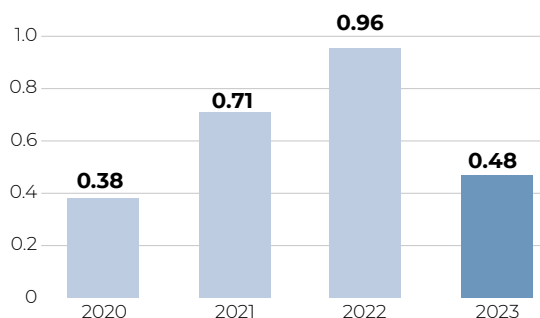
- Training certification (CACES) for worksite equipment operators
- Road safety training and qualifications for lorry drivers (FIMO and FCOS)
- The adoption of specific movements and positions for all employees performing manual operations
- Work performed at heights and on scaffolding;
- A Uniform Document;
- Special fire safety qualifications (SSIAP)
- Workplace first-aid personnel;
- Electrical accreditation

In 2023, the Group continued its training efforts in the area of safety, with a particular focus on renewing the accreditations for the relevant persons. Reflecting this priority, nearly 43% of total training hours provided in 2023 worldwide were devoted to safety.

Change in the frequency rate of occupational accidents (2020-2023 – French scope)



Change in the severity rate of occupational accidents (2020-2023 – French scope)



The frequency rate for the French reporting scope decreased significantly between 2022 and 2023, for the third year in a row during a period of high activity. The severity rate also fell significantly, reflecting the efforts made by all our sites in the area of workplace safety.

To achieve this reduction in frequency and severity rates, all the Group's entities introduced procedures, action plans, training and communications designed to empower all employees and management to take responsibility for safety in the workplace.

Good practices

Reporting scope	Good practices
Live - France	To mark World Day for Safety and Health at Work in April 2023, GLAP, GL events Audio-visual and Power, organised workshops on ergonomics, manual materials handling and traffic at the Brignais and Gonesse sites. Employees actively participate in these sessions, which use different types of materials like posters and films to raise awareness and promote discussion of occupational risk prevention.
Exhibitions - France	To ensure a common understanding of Psychosocial Risks (PSR) among managers, around 70 employees received training in this area. The aim is to improve prevention by identifying signs of work overload or demotivation within the company.
Holding	Employees are informed about ways to prevent the risks associated with working at a computer screen by occupational health specialists, with a particular focus on gestures and postures. The purpose of this initiative was to encourage employees to take an active role in their own health and safety by providing practical information on how to adapt their workstations. The deployment of this project which met with a positive response at the Confluence site will be expanded in 2024.
World Forum in The Hague	In addition to complying with local regulatory obligations, each entity organising the event or receiving the public is in constant contact with local institutions for the purpose of preventing any security or safety risk (attack, fire, intrusion etc.) for a specific event. For example, crisis management exercises are carried out every year at the World Forum in The Hague.

Focus - Actions to reinforce the connection between the nation and the armed forces and to encourage participation in the reserves

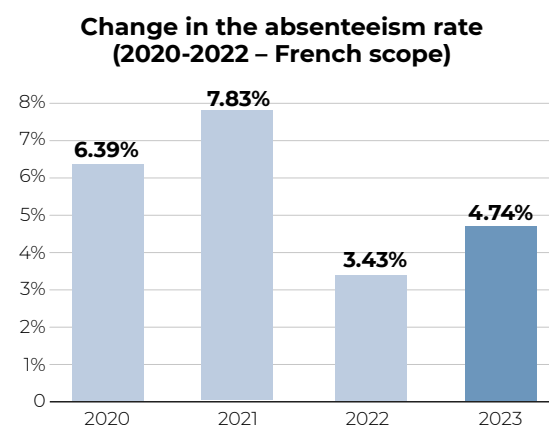
GL events Group is committed to supporting the link between the Nation and the Army, as well as the commitment of certain employees who wish to serve in the reserves and also through strategic decisions. Notably, the company recently appointed a former colonel of the French Gendarmerie as Head of Group Global Security. The aim of this appointment was to strengthen the company's security capabilities to meet the challenges specific to its sector of activity, and particularly those associated with major international projects. In addition, as part of the Paris 2024 Olympic Games, the Group is contributing its expertise for example by installing temporary structures to provide housing facilities for gendarmes.

Finally, reflecting its strong and well-established presence in the different regions in which it operates, GL events is in constant contact with the authorities to ensure the appropriate level of security and safety for visitors and other stakeholders. This partnership approach is regularly illustrated by NOVI-type exercises at Group sites.

4.2.2 Promoting workplace well-being and employee engagement

Key performance indicators	2023	2022	Change
Absenteeism rate	4.74	3.43	+1.31 points

Monitoring absenteeism



The Group gives priority to promoting a healthy working environment as a means of effectively combating absenteeism. Following a significant drop in absenteeism in France in 2022 after the post-COVID economic recovery, the absenteeism rate rose marginally in 2023, returning to pre-pandemic levels while still remaining below the national absenteeism rates generally observed in our market.

Good practices

Reporting scope	Good practices
Live - France	Reflecting the increased need following the COVID pandemic for meaning in the workplace, Profil's management has taken measures designed to improve the quality of life at work. For example, it has shortened the lunch break as a way to make it possible to leave the office earlier and also introduced meal vouchers. These adjustments were greatly appreciated, facilitating recruitment and enhancing the well-being of the teams.
Major International Projects - Olympic Games	As part of the Quality of Life and Working Conditions Week, a one-hour workshop on stress management was held in June 2023. Led by an external trainer, the workshop attended by around 10 employees included breathing, concentration and relaxation exercises.
Live - France	At GL events Mobilier, a joint agreement was adopted by management and employee representatives making it possible to donate vacation or rest days. This agreement concluded on 16 October 2023 enables employees to gift days of leave to colleagues who are caring for a loved one and have already used up their available time of leave. This initiative is supported by the company by matching the days off donated by employees.

Employee engagement

GL events success in emerging from the COVID crisis was made possible by the commitment of its employees. The strong mobilisation of employees within Group's companies was reinforced by a number of different policies:

- Day-to-day managerial support at the local level
- The collective energy of the Group generated by seminars and social events
- Regular communication and special events about the Group's activities and its major events
- Building confidence in the Group's future prospects by readily providing regular information.
- The implementation of training efforts
- Local initiatives promoting workplace well-being
- Support for local solidarity initiatives

As explained in section 4.4 "Supporting skills development and employee engagement.", page 36 training plays a crucial role in promoting employee commitment to the Group. By investing in the professional development of its teams, GL events demonstrates its commitment to their individual and collective advancement. Offering a variety of relevant training courses helps employees to acquire new skills, enhances their knowledge and improves their performance in their respective roles. In addition, management training plays a pivotal role in promoting the development of talent. By providing managers with the tools and skills they need to lead and motivate their teams effectively, the Group helps to create a working environment that encourages professional and personal fulfilment.



FOCUS – Great Place to Work® in Brazil

Since 2022, the Group's Brazilian entities have obtained the "Great Place to Work" certification. The purpose of this programme is to promote a working environment based on a culture of trust, high performance and innovation, where people at the center of the company's strategy are at the heart of the company's strategy. After four years of effort, this resulted in receiving the "Great Place to Work®" certification.

Promoting employee CSR/ESG engagement through awareness raising initiatives and training

The Group Risk and CSR Department uses all available internal communication channels to inform all Group employees and raise their awareness about the employment, social and environmental transition challenges of our ecosystem. In September 2022, the Group CSR Department created a dedicated CSR Teams channel "Everyone is a CSR contributor - France". This group is intended for CSR coordinators, CSR contributors and CSR ambassadors in all GL events Group Business Units in France. This group offers a space to address a specific need, question or advice and also provides deliverables (an eco-organisation guide, a certification guide, posters). In 2023, "*All Actors of the CSR - International*" was created to increase this momentum and raise awareness on an international level.

The Group CSR team also distributes a monthly newsletter to all BUs in France and quarterly to all international business units. The purpose of this newsletter is to raise employee awareness about the environment, update them on Group CSR actions and encourage them to share content, events and best practices from their local activities. This newsletter is supplemented by bi-monthly news on the My GL events intranet and on the dedicated Yammer channel (an enterprise social networking service).

Since the end of 2022, the Group's Risk and CSR Department has been organising monthly feedback meetings on CSR topics for teams of more than 250 managers and CSR ambassadors

from different business lines. In 2023, 12 Feedback Sessions were organised to address various CSR, EHS and responsible purchasing issues: the 3Rs (reduce, reuse, recycle), carbon assessment, renewable energies, etc. Every month, between 50 and 100 employees meet to discuss CSR issues specific to the events industry.

A number of events are also organised each year to raise employee awareness. For example, clean walks were organised in early September 2023 at a number of sites in France and in other countries. Around 150 employees took part in these initiatives, collecting over 360 kg of waste. In addition, communication tools have been deployed to raise awareness of this issue among all employees.

Employees have been provided with specific training on CSR issues, adapted to their business lines and entities. In 2023, 702 hours of CSR training were provided. In particular, through Climate Fresk workshops organised in-house, since 2023 more than thirty employees have received training about the causes of climate change and solutions for reducing our emissions. To extend the deployment of this programme on climate issues, in 2024 around ten employees will be trained to run Climate Fresk workshops.

And in order to reach as many employees as possible in France and in other countries, 21 communication campaigns were conducted on my.gl-events.com in 2023. Through the intranet, the CSR team shares the latest best practices, awareness-raising materials and presents employees who are committed to the Group's CSR approach.

In addition, to raise employee awareness, CSR staff make many presentations to meetings of the Management Committee, Steering Committee or all cross corporate working groups. In 2024, the CSR team will be rolling out the Climate Quiz. With a scientific climate-related Q&A and practical examples within the Group presented every week on the intranet and various dynamic displays on site, as well as in newsletters, all employees will in this way be able to increase their knowledge of climate and environmental issues and be able to better contribute to the Group's environmental transition on a day-to-day basis.

4.3 Strengthening our ethical management by promoting diversity and inclusion

4.3.1 Gender equality - non-discriminatory career management

For GL events, equity in the workplace is a core value and it is committed to promoting a respectful and inclusive corporate culture.

In the areas of culture and awareness-raising, a training programme has been implemented for all divisional management committees in France with two government agencies, ANACT and ARACT, for the prevention of psychosocial risks linked to potential gender-biased behaviour in the workplace. Under this programme, training has been provided to Group's Executive Committee and senior management. In

some companies, additional measures are being developed in collaboration with labour and management, where appropriate.

The adoption of a remote working charter in all subsidiaries in France and in some countries also contributes to gender equality at work and, more generally, personal and workplace well-being.

The gender breakdown of the Group's permanent and non-permanent workforce has remained stable over time

	31/12/2021						31/12/2022						31/12/2023					
	Workforce W		M		Group		Workforce W		M		Group		Workforce W		M		Total	
Holding	115	52%	106	48%	221	5%	124	54%	104	46%	228	4%	113	52%	106	48%	219	4%
Exhibitions	363	64%	204	36%	567	12%	372	65%	200	35%	572	11%	379	65%	202	35%	581	10%
Live	975	34%	1,889	66%	2,864	61%	1,014	32%	2,174	68%	3,188	62%	1,137	31%	2,492	69%	3,629	64%
Venues	526	50%	532	50%	1,058	22%	566	50%	565	50%	1,131	22%	619	51%	602	49%	1,221	22%
Total	1,979	42%	2,731	58%	4,710		2,076	41%	3,043	59%	5,119		2,248	3,402	5,650			

For the past three years the percentage of women has remained steady at slightly over 40%. The Group remains committed to promoting diversity and fostering an inclusive corporate culture to ensure its continuing progress and equal opportunities for all employees.

Breakdown of permanent staff

	31/12/2021						31/12/2022						31/12/2023					
	Workforce W		M		Total		Workforce W		M		Total		Workforce W		M		Total	
BU Manager / Senior Executive	29	27%	79	73%	108		26	24%	83	76%	109	2%	60	26%	171	74%	231	
Management staff	557	42%	764	58%	1,321		620	41%	881	59%	1,501	34%	442	44%	573	56%	1,015	
Employee / Office Worker / Supervisor / Technician	959	53%	843	47%	1,802		1,083	51%	1,041	49%	2,124	48%	1,266	47%	1,425	53%	2,691	
Non-office worker	36	6%	591	94%	627		60	8%	651	92%	711	16%	97	13%	634	87%	731	
Total	1,581	41%	2,277	59%	3,858		1,789	40%	2,656	60%	4,445		1,865	40%	2,803	60%	4,668	

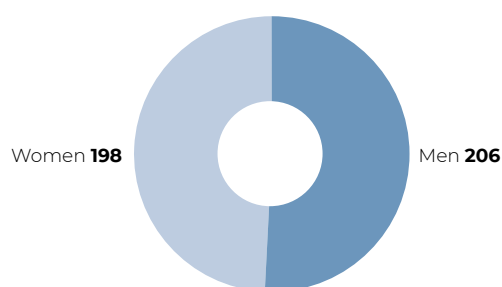
The proportion of women in the 'white collar' category (BU Manager/Senior Executive and management personnel) is 40%. The Group continues to focus on adapting inclusive hiring and promotion practices to address gender imbalances and create a fairer workplace for all employees.

Promoting internal advancement

GL events considers internal mobility to be an essential pillar of its human resources management strategy. For this reason, the Group attaches particular importance to offering its employees opportunities for career development within the company. By privileging internal mobility, the Group helps its employees develop their skills, explore new horizons and progress in their careers within different departments, services or entities. This approach offers significant benefits for both employees and the company as a whole. For example, it fosters employee engagement and loyalty by offering stimulating career prospects and recognising employee potential. In addition, it contributes to building a shared corporate culture by encouraging interactions and collaboration between teams. By favouring internal mobility, GL events contributes to creating a stimulating professional environment that supports the personal and collective development of its employees. In 2023, 30% of new positions were filled through internal recruitment.

The data below also highlights the number of internal promotions by gender within the Group. The figures show a very balanced distribution by gender, with women accounting for almost 50% of the total of 404 promotions. This gender balance in terms of the number of promotions highlights our commitment to gender equality and opportunities for advancement within the company. It also reflects a proactive approach to promoting diversity and an inclusive corporate culture where individuals are recognised and rewarded on the basis of merit, not gender.

Breakdown of internal mobility



4.3.2 Promoting diversity and inclusion at all levels

Reflecting its unique history, GL events Group is developing policies to promote diversity and inclusion. Indeed, by virtue of its development, the strength of the Group is based on a large number of diversified professions and profiles and multiple cultures (approximately 80 different nationalities).

As explained above, gender equality is a key focus of the Group's diversity and inclusion policy. Another top priority of the Group's diversity and inclusion policy is the integration of people with disabilities and the long-term unemployed. Subcontracting is also a means to promote inclusion as the Group develops partnerships with companies in the social and solidarity economy.

A higher proportion of employees less than 30 and over 50 years of age

	31/12/2020	31/12/2021	31/12/2022	31/12/2023
% of employees less than 30	15.44%	16.23%	18.51%	25.76%
% of employees over 50	24.91%	25.45%	22.70%	31.08%

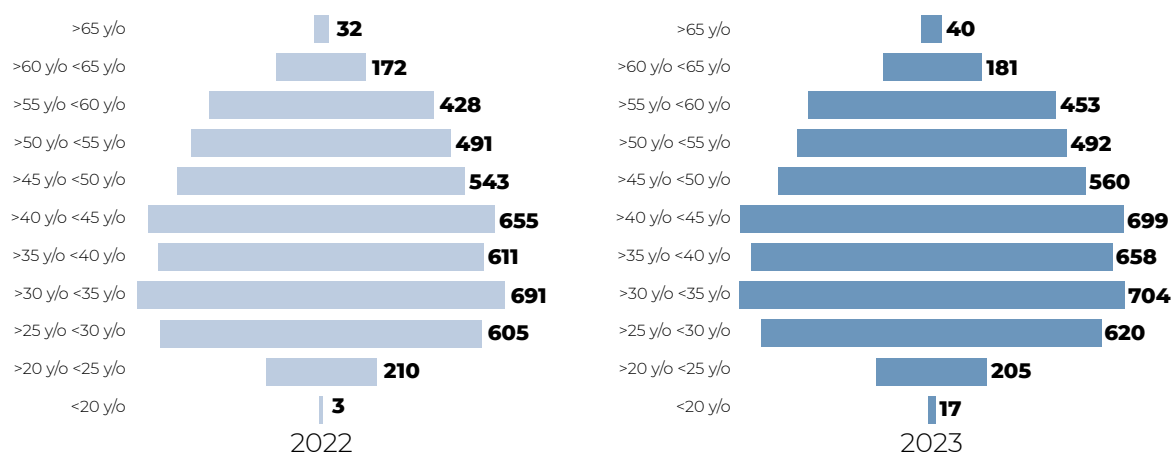
This data highlights changes in the age distribution of employees within the organisation over a four-year period, for two age groups, i.e. under 30 and over 50 respectively.

percentage of older employees stems from factors such as longer periods of employment and strategic efforts to retain experienced talent.

The increasing percentage of younger employees reflects stepped-up recruitment efforts targeting younger demographic groups with a focus on innovation, new opportunities and succession planning. The fluctuation and growth in the

Understanding and benefiting from the diversity of skills, experiences and perspectives of employees from different age groups contributes to the Group's resilience, innovation and long-term success.

Age pyramid in number of permanent employees (2022-2023 – Group scope)

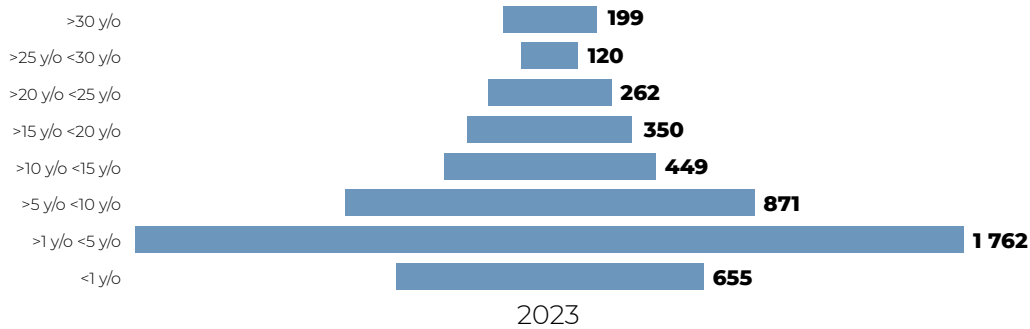


The structure of the pyramid highlights a balanced distribution of ages, with a concentration of mid-career employees, indicating stability and experience within the organisation. The significant number of young employees reflects the Group's efforts to acquire and recruit new talent, which in turn is helping to build a pool of future business leaders and innovators. The number of older employees highlights the importance of succession planning and knowledge transfer to ensure the continuity and resilience of the organisation.

A decline in length of service

The average length of service at 31/12/2023 was 8.23 years.

Change in number and percentage of permanent employees at 31/12 by age bracket (2022-2023 – Group scope)



The largest percentage of employees in terms of length of service is in the <5 years category, reflecting steady growth in the workforce. 30% of our employees have been with the company for more than 10 years, demonstrating the stability and experience they bring to the organisation. The distribution of employees across the different length-of-service segments highlights the Group's efforts in the areas of retention, career development opportunities and overall employee satisfaction. The Group believes that promoting employee retention and motivation at all stages of their careers is vital for ensuring the continuity, knowledge transfer and resilience of the organisation.

Differences by region according to gender and activity

The figures below indicate the average age and average length of service for employees across the different regions, genders and professional categories within the organisation at 31 December 2023.

Understanding these dynamics is key to guiding our talent management strategies, succession planning and organisational development initiatives in order to capitalise on the strengths of our diverse employee profiles and create a productive and inclusive work environment.

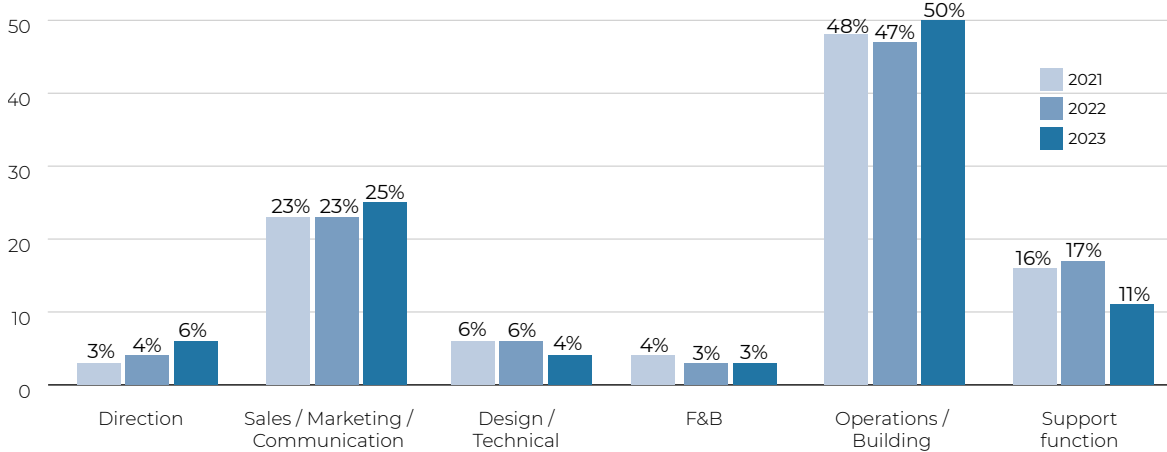
Average age and length of service of permanent staff (as at 31/12/2023 - Group scope)

	Average age at 31/12/2023	Average length of service at 31/12/2023	
By region	France	41.7	9.8
	Europe	41.9	7.8
	Africa	40.8	5.7
	Americas	39.7	4.5
	Asia	38.2	6.0
By gender	Women	39.3	7.4
	Men	42.9	8.8
By activity	Holding	41.0	6.7
	Exhibitions	39.3	7.8
	Live	42.2	8.9
	Venues	41.6	7.5
By status	Entity / Group managers	50.5	12.9
	Management staff	44.5	9.9
	Supervisors / technicians	40.8	7.3
	Office employees	38.9	7.2
	Workers	41.7	7.3
By department	Management	48.9	11.9
	Sales / marketing	39.0	7.1
	Design / technical	40.4	8.9
	Catering staff	34.6	3.3
	Operations	42.4	8.8
	Support functions	39.6	6.8

A diverse range of the event industry business lines

In a context where business lines are rapidly evolving, GL events' diverse range of profiles constitutes a key asset. While the operational and the sales/marketing functions represent the majority of the workforce, ongoing transformations of the business lines are also supported by GL events' significant design and support functions.

Breakdown by business line for the total workforce (at 31/12 – 2021-2023 - Group scope)



An inclusive Group

In 2023, GL events Group's culture of inclusiveness focused on:

- Continuing initiatives in favour of persons with disabilities
- Strengthening measures to promote inclusion in the territories
- Increasing the focus of subcontracting on the social and solidarity economy sector

Selected milestones in the Group's inclusion policy:

- 2010 Signature of the Diversity Charter
- 2014 Creation of a dedicated unit to support the Group's disability approach
- 2021 Signature of the 1,000 Companies Charter (*La Charte des 1,000*) in collaboration with the Greater Lyon urban authority in favour of job integration and employment, Signature of the City of Paris Employment Pact (PPEE - *Pacte parisien pour l'emploi et les entreprises*) - The Group is strengthening its commitment in French regions and formalising its long-term commitment to employment, training and integration. Reflecting a shared mission, the Pact will result in a series of tangible initiatives aimed at reinforcing the company's (and its employees') engagement in the Paris region, with the support of all the co-signatories of the Pact: the City of Paris, *Pôle emploi Paris* (Job Center), the Mission locale de Paris (structure that supports the professional integration of young people), the EPEC (Paris employment support organisation), the Parisian *Ecole de la 2eme Chance* (E2C or Second-chance school) and *Cap emploi 75* (Employment support center for disabled persons).

2022 The Employment Pact signed with the City of Paris after a full year in application led to a number of concrete actions:

Recruitment events with the organisation of more than a dozen job fairs in 2022. This pact and partnership have enabled GL events to enlarge its recruitment base and in so doing, become a more inclusive company. These efforts have taken several forms, including on-site recruitment sessions, job fairs for the general public, job dating and forums.

Aid for the Ukrainian community: through this employment pact, GL events contributed to the integration of Ukrainian employees into its teams.

One thousand sponsors for one thousand jobs: a system that helps job seekers reconnect with the world of work through a sponsorship system of varying durations depending on the sponsor's availability. To date, 20% of GL events employees in Paris have volunteered to participate in this programme, and in this way contribute to the social and economic development of their local community.

2023 GL events has strengthened its ties with the Social and Solidarity Economy (SSE) sector and the French network of sheltered work establishments (GESAT). Among these partnerships, the initiative with organisation MUTO Events stands out and illustrates our commitment to the circular economy. This is because MUTO events plays an essential role in recycling structures and materials destined for disposal, redistributing them to volunteer-sector organisations.

Integrating persons with disabilities

Promoting the professional integration of persons with disabilities has been one of the Group's priorities since 2014. The total employment rate for persons with disabilities for the year 2023 was 1.6%.

Fully conscious of the efforts still required, at the beginning of 2024 the Group recruited an Inclusion and Diversity Manager to support the Group's departments, human resources teams, purchasing teams and all managers.

2019	2020	2021	2022	2023
3.74%	3.80%	2.94%	nc	1.60%

Inclusive sourcing practices in the territories

GL events selected the integration placement agency Janus as its preferred supplier to assist in meeting its temporary employment needs.

With respect to subcontracting, the Group's companies partner with companies employing workers originating from integration programmes.

In this way, the Group developed a partnership with the *Agence des Economies Solidaires*, a fund-raising agency to expand the use of the SSEs. On this basis, several partners were sourced in the sheltered-work and integration sectors and collaborations were initiated as soon as activities resumed. The Group's objective is to expand its panel of preferred suppliers and strengthen its collaboration with SSE companies.

In April 2023, the Group also signed an agreement with the GESAT sheltered work establishments network. A major participant in the Social and Solidarity Economy, the GESAT network has been helping to connect 2,250 sheltered workshops and similar entities with their future private or public customers for 40 years. This partnership helps the Group to expand its responsible purchasing with ESAT (*Etablissements et Services d'Aide par le Travail*) service providers by enlisting the support of a network of sheltered temporary employment entities in the Ile-de-France and Auvergne Rhône Alpes regions.



Focus - The Paris 2024 Olympic team places an emphasis on inclusion

The Group is committed to developing inclusion as a vehicle for social progress by mobilising our teams and service providers to promote gender diversity, inclusion, equal opportunities, the fight against discrimination

and fostering diversity. To this end, GL events is working to create an ecosystem of inclusive partners by implementing a programme of support for integration and employment structures, guaranteeing long-term relationships throughout the project planning phase and also for the post-2024 Paris Olympic Games legacy;

The Paris 2024 Olympic and Paralympic Games are in this way a catalyst for developing the Group's concept of inclusive services. In the medium term, they provide visibility which helps us develop a timetable with our partner organisations so they can ramp up their activities (role-playing initiatives, training, sponsorship, etc.). It is also simpler for all stakeholders to position themselves and make commitments within a two-year timeframe. Beyond the Olympic and Paralympic Games, the Group seeks to guarantee long-term relationships and promote the development of this ecosystem through other initiatives.

In order to mobilise this entire ecosystem, all employees are given an opportunity to learn about social innovation and the integration of persons with disabilities, in particular through:

- a guide to eco-organisations (circular economy, materials recovery, etc.) and the SSE (social and solidarity economy) for the entire Group, to provide solutions (over 90 structures identified).
- sourcing of SSE and circular economy structures by region and area of expertise, regularly supplemented and discussed by employees with a view to identifying good practices and the various partnerships and structures that may be useful to our business.

The main initiatives in the field of social innovation and inclusion of persons with disabilities are based on three distinct models:

- Direct recruitment: Fixed-term contracts, permanent contracts, work-study contracts (apprenticeships or professional skills acquisition)
- Secondment: through specialised integration structures (AI, ETTI, ETTA), employers' groups for integration and qualification (GEIQ), temporary employment agencies (ETT), etc.
- Subcontracting to a range of specialised organisations: EI (*Entreprises d'Insertion*), ACI (*Ateliers Chantiers d'Insertion*), ESTA (*Entreprises Adaptées*), EITI (*Travailleurs Indépendants en Insertion*), TIH (*Travailleurs Indépendants en Insertion*).

7,500 hours of integration work were completed for the replacement of the grandstand seating shells for P24 by a sheltered workshop (ADAPEI 69), an initiative still in progress.

Focus - Partnership with EUREKA

A partnership with EUREKA, a subsidiary of the LA VARAPPE group, was established to build a training programme for structure assemblers for the subsidiary JAULIN. EUREKA is a temporary work integration enterprise (*Entreprise de Travail Temporaire d'Insertion* or ETTI), specialising in recruitment, training and the provision of personnel. The aim of the project was to train 12 structural assemblers, to reinforce the JAULIN teams and to preserve in-house skills. The six-week training programme includes theoretical training that began in January 2023 and practical training on site. The recruitment process consisted of three stages: sourcing, pre-selection and final selection. The integration of candidates was also carried out in three phases: a temporary EUREKA contract for a maximum of 24 months, salary and social oversight by EUREKA and conversion into a permanent contract with JAULIN at the end of the programme.

Focus - Lou Rugby endowment fund

Taking advantage of its growing exposure and influence in the region, LOU Rugby has been operating a large-scale CSR (Corporate Social Responsibility) programme since 2020, through its endowment fund, LOU Attitude, created in 2023. This approach is in line with the long-standing initiatives undertaken by the club since 1896 designed to make a responsible, positive and lasting contribution in 5 areas of development:

- LOU Civic Responsibility - Using rugby as a social catalyst and educational tool for a variety of audiences,
- LOU Health - Provide access to rugby under conditions that are fun and adapted to players' physical and mental abilities,
- LOU Green - Develop educational projects for young people focusing on environmental issues in sport,
- LOU For Women - Raise the profile of women's rugby and promote the role of women in the sport,
- LOU Territory - Become a center of attraction and resources for clubs in the region by creating synergies.

4.4 Supporting skills development

Key performance indicators	2023	2022	Change
Total number of employees who received training	5591	3310	+69%
Number of training hours	47,037	26,054	81%
Average number of training hours per employee	8.4	5.1	+63%
Number of work-study students and trainees - France	326	ND	ND

Developing competencies

Human resources are GL events' most important asset. Business competencies are constantly adapted to the company's needs and changing environment through professional training programmes. Training plans are developed by each business unit in coordination with managers, operational staff within the human resources department and Executive Management.

Development through training

	2022			2023			2023/2022 change		
	France	International	TOTAL	France	International	TOTAL	France	International	TOTAL
Number of training programmes	1626	1684	3310	2330	3261	5591	43%	94%	69%
Number of training hours	16,618	9,436	26,054	24,302	22,736	47,037	46%	141%	81%
Hours of training / training course	10.2	5.6	7.9	10.4	7.0	8.4	2%	24%	6%

The total number of trainees has risen significantly, from 3,310 in 2022 to 5,591 in 2023, indicating a sizeable growth in the number of training initiatives within the Group with a considerable number of total training hours, reflecting a sustained commitment to employee development. The average number of hours of training per trainee rose slightly

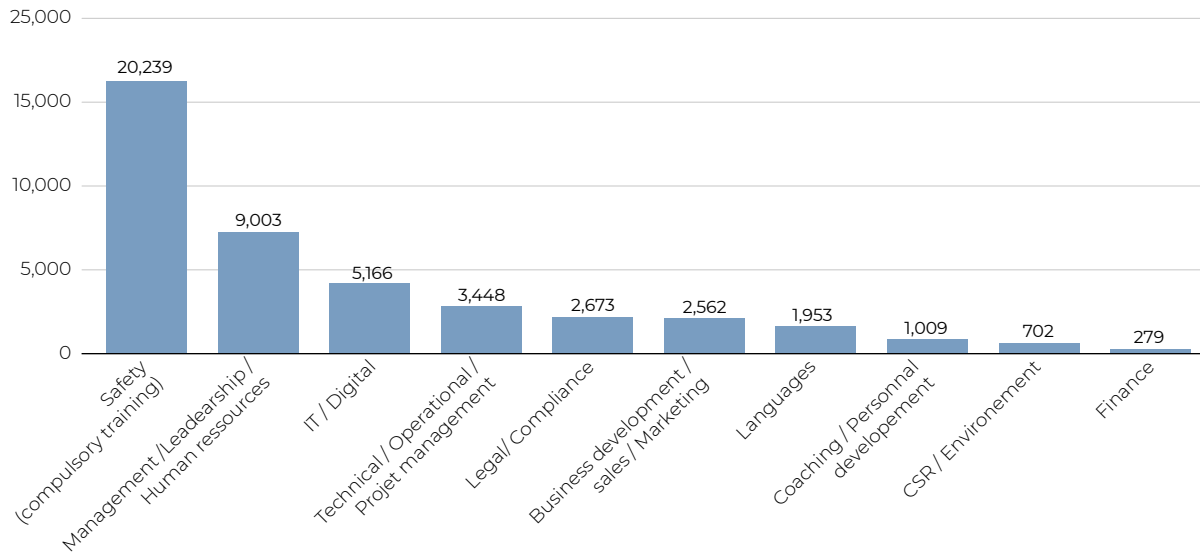
from 7.9 hours in 2022 to 8.4 hours in 2023, indicating a more targeted and intensive training approach designed to maximise the impact of each training session. There has been a significant increase in training efforts both in France and internationally, with France registering significant growth in the number of trainees and training hours.

Addressing security issues during peak periods of activity

In both 2023 and 2022, safety training will account for the largest percentage of training hours, reflecting the organisation's commitment to ensuring a safe and compliant working environment. As a result, safety accounted for 43% of total training hours worldwide in 2023. Significant resources are also allocated to management, leadership and human resources training, reflecting a strategic investment in developing leadership skills and promoting effective management practices. Given the growing importance of technology in the workplace, a significant number of training hours are also devoted to developing IT and digital skills. Training in technical skills, operations and project management

illustrates the Group's commitment to continually improving its ability to execute projects and operations effectively, while guaranteeing the quality of its services. Legal and compliance training demonstrates the organisation's commitment to respecting legal requirements and industry regulations, mitigating risks and maintaining ethical standards in business practices. Investment in coaching and personal development highlights the organisation's commitment to supporting employees in their professional development and encouraging a culture of continuous learning. Finally, CSR training and environmental awareness-raising initiatives demonstrate the Group's commitment to sustainable development and responsible business practices, in line with society's expectations and environmental objectives.

Training hours by topic (Group scope)



5. Implementation and results of the Group's environmental and social policy

In line with its CSR/ESG policy, GL events is committed to enhancing its offerings by proposing responsible alternatives: reducing and recycling waste, equipping and managing buildings based on eco-responsible practices, optimising energy consumption, offering services with reusable products, motivating employees, promoting diversity, developing inclusion and employment for all, ensuring the safety of its employees and customers, and creating value and jobs in the different regions

Since 2022, GL events Group's Executive Management set significant and ambitious objectives to support the operational deployment of its CSR/ESG policy, namely:

- A 25% reduction in energy consumption over 12 to 18 months in relation to 2022, at Group level.
- 100 Ha of photovoltaic panels in 3 years at the Group level with 2022 as the baseline.
- A 25% reduction in consumables waste (carpet and brushed cotton) over 18 to 24 months in relation to 2022 for GL events Live.
- An improvement in waste separation rates by site of 10 points over 12 to 18 months in relation to 2022 at Group level.

The results of these objectives are presented below and will be reviewed in 2024.

In 2023, GL events responded for the first time to the CDP (Carbon Disclosure Project) questionnaire. This organisation assesses companies' climate strategies on a score ranging from A to F. The Group obtained a score of B, indicating that the foundations and action plans in place are robust and will make it possible to structure an emissions reduction trajectory in line with the Paris agreements.

These objectives are set out and integrated in the annual

objectives (SMART) for Group entity managers and in each function that will receive an objective-based premium bonus from 2024 onwards. These indicators are spearheaded by the Group Risk and CSR Department with the support of the management control and procurement teams of the divisions and operations and buildings managers.

To achieve these ambitious goals, the Group's CSR/ESG policy is broken down into several distinct projects and actions presented below.

5.1 Reduce the carbon footprint of our activities

GL events has been implementing a sustainable development approach since 2009. In October 2021, through its professional trade organisations (UFI and UNIMEV), the Group will co-sign the "Net Zero Carbon Pledge for the Events Industry". This roadmap for the events industry was presented at the COP27 United Nations climate conference in Egypt. This means that the Group is committed to reducing event-related greenhouse gas emissions compared with 2022 at Group level by 50% by 2030 and 100% by 2050. To achieve this objective, the Group will establish an action plan to align its objectives with those of the Paris Agreement and reduce its overall CO₂ emissions by 50%. The main objectives of this action plan provide for involving the entire value chain by collaborating with partners, suppliers and customers, measuring and monitoring scopes 1, 2 and 3, and reporting on the progress of the approach.

5.1.1 Measuring our carbon footprint

Key performance indicators	2023	2022	Change
tCO ₂ ^e (scope 1, 2 & 3)	360,255	365,953	-1.6%
tCO ₂ ^e / €'000 sales	0.25	0.28	-10.9%

The results of this carbon assessment for 2023, broken down by division, emissions category and geographical area, were presented to the CSR Committee on 5 March 2024. Scope 1 of the carbon assessment represents 26,581 tCO₂^e, Scope 2 17,462 tCO₂^e and Scope 3 316,212 tCO₂^e.

On a like-for-like basis, i.e. taking into account only the entities in the scope in 2022 and 2023, the carbon assessment is down by -6%.

Breakdown of carbon footprint – GHG Protocol	2023 – tCO ₂ e	2022 – tCO ₂ e
Scope 1	26,581	26,683
Direct emissions from stationary combustion sources	8,572	9,521
Direct emissions from mobile combustion sources	1,695	6,971
Direct emissions from processes	16,314	10,191
Scope 2	17,462	13,712
Indirect emissions from electricity consumption	1,612	12,795
Indirect emissions from the consumption of steam, heat or cooling systems	15,850	917
Scope 3	316,212	325,559
Products and services purchased	138,739	205,075
Fixed assets	30,844	29,511
Fuel and energy related emissions (not included in Scope 1 or Scope 2)	3,253	6,219
Outbound freight and distribution	22,861	31,068
Waste generated	11,556	10,078
Business travel	10,358	7,371
Other indirect downstream emissions	90,398	29,240
TOTAL	360,255	365,953

Previously calculated by an outside consulting firm, in 2023 GL events decided to insource the calculation of its carbon assessment. The Group has decided to recruit a CSR Reporting and Climate Projects Manager to spearhead the deployment of a long-term methodology for calculating the emissions of the company and its products and services. In 2023, there will be a significant increase in *other indirect downstream emissions*. This category of emissions concerns those related to the travel of visitors to events organised by GL events as part of its activities with GL events Exhibitions and GL events Venues. There are two reasons for the significant increase of this category:

- Improved data collection has made it possible to produce a carbon assessment for each event for visitor travel.
- An upturn in business for the GL events Exhibitions division, reflected in increased attendance at its events.

There has also been a fall in emissions linked to products and services purchased. In accordance with the GHG Protocol methodology, when purchases are not sufficiently defined to choose a precise emissions factor, an "aggravating factor" approach should be applied. On that basis, to calculate the carbon assessment for a given category of purchases, the highest emissions factor will be used. Thanks to a better qualification of the purchasing data in 2023, more relevant emission factors have been used and the carbon assessment for this emission category has been reduced.

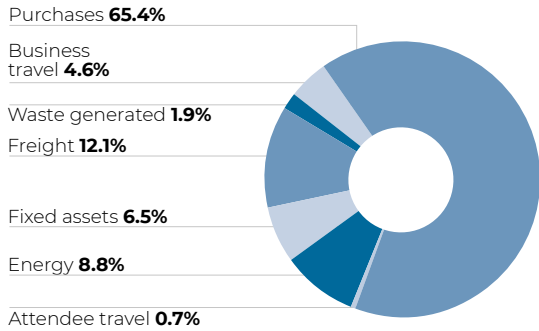
The fall in the *upstream goods transport and distribution* emissions may be explained by the significant amount of emissions in 2022 linked to major international events that required considerable logistics for products.

Carbon assessment scope	Exhibitions + Holding	Live	Venues	Total
Scope 1	25	5,828	20,728	26,581
Scope 2	0	6,194	11,268	17,462
Scope 3	94,886	143,426	77,899	316,212
Total	94,911	155,449	109,895	360,255

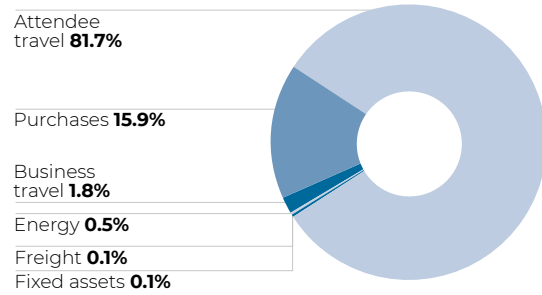
The breakdown of the carbon assessment by Group activity is shown below, and is consistent with the level of activity and geographical breakdown of these activities. Rules for allocating items have been adopted internally in order to avoid duplication, and the data has been collected by company within the consolidation scope.

2023 carbon assessment breakdown

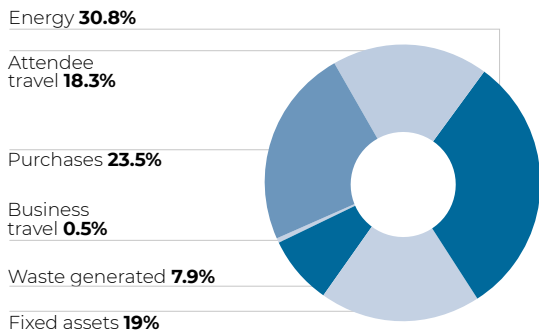
Live Division



Exhibitions Division



Venues Division



These results represent the first benchmark for compliance with SBTi standards to monitor CO₂ reduction targets and will be managed by the Risk and CSR Department. The Group's aim for 2024 is to implement the reduction trajectory for the sites of the Venues division.

In addition, to meet the growing needs of the Group's customers, several carbon measurements for events and projects have been carried out using EcoAct, the Cléo calculator and also in-house tools. Some of the Group's business lines use Cléo, the calculator proposed by the French event industry association, UNIMEV, and are actively contributing to its improvement. The Group Risk and CSR Department is also working with buyers, event organisers and the Group's design offices to improve the quantitative reporting of the data needed to calculate emissions.

One of the key challenges of a successful low-carbon transition is measuring greenhouse gas emissions. Many entities have taken on this issue in order to address operational problems.

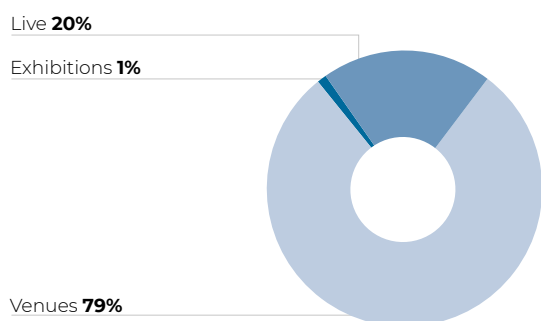
Good practices

Reporting scope	Good practices
Créatifs	Créatif is part of the Live division and provides design, production and installation services for individual stands and the common areas of exhibitions. In response to customer requests and in line with its eco-design approach, the company has performed carbon assessments of its flagship stands. This essential first step will ultimately enable the company to add this information to its catalogue of available products, so that customers can make an informed choice when selecting their stand.
Strasbourg Évènements	This entity of the Venues division decided to perform a carbon assessment of the events it hosted and organised to gain a better understanding of the levers for reducing its greenhouse gas emissions and to meet the expectations of the sites' public delegating authorities.
Pan American Games and Parapan American Games	GL events is a contributor to major international projects (Rugby World Cup, Olympic Games, COP, etc.). In 2023, GL events helped organise the Pan American Games and Parapan American games in Santiago. A carbon assessment will be carried out on the services provided by GL events.
France	10 December 2023 is World Climate Day. To mark the occasion, GL events asked all its employees to calculate their individual carbon assessments using a tool provided by ADEME, the French Agency for Ecological Transition. During the day, employees were also able to learn about the main steps they can take individually to reduce their emissions. For the Group, raising employee awareness is a key step towards a successful decarbonisation strategy.

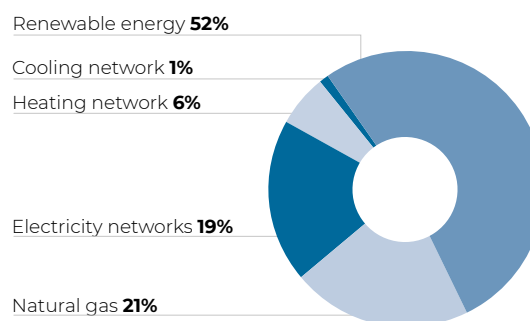
5.1.2 Energy conservation and renewable energies

Key performance indicators	2023	2022	Change
% renewable electricity	73%	ND	ND
MWh of energy	150,152	157,793	-5%

Breakdown of Group energy consumption - 2023



Breakdown of Group consumption by energy type



Since summer 2022, the Group has set a target to reduce its energy consumption by 25% over a period of 12 to 18 months. Energy accounts for a significant percentage of the Group's emissions, particularly for the Venues division (79%).

In 2022, this division launched the Energy Contest, a monthly challenge aimed at reducing energy consumption at its sites in France and other countries, in order to achieve the reduction target set by the Group.

For this project, the performance indicator is kWh/€ of sales. In 2023, compared with 2019 (the last comparable year before COVID-19, which led to a slowdown in the Group's activity), a reduction of almost 40% in consumption per € of sales was achieved by the end of the year.

To achieve this reduction in energy consumption, the Venues Division organised monthly meetings with the operational and buildings departments of each of the sites to identify, share and promote best practice and to identify the appropriate investments.

From an operational perspective, this plan requires all Group entities to:

- **Control lighting:** switching the lights off in buildings at the end of the day, encouraging security rounds with flashlights, making teams aware of the need to switch off lights and equipment at the end of the day (signs, regular community reminders, etc.) and use of detector-triggered lighting systems by reducing the amount of time it is switched off and/or deactivating every second light.
- **Limit the use of air-conditioning and heating:** maintain a maximum difference of 7 to 8°C between the outside temperature and the inside temperature should be maintained (including in hot weather), air conditioning and heating should be switched off when not in use (weekends, lunch breaks, between 7 p.m. and 8 a.m., summer shutdowns, etc.), and use should be drastically limited when visiting empty buildings and/or when assembling/dismantling (in accordance with the regulations in force)

- **Manage space and equipment:** turn off electrical appliances instead of leaving them on standby and ensure that doors to offices, warehouses and temporary structures are opened and closed.
- **Conduct local energy performance audits** followed by short and long term operational action plans with specialised companies (Efficia, Schneider).
- **Invest in a major LED relamping plan** as well as other renovation or performance investments (motion sensors, etc.).
- **Analyse the potential development of BMS** (building management systems) to better monitor and manage electricity consumption.
- **Strengthen daily energy performance management** by regular meter readings, temperature measurements and repeating instructions to the various stakeholders (security providers, maintenance, etc.).

After the success of this project in France, it was extended to our Venues in Brazil, the Netherlands, Hungary and Japan in the second half of the year.

Between 2022 and 2023, energy consumption will fall by 5% in absolute terms, but also in relative terms, with an 11% reduction in consumption per € of sales (kWh/€ of sales). Although environmental data is compiled and monitored at Group level, management continues to be exercised locally for each of the Group's sites and entities. In effect, each site must follow an action plan and a specific energy performance scorecard.

To complete and strengthen the scope of operational actions, the Group Risk and CSR Department, in conjunction with the support functions of management control, purchasing and communication, implemented the following actions to:

- **Involve employees** by identifying CSR coordinators: 70 entities are covered by a network of 45 CSR coordinators.
- **Communicate** about the roll-out of a number of initiatives such as eco-actions (posters, video clips, audio messages, intranet posts), the monthly TransveRSE newsletter and the publication of posts on the Viva Engage group (formerly Yammer).

- **Verify** performance and actions taken by conducting inter-site cross-audits based on a common matrix, by conducting external energy audits for the most energy-consuming sites, and more specifically, by supporting our maintenance service providers to build local energy consumption optimisation plans.

An increasingly ambitious energy transition

To accelerate its social and environmental transition, the Group's Executive Management has decided to switch to renewable energies in France and other countries when this becomes possible.

These are defined as "all energies derived from continually renewable natural processes, notably solar, wind, hydraulic, geothermal and plant-based energies (wood, biofuels, etc.)." Renewable energy sources include the sun (photovoltaic or thermal), wind (wind turbines), water from rivers and oceans (hydraulic, tidal, etc.), biomass, whether solid (wood and biological waste) or liquid (biofuels) or gaseous (biogas), as well as heat from the earth (geothermal energy) and heat extracted by heat pumps.

By 2023, 73% of the electricity consumed by the Group will be renewable. This figure reflects the responsible purchasing policies of France and Brazil, which source renewable electricity through guarantees of origin in the case of France and I-RECs in the case of Brazil.

In addition, in mid-2022 the Group decided to deploy an additional 100 hectares of photovoltaic panels at its French sites over the next few years, with a view to achieving self-supply renewable energy and sustainability for its buildings. In France, Eurexpo, the country's largest exhibition center, plans to install 17 hectares of photovoltaic panels around its site. In the United Kingdom, GL events UK plans to install panels on the roof of one of their GL events Live warehouses.

Many entities have also set up different projects to encourage the development of renewable energy in their areas.

Good practices

Reporting scope	Good practices
France	GL events Group renewed its electricity contract in 2023 with a Renewable Energy option. The latter option guarantees that EDF will supply the network with a proportion of electricity from renewable sources corresponding to the level amount, i.e. up to 100% of consumption. By adopting this option, which entails an additional financial cost, the Group is contributing to the energy transition at its own level, by supporting renewable electricity production on the grids and by paying an additional amount to renewable electricity producers.
MEETT in Toulouse	MEETT, the Toulouse exhibition and convention center in, is connected to the Blagnac Énergies Vertes heating network (geothermal energy and wood), which offers a better environmental performance than a stand-alone heating system. This solution is supplemented by a geothermal power station for the heating and cooling needs of the facility's operating offices. This system consists of 6 boreholes drilled to a depth of 120 metres and a heat pump located near the offices.
World Forum The Hague	In partnership with the municipality of The Hague, the community initiative Coöperatie Zon op World Forum ("World Forum Solar Energy Cooperative") installed 252 solar panels on the roof of the World Forum building. This 51-member cooperative was provided access to the roof of the site for a symbolic price of €1 for the installation of solar panels. Local residents, with or without their own roofs, are invited to join the programme by purchasing one or more solar panels. This initiative is part of larger project organised by the cooperative and the municipality to promote sustainable energy in The Hague.
Venues in Brazil	The Brazilian sites have obtained the International Renewable Energy Certificate (I-REC). This certificate, issued by the Totum Institute, certifies that the electrical energy consumed by the Riocentro, Laguna Barra Hotel, São Paulo Expo, Distrito Anhembi, Blue Med Convention Center and Salvador Convention Center sites originates from renewable sources.

Ambitious goals driven by the Group's culture of innovation

Many of the Group's entities are actively involved in developing new products and services through innovation, in order to reduce energy consumption, support the economic sectors involved in the energy transition, etc.

Good practices

Reporting scope	Good practices
Greentech+ Division	<p>The Greentech+ Division is specialised in the organisation of events focusing on the energy transition. With its Expo biogaz and Hyvolution exhibitions, it supports the deployment of low-carbon energies: biogas and green hydrogen. The Be Positive and Open Energies exhibitions provide support for all stakeholders contributing to the decarbonisation of the energy sector: renewable energy production, HVAC & electrical engineering, building and construction, wood energy, and innovation to promote energy efficiency and renewable energy.</p> <p>The aim of these exhibitions is twofold: create business opportunities for exhibitors and visitors, and provide a platform for international networking to promote exchanges between the different stakeholders.</p> <p>In 2023, Greentech+ opened Hyvolution Chile to support the deployment of green hydrogen in that country. Following the success of this exhibition, the dates of the next Hyvolution Chile have already been announced: 4 and 5 September 2024.</p>
GL Audiovisual and Power	<p>At the end of 2021, the Group signed a master agreement to supply 100% hydrogen-powered mobile generators (GEH2®). The purpose of this partnership is to develop a new source of sustainable and silent power generation for events. GL events is using this opportunity to accelerate its energy transition by acquiring four 100 kVA electro-hydrogen generators (GEH2®) produced by the company EODev. This hydrogen generator, equipped with a fuel cell, produces electricity in line with demand without pollution, CO2 emissions or fine particles, and without waste. In 2022, these generators were tested by Flow teams at the Inversion festival at Matmut Stadium and in the Middle East.</p>
Locabri	<p>In France, Locabri has launched a thermal insulation project for temporary structures. The aims of this project are twofold: increase thermal comfort and reduce the environmental impact of air conditioning and heating in long-term structures.</p> <p>A test was performed during an event to measure the impact of the insulating effect. The result was a 30% saving in energy consumption. In addition, this gain was accompanied by increased acoustic comfort.</p>
Flow - United Arab Emirates	<p>During the DP World Tour Golf Championship in Dubai, Flow proposed producing energy using photovoltaic panels on their structures and combining this source of energy with hydrogen generators when outside light levels were too low.</p>

5.1.3 A rental business model supporting the Group's circular economy and reducing purchasing emissions

Encouraging the development of GL events' rental model helps reduce the Group's carbon emissions. By maximising the rotation of these products (tents, stands, furniture, etc.), GL events is able to reduce the carbon footprint of these purchases by buying less and buying better. The supply chain accounts for the largest proportion of the Group's emissions and as such a top priority for reduction.

By the very nature of its business as providers of services or the rental of equipment and spaces, the Group contributes to combating the one-time usage which is part of a circular economy approach. The Group's goal is in consequence to maximise the rotation of these assets (furniture, temporary structures, audio-visual equipment, event spaces, energy, partitions, etc.). For example, plastic furniture covers were replaced with reusable fabric covers made from waste materials such as signage or coverings, limiting the production of waste.

The expertise of the Group's repair workshops located in

the warehouses further extends the lifespan of the assets. And as a last resort, degraded assets are recycled as much as possible through partnerships with the appropriate organisations such as Valdelia, the not-for-profit eco-agency, for partitions or used furniture. The goal is to support the organisation of temporary events by providing reusable and sustainable products and services.

The Group has also developed considerable expertise in temporary and modular structures. These solutions make it possible to design structures that can be dismantled, reused and, in some cases, modularised, making them less costly and with a smaller impact on the environment than conventional buildings

Entities specialising in furniture rental are particularly efficient in implementing measures to maximise the life of rental products.

Good practices

Reporting scope	Good practices
France	GL events Live has set up purchasing clubs to respond to the specific financial and non-financial challenges of certain purchasing categories. For example, a furniture buying club has been set up. The CSR team regularly participates in this club to help buyers implement a responsible purchasing policy which includes two parts. The first is the introduction of a supplier questionnaire to qualify suppliers based on ESG criteria. The second involves drawing up specifications to identify new responsible solutions to be integrated into the catalogue of available furniture.
Vachon - France	Vachon, a French furniture rental company, has conducted a project in collaboration with Créatifs, another French company, which is specialised in overlay services. Rather than adding new product references, the company has instead chosen to completely reupholster some of the best-known seats in its catalogue, as a way of extending the lifespan of its products and offering 'brand new' second-hand furniture. Nearly 250 Escapade armchairs and 150 Cube footstools were refurbished and completely restored at the Gonesse workshop. At the end of the process, the upholstery workshop furthermore recuperated a large number of upholstery fabric scraps. With the help of Bilum, a partner committed to upcycling, these were converted into kits. As a result, 150 individual kits were designed in order to reduce waste as much as possible. These kits were then distributed to customers at the launch event for the new furniture catalogue.
GL events Mobilier	To maximise the life of furniture, it is particularly important to protect it carefully during transport to events. GL Mobilier, like Vachon, has decided to make use of synergies with another Group entity specialising in the creation of signage. In particular, it decided to reuse old Sign'expo signage tarpaulins to protect some of its furniture. In this way, it is possible to recycle Sign'expo waste while maximising the lifespan of GL Mobilier's furniture.
South Africa	The teams of the South African entities developed the ECOMOD stand using recycled or recyclable materials. The ECOMOD product range represents a unique and versatile solution for events and exhibitions. This product is economical and modular in nature and offers multiple advantages in terms of installation and reuse.
Hong Kong	Teams in Hong Kong have developed a range of eco-designed products based on the 4Rs concept: Rethink, Reuse, Recycle and Refurbish. These products are designed mainly using up-cycling materials such as recycled wood and plastic. These innovations help GL events contribute to developing Hong Kong's circular economy by working with local companies that recycle wood and plastic.

5.1.4 Promoting low-carbon mobility and limiting pollution

Key performance indicators	2023
% of electric or hybrid vehicles in the fleet - Group	12%
Number of electric charging stations installed / planned - France	581 / 1,534

GL events is gradually moving towards less carbon-intensive technologies to reduce its carbon footprint and atmospheric pollution caused by the combustion of fossil fuels by increasing the use of electromobility. To achieve these objectives, GL events has implemented a number of programmes including technological improvements to vehicles, the use of new fuels, and raising employee awareness about ecomobility and soft mobility solutions. In France, 13% of company vehicles are hybrid or electric.

Greater use of eco-friendly transport based on hydrogen, compressed natural gas and fleet electrification

Compressed natural gas (CNG), a sustainable energy source. Today, Compressed Natural Gas (CNG) has undeniable advantages: it is more environmentally friendly and more economical than conventional fuels such as diesel or petrol. In the first place, CNG could reduce CO₂ emissions by up to 20% compared to gasoline-powered vehicles. CNG vehicles also emit few fine particles. Several entities use CNG-powered vehicles in their warehouses.

The electrification of the vehicle fleet is also one of the key points for developing low-carbon mobility. Based on an inventory conducted by GL events of its vehicle fleet, 12% of its vehicles were hybrid or electric. In addition, regulations in certain countries have introduced incentives for companies to electrify their fleets (e.g. the LOM law in France). GL Audiovisual and Power has developed a range of products providing for the temporary installation of electric charging stations in areas not connected to the electricity grid. This solution will contribute to the development of electric vehicle fleets for event organisers.

Employee mobility

As in 2022, a mobility survey of employees in France and other countries was conducted in December 2023 to identify their travel practices and the prospects for moving towards soft and sustainable mobility solutions (electric bicycle travel, use of transport, etc.). This survey was presented to the Human Resources Department and formed the basis for internal mobility projects (bicycle fleet in 2023, etc.).

1,283 employees responded to the survey, including 1,046 in France. The data collected at international level helped the Group to obtain a more comprehensive overview of employee behaviour, and to identify in greater detail the obstacles and potential incentives to promote environmentally-friendly mobility.

Internal combustion vehicles are the most commonly used mode of transport for commuting to and from work (60%), followed by public transport (21%), soft mobility (10%) and hybrid and electric vehicles (9%).

Among the main obstacles to more environmentally-friendly mobility identified by employees who use a car, the distance between home and work is the main reason given (63%), followed by comfort and flexible working hours (41%) and lack of access to public transport (31%). Group employees travel an average of 23km to work, with average commuting time of 35 minutes.

In addition, 41% of employees said they would be interested in workshops or information sessions on soft mobility solutions. In addition to supporting the development of mobility projects, the results of this survey are used to calculate the Group's carbon footprint. On an annual basis, commuting to and from work would represent around 1.4 tCO₂e per employee.

Many questions also concerned business travel within GL events. Following analysis of these results, the Group will update its travel policy in 2024 to better meet employees' expectations, while encouraging the use of soft or electric mobility to reduce the carbon footprint of its employees.

GL events actively promotes electromobility for its employees by installing electric charging stations at several of the Group's sites since 2022 and early 2023: Confluence (19 units), Brignais route d'Irigny (19 units), Gonesse 1 (20 units) and Chilly Mazarin Jaulin (15 units). In France, 581 charging stations have already been installed on our sites over the course of 2023 and 1,535 will be installed on site by the end of 2024.



Focus - The Mobility Challenge, a fun and entertaining programme.

The Group organised the Mobility Challenge for its operations in France. The purpose of this one-day event was to encourage employees to use an alternative to using their own car: car pooling, cycling, walking, public transport, etc.

By the end of the contest, the Group's 336 French employees who participated had covered a total of 4,900 kilometres. In the process, they reduced their CO₂-equivalent commuting emissions by more than 50% on this same day.

As a local stakeholder in the Auvergne-Rhône-Alpes region, GL events ranked 17th out of the 145 companies in its category of companies that participated in the event launched by the region.

Following the success of this event, the Group intends to organise another Mobility Day again in 2024.

5.2 Limit the use of disposables and maximise our circular energy performance

The circular economy and waste management are priorities for GL events' CSR/ESG approach, with the rotation of assets a core part of the Group's historical activities. As with energy, the environmental and economic impacts are significant and long-lasting for the entire GL events Group and its ecosystem.



The Group signs a green growth commitment to support the circular economy

On 7 February 2022, GL events signed a Green Growth Commitment (CCV) with UNIMEV, the French event industry trade association. This measure proposed by the public authorities entails a reciprocal commitment by the event sector and the State in favour of responsible waste management. The objectives set as well as the corresponding requirements are very flexible and concern the transition towards a circular economy and in particular:

- Reducing waste at the source and improving its recovery
- Developing reuse
- Reducing food waste

Our Group's approach for managing waste flows is organised around three continuing improvements objectives: reuse, reduce and recycle. The Group has also implemented

strategic processes designed to reduce waste production at the source. Among the waste streams from event activities, food waste originating from our *Food & Beverage* services represents an important axis for reducing waste at the source. Anti-waste devices systems are installed at the different sites. In this same spirit, we are in the process of discontinuing the use of present bottles at our sites. The main target is to reduce our waste production by 25%, for example the use of carpets at events.

To accelerate this process, a steering committee was set up in 2022 to analyse existing operational and commercial practices. This committee is comprised of several employees representing the three divisions with different functions and business lines and meets every quarter.

It has defined two main objectives:

- 1. Maximise our circular economy model (eco-design, asset leasing and rotation, product reuse and repurposing...) to limit waste
- 2. Improve overall waste management throughout the Group by promoting on-site waste sorting and the most environmentally friendly channels

This entire approach will continue to be applied and evaluated in 2023 and in future financial years.

5.2.1 Reduce and reuse waste and eco-design

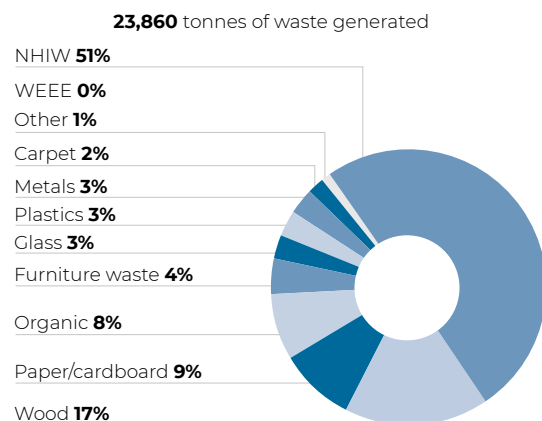
Key performance indicators	2023
sqm of consumables - Live scope	6,941,153
Tracking indicators	2023
m ² of reusable carpet installed - Live Scope	863,939
sqm of reusable carpet in stock - Live scope	167,447
Tonnes of food donated to community-based organisations or food banks - Venues scope	19.7

GL events defines square metres of consumables as square metres of single-use carpet and square metres of brushed cotton purchased during the year.

To reduce the waste generated by these products and services, the Group decided to give preference to the purchase of eco-designed consumables. To reduce waste from installed disposable carpet, it is now possible to rent new reusable carpet solutions.

In 2023, the volume of square metres of consumables purchased during the year were consolidated. The Group set a target of reducing these consumables by 25% over 18 to 24 months. With this indicator, the Live division which serves a customer base of event organisers is exploring ways to limit its purchases of carpets and brushed cotton. Waste reduction is based on production, design and the circular economy, as described below.

Waste production by type - Group - 2023




The Venues division accounts for the largest percentage of waste collected at the Group level (72%). In 2023, significant efforts were made to ensure the comprehensive nature of the data, with the support of the data collection service providers. More specifically, reporting now covers all of France and the rest of the world, with the exception of Chile, where the service provider does not yet have the operational capacity to report on a per-tonne basis.

The data is classified by type of fluid. Waste characterised as non-hazardous industrial waste is not classified. All the other tonnages represent the various sorting operations carried out on all the sites.

To reduce and reuse waste, many entities have implemented a range of actions typically adapted to their activities.

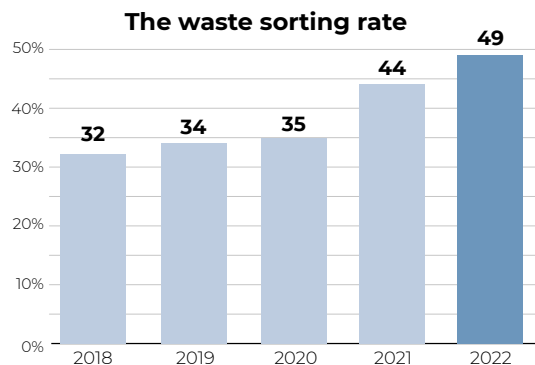
Good practices

Reporting scope	Good practices
France	 <p>GL events has created a partnership with <i>Muto event</i>. Muto event is a company with a mission, offering a service providing for the reuse of event furnishings. Materials destined for disposal are recovered and donated to a network of stakeholders committed to promoting the circular economy: community-based organisations, local authorities, artists and private individuals.</p> <p>In 2023, more than 24 tonnes of materials were recovered and rescued from the waste bin.</p> <p>The savings in CO2 equivalents are different for each operation, because we calculate the impact of each material. For example, carpet will have a much greater impact than cardboard. In total, the joint work between Muto event and the Group's companies has resulted in a savings of nearly 80 tonnes of eqCO₂.</p>
Hall Expo - France	<p>Hall Expo is working on the refurbishment of the stands, and in particular the process of recycling the shells and the assembly of the new structures. For example, in 2023, around 30,000 polypropylene shells from our used stands were carefully dismantled, a process made possible through collaboration with ESAT Bellevue, a sheltered workshop supported by the non-profit Les Canaux. Once dismantled, the shells were sent to Perras Environnement in the Rhone department of France, where they were transformed into wood chips. These chips are then sold by the tonne to be reused in the manufacture of other products. Finally, the assisted employment entity, ESAT Bellevue, is assembling the new shells, purchased locally from RODEZ. This process not only demonstrates a commitment to solidarity-based employment through sheltered work entities, but also makes a significant contribution to reducing the environmental footprint of our facilities.</p>
Several sites of the Venues France scope	<p>Recycling bio-waste is a major challenge for GL events Venues. In France, a number of sites, including the Lyon Convention Center and the Brasserie du Lou at Matmut Stadium, have entered into a partnership with the not-for-profit, the Alchemists. This SSE company collects and recycles bio-waste to make compost. At Brasserie du Lou, 1.2 tonnes of waste were recycled after a month of collection. This partnership also enables the various sites to monitor the bio-waste generated which encourages them to implement various action plans to reduce food waste.</p>

5.2.2 Recycling, improving sorting and recovery

Key performance indicators	2023	2022	Change
Waste separation rate	49%	44%	+5 points

GL events' Executive Management set significant and ambitious objectives for the end of 2022 in support of the operational deployment of its CSR/ESG policy including the improvement of sorting rates by site by 10 points over 12 to 18 months.



Since the post-COVID recovery in 2022, there has been a significant increase in the sorting rate, i.e. from 35% in 2021 to 49% in 2023. This positive trend reflects the efforts by all our entities to improve the waste sorting process for our services and the events we organise and host.

Efforts are continuing to focus on recycling by expanding the application of the "test-validation-deployment" method to different categories of waste. A global partnership has been in place since 2022 with a single service provider for our French sites to increase sorting and recycling capacity for various product flows:

- The 5 traditional waste flows (paper/cardboard, metal, plastic, glass and wood),
- The provision of carpeting is a key component of our business.

To improve its waste recovery performance, GL events is participating in the development of new recovery processes.


For example, with its waste service provider Paprec and its carpet supplier Sommer, the entities are now able to recycle carpets that were previously destined for landfill. Today, this material is now recycled in a plant in the north of France.

GL events has also developed projects with its suppliers to ensure that they recover and recycle waste:

- Jaulin has created synergies with its wood panel supplier Kronospan. End-of-life wood panels are recovered by the supplier and then reintroduced into its production processes in order to reuse existing materials.
- GL events Live, with its supplier CTN, is able to send back part of the brushed cotton used so that the supplier can unravel it and then reuse part of the material to make new brushed cotton.

Other best practices were introduced in 2023 at some of the entities and by the support teams.

Good practices

Reporting scope	Good practices
Lyon Convention Center	 <p>The Lyon Convention Center has phased out the use of plastic bottles for its catering services. Eco-cup and water bottle dispensers have also been made available for visitors who want to avoid using single-use containers at events.</p>
France	A guide to eco-organisations has been made available to all French entities. This allows sites to identify the various service providers in each geographical area capable of recovering the waste generated.
Group	Initiated in 2022, and following the success of its first edition, the Clean Walk returned to GL events in 2023. Throughout the month of September, several GL events sites organised clean walks to mark the "World Cleanup Day". The aim is to bring together Group employees from the four corners of the world to join their forces by contributing at their own level and sharing a moment of conviviality. In 2023, around 150 employees took part in these initiatives, collecting over 360 kg of waste.
MEETT Toulouse	The Toulouse Exhibition and Convention Center installed a waste collection facility on site to ensure an efficient sorting process for the waste generated by the events it hosts. Also, sometimes, waste can be incorrectly sorted in the different collection bins or products may need to be disassembled in order to be sorted correctly. For that reason, to maximise waste recovery, the site installed a sorting table at its waste collection center.

5.2.3 Water management

Key performance indicators	2023	2022	Change
M3 of water consumed	616,781	410,101	50%
Tracking indicators	2023	2022	
% consumption in an area of extremely high water stress (>80%)		12%	14%
% consumption in an area of high water stress (>-80%)		3%	2%
% consumption in an area of average water stress (>-40%)		13%	3%
% consumption in a low to medium water stress zone (10%-20%)		71%	79%
% consumption in an area of low water stress (>10%)		1%	2%

Water consumption is monitored to respond to the concerns of certain stakeholders, in particular local authorities. Furthermore, to prepare for a number of new regulations in the pipeline, the Group already introduced reporting procedures in 2023.

In 2023, extensive work was carried out to ensure that the data on water consumption was complete. This indicator now covers almost all sites in France and other countries. The Group pays close attention to ensuring that water consumption is managed responsibly. The operational sites and the Venues division closely monitor compliance with national and local authority recommendations on water conservation. In addition, building managers are specially trained and responsible for closely supervising infrastructure maintenance to ensure that water consumption is kept to a minimum. The goal of this approach is to both ensure the comfort of users and employees while preserving the environment and guaranteeing sustainable water management. Water consumption is closely monitored, in particular by means of meter readings. For this financial year, for the entire consolidation scope and for all uses, our water consumption amounted to 616,781 m³. This significant increase in water consumption reflects the change in scope of the entity and water use included in the reporting. As with energy consumption, the Venues division accounts for 88% of the Group's water consumption.

For the first year, the analysis of consumption was broken down by water stress levels of the different areas. Based on the work of the *World Resources Institute*, which establishes a *Water Stress Score for each country*¹, the Group was able to map those areas where the risk of restrictions on water consumption is the highest. The percentages presented in the above table represent total water consumption over one year as a percentage of water resources in the country over one year. For example, a country with a percentage of 80% means that the country has consumed 80% of its available water resources during the year.

This report will help to raise awareness of this type of risk among entity managers and the development of action plans specifically adapted to the regulatory environments and local environmental and traditional water uses.

1. <https://www.wri.org/data/water-stress-country>

Focus - Water recycling at Jaulin

For Jaulin, a major player in the events sector, its commitment to the environment is reflected in its innovative initiatives to reduce the ecological impact of its activities. One particularly exemplary approach is the installation of a water retention tank equipped with a closed-circuit system. This system not only optimises water management by limiting loss, but also encourages the recycling of wash water. Furthermore, Jaulin adopts a doubly beneficial strategy by combining the recycling of washing water with rainwater harvesting systems. These eco-responsible practices highlight Jaulin's commitment to sustainable development by reducing its water consumption and minimising its impact on natural resources.

5.2.4 Biodiversity and ecosystems

GL events Group recognises the vital importance of protecting biodiversity and ecosystems as an integral part of its activities. To this end, it has actively engaged in environmental studies for a number of years when considering new land projects (including photovoltaic panel projects). As part of this process of reconnecting with the living world and regenerative thinking, the Group in France and in particular several entity representatives (Lou Rugby, Locabri, GL events support, Auvergne Evènements, Lyon for events, Toulouse Evènements) participated or are in the process of participating in the *Convention des Entreprises pour le Climat* in an effort to reinforce the ambitions and actions of our businesses by respecting and regenerating the living world and maximising regional cooperation.

In 2024, GL events Group will continue its efforts and take this process one step further by mapping the ecological sensitivity of all its French sites. The purpose of this initiative is to assess those areas where biodiversity is particularly at risk and to identify the necessary corrective measures. By adopting this proactive approach, the Group is making a commitment to preserving biodiversity, in keeping with its approach as a responsible and sustainable business.

5.3 Promoting diversity and regional socio-economic development

5.3.1 Corporate solidarity and philanthropy

By having entities as close as possible to the regions it serves and combining the strengths of its different business activities, the Group is a catalyst actively promoting the economic and social attractiveness of the regions in which it operates. Regular meetings are organised to better assess the expectations and needs of the various stakeholders, improve dialogue and coconstruct common solutions or actions: delegates, industry or territory professionals, representatives of community, cultural or sports organisations. This allows each entity to support local community organisations in line with both the challenges of its region and also the Group's priorities and values.

This global approach is supported by a policy of sponsorships and donations. These initiatives are overseen by the Group's CSR department and the Group's compliance management. In 2023, building on its continuing growth momentum, the Group has encouraged a large number of solidarity and philanthropic initiatives. Selected examples are presented below, organised by category (event-related initiatives and initiatives to promote social inclusion, biodiversity and animal welfare, physical activity and sports).

Solidarity actions as part of an event

The Better Food for a Better World Programme

The "Better Food for a Better World by GL events" initiative defines the Group's vision of today's catering industry for a more responsible food and beverage culture. Inspired by the best of the past and the future, this movement exemplifies the Group's commitment and defines the priorities providing the basis for concrete actions for change.

"Better Food For a Better Word by GL events" has defined three areas stakeholder engagement:

- **Sustainability:** reducing food waste (just production, adjusting order sizes as closely as possible to needs), vegetarian offer or products with low environmental impact (water, inputs), purchase of products from organic, sustainable and fair trade agriculture, reducing over-packaging and packaging, 0% GMOs and palm oil, etc.
- **People:** employing people with disabilities or those in integration programmes, using services provided by Social and Solidarity Economy companies (sheltered employment organisations, work integration social enterprises) and apprenticeship, work-study training.
- **Authenticity:** promoting the local region (activities with local producers and craftsmen), regional products, traditional recipes, home-made products, partnerships with local chefs and recipes based on raw products or products with a minimum of transformation.

BE HAPPY fashion show

Building on last year's success, a second BE HAPPY fashion show was organised on Saturday, 23 September 2023 at the Toulouse Exhibition and Convention Center. The Be Happy organisation of care providers staged a fashion show for and by people with cancer and their caregivers. This solidarity day raises funds for the Be Happy organisation, which promotes and develops support services (physiotherapy, reflexology, nutrition, etc.) by trained and paid caregivers. The outfits worn were made by designers from Toulouse.

Citizen solidarity initiatives

Pink October and LOU Attitude

Particularly engaged in healthcare issues through the LOU Attitude programme, the Rouge et Noir club works all year round to combat illness and support people suffering from cancer or in remission by organising weekly sports sessions at its facilities. Pink October, a Breast Cancer Awareness Month, offers another great opportunity for the club to support research, raise funds and highlight the work carried out by adapted physical activity coordinators, in association with Courir pour Elles and the Centre Léon Bérard.

During the month of October, LOU Rugby participated in a wide range of activities aimed at different audiences:

- The Courir pour Elles gala dinner on 3 October, featuring a unique jersey for sale.
- A solidarity relay race on 18 October in collaboration with Courir pour Elles and around a hundred schoolchildren from the metropolitan area, to help fund women's healthcare.
- An open house event for LOU Santé activities on 19 October in conjunction with the Centre Léon Bérard including a tour of the stadium and a rugby fitness session on the playing field of Gerland's Matmut Stadium.
- A digital advertising campaign highlighting the benefits of screening and physical activity featuring portraits of the men and women who have benefited from LOU Santé programmes.

Clowns of Hope

Since April 2023, the Group's head office has been participating in the pen collection initiative organised by the Clowns of Hope (*Clowns de l'Espoir*). The benefits of this initiative are twofold: The pens are recycled into everyday consumer goods by TERRACYCLE, and a portion of the profits from this ecological action goes towards funding the work of the Clowns and Sandmen with children in hospital.

A back-to-school solidarity initiative

This initiative organised by the Agence du Don en Nature provides school supplies, school bags and clothing to those most in need. For the occasion, Fonction Meuble provided tables to enable the organisation prepare nearly 1,000 parcels for the beneficiaries of the initiative.

Solidarity initiatives promoting social inclusion



Sport dans la Ville

The partnership between "Sport dans la Ville" and GL events was born out of a meeting between Olivier GINON and Philippe ODDOU in 2002, in connection with the organisation of a first solidarity event. 20 years later, GL events' commitment and contributions to the development of "Sport dans la Ville" remains steadfast: This initiative has

already assisted more than 30,000 young people in their social and professional integration.

"Sport dans la Ville" sets up and supervises sports centers in those areas of the city with the greatest needs. The organisation offers two programmes to reinstate equal opportunities in disadvantaged neighbourhoods and promote social and professional integration programmes for the 6,500 young people enrolled, in which the Group will participate:

- The "Job dans la ville" programme helps young people, starting from age 15, with their career choices and integration into the world of work.
- "Mentoring": this programme provides support over the long term to help young people understand the world of work by introducing them to a particular career path or trade. 3 mentoring sessions were organised at Group sites: the Lyon Confluence head office on 5 June, the Lyon Convention Center on 9 June and the Brignais site on 12 June.

On 13 April 2023, the GL events Group participated in a job fair, which included several activities:

- A job dating event attended by 15 companies, including GL events
- The introduction of game activities prior to interviews to assess candidates' soft skills

3rd edition of the Halles Inclusives

On 23 December 2023, the Lyon Convention Center hosted the 3rd edition of Les Halles Inclusives, a solidarity-based Christmas market. This event was conceived and created in 2021 by *Prête-moi tes ailes*, a not-for-profit which helps families dealing with the challenge of cognitive disabilities, particularly Down's syndrome, to overcome their isolation. After two successful editions in 2021 and 2022, Les Halles Inclusives has itself become a fully-fledged not-for-profit French entity whose mission is to fight against prejudice associated with disabilities and showcase the expertise of workers with disabilities. To this end, it organises a special holiday market in Lyon in December and runs awareness-raising campaigns such as the Duos pros, which gives disabled workers an opportunity to work at Lyon-based companies, and the Rendez-vous Pros which enables assisted employment establishments and enterprises and disabled entrepreneurs to share their expertise with groups from Lyon.

Urban social kitchen garden at São Paulo Expo

São Paulo Expo is home to a 3,018 square metre urban social kitchen garden. This initiative, supported by the NGO ARCAH, promotes the social integration of the homeless by providing training in urban agriculture, focusing on the production of organic food in the city. Students selected from the city's temporary shelters are also offered courses on entrepreneurship and financial skills. To date, the project has already helped more than 3,000 people.

Actions to promote biodiversity and animal welfare

Fonction Meuble equips the Society for the Protection of Animals

Reflecting the importance it attaches to nature, several GL events Group entities intervene on a daily basis and at their own level in favour of biodiversity and animal welfare. For example, Fonction Meuble donated several items of furniture to the Society for the Protection of Animals (SPA) in Chamarande, Essonne. In all, nearly thirty seats were delivered to the animal shelter to equip the areas reserved for the public and the animals. This initiative directly both benefits the animal cause while forming part of Fonction Meuble's range of re-use solutions designed to extend the life of their products.

Conservation grazing

At Clermont Auvergne Events, conservation grazing is carried out from March to September, with the number of locally-bred ewes (Raja) to be increased to 100 in April 2023. This initiative provides for the provision of removable water sources, shade sails or natural shaded areas, secure fencing and regular surveillance by the Agradis team, a shepherd and the Grande Halle d'Auvergne team.

Flora development

The Grande Halle d'Auvergne is continuing to promote biodiversity on site, with the addition of 7 beehives to the exhibition park apiary in 2023, bringing the total number of bee colonies to 10. With a view to the development of flora and nesting of species, suitable practices have been adopted in consultation with the service provider Agradis: sustainable vegetation mowing practices, planting calibrated bushes and hedges, installation of nesting boxes for titmice to combat processionary caterpillars, and a close partnership with the League for the Protection of Birds (LPO) in the protected area of the reed bed.

Several beehives were also installed at Group sites, including the Lyon Convention Center and the Palais Brongniart. Attended by beekeepers, they enable site employees to learn about beekeeping and biodiversity.

Treely eco-challenge

Teams from GL events Audiovisual and Power in Lyon participated in the first edition of the Treely challenge along with 20 other local companies. This initiative enabled a tree to be planted in Madagascar for every 10,000 steps taken. Over 12 days, the Group's team completed 1,689,000 steps and planted 148 trees.

Focus – GL events equestrian sports

The EquuRES label

The Printemps des Sports Equestres, held from 19 to 23 April 2023 at the Grand Parquet de Fontainebleau and organised by GL events Equestrian Sport, was awarded the EquuRES EVENT label for the second year running.

EquuRES EVENT is the only French certification label devoted to the environment and animal welfare, and specifically adapted to equestrian events. It raises awareness of these two major issues among participants, suppliers and spectators by addressing key topics such as the use of local suppliers, the management of waste, water and energy, landscape integration, animal and human well-being, biodiversity, etc.

Equine Well-Being Day - 2 November 2023

The Equine Well-Being Day and the Institut de Droit Equin colloquium joined forces to offer the public at the Longines Equita Lyon International Horse Show, an opportunity to approach the issue of equine well-being from a legal perspective. The meeting provided an opportunity for legal professionals to talk about the protection afforded by law to equidae, particularly with regard to the certificate of knowledge required to keep equidae, introduced on 31 December 2022 by the Dombrevil law. All presentations were illustrated by case studies from equestrian center managers, veterinarians, competition organisers and international riders, among others.

Actions to promote physical activity and sport

LOU Rugby exemplifies one of GL events Group's key values: sport.

Rugby embodies many values and the very essence of the game, which is open to all, is that of a social catalyst. For example, since the beginning of the 2023 academic year, LOU Rugby has established partnerships with a number of assisted employment centers (ESATs) in the Lyon area to offer specially adapted rugby sessions to mentally handicapped persons. Every Monday, 10 to 20 men and women, young and old, are given an opportunity to play with the oval ball on the Gerland playing field.

In May 2023, LOU Rugby joined forces with Matmut and the Recyclerie Sportive, France's leading second-hand sports equipment retailer, as part of a programme to promote the practice of re-use. All equipment collected at Matmut Stadium Gerland has thus been refurbished and resold in shops at fair prices or transformed in awareness-raising workshops. For the 3rd consecutive year, LOU Rugby, ISARA and their partners set up food collection baskets at the Matmut Stadium in Gerland. The goal of this initiative, which is part of the LOU Attitude programme, was to help students in Lyon by distributing 1,000 food baskets.

In addition, several GL events Group entities participate in charitable and sporting initiatives, such as the following two solidarity races:

The Schuss Solidaire race

The Schuss Solidaire is a time-trial team ski touring race organised by Sport Dans la Ville, with the support of GL events. 14 partner companies, including GL events, participated, each with 4 participants. This initiative helped finance the holidays for several hundred young people who qualified under the programme.

“La Parisienne” race

Organised every year since 1997 in the heart of Paris, La Parisienne is a running event reserved exclusively for women. Through fund-raising activities organised by the Fondation pour la Recherche Médicale, the participants in this 7-10k m race help advance research into a range of diseases that specifically affect women (breast cancer, gynaecological cancer, endometriosis, etc.).

After the success of its first participation, several GL events Paris Venues employees joined in to help raise awareness for this important cause.

The Run in Lyon by Harmonie Mutuelle

More than 60 GL events employees from Lyon participated in this race organised by Harmonie Mutuelle on 23 October 2023. This running event combines the values of sports, social solidarity and personal achievement.

Clermont en Rose

As a partner of the Clermont en Rose organisation, Clermont Auvergne events has been contributing to actions to combat breast cancer for the past 4 years. Every year, its teams get together to participate in this charity race which exemplifies a spirit of commitment. All funds raised by the organisation are then donated to local breast cancer organisations for research, improved care, physical activity and prevention.

Actions to combat food insecurity

In 2023, the Group is continuing to support the commitments adopted under its "Better Food For A Better World" programme. In this way, all F&B (food & beverage) managers and associated service providers are monitored to ensure the exact number of service orders required are placed as a way to combat food waste on a day-to-day basis. For example, at the Lyon Convention Center, bio-waste is collected by the AIDEN not-for-profit, and then composted to be used for vegetable production at the Abbé Rozier farm. This market gardening project is run by persons originating from social integration programmes. The vegetables are then sold at solidarity markets. The site's catering partner sources its produce from the AIDEN organisation, reinforcing the virtuous cycle already in place.

In addition, numerous food collections are organised with the support of several not-for-profit organisations by F&B teams, organisers and site managers. Over 13,000 meals were distributed at the Lyon Convention Center in 2023 to the charity Les Amis de Tous.

Focus - The activities of Sirha Collect at Sirha Lyon from 19 to 23 January 2023

Sirha Lyon is one of the world's leading food service and hospitality events. Visitors come to discover, to be inspired and to enrich their knowledge about the industry and the opportunities of today and tomorrow. With this in mind, Sirha Lyon launched Sirha Collect 2 years ago. This initiative invites exhibitors to donate to the food bank and reduce their consumption during and after the show. In 2023, 11 tonnes of foodstuffs were collected by the Food Bank from the event's 2,400 exhibitors. In addition, 3 tonnes of bio-waste were recovered with the not-for-profits Aiden and Les Alchimistes. These quantities, nearly double those of the 2021 edition, demonstrate the impact of Sirha Collect on how exhibitors are integrating an eco-responsible approach as participants of Sirha Lyon.

5.3.2 Accelerate the use of responsible purchasing and Social and Solidarity Economy (SSE) practices

Key performance indicators	2023
Number of SSE service providers used during the year - Group scope (entities under SAP)	538

Suppliers, service providers, subcontractors and co-contractors are GL events Group's key stakeholders for achieving its objectives. In addition to its duty of care, GL events Group seeks to work with suppliers contributing to the development of a responsible supply chain within the event industry and to the achievement of the Group's objectives.

Purchasing organisation

Buyers are deployed by division and type of purchase. Managed by the divisions' operational management teams, they work in close collaboration with the operational business lines. In line with the Group's commitment to ethical practices and values, each buyer receives training in anti-corruption and fraud prevention measures (in March 2022 for entities in France). With regard to SSE, a specific buyer is responsible for coordinating and managing relations with all the internal and external stakeholders and the associated partnerships. This person works jointly with the corporate CSR team and the CSR coordinators in the entities. The main deliverable of this function is a guide to eco-organisations, which was made available to all Group entities in France in 2022 and was updated on a regular basis in 2023.

Responsible purchasing charter

To supplement the Ethics and Business Conduct Code available on the Group's corporate website, the Responsible Purchasing Charter was developed and implemented for the Group's main activities in France. This charter sends a powerful message to suppliers about GL events' expectations in terms of improving their practices and the commitments of both parties. It also outlines the commitments of GL events and those required by its suppliers for responsible purchasing providing foundations for long-term relationships between the parties. This charter also applies to its suppliers' suppliers. To foster the development of a responsible supply chain and sustainable practices to support its activities, the Purchasing function is based on three main pillars

- Develop innovative partnerships with suppliers: innovate by building partnerships with suppliers that facilitate their participation in new services and the circular economy
- Increase competitiveness by optimising the use of resources in multiple areas like energy consumption, carbon emissions or material recycling based on mutually beneficial relationships with suppliers (building transparent relationships and win-win partnerships)
- Contribute to local development through initiatives in the different regions, countries, etc. where it operates by

supporting local stakeholders and diversity in selecting suppliers

By way of illustration, supplier qualification is the foundation of this responsible purchasing process by making it possible to integrate and strengthen our CSR commitments early on in the process. Responses to RFI (Requests For Information) and CSR questions are integrated into a weighted multi-criteria qualification matrix (purchasing, CSR and technical solution).



Accelerating recourse to SSE through by means of the partnership with the French Solidarity Economy Agency (Agence des Économies Solidaires or AES)

As an event industry leader, the Group is committed to contributing to the development and organisation of the entire network of local service providers and subcontractors, particularly those from the Social and Solidarity Economy (eco-organisations, sheltered-employment organisations). To strengthen this policy and its Responsible Purchasing process, particularly with SSE companies, a partnership with the Solidarity Economy Agency was concluded in early 2020 and renewed in March 2023. This collaboration reflects a shared ambition: establish GL events' leadership role in developing a more responsible and socially responsible event industry. The AES's expertise helps the Group support and develop innovative solutions (for sourcing service providers and organisations, initiating partnerships, supporting project management and preparing calls for tender, etc.) in various areas of the Social and Solidarity Economy: circular economy, eco-design, professional integration, inclusion of people with disabilities, etc.



In April 2023, the Group also renewed its long-standing partnership with the GESAT sheltered work establishments network. A major participant in the Social and Solidarity Economy, the GESAT network has been helping to connect 2,250 sheltered workshops and similar entities with their future private or public customers for 40 years. This partnership helps the Group to expand its responsible purchasing with ESAT (*Etablissements et Services d'Aide par le Travail*) service providers by enlisting the support of a network of sheltered temporary employment entities in the Ile-de-France and Auvergne Rhône Alpes regions.

In addition to or as a result of these partnerships, new constructive initiatives with SSE entities were introduced in 2023:

- **"Les Alchimistes"**: created in the Seine-Saint-Denis region near Paris, recovers our bio-waste from some of our Venues in France by producing high quality compost. Double impact: reducing the environmental footprint while promoting the circular and local economy.
- **"Biscornu"**: a catering company committed to the professional integration of people with disabilities. This partnership offers employment opportunities and personal fulfilment to people with neurotypical profiles (autism, Down's syndrome, autism spectrum disorders, etc.) to a great extent "forgotten" by society.
- **"Chainon manquant"**: food redistribution of fresh produce.

Participated at Europain in Paris. Quality food surpluses are redistributed, on a cold delivery basis, to nearby non-profit organisations that provide support to people in situation of precariousness.

- **"LOXY"**: Créatifs, in the Paris region, works with this assisted employment enterprise to recycle their electronic waste. As a result of this partnership, the company's end-of-life IT equipment can now be repaired or disassembled for selective sorting.
- **"Cravate solidaire"**: This network of volunteer-sector organisations fights to combat workplace discrimination, in particular for reasons related to physical appearance. Profil, our event host and hostess agency, donated clothes in order to offer people in situations of precariousness suitable outfits for job interviews.

5.4 Quality, responsible innovation and digital technology in the service of environmental and social transition

5.4.1 Quality management and CSR/ESG certification

The entities' commitment to environmental and social transition is reflected at the local levels through initiatives and innovations resulting in an increase in ISO certifications in favour of environmental, event industry and management

standards. The quality and continuing improvement department helps operational teams in the certification process and contributes to the many innovations they develop.

Key performance indicators	2023
Number of ISO 9001 certified entities	6
Number of ISO 20121 certified entities	37
Number of ISO 14001 certified entities	4
Number of ISO 45001 certified entities	3
Number of QUALIBAT certified entities	1
Number of QUALISPORT certified entities	1
Number of Imprim'vert certified entities	2
Number of PRESTADD certified entities	1

In France, all GL events Venues sites are ISO 20121 certified. Other international sites, such as Hungexpo in Hungary, are also in the process of being certified. Some entities also possess other certifications. For example, the World Forum The Hague benefits from Green Key certification. This environmental certification for the tourism sector attests to a company's commitment to meeting strict environmental protection criteria.

Other entities have been evaluated and rated by Eco Vadis. For example, Live By ! GL events was awarded the Eco Vadis gold medal with a score of 76/100. In addition, ISO 20 121 certification is currently being updated to address new environmental, social and governance requirements and challenges. As an industry leader in the events sector, GL events is contributing to this process as a member of the working committee.

5.4.2 Innovation and the digital transition in support of sustainability

Key performance indicators	2023
Number of new exhibitions	13
Number of innovations	14
Number of customer satisfaction surveys - France	190

As a key challenge identified by the Group's CSR risk mapping exercise, responsible innovation is the guiding principle for the work and deployment of the Group's CSR/ESG policy. GL events integrates considerations of environmental, social and governance priorities into each of its exhibitions through its operating divisions, GL events Exhibitions and GL events Venues. From this perspective, new events are now being developed to address the emerging needs of economic sectors and regions. In 2023, four new exhibitions were developed by GL events Venues and nine by GL events Exhibitions.

One such example was the Hyvolution exhibition in Chile, initiated by the Greentech division of GL events Exhibitions. The aim of this exhibition is to bring together the key players from the hydrogen industry, help structure this promising sector in the country and contribute to the energy transition. On another front, GL events Venues designed and implemented the Origine Auvergne event, the first "Made In Auvergne" exhibition, to promote short supply chains and the local economy. In line with the purchasing criteria demanded by today's consumers, such as eco-responsibility, traceability and quality, this event provides a showcase for rigorously

selected regional products. In addition, the introduction of eco-responsible logistics solutions, the installation of modular stands and reusable materials, the elimination of carpeting, and the use of local products for catering these are just some of the concrete examples that highlight GL events' commitment to sustainable development and the circular economy.

In 2023, the Live division launched the Environmental Innovation Competition for all its entities in France and abroad. This project is intended to encourage employees to develop innovative solutions for reducing the environmental footprint of their activities. A number of topics are covered, including energy efficiency, sustainable management of raw materials, eco-design, water conservation and the development of new eco-responsible offerings. A total of 14 projects were presented to a committee comprised of members of the Group's Executive Committee, the CSR team and operational managers. In the final round, four projects were selected by the committee. A significant portion of the funding required for these projects was provided by the division.

Winners of the environmental innovation challenge

Reporting scope	Good practices
Function Meuble - France	The "ANGA-GÉ furniture project, from disposable to sustainable" is an upcycling project based on furniture waste (plastic covers that protect the furniture) transformed into table tops. The manufacturing and production are carried out by a local company.
GL events Mobilier - France	The "Sustainable Protection" project is designed to reduce the use of plastic to protect furniture during transport to projects. With its partner ENGA, GL events Mobilier has replaced plastic film with reusable packaging made from recycled materials (signage tarpaulins from the exhibition). Through this partnership with an SSE company, new covers will be made.
Flow – United Arab Emirates	This innovation involves using the roofs of tents to install 140 solar panels in order to produce renewable energy for temporary events. This energy supply will be coupled with a hydrogen generator which serves as an additional energy source. And to control the whole system, an energy management system (EMS) was installed.
Locabri - France	This company has developed a solution for equipping temporary structures with additional thermal insulation to reduce energy consumption during their period of use. Following an initial pilot project in France, this solution led to a reduction in energy consumption by more than 30%.

The digital transition

The event industry has been increasingly impacted by technological innovations in recent years. Digital transformation also involves supporting our customers, partners and employees in this process while continuing to focus on our core business of "Bringing People Together" (implementation of change management, governance and training). This digital transition is also contributing to the transformation of working methods. The marketing departments of each division is responsible for monitoring new market expectations and adopting the appropriate strategies for managing social network accounts. This digital transition is also contributing to the transformation of employee working methods. Training on managing social networks or providing support to human resources in selecting

training programmes for new tools/technologies is also provided. Remote working practices have been facilitated by the deployment of Microsoft Office solutions by adopting collaborative tools like Teams and Yammer. The Information Systems Department has also adapted its tools to these new mobile working practices: strengthening digital protections, multi-factor authentication (MFA) solutions, digitalisation of business tools, a Group intranet "My GL events". This tool makes it possible to centralise all Group information in digital format. Its deployment is accompanied by an information and training campaign with the creation in 2023 of a network of "My GL events" ambassadors. This network of Group volunteer employees was created to support change by offering information and prevention programmes.

6. 2024 outlook

The CSR/ESG policy, through its foundations in terms of human resources and strong ethical values, is contributing to the Group's transformation and to establishing its position as an enduring and responsible leader in the events sector.

The organisational measures and actions implemented in 2023 will continue in 2024, with a particular focus on:

- Preparing and developing responses to new European regulations: CSRD and the EU Taxonomy currently in force, with a particular focus on accelerating projects linked to the circular economy, biodiversity and reporting.
- Supporting international entities structure their CSR/ESG strategies
- Stakeholder and employee engagement by promoting employment-related, social, and environmental best practices.
- A reinforced climate strategy:
 - Building an emissions reduction trajectory for the Venues Division.
 - Qualifying an emissions calculation tool for our services.
 - Continuing efforts to raise awareness and provide training at all levels.
- Innovation and the deployment of even more sustainable operational solutions.
- A reinforced employment-related agenda focusing on:
 - Identifying, attracting and retaining talent.
 - Continuing and accelerating the implementation of inclusion projects, with a special focus on persons with disabilities.
 - Strengthening our training and talent .development efforts.
 - Developing workplace well-being.



7. Methodological and regulatory clarifications

7.1 Methodological note and reporting scope

7.1.1 The GL events reporting approach

7.1.1.1 General information

GL events has published CSR information in its management report since 2012. Starting in 2018, the CSR report has been referred to as the "Non-Financial Statement". This NFS includes GL events' employment and environmental data.

7.1.1.2 Reporting period

Information published in this report relates to the 2023 financial year. The data and information were collected from 1 January 2023 to 31 December 2023.

7.1.1.3 Reporting scope

The information covers the activities of all Group entities included in the scope of full consolidation for environmental and employment-related data. This includes all entities of the GL events Live, GL events Venues, GL events Exhibitions divisions and the various holding companies. The list of entities included in the reporting scope is provided at the end of this section. All entities with employees are included in the HR data scope, including Première Vision Turkey, which will be included in the financial and CSR consolidation scope in 2024.

All entities with an event-related operational activity, generating consolidated revenue or having their own offices are included in the HR scope.

The rules for entities added and removed during the financial year are as follows:

- **Incoming companies:** Companies joining the Group in year N from 1 January are included in the ESG consolidation scope. Incoming companies have a maximum of one year to comply with the indicators of this reporting framework.
- **Outgoing companies:** Companies exiting the Group in year N are included in the consolidation scope until their removal. If the data is not available, it is extrapolated based on the previous year's indicators and applied on a pro rata temporis basis within the scope of year N.

Entities included in the scope of employee related and environmental data are presented in the table below.

Entities not included in the scope of CSR and employee-related data are those with no activity. Sometimes, an entity may be included in the CSR reporting scope but not in the employment-related reporting scope, or vice versa. This may be due to several reasons:

- The employees work in an entity but that has no event-related operating activity. The materiality of CSR data for these entities is therefore low.
- While an entity recognises operational projects in its account, the employees working on these projects belong to another entity.

7.1.2 Employment information (HR)

7.1.2.1 HR reporting scope

All HR data is reported on a worldwide basis unless otherwise indicated below in paragraph 2.2. Some HR data is reported for all contracts combined (permanent and non-permanent) while others for permanent contracts only. For details by indicator, please refer to paragraph 2.2 below.

7.1.2.2 HR indicators

- **Headcount:** data concerning headcount for France and International operations includes fixed-term contracts (including work-study contracts and professional development contracts) and permanent contracts at 31 December 2023. This data also includes contracts of intermittent workers and hostesses.
- **The overall employment rate for disabled persons:** the calculation of this figure is based on the total workforce in this category for the world reporting scope. The total employment rate takes into account permanent jobs only.
- **The frequency rate:** the number of Lost Time Injuries (LTI) in relation to the number of hours worked multiplied by 1,000,000. Commuting accidents occurring between the home and the place of work are not taken into account for this calculation. Hours taken into account represent theoretical paid working hours.
- **The severity rate:** the number of lost work days due to occupational injuries in relation to the number of hours worked multiplied by 1,000. Lost workdays in 2023 due to occupational injuries occurring in 2022 are not taken into account.
- **Number of training hours:** this data concerns training for the worldwide reporting scope. It may cover different teaching methods such as on-site training and e-learning. It includes compulsory training. It concerns both permanent and non-permanent staff.
- **Absenteeism rate:** The absenteeism rate takes into account all unplanned (sick leave, workplace accident, occupational illness) or unjustified absences. Long-term leave (parental leave) is excluded
- **The total turnover rate** is calculated as the number of employees leaving over the period divided by the average number of employees *100] (permanent contracts only). The voluntary turnover rate is calculated by dividing the number of employees who left voluntarily over the period by the average number of employees *100] (permanent contracts only).
- **The promotion rate** corresponds to the number of employees promoted over the period divided by the number of employees hired over the period (permanent contracts only).
- **The annual appraisal completion rate** is the number of employees having completed an annual appraisal during the period divided by the number of employees eligible

for an annual appraisal under the policy defined by the country concerned (permanent contracts only).

- The recruitment failure rate within a 12 month period corresponds to the number of employees hired over the period having left the company over the same period divided by the total number of employees hired over the period (permanent contracts only).
- The internal promotion rate corresponds to the number of employees promoted during the period divided by the total number of employees recruited internally and externally during the period.
- Full-time equivalent (FTE) corresponds to the total number of hours worked by all employees during the reporting period (excluding overtime) - including employees who joined and/or left the company during said period - divided by the total number of hours worked by a full-time employee during the period.

7.1.3 Environmental information and indicators

- Building energy consumption is included in the financial consolidation scope. Certain data (energy, water) may be communicated on a year-on-year basis based on availability.
- Fuel consumption is included in the consolidated financial statements. Fuel consumption for the vehicle fleet and HGV fleets is included in the reporting scope.
- Water consumption: data reported (in m³) relates to water consumption of buildings. Consumption from groundwater extraction (use of heat pumps) for the Eurexpo site (Lyon) and consumption from fire hydrant systems are included.
- Waste production: the production of waste is expressed in tons. We note that for certain sites of the Venues division, waste collection and processing services are assured by the local administration and for that reason data is either not available or only partially available. Certain volumes are estimated by applying ratios for average density (kg/l) according to the type of waste. This method introduces a high degree of uncertainty for the data.

7.1.4 Calculating carbon emissions

- Scope: the Group's carbon footprint is included in the financial consolidation scope. Emissions between 1 January and 31 December 2023 are calculated.
- Methodology: the recommendations of the GHG protocol are applied for scope 1, 2 and 3.
- Emission factors: Several databases are used to search for emission factors. The two main sources of information are ADEME's Impacts Database and Agribalyse Database.
- Emissions from inbound logistics are calculated in part from those originating from outbound logistics. This is because GL events Live supplies products and services to GL events Venues and Exhibitions. To avoid duplicate counting, these emissions are accordingly included in GL events Live's downstream logistics emissions rather than in the upstream logistics emissions of these two divisions. GL events is also in the process of qualifying the data in order to account for inbound logistics emissions between non-Group suppliers and its sites.

- Extrapolation rules: if data is not available at entity level, the emissions may be estimated by extrapolation. Based on the scope for which data is available, an average of emissions per thousand euros of sales is calculated for each emission category. Sales generated by entities for which data is not available are then extrapolated.

7.1.5 Data collection, consolidation and control

7.1.5.1 Collection reference framework

GL events has implemented internal reporting guidelines defining the roles, responsibilities, indicators and their reporting boundaries and calculation methods.

7.1.5.2 Collection and consolidation of information

Environmental and social data is reported by operational and/or finance staff. Some data is transmitted by corporate support functions. Information consolidation by company was reviewed by the Group Internal Audit department.

The Human Resources Department is responsible for reporting and consolidating employment-related data. HR data for the French reporting scope is derived from the payroll application and its different components. Headcount data outside of France is collected on a quarterly basis to supplement this information.

7.1.5.3 Limitations of data collection and reliability

There may be certain limitations on the accuracy and comparability of the data uploaded during the collection process, notably in the case of unavailability. In this case, explanations shall be provided, both in relation to why the data is unavailable and the selected scope. Methodologies relating to certain environmental and employment-related indicators may be subject to certain limitations, due to the absence of established definitions at national or international levels. However, the revision of the definitions framework and consistency checks tend to limit these inaccuracies.

Data checks are performed by persons responsible for each data set to the extent possible. Such verifications may take different forms: consistency checks, request for supporting data for qualitative information, external audits (subsidiaries with a certified management system), detailed testing.

A quality and consistency assessment of the NFS is performed by an internal review committee. Qualitative and quantitative data are checked before publication.

In addition, GL events Group appointed Mazars as an independent third-party certified by COFRAC for the auditing of non-financial information. As this information is included in our report, there is no obligation to provide detailed disclosures on these indicators here and refer to our report.

A description of procedures implemented and the conclusions of the verifications are presented in the independent assurance report provided at the end of this document [page 68](#).

METHODODOLOGICAL AND REGULATORY CLARIFICATIONS

Company name	Country	GL events division	First-time consolidation	Deconsolidation / merger / transfer	Environmental Data Reporting Scope	HR Reporting Scope
ALTITUDE	France	Live			Yes	Yes
PARC FLORAL	France	Venues			Yes	Yes
GL EVENTS LIVE	France	Live			Yes	Yes
GL EVENTS	France	Holding			Yes	Yes
GL MOBILIER	France	Live			Yes	Yes
HALL EXPO	France	Live			Yes	Yes
VACHON	France	Live			Yes	Yes
POLYGONE VERT	France	Live			No	No
MENUISERIE	France	Live			Yes	Yes
MONT EXPO	France	Live			Yes	Yes
DECORAMA	France	Live			Yes	Yes
PROFIL	France	Live			Yes	Yes
SPACIOTEMPO	France	Live			Yes	Yes
LA SUCRIERE	France	Venues			Yes	Yes
GL AUDIOVISUAL	France	Live			Yes	Yes
SODEM SYSTEM	France	Live			Yes	Yes
CENTRE CONGRES ST ETIENNE	France	Venues			No	Yes
GRANDE HALLE D'AUVERGNE	France	Venues			Yes	Yes
CCIB	Spain	Venues			No	No
GL EQUESTRIAN SPORT	France	Live			Yes	Yes
TOULOUSE EXPO	France	Venues			No	Yes
GL FURNITURE ASIA	China	Live			Yes	Yes
GL BELGIUM	Belgium	Live			Yes	Yes
POLYDOME CLERMONT FERRAND	France	Venues			Yes	Yes
GL EVENTS USA	United States	Live			Yes	No
SPACIOTEMPO ESPAGNE	Spain	Live			Yes	Yes
GL ASIA	China	Holding			No	Yes
GL MIDDLE EAST	Dubai	Live			Yes	Yes
GL EVENTS UK	England	Live			Yes	Yes
GL CHINA (EX HK)	China	Live			Yes	Yes
LIVE BY GL EVENTS	France	Live			Yes	Yes
GL SI	France	Holding			Yes	Yes
GL SUPPORT	France	Holding			Yes	Yes
CHORUS	France	Venues			No	No
HUNGEXPO	Hungary	Venues			Yes	Yes
PADOVAFIERE	Italy	Venues			No	No
GL EXHIBITIONS OPERATION	France	Exhibitions			Yes	Yes
RIOCENTRO	Brazil	Venues			Yes	Yes
GL SHANGHAI (EX CHINA)	China	Holding			Yes	Yes
GL BRAZIL EXHIBITIONS	Brazil	Exhibitions			Yes	Yes
SIGN EXPO	France	Live			Yes	Yes
PARC DES EXPOSITIONS METZ	France	Venues			Yes	Yes
EUREXPO	France	Venues			Yes	Yes
GL BRAZIL HOLDING	Brazil	Holding			Yes	Yes
GL EVENTS VENUES	France	Venues			Yes	Yes
PREMIERE VISION INC	United States	Exhibitions			No	Yes
GL SCARABEE	France	Venues			Yes	Yes
GL ITALIA	Italy	Exhibitions			No	Yes
ARENA	Brazil	Venues			Yes	Yes
AEDITA LATINA	Brazil	Exhibitions			No	No
GL BRUSSELS	Belgium	Venues			Yes	Yes
BRASSERIE DU LOU	France	Live			Yes	Yes
GL KONGRE (THE SEED)	Turkey	Venues			Yes	Yes
LINGOTTO	Italy	Venues			Yes	Yes
GL MACAU	Macao	Live			No	No
PALAIS DE LA MUTUALITE	France	Venues			Yes	Yes
GL WORLD FORUM THE HAGUE	Netherlands	Venues			Yes	Yes
AMIENS MEGACITE	France	Venues			Yes	Yes
GL SOUTH AFRICA	South Africa	Live			Yes	Yes
PALAIS BRONGNIART	France	Venues			Yes	Yes

METHODODOLOGICAL AND REGULATORY CLARIFICATIONS

Company name	Country	GL events division	First-time consolidation	Deconsolidation / merger / transfer	Environmental Data Reporting Scope	HR Reporting Scope
TOP GOURMET	Brazil	Venues			No	No
GL LITMUS EVENTS PVT	India	Live			No	No
TRAITEUR LORIERES LUXEMBOURG	Belgium	Venues			No	No
PREMIÈRE VISION	France	Exhibitions			Yes	Yes
BRELET CE	France	Live			Yes	Yes
SERENAS	Turkey	Live			Yes	Yes
ALPHA 1	France	Live			No	No
ADORS	Turkey	Live			Yes	Yes
FRAME	Turkey	Live			Yes	Yes
BLEU ROYAL	France	Venues			No	No
TOULOUSE EVENEMENTS	France	Venues			Yes	Yes
LOU RUGBY	France	Live			Yes	Yes
CENTRE CONGRES METZ	France	Venues			Yes	Yes
GL BRAZIL IMOBILIARIA	Brazil	Venues			Yes	Yes
GL VOSTOK	Russia	Live			No	No
GL BRAZIL LIVE	Brazil	Live			Yes	Yes
NEW AFFINITY	Luxembourg	Live			No	No
SAO PAULO EXPO	Brazil	Venues			Yes	Yes
GL FIELD & LAWN	England	Live			No	No
DIAGONAL FOOD	Spain	Venues		01/03/2023	No	No
STRASBOURG EVENEMENTS	France	Venues			Yes	Yes
GL EXPONET	Australia	Live			No	No
CABESTAN	Monaco	Live			Yes	Yes
PREMIERE VISION CORPORATE	France	Exhibitions			No	Yes
HOTEL MERCURE RIO	Brazil	Venues			No	No
PREMIERE VISION TURQUIE	Turkey	Exhibitions			No	Yes
GL EXHIBITIONS CHILE	Chile	Exhibitions			No	Yes
JAULIN	France	Live			Yes	Yes
JAULIN	France	Venues			Yes	Yes
FONCTION MEUBLES	France	Live			Yes	Yes
ADECOR	France	Live			Yes	No
VALENCIENNES EVENEMENTS	France	Venues			Yes	Yes
PERFEXPO	Belgium	Live			Yes	Yes
GL VENUES UK	England	Venues			No	Yes
CCC	France	Live			Yes	Yes
AVS CONGRESS	Mauritius	Live			Yes	Yes
TARPULIN IP	Chile	Live			Yes	Yes
GL EXHIBITIONS TURQUIE	Turkey	Exhibitions			No	Yes
GL SPORTS	France	Live			Yes	Yes
UNIQUE STRUCTURES HOLDING	Dubai	Live			No	No
WICKED TENTS	Dubai	Live			Yes	Yes
FLOW HOLDINGS	Dubai	Live			No	No
FLOW SOLUTIONS	Dubai	Live			Yes	Yes
EDITIEL	Mauritius	Live			Yes	No
GL JAPAN KK	Japan	Live			Yes	Yes
GL YUEXIU GUANGZHOU	China	Venues			Yes	Yes
AGANTO	England	Live			Yes	Yes
LOGISTICSFAIR	Belgium	Live			No	No
AICHI CONVENTION CENTER	Japan	Venues			Yes	Yes
FISA	Chile	Exhibitions			Yes	Yes
CENTRE DE CONGRES LYON	France	Venues			Yes	Yes
IMAGINE LAB	China	Live			Yes	Yes
FSO	France	Live			Yes	Yes
REIMS EVENTS	France	Venues			Yes	Yes
ZZX GL LIVE SHENZEN	China	Live			Yes	Yes
LOU ACADEMY	France	Live			Yes	Yes
LOU SUPPORT VENUES	France	Live			Yes	Yes
SAINT ETIENNE EVENEMENTS	France	Venues			Yes	Yes
CAEN EVENEMENTS	France	Venues			Yes	Yes
JEC	South Africa	Live			Yes	Yes

METHODODOLOGICAL AND REGULATORY CLARIFICATIONS

Company name	Country	GL events division	First-time consolidation	Deconsolidation / merger / transfer	Environmental Data Reporting Scope	HR Reporting Scope
DOGAN	South Africa	Live			Yes	Yes
GL EXHIBITIONS CHINA	China	Exhibitions			No	Yes
CIEC UNION	China	Exhibitions			Yes	Yes
GL EVENTS FASHION SOURCE	China	Exhibitions		01/01/2023	No	No
FASHION SOURCE	China	Exhibitions			Yes	Yes
GL CHILI LIVE	Chile	Live			No	No
MOROCCO	Morocco	Live			No	No
RESTAURANT PALAIS BRONGNIART	France	Venues			No	No
GL CONVENCOES SALVADOR	Brazil	Venues			Yes	Yes
GL LIVE GPE	France	Live			Yes	No
GL LIVE GRAND OUEST	France	Live			Yes	Yes
GL EVENTS EXHIBITIONS	France	Exhibitions			Yes	Yes
GL EXHIBITIONS INDUSTRIE	France	Exhibitions			Yes	Yes
GL VENUES HOLDING ESPANA	Spain	Venues			No	No
GL RUIHE EXHIBITIONS	China	Exhibitions			Yes	Yes
TRANOÏ	France	Exhibitions			Yes	Yes
SANTOS CONVENTION CENTER	Brazil	Venues			Yes	Yes
CENTRE CONGRES VITACURA	Chile	Venues			Yes	Yes
GL DOHA SPC	Dubai	Live			Yes	No
LA SAMARITAINE	France	Venues			Yes	Yes
GL EVENTS GREATER CHINA	China	Holding			No	No
ANHEMBI CONVENTION CENTER	Brazil	Venues			Yes	Yes
GL EXHIBITIONS HARBIN	China	Exhibitions			Yes	Yes
CREATIFS	France	Live			Yes	Yes
EURO NEGOCE	France	Live			No	Yes
RESTAURANT PALAIS MUTUALITE	France	Venues			No	No
GL EVENSTAR	United States	Live			Yes	No
THE RUCK HOTEL	France	Live			Yes	Yes
GL SAUDI	Saudi Arabia	Live			Yes	Yes
EASYHOME	China	Exhibitions			No	No
MOBIWATT	France	Live			No	No
PARQUE FERIAL SANTIAGO	Chile	Venues			Yes	Yes
FIELD & LAWN	England	Live			Yes	Yes
GL MIDDLE EAST SERVICES	Dubai	Live			Yes	No
GL EVENTS MONTREUIL	France	Venues			Yes	Yes
ORLEANS EVENTS	France	Venues			Yes	Yes
PISCINE DE GERLAND	France	Live			No	No
DIJON EVENTS	France	Venues			No	No
SMART MANUF JAPAN	France	Venues	01/01/2023		No	No
LOCABRI	France	Live	01/01/2023		Yes	Yes
GL EVENTS DMDL	Chile	Live	01/01/2023		No	No
FINANCIERE DU PILAT	France	Live	01/01/2023	30/06/2023	No	No
GL EVENTS LOXAM	France	Live	01/06/2023		Yes	Yes
EXPO CINQ	France	Venues	01/07/2023		No	No

7.3 European taxonomy

Regulatory context

In order to reorient capital flows towards sustainable investments, the European Union adopted an action plan on financing sustainable growth. This has led to the establishment of a common classification system for business activities, aimed at identifying those that are considered sustainable. This system is set out in the European "Taxonomy Regulation", which entered into force on 12 July 2020.

For an activity to be considered sustainable, it must meet a number of criteria. Specifically, it must contribute substantially to environmental objectives including notably climate change adaptation, the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control and the protection and restoration of biodiversity and ecosystems. In addition, it must do no significant harm (DNSH) to these environmental objectives, and must comply with certain international standards such as OECD Guidelines for Multinational Enterprises and UN Guiding Principles on Business and Human Rights.

The European Commission has adopted delegated acts establishing the technical criteria for climate-related environmental objectives, and identified more than 70 sub-sectors of economic activity accounting for 93% of greenhouse gas emissions in the EU. These activities require priority action and are considered "European Taxonomy-eligible". In accordance with the Taxonomy Regulation, certain companies, in particular those subject to the obligation to publish an annual non-financial statement, starting from 1 January 2022 are also required to publish sustainability indicators associated with European Taxonomy-eligible economic activities. As from 1 January 2023, these companies must also disclose the proportion of these indicators that comply with the technical criteria of the Taxonomy.

Applicable reporting scope

The scope of the analysis is identical to the NFS reporting scope mentioned in section "7.1 Methodological note and reporting scope", page 57. On this basis, it covers the financial consolidation scope.

Eligibility of revenue

Activities comparable to those of GL events	Applicable objectives	Analysis results
5.5 Product-as-a-service and other circular use- and result-oriented service models	Transition to circular economy	A large part of GL events Live's business is based on a rental business model. These entities offer different types of equipment on a rental basis: structures (i.e. Locabri) and stands (i.e. HallExpo), audio-visual equipment (i.e. GL Audiovisual and Power), furniture (i.e. GL events Mobilier), electrical generators (i.e. GL Audiovisual and Power) and other rental products. All of these products over which GL events retains ownership are recovered at the end of the rental period. At present, only entities that provide exclusively rental services are included in Taxonomy-eligible revenue. These entities generated revenue of €329.73 million, or 23% of total revenue. In 2024, GL events will qualify the revenue of entities on the basis of a mixed business model to ensure that the percentage remains in line with the goal for a comprehensive transition to a circular economy.
2.1 Hotels, holiday, camping grounds and similar accommodation	Protection and restoration of biodiversity and ecosystems.	GL events Group operates two hotels with a Taxonomy-eligible activity with respect to the objective for the protection and restoration of biodiversity and ecosystems.

Alignment of eligible revenue

Based on an analysis of the various criteria for the alignment of GL events' rental activity with the objective of transitioning to a circular economy, a number of studies will be carried out in 2024 to qualify the revenue of all Group entities.

Taxonomy-eligible CapEx

CAPEX	Applicable objectives	Analysis results
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	Climate change mitigation	GL events has installed charging stations for hybrid or electric vehicles at some of these sites at a cost of €0.04 million in 2023. This CAPEX is eligible, but is not currently aligned with the Do No Significant Harm (DNSH) criteria for climate change adaptation. In 2024, the Group will commission projects to study the impact of climate change on these sites, so that this CAPEX can be considered as Taxonomy-aligned.
7.7 Acquisition and ownership of buildings	Climate change mitigation Climate change adaptation Transition to a circular economy.	As part of these activities, GL events may be required to construct buildings to increase the size of event venues, warehouses, production sites, offices, etc. In 2023, GL events invested €40.53 million in the construction of new buildings. These capital expenditures are Taxonomy-eligible with respect to the three objectives on the left. This information does not take into account the IFRS 16 reporting scope. In 2024, the Group will commission projects to study the alignment of all these capital expenditures (CAPEX). In addition, a more precise breakdown of these capital expenditures between construction and renovation will be carried out in order to refine the analysis of the Taxonomy eligibility and alignment criteria.
2.3 Collection and transport of non-hazardous and hazardous waste	Transition to circular economy	At these production and event hosting sites, GL events may invest in waste sorting or collection areas to facilitate these processes for site stakeholders. In 2023, work was carried out to set up a sorting area at a GL events Venues site for the sum of €0.14 million.
5.5 Product-as-a-service and other circular use- and result-oriented service models	Transition to circular economy	As explained above, a significant portion of GL events Live's revenue is derived from a rental business model (€329.73 million). Purchases of rental assets represent capital expenditures (CAPEX): furniture, tents, grandstands, structures, etc. In 2023, CAPEX for rental equipment amounted to €52.74 million.

OPEX eligibility

With respect to operating expenses (i) related to assets or processes associated with Taxonomy-aligned economic activities, (ii) that are part of the CapEx plan for the expansion of Taxonomy-aligned economic activities or (iii) related to the purchase of output from Taxonomy-aligned economic activities, GL events is not currently able to identify them precisely, as the Group does not yet have detailed information concerning the analysis of the alignment of its suppliers, particularly in the case of purchases from Taxonomy-aligned economic activities, such as the purchase of energy. Work will be carried out to identify them in 2024.

Proportion of revenue (turnover) from products or services associated with Taxonomy-aligned economic activities

Economic Activities (1)	Code (2)	Absolute turnover (3)	Proportion of Turnover (4)	Substantial Contribution Criteria						DNSH criteria (Do No Significant Harm)						Minimum Safeguards (17)	Taxonomy aligned proportion of total turnover, year N (18)**	Taxonomy aligned proportion of turnover, year N-1 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)	
				Climate Change Mitigation (5)*	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy,(15)	Biodiversity (16)						
Text		Millions, local CCY	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES				24%																	
A.1. Environmentally sustainable activities (Taxonomy-aligned)				0%													0%				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.00	0%	0%	0%												0%		0%	0%	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																					
Product-as-a-service and other circular use- and result-oriented service models	5.5	329.73	23%	0%	0%	0%	0%	100%	0%								23%		E		
Hotels, holiday, camping grounds and similar accommodation	2.1	10.87	1%	0%	0%	0%	0%	0%	100%								1%			T	
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		329.73	24%	0%	0%	0%	0%	24%	0%								24%		23%	1%	
Total (A.1+A.2)		329.73	24%																		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
Turnover of Taxonomy-non-eligible activities		1,089.27	77%																		
Total (A+B)		1,419.00	100%																		

Portion of Taxonomy eligible and aligned Capex

Economic Activities (1)	Code (2)	Absolute CapEx (3)	Proportion of CapEx (4)	Substantial Contribution Criteria						DNSH criteria (Do No Significant Harm)						Minimum Safeguards (17)	Taxonomy aligned proportion of total CapEx, year N (18)**	Taxonomy aligned proportion of turnover, year N-1 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)	
				Climate Change Mitigation (5)*	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)						
Text		Millions, local CCY	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES				69%																	
A.1. CapEx of environmentally sustainable activities (Taxonomy-aligned)																	0%				
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%	0%	0%												0%		0%	0%	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)																					
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	7.4	0.04	0.03%	100%	0%	0%	0%	0%	0%								0.03%		E		
Acquisition and ownership of buildings	7.7	40.53	30%	100%	100%	0%	0%	100%	0%								30%			T	
Collection and transport of non-hazardous and hazardous waste	2.3	0.14	0%	0%	0%	0%	0%	100%	0%								0%			T	
Product-as-a-service and other circular use- and result-oriented service models	5.5	52.74	39%	0%	0%	0%	0%	100%	0%								39%		E		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		93.45	69%	30%	30%	0%	0%	69%	0%								69%		39%	30%	
Total (A.1+A.2)		93.45	69%																		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
Capex of Taxonomy-non-eligible activities		42.78	31%																		
Total (A+B)		136.22	100%																		

7.4 Concordance tables

Topic	TCFD Recommendations	Chapter
GOVERNANCE	a. Describe the Board's oversight of climate-related risks and opportunities.	2.2 CSR/ESG risk management with a double materiality assessment
	b. Describe management's role in assessing and managing climate-related risks and opportunities.	2.3 A system of governance and organisation adapted to the Group's CSR/ESG ambitions
STRATEGY	a. Describe the climate-related risks and opportunities the company has identified over the short, medium, and long term.	2.2.1 Methodology and results
	b. Describe the impact of climate-related risks and opportunities on the company's businesses, strategy, and financial planning.	
	c. Describe the resilience of the company's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	
RISK MANAGEMENT	a. Describe the company's processes for identifying and assessing climate-related risks.	2.2.1 Methodology and results
	b. Describe the company's processes for managing climate-related risks.	Group risk mapping
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the company's overall risk management.	Risk management and internal control
METRICS AND TARGETS	a. Disclose the metrics used by the company to assess climate-related risks and opportunities in line with its strategy and risk management process.	2.2.1 Methodology and results
	b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	5.1 Reduce the carbon footprint of our activities
	c. Describe the targets used by the company to manage climate-related risks and opportunities and performance against targets.	

7.5 Acronyms

AES:	<i>Agence des Économies Solidaires</i> (French Agency for the Solidarity Economy)	ETTI:	<i>Entreprise de Travail Temporaire d'Insertion</i> (Temporary employment and social placement agency)
AFA:	<i>Agence Française Anticorruption</i> (French Anticorruption Agency)	F&B:	Food & Beverage
LTI:	Lost Time Injury	FCOS:	<i>Formation Continue Obligatoire de Sécurité</i> (French compulsory continuous safety training)
BEGES:	<i>Bilan des Emissions de Gaz à Effets de Serre</i> (a statutory French GHG emissions audit)	FIMO:	<i>Formation Initiale Minimale Obligatoire</i> (French compulsory minimum initial training certification for professional drivers)
BU:	Business Unit	FNE:	<i>Fonds National de l'Emploi</i> (National Employment Fund)
CACES:	<i>Certificat d'Aptitude à la Conduite En Sécurité</i> (training certification for equipment operators)	CNG:	Compressed Natural Gas
CAPEX:	Capital Expenditure	GHG:	Greenhouse Gas
CDD:	<i>Contrat à Durée Déterminée</i> (fixed-term employment contracts)	OPG:	Olympic and Paralympic Games
CDI:	<i>Contrat à Durée Indéterminée</i> (permanent employment contracts)	LED:	Light-Emitting Diode
GMC:	General Management Committee	NACE:	<i>Nomenclature des Activités Economiques</i> (General Nomenclature of Economic Activities)
EXCO:	Executive Committee	NOVI:	<i>NOmbreuses VICTimes</i> (a French public safety and emergency preparedness plan)
COFIL:	Steering Committee	SDG:	Sustainable Development Goals
CO₂:	Carbon dioxide	ILO:	International Labour Organisation
CSE:	<i>Comité Social et Économique</i> (Social and Economic Committee)	NGO:	Non-Governmental Organisation
DEA:	<i>Déchets d'Ameublement et Assimilés</i> (Furniture and Related Waste)	OPCO:	<i>Opérateurs de Compétences</i> (French occupational training entities)
WEEE:	Waste of Electrical and Electronic Equipment	OPEX:	Operating expenditures
DETOX:	Detoxification	PPSPS:	<i>Plan Particulier de Sécurité et de Protection de la Santé</i> (Individual Health and Safety Protection Plan)
NHIW:	Non-hazardous industrial waste	REC:	Renewable Energy Certificate
NFS:	Non-Financial Statement	RETEX:	<i>Retour d'Expérience</i> (Feedback)
DPO:	Data Protection Officer	RIA:	<i>Robinet d'Incendie Armé</i> (Wall Fire Hydrant)
HRD:	Director of Human Resources	HR:	Human resources
DSP:	<i>Délégation de Service Public</i> (public service delegation, a form of public-private partnership)	ISSM:	Information Systems Security Manager
EA:	<i>Entreprise du secteur Adapté</i> (Assisted employment company for disabled persons)	CSR:	Corporate social responsibility
ECV:	<i>Engagement pour la Croissance Vert</i> (Commitment to Green Growth)	SBTi:	Science-based Targets Initiative
EFS:	<i>Établissement Français du Sang</i> (French Blood Agency)	SSIAP:	<i>Service de Sécurité Incendie et d'Assistance à Personnes</i> (Fire Safety and Personal Protection Services)
PPE:	Personal Protective Equipment	UNIMEV:	<i>Union Française des Métiers de l'Événement</i> (the French Meeting Industry Council)
ERP:	<i>Etablissement Recevant du Public</i> (a public-access building)	USEP:	<i>Union Sportive de l'Enseignement du Premier degré</i> (the French Sports Federation for Primary Schools)
ESAT:	<i>Établissement de Service d'Aide par le Travail</i> (a sheltered work organisation)		
ESG:	Environment, Social and Governance		
SSE:	Social and Solidarity Economy		

This is a free translation into English of the original report issued in the French language and it is provided solely for the convenience of English speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

5.4 Independent third-party assurance statement on the consolidated non-financial statement included in the management report

Fiscal year ended 31 December 2023

To the shareholders:

In our capacity as an independent third-party organisation, also GL events' Statutory Auditor, accredited by the French Accreditation Committee, COFRAC, under number 3-1901 (accreditation for which the list of sites and scope are available at www.cofrac.fr), we have conducted procedures to express a limited assurance conclusion on the historical information (observed or extrapolated) in the consolidated non-financial statement, prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), for the year ended 31 December 2023 (hereinafter the "Information" and the "Statement", respectively) presented in the management report of GL events (hereinafter the "Company" or the "Entity"), pursuant to the provisions of articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (code de commerce).

Conclusion

During the course of our work, certain invoices that would have enabled us to verify the main amounts for the "Products and services purchased" item in Scope 3 of the carbon assessment were unable to be provided on the dates scheduled for our intervention. On the basis of the information provided, we are thus unable to express an opinion on the reliability of the data published for this indicator and consequently to achieve a satisfactory rate of coverage for the verification of the carbon assessment. In addition, the Group has outsourced the production of its carbon assessment in 2023. For this reason, the reliability of the Group's data reporting process must continue to improve, and assumptions for extrapolation must be anticipated.

Based on our procedures as described in the section "Nature and scope of procedures" and the evidence we have obtained, other than the matters described above, no material misstatements have come to our attention that would cause us to believe that the consolidated non-financial statement does not comply with the applicable regulatory provisions and that the Information, taken as a whole, is not fairly presented.

Comments

Without qualifying the above conclusion and in accordance with the provisions of Article A. 225-3 of the French Commercial Code, we make the following comments:

- The key performance indicators used to manage the policies relating to Territorial Dynamics (number of SSE service providers) and Human Capital (absenteeism rate) are only deployed in France.
- The processes for recording and verifying data for orders and receipts for the purchase of consumables (carpets and brushed cotton) and for training need to be strengthened.
- The process of calculating CO₂ emissions linked to the upstream and downstream transport of goods must be made more reliable and be documented when the carbon assessment is produced.

Preparation of the Non-Financial Statement

The absence of a generally accepted and commonly used reference framework or established practices on which to base the assessment and measurement of the Information enables the use of different but acceptable measurement techniques that may impact comparability between entities and over time.

Accordingly, the Information must be read and interpreted with reference to the Guidelines, which are summarised in the Statement and are available on the Company's website or on request from its headquarters.

Limits inherent in the preparation of the Information and the Statement

The Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions and/or estimates used for its preparation and presented in the Statement.

Responsibility of the company

It is the responsibility of the Board of Directors to:

- selecting or determining the appropriate criteria for the preparation of the Information;
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented with respect to these risks as well as the outcomes of these policies, including key performance indicators and the information set out in Article 8 of Regulation (EU) 2020/852, known as the Taxonomy Regulation;
- implementing such internal control as it determines is necessary to enable the preparation of Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared in accordance with the entity's reporting procedures (the Guidelines) as indicated above.

Statutory Auditors' responsibility as an Independent Third-Party

We have a duty, on the basis of our work, to formulate a reasoned opinion expressing a conclusion of a moderate level of assurance as to:

- the Statement's compliance with the provisions of Article R. 225-105 of the French Commercial Code;
- the accuracy of the historical information (observed or extrapolated) provided in accordance with Article R. 225-105 I, 3° and II of the French Commercial Code, i.e. the outcomes, including key performance indicators, and the measures implemented considering the principal risks (hereinafter the "Information").

As it is our responsibility to issue an independent conclusion on the Information prepared by Management, we are not authorised to participate in the preparation of the Information, as this could compromise our independence.

It is not our responsibility to provide a conclusion on:

- the Company's compliance with other applicable legal and regulatory provisions (particularly with regard to the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy), the duty of vigilance and the fight against corruption and tax evasion);
- the fairness of information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy); and tax evasion;
- compliance of products and services with applicable regulations.

Applicable regulatory provisions and professional guidance

We performed the work described below in accordance with Articles A. 225-1 *et seq.* of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement and the international standard ISAE 3000 (revised).

These provisions enabled us to establish a verification programme (*RSE_SQ_Annexe N°2_Programme de vérification_DPEF*) describing in particular all the methodologies applied in accordance with the provisions of standard ISO 17029. This report by the Independent Third Party was established in accordance with this programme.

Independence and quality control

Our independence is defined by Article L.822-11-3 of the French Commercial Code and by the French Code of Ethics for Statutory Auditors (*Code de déontologie*). In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement.

Means and resources

Our work made use of the expertise of six people between December 2023 and March 2024 for a total period of approximately three weeks.

In the performance of this engagement, we obtained assistance from our specialists in the fields of sustainable development and social responsibility. We conducted around twenty interviews with the persons responsible for preparing the Statement, representing in particular the risk and CSR, human resources, purchasing, communication and marketing and compliance departments.

Nature and scope of our work

We planned and performed our work taking account of the risk of material misstatement of the Information.

We consider that the procedures conducted in exercising our professional judgement enable us to express a limited assurance conclusion:

- we familiarised ourselves with the activities of all companies in the consolidation scope and the description of the principal risks;
- we looked into the appropriateness of the Guidelines with a view to their relevance, exhaustiveness, reliability, neutrality and comprehensive nature, taking into account, where necessary, the sector's good practices;
- we verified that the Statement covers each category of information provided for in section III of Article L. 225-102-1 on social and environmental matters as well as respect for human rights and the combating of corruption and tax evasion;
- we verified that the Statement provides the information required under Article R.225-105 II of the French Commercial Code where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under Article L.225-102-1 III, paragraph 2 of the French Commercial Code.
- we verified that the Statement presents the business model and a description of the principal risks associated with the activities of all the consolidated entities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators for the principal risks;
- we referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented; and
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1. Concerning certain risks (cyber security, business ethics and compliance, responsible innovation, territorial dynamics), our work was carried out at the consolidating entity's level, for the others risks, our work was carried out on the consolidating entity and on a selection of entities;

- Where necessary, we verified that the Statement covers the consolidated scope, i.e. all companies within the consolidation scope in accordance with Article L. 233-16, with the limits specified in the Statement;
- we obtained an understanding of internal control and risk management procedures implemented by the Company and assessed the data collection process aimed at ensuring the completeness and fairness of the Information;
- for the key performance indicators and the other quantitative results that we considered to be the most significant presented in Appendix 1, we implemented:
 - analytical procedures consisting in verifying the correct consolidation of collected data as well as the consistency of changes in them,
 - substantive tests, based on sampling or another means of selection, that consisted in verifying the proper application of definitions and procedures and reconciling data with supporting documents. These procedures were conducted for a selection of contributing entities¹ and covered between 6% and 100% of the consolidated data selected for these tests;
- we assessed the overall consistency of the Statement in relation to our knowledge of all the consolidated entities.

The procedures conducted in a limited assurance review are substantially less in scope than those required to issue a reasonable assurance opinion in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*); a higher level of assurance would have required us to carry out more extensive procedures.

Lyon, 2 April 2024

The Statutory Auditors

French original signed by:

MAZARS SAS (Lyon)

Emmanuel Charvanel
Partner

Arnaud Flèche
Partner

Paul-Armel Junne
Partner

¹ HR data has been verified for the Live and Venues France scope (excluding training, Live France scope).
Data on energy consumption was verified for Venues France, Venues China and Venues Brazil
Data relating to waste management was verified for Venues France
Data relating to purchases (consumables, furniture, wood) was verified for the Live France scope.

Appendix 1: Information considered as most important

Qualitative information (actions and results) relating to the main risks

- Climate change and energy
- Waste management
- Use of resources
- Supply chain
- Managing talent
- Human capital
- Territorial dynamics
- Business ethics and compliance
- Cybersecurity and data protection
- Responsible innovation

Quantitative indicators including key performance indicators

- Headcount at 31/12/2023
- Carbon assessment - scope 2 (Indirect emissions linked to the consumption of electricity, steam, heat or cooling)
- Carbon assessment - scope 3 (products and services purchased)
- Carbon assessment - scope 3 (business travel)
- Energy consumption (electricity, natural gas, heating and cooling network)
- Waste sorting rate
- sqm of carpet and brushed cotton
- Average number of training hours per employee
- Number of trainees and work-study contracts
- Absenteeism rate
- No. of SSE providers
- Number of employees who received training in business ethics
- Number of employees who received training in fraud prevention
- Number of entities ISO certified and/or labelled
- Number of new exhibitions
- Number of customer satisfaction surveys
- Number of innovations

