



Sustainability Statement

BRINGING PEOPLE TOGETHER

03

Sustainability statement

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Introductory note

Over the past two years, GL events has undertaken significant work to improve the quality and completeness of sustainability data in conjunction with measures to increase the reliability of financial data. These efforts have focused in particular on harmonising data collection methods, strengthening internal control and ensuring the completeness of the scope. The aim is to gradually construct a reliable reporting system both meeting regulatory requirements and ensuring greater transparency for internal and external stakeholders. However, the CSRD directive and the ESRS standards are being implemented for the first time in a context marked by many uncertainties. This is due to differing interpretations of the texts, and the absence of established practices and comparative data. The collection of external data, particularly in value chains, is also a challenge, which can sometimes make it difficult to assess certain sustainability indicators accurately and reliably.

As part of this first-time application of ESRS standards, several methodological and operational challenges were identified, in particular due to:

- The heterogeneity of information systems: GL events relies on more than 130 entities that use different tools and reporting systems. This diversity complicates the task of collecting consistent data, particularly for calculating greenhouse gas emissions generated from purchases (ESRS E1).
- Limits in the quantification of certain indicators. With regard to emissions of atmospheric pollutants (ESRS E2), GL events is not yet able to quantify these emissions for all its activities. In terms of the circular economy (ESRS E5), the company does not currently have volume data on all its purchases, which makes it difficult to estimate material flows and the proportion of sustainable purchases.

- Possible discrepancies in energy data : Data on energy purchases is collected on a monthly basis, which can lead to occasional discrepancies between meter readings and invoices, particularly in the estimation of energy consumption and associated emissions (ESRS E1). In addition, in Brazil, some sites use energy cogeneration technologies, which can make it difficult to qualify the data.
- Data linked to ESRS S1-10 (Europe), S1-13 (France), S1-14 (France) and S1-15 (France) currently covers part of the reporting scope, and improvement initiatives are being developed to extend this scope in order to fully meet requirements.

GL events is continuing its efforts to improve the quality and exhaustive nature of its sustainability data. The development of methodologies, strengthening internal processes and adapting reporting systems will gradually increase the reliability of key indicators and reduce the uncertainties identified. Furthermore, number of pilot projects will be launched by the Group in 2025 with the digital management of data hubs to centralise and consolidate sustainability data. Awareness-raising initiatives and training of reporting contributors will also continue during the year. Lastly, new central internal controls will be implemented during the year. The aim of these current and future projects is to work on the accuracy, authenticity and classification of data, as well as the separation of reporting periods.

This statement reflects GL events' commitment to transparency and continuous improvement in the implementation of CSRD requirements. Any changes in methodology or scope will be detailed in future publications.

1. ESRS 2 – General Disclosures

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ESRS 2: General disclosures

GL events' sustainability statement is aligned with the European Sustainability Reporting Standards (ESRS). These standards provide a structured and comprehensive framework for the publication of non-financial information covering environmental, social and governance (ESG) issues.

GL events' sustainability statement is based on a double approach to materiality which assesses not only the impact of the company's activities on the environment and society, but also how environmental and social issues influence GL events' overall performance. This twofold perspective ensures that the statement is relevant to all stakeholders, including employees, investors, customers and many others with whom the company interacts. It also makes it possible to identify sustainability risks, opportunities and impacts facing the Group.

In preparing this statement, GL events collected and consolidated data from across its operations and supply chain. The scope of sustainability policies and indicators is aligned with that of financial consolidation. This ensures consistency between financial and sustainability issues. This scope is presented in [ESRS 2 BP-1](#).

This statement, which complies with the requirements of the CSRD (Corporate Sustainability Reporting Directive), is subject to an external audit, as required by regulations, with a limited level of assurance, as detailed in the corresponding section. In addition, prior to these audits, an internal control environment was set up (see [ESRS 2 GOV-5](#)). The statement includes regulatory information as well as a presentation of and performance updates with*GL events Group's CSR policy.

Finally, the statement contains the disclosures required by the CSRD, as well as presentations of and performance updates with respect to GL events' CSR policies, and the internal control environment (reporting protocol, mathematical checks, archiving, etc.)

This sustainability report is the responsibility of the Group's Risk and CSR department.

An internal review is carried out by the Audit and Internal Control, Finance and Communications teams, in collaboration with the CSR teams.

As presented in [ESRS 2 GOV-2](#), the content of this sustainability statement has been reviewed and approved by various management bodies. It was reviewed by the members of the CSR & Audit Committees on March 4, 2025. The summary review by the sustainability auditors was carried out at GL events on February 27, 2025 and their report follows this sustainability statement.

1.1 General basis for preparation of sustainability statements (BP-1)

Sustainability statement scope

Information published in this report relates to the 2024 financial year. The data and information presented herein are aligned with the financial statements and were collected from 1 January 2024 to 31 December 2024.

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 the entities under the Live, Venues, Exhibitions divisions and the various holding companies. This scope is aligned with that of the financial statements.

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 employment-related data.

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. When data is not available, it will be extrapolated on a pro rata temporis basis of the sales generated once integrated into GL events.
- **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. ESG reporting includes:

- Entities with an operational activity or generating sales.
- Entities with employees.

All entities are therefore included in the scope of ESG and employee-related data. However, they may not appear in certain employment or environmental indicators. This can be explained by two reasons:

- The employees work in an entity but without any event-related operating activity. It will report employment data, but not environmental data.
- An entity includes operational projects in its accounts. However, the employees working there are part of another entity. For that reason, it will report environmental data but not HR data.

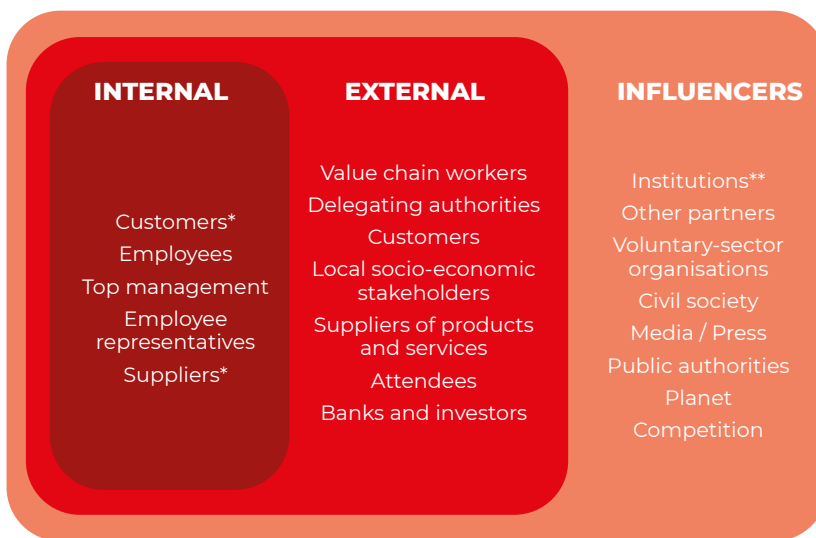
See APPENDIX : List of consolidated entities.

GL events' sustainability statement covers the company's entire value chain and as such covers stakeholders both upstream and also downstream of its activities. Upstream, the value chain includes suppliers of services and products, essential for organising events, managing venues and providing associated services. This approach takes into account the impact of raw materials sourcing, services

and logistics. Downstream, the value chain extends to exhibitors, event organisers and attendees, who interact directly with the spaces and services offered by GL events. Here, for example, emissions resulting from travel will be calculated. The double materiality analysis integrates the risks, opportunities and impacts associated with each link in the value chain.

Stakeholder mapping

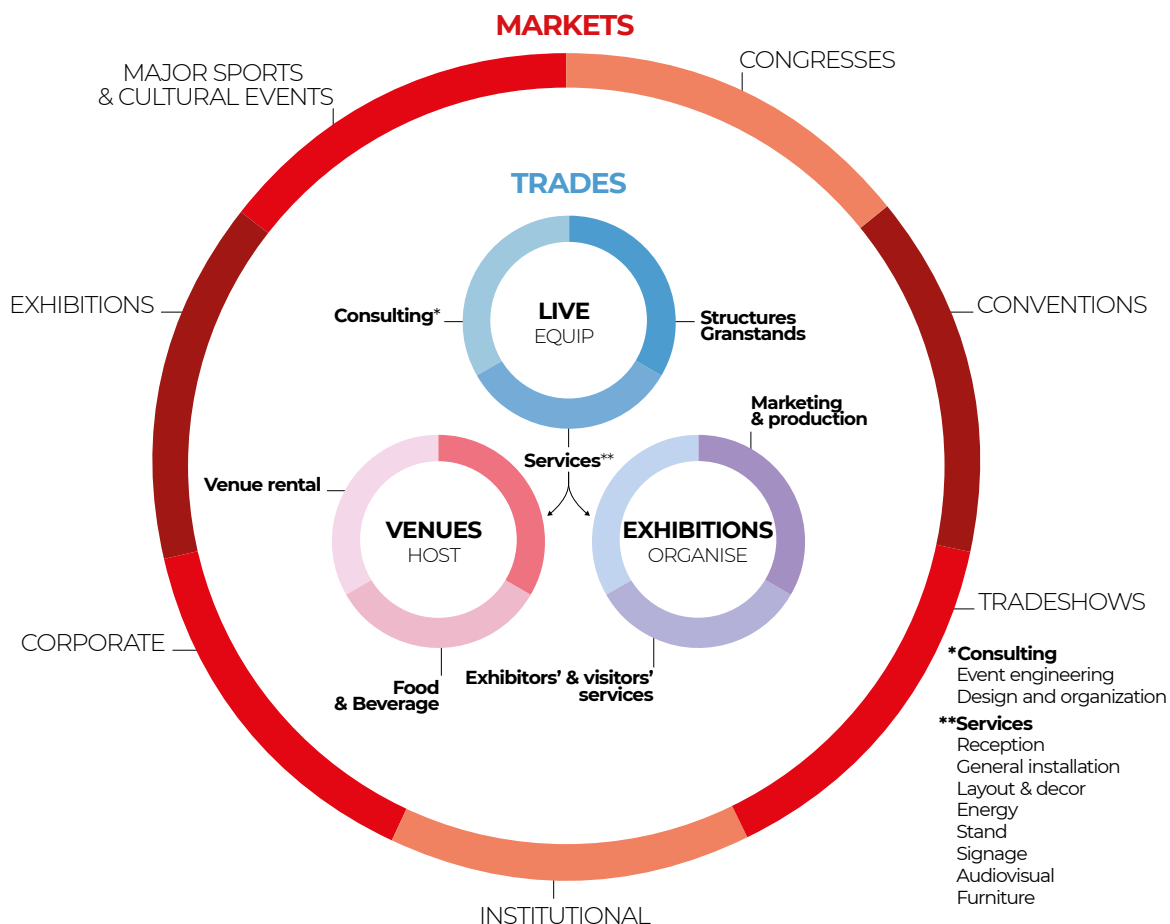
Identifying stakeholders is an essential step in ensuring the relevance and coherence of GL events' CSR policy. The stakeholder map presented below identifies the key players likely to influence or have a direct impact on GL events' business model, as well as those over which the Group can exert influence or have a direct impact.



* the Group's integrated business model: Group entities trade goods and services with one another.

** including trade federations / professional organisations

Business model presentation



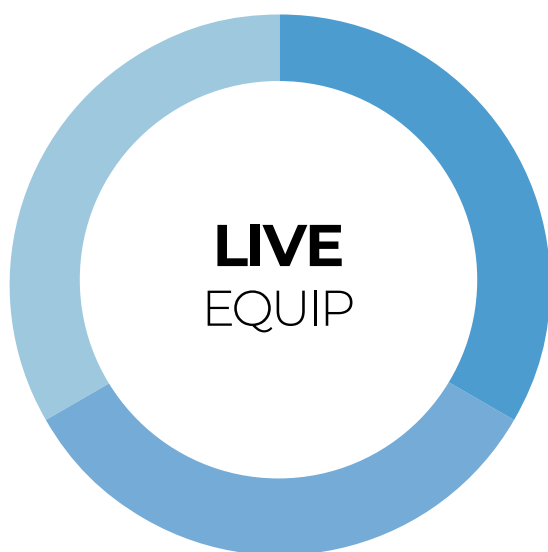
The strength of the Group's business model: leveraging the combined strength of complementary activities to meet the expectations and requirements of all its customers.

GL events' core mission is contributing to successful meetings: congresses and conventions, cultural, sports, institutional and corporate 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. GL events has in this way gradually become the partner of choice for international organisers for major international events like the Olympic Games, World Cups and international meetings.



The Live division's business model is based on an integrated approach covering every phase in the event organisation cycle from consultancy to operational execution.. This complementary range of business expertise makes it possible to offer turnkey solutions tailored to a wide range of events (corporate, institutional, sporting or cultural).

Backed by its technical and creative expertise, GL events Live is able to offer a wide range of services, including project design, the provision of temporary infrastructure and a wide range of products for any event.

The Live division is characterised by a high degree of adaptability which enables it to meet the specific needs of all event organisers and venues, from local projects to major international projects (Olympic Games, COP, Football World Cup, etc.).

Reflecting its responsible approach, GL events has adopted practices designed to reduce the environmental impact of its events. This includes eco-design and the leasing of assets, while guaranteeing the on-site safety and security of internal and external stakeholders.

This business model, combining innovation, quality of service and sustainable commitment, has established the Live division as a key player in the events sector.

SERVICES

Upstream

- Inventory management and asset identification
- In the case of the purchase of a finished product: extraction of resources, transformation, followed by logistics and storage by the entity.
- Logistics and packaging of finished products up to the events.

Operation

- Assembly, operation and disassembly
- During disassembly, if the product is a consumable (e.g. carpet) then the product must be reused or end-of-life disposal by the Venues division.

Downstream

- If return to stock is possible, then logistics up to storage. It is then reconditioned in the workshop before being stored.
- For damaged products, reuse or end-of-life disposal on site.

CONSULTING AND INTELLECTUAL SERVICES

Upstream

- Scaling the project to customer needs
- Ensure the availability of material resources (planning tool, IT) and human resources (employees, temporary staff, intellectual services).
- Project management and pre-delivery.

Operation

- Delivering and monitoring the project and all service providers.

Downstream

- Event follow-up and closing (administrative and operational)

STRUCTURES AND SEATING SYSTEMS

Upstream

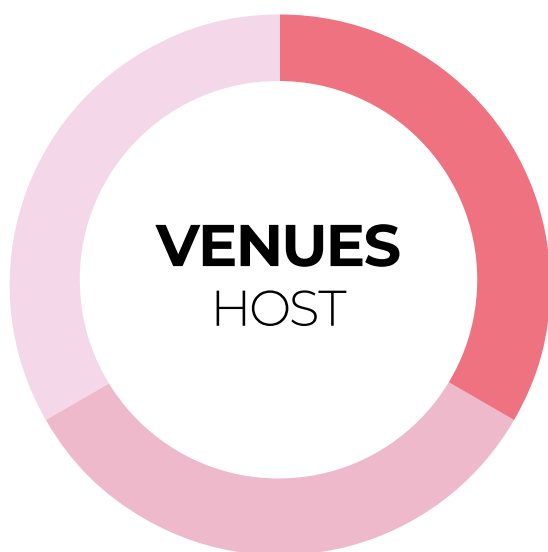
- Inventory management and asset identification
- In the case of an investment: extraction of resources, transformation, followed by logistics and storage by the entity.
- Logistics of finished products up to the event.

Operation

- Securing the site and setting up a living compound if necessary.
- Assembly, operation and disassembly of the structure.

Downstream

- If return to stock is possible, then logistics up to storage. It is then reconditioned in the workshop before being stored.
- If the structure is degraded, then end-of-life disposal of the product and recovery of waste in appropriate channels (metals, wood and plastics)



The business model of the Venues division consists of managing and operating a network of 60 event venues in France and other countries. This network includes convention centres, exhibition centres, concert halls and other modular event spaces, offering a wide range of structures and configurations designed to meet the needs of event organisers.

GL events Venues ensures the hospitality services and operational management of a wide range of events, including congresses, exhibitions, trade fairs, shows and sporting events. By offering bespoke services and customised support, this business seeks to maximise the attractiveness of sites under its management while providing attendees and exhibitors an optimal experience. Their operations are based on ensuring a close collaboration with the Group's other divisions, in particular the Exhibitions division, which organises its exhibitions at these sites, and the Live division, a provider of high-quality services.

With strong local roots and a global presence, the Venues division also contributes to local development by promoting regional economic ecosystems, and in so doing addresses the needs of the delegating authorities who own the venues.

In addition, policies and initiatives have been introduced to reduce the carbon footprint of its sites, minimise pressure on water resources and biodiversity, and maximise circular economy practises at these sites, in line with the Group's sustainable transition objectives.

This operating model, which combines quality, innovation and responsibility, strengthens GL events Venues' position as a partner of choice for event organisers.

SPACE RENTAL

Upstream

- Maintain the facilities in line with the public service delegations (*délégations de service public*).
- Define requirements with the organisers in terms of square meterage, energy and other fluids.

Operation

- Ensure the availability of the spaces identified during the set-up, operation and disassembly phases.
- Assist the organiser with waste management and clean-up.

Downstream

- Event follow-up and closing (administrative and operational)

SERVICES

- See the Live division value chain

HOSPITALITY AND FOOD & BEVERAGE

Upstream

- Define requirements with the organiser and coordinate with service providers.
- Prepare reception facilities in accordance with current regulations (safety, cleaning, etc.)

Operation

- Ensure that the services and reception arrangements for the organisers and service providers are properly executed.
- Manage event waste, including reuse.

Downstream

- Closure of the event: support the departure of service providers and organisers.



The Exhibitions division's business model consists in managing and organising exhibitions for professionals in sectors such as catering, industry, energy transition and fashion, and also events for the general public such as fairs. These events play a key role as platforms for meetings, exchanges and economic development for the stakeholders in each sector.

The success of these events also depends on the availability of adapted and modular reception areas, such as those managed by the Venues division, as well as calibrated and high-quality services, notably those offered by GL events Live, to ensure an optimal experience for all visitors and exhibitors.

As part of its forward-looking approach, the Exhibitions division supports the environmental transition of the sectors it services, in particular by showcasing the exhibitors' sustainable initiatives, organising conferences dedicated to the ecological transition, and gradually integrating responsible practices into its own operations.

This business model, combining expertise in specific sectors, innovation and a commitment to sustainability, establishes GL events Exhibitions' position as a major contributor to the development of local and international economic activities.

MARKETING & PRODUCTION

Upstream

Scaling events to the needs of stakeholders

- Choose a Venue and the timing of the event.
- Design the event
- Ensure the availability of material resources (planning tool, IT) and human resources (employees, temporary staff, intellectual services).

Operation

- Ensure logistical coordination for assembly, operation and disassembly.
- Promote the marketing content.

Downstream

- Follow-up and close the event (administrative and operational).

SERVICES

- See the Live division value chain

EXHIBITORS' & VISITORS' SERVICES

Upstream

- Obtain information from the Venues and the event destination about the accessibility of the city and the site, and inform exhibitors and visitors accordingly.
- Sell technical services.
- Design the visitor and exhibitor experience.

Operation

- Coordinate the action of service providers during the assembly, operation and disassembly phases.
- Ensure that the different responsibilities of the service providers (waste management, cleaning and other services) are respected.

Downstream

- Follow-up and close the event (administrative and operational).

1.2 Disclosures in relation to specific circumstances (BP-2)

Within the framework of GL events' operations and sector strategy, the time horizons are defined as follows:

- **Short-term: 0 to 1 year.** This time horizon is aligned with the Group's short-term strategy, enabling it to react quickly to immediate needs and rapid changes in the sector.
- **Medium-term: 1 to 4 years.** GL events' medium-term calendar is adapted to the frequency of the main events organised and the related services provided, held every two years. This biennial time horizon structure provides the basis for medium-term planning, making it possible to incorporate the adjustments needed to manage these events.
- **Long-term: over 4 years.** GL events contributes to major world events such as the Olympic Games, which are held every four years. The ability to learn and introduce structural changes in terms of investments, business models and other areas is aligned with this cycle.

The following table includes the indicators based on data relating to the upstream or downstream value chains obtained from indirect sources such as average sector data or other proxies. For each indicator concerned, a selection of information is provided to ensure the transparency of the methodology applied. The context describes the sources used and the methodologies applied. The level of precision obtained from these estimates is then given for each indicator, making it possible to assess the reliability of the data. Finally, when actions are planned to improve accuracy in the future, these are also mentioned. This approach reflects GL events' commitment to optimising the quality and reliability of its sustainability data, in line with ESRS 2 requirements.

Metric	Basis of preparation	Level of precision	Actions planned to improve precision
Purchasing carbon assessment	The data collected may be physical or monetary, depending on the information systems and information from suppliers	When monetary data is used, monetary emission factors are therefore used. As a result, the emission factors used are inherently uncertain.	For the past two years, GL events has endeavoured to collect as much physical data as possible to reduce uncertainty about its purchasing carbon footprint.
Waste generated in operations	The data used in the ESRS E5 and the carbon assessment relating to waste comes from reports originating from the waste collection service providers.	For that reason, the quality of the data depends on the robustness of the tools and controls used by these entities.	GL events works closely with its service providers to ensure that the data reported corresponds as closely as possible to the operational reality on site.

The following table presents the quantitative indicators and monetary amounts for which a level of uncertainty in their measurement may be considered significant, in accordance with section 7.2 of ESRS 1. In order to ensure transparency about these outcome uncertainties, the sources of measurement uncertainty are specified for each metric or amount concerned, together with the assumptions, approximations and judgements that have been applied in estimating them. This information helps users of the report to understand the potential factors behind measurement discrepancies, as well as the methodological choices made.

ESRS	Indicators	Sources of Measurement Uncertainty	Assumptions
ESRS E1	Energies	All data useful for energy-related indicators are collected the form of physical values: kWh; m ³ ; litres; etc. This data originates from energy supplier factors.	If no data is available for a given period, consumption is estimated on the basis of average monthly consumption.
ESRS E1	Carbon assessment	The calculation method and assumptions used to estimate the Group's carbon footprint are presented in ESRS E1-6.	The calculation method and assumptions used to estimate the Group's carbon footprint are presented in ESRS E1-6.
ESRS E2	Electrification of the vehicle fleet	The data comes from the service provider responsible for managing France's vehicle fleet. Data is collected in physical units of measurement: numbers.	No particular assumptions.
ESRS E3	Water consumption	Water consumption figures reported by the entities originate either from supplier invoices or meter readings. Physical data is collected: m ³ .	If no data is available for a given period, consumption is estimated on the basis of average monthly consumption.
ESRS E5	Waste generated in operations	All data useful for waste-related indicators is collected in the form of physical units of measurement: tons. This data comes from waste service providers	If data is not available for a given period, an estimate of the waste generated is made on the basis of average tonnages per month.

Certifications

ISO certifications, in particular ISO 20121: 2012 is the event sustainability management system standard which ensures the reliability of part of the information presented in GL events' sustainability statement. Obtaining these certifications requires a rigorous assessment of the company's environmental and HR performance processes and data. This assessment is carried out by an accredited organisation which verifies that practices comply with the requirements of the relevant ISO standard.

In France, all Venues division sites are ISO 20121 certified. Other international sites, such as Hungexpo in Hungary and the World Forum in the Netherlands, are also certified. In the Live division, 10 entities in France, the UK and Chile are certified.

In 2024, ISO certifications covered 41% of Group revenue. In the Venues division, 65% of revenue is covered by at least one ISO certification.

Other entities have been evaluated and rated by Eco Vadis. For example, Live By! GL events was awarded an Eco Vadis silver medal. Spaciotempo and Locabri were also evaluated by this entity.

ESG evaluations

Just as with ISO certification, GL events uses ESG assessments to structure and strengthen the methodology for collecting and consolidating sustainability results. For example, for the last two years GL events has been responding to the CDP (Carbon Disclosure Project) questionnaire. The CDP provides a global platform for assessing the transparency and performance of companies in managing the risks and opportunities associated with climate change, water and forests. Its climate questionnaire analyses organisations' strategies, actions and results in terms of reducing greenhouse gas emissions and adapting to climate impacts, assigning a grade ranging from D to A.

For FY 2024, GL events obtained a B- score. This rating reflects the company's sound management of climate issues, indicating that it has taken concrete steps to measure and reduce its carbon footprint, while demonstrating maturity in its approach to transparency and climate risk management.

The Group also completes the Ethifinance questionnaire every year. This non-financial assessment tool analyses companies' performance in terms of environmental, social and governance (ESG) responsibility. In particular, it makes it possible to assess the maturity of CSR commitments and policies, as well as ESG risk management, by assigning a rating based on industry sector and regulatory criteria. This questionnaire helps the Group ensure that it has comprehensive sustainability reporting system.

For FY 2024, GL events was awarded a silver medal.

Incorporation by reference

Data point	Reference document	Reference document section
ESRS 2 GOV-1 Para. 20. a) b) c)	Universal registration document	4.3. Composition and functioning of the Board of Directors 4.2. Functioning of the Executive Management.
ESRS G1-6 Para. 33. a)	Universal registration document	2.21 Statutory disclosures on the maturity of the trade payables and receivables (Article D441-6-1 paragraph 1 and L. 441-14 of the French Commercial Code).
ESRS 2 SMB-1 Para. 40. A) ii)	Universal registration document	02. GL events, businesses and markets

1.3 The role of administrative, management and supervisory bodies (GOV-1)

Board of Directors

The composition of the Board of Directors and the profile of its members are presented in section [4.3. Composition and functioning of the Board of Directors](#).

Indicators	2023	2024
Average ratio of female to male members of the Board of Directors	0.7	0.7
Percentage of independent Board members	75%	58%
Number of executive / non-executive members	1 / 11	1 / 11

*** calculation: number of female / male members*

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, 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, 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;
- remains informed of the reporting procedures for non-financial indicators (environment, health and safety, employment indicators and reporting);
- conducts an annual review of a summary of the non-financial rankings carried out on the Group and proposes areas for improvement.

This committee meets four times a year. As presented in ESRS 2 IRO-1, the Audit and CSR Committees were involved in the double materiality analysis process.

The Risk, Audit, Internal Control and CSR Department is responsible for monitoring impacts, risks and opportunities, and regularly reports on developments and progress.

The CSR and Climate Projects Reporting Manager, in charge of data collection, reports directly to the Risk Management, Audit and Internal Control and CSR departments.

The entire chain of governance participates in setting targets to address impacts, risks and opportunities.

To ensure that the necessary sustainability skills are available, GL events organises regular training sessions for Directors and Executive Committee Members on ESG issues. In 2023, for example, directors received specific training on climate issues, linked to ESRS E1 and the resulting IROs, followed in 2024 by training on compliance with the CSRD directive. These initiatives ensure that governance members have the necessary skills to effectively oversee sustainability issues. The company recognises that the presence of employee directors contributes to greater transparency in board decisions, enabling employees to better understand the company's strategic goals, although in a decentralised management environment, the implementation of these strategic objectives may have very different implications for employees. The presence of directors representing employees and employee shareholders is governed by law.

As presented in ESRS G1-1, at meetings of the Audit Committee and the Board of Directors, the General Counsel and Chief Compliance regularly reports to Board members on the progress of the Sapin II programme. In October 2022, all members of the Executive Committee and Board of Directors received training in "Effective Corruption Prevention Measures - Sapin II Act - Risks and Best Practices", provided by the law firm FIDAL. A new training programme will be introduced in 2025.

Executive Committee

The composition of the Executive Committee and the profile of its members are presented in section [4. 2. Functioning of Executive Management](#).

Indicators	2023	2024
Average ratio of female to male Executive Committee members	00:30	00:27

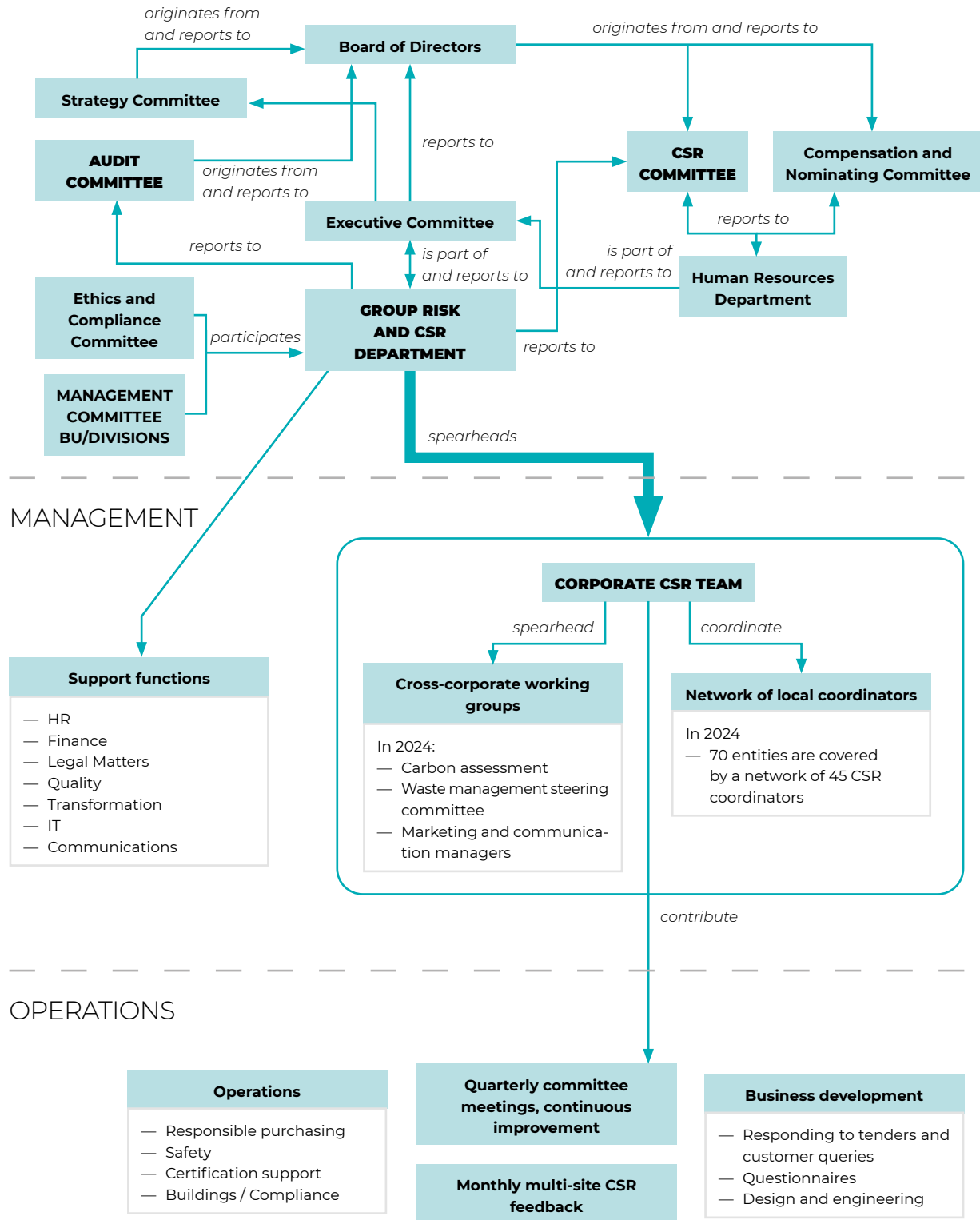
*** calculation: number of female / male members*

As presented in ESRS 2 IRO-1, GL events' Executive Committee plays a central role in integrating CSR issues and managing the Group's material impacts, risks and opportunities (IRO).

Since 2022, the CSR department has been attached to the Risks, Audit and Internal Control department. The head of these two departments sits on the Group Executive Committee. In this way, the Group ensures that sustainability issues are directly integrated into the strategic discussions taken by members of the Executive Committee.

In 2024, the Executive Committee was directly involved in developing the double materiality analysis through several of its members (Finance, Human Resources, CSR) and the Group's Chairman and CEO. The evaluation of the IROs was overseen by the Risk and CSR Department, thus ensuring strategic consistency and that the results were taken into account at the highest level of governance.

Group governance STRATEGY



1.4 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies (GOV-2)

Information on the frequency and procedures for informing governance bodies, their consideration of impacts, risks and opportunities in strategy and major decisions, and the list of material subjects addressed, are presented in section [ESRS 2 GOV-1](#), and part [4.3. Composition and functioning of the Board of Directors](#).

1.5 Integration of sustainability-related performance in incentive schemes (GOV-3)

In accordance with the information presented in [part 4.3. Composition and functioning of the Board of Directors](#), GL events' variable compensation policy reflects its commitment to environmental, social and governance (ESG) issues. Part of the Deputy Chief Executive Officer's variable compensation is contingent on achieving targets relating to environmental performance, social commitment and ethical governance. This strategic alignment is also extended to all employees in France who receive variable compensation, incorporating specific ESG criteria. The purpose of this system is to focus the efforts of all teams on achieving the Group's sustainable development objectives, and in that way strengthening the coherence and effectiveness of its CSR approach at every level of the organisation.

Compensation of the Deputy CEO

The variable portion of the compensation of the Deputy CEO (*Directeur Général Délégué*), which may represent up to 40% of his total compensation, will be determined for fiscal 2024 on the basis of quantitative (50%) and qualitative (50%) criteria. Quantitative criteria are linked to operating and financial performance, while qualitative criteria include strategic objectives, with environmental, employment-related and governance criteria accounting for 20% of qualitative criteria.

The Deputy CEO will be assessed on the implementation of the Group's CSR strategy, with a focus on carbon footprint reduction, diversity and inclusion, workplace well-being, in addition to the adoption of best business practices.

At this stage, the Deputy CEO's variable compensation is not assessed in respect to quantitative targets for reducing greenhouse gas emissions. As stated in the presentation of the objectives (ESRS E1-2), these objectives are currently being defined and their reliability improved through the sustainability statement. For that reason, no percentage

of the compensation recognised in the current period is linked to climate issues based on emission reduction targets.

Responsibilities of the Compensation and Nominating Committee

At the beginning of the year, the Nominating and Compensation Committee determines the compensation of Group managers for the year in progress and ensures the exhaustive nature, coherence and balance among the different components of this compensation. It also defines the criteria for the assigning of qualitative objectives (development, CSR, digital transformation, etc.). In addition, the Nominating and Compensation Committee is tasked with examining proposals for stock option and restricted stock unit awards. The Nominating and Compensation Committee is informed of the arrival and departure of key managers and the appointment and renewal of the terms of directors and executive officers. It also addresses the issue of the succession plan for executive officers in coordination with the Human Resources Department.

Variable compensation for employees in France

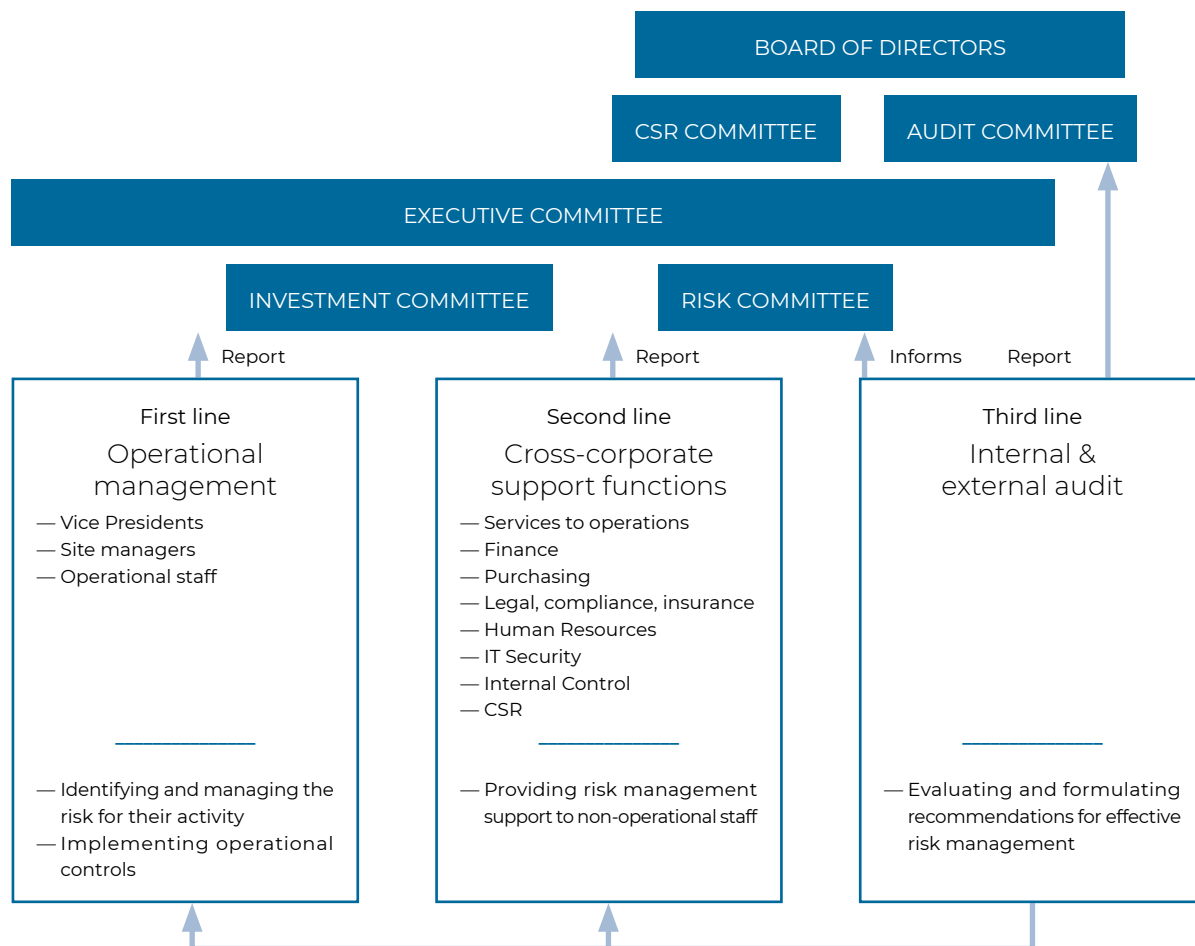
Since 2023, GL events has integrated sustainability-related compensation policies for employees in France, with a target-based bonus with a variable component. The criteria, adapted to each department, are defined by managers according to their responsibilities. For example, management control helps to collect CSR indicators, the purchasing department includes CSR criteria for suppliers, and the technical departments ensure that buildings comply with regulations. The variable component linked to sustainability varies from 5% to 20% and is managed by the HR department.

1.6 Statement on due diligence (GOV-4)

Table of cross-references between the core elements of due diligence (in terms of impact on people and the environment) and the information in GL events' sustainability statement.

Core elements of due diligence	Sections in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	ESRS 2: Role of administrative, management and supervisory bodies (GOV-1) ESRS 2: Stakeholder mapping and business model presentation (SBM-1)
b) Dialogue with affected stakeholders at all stages of the due diligence process	ESRS 2: Stakeholder interests and viewpoints (SBM-2)
c) Identify and assess negative impacts	ESRS 2: Description of the processes to identify and assess material impacts, risks and opportunities (IRO-1)
d) Taking actions to address these adverse impacts	ESRS E1: Policies related to climate change mitigation and adaptation (E1-2) ESRS E2: Policies related to pollution (E2-1) ESRS E3: Policies related to water and marine resources (E3-1) ESRS E4: Transition plan and consideration of biodiversity and ecosystems in the strategy and business model (E4-2) ESRS E5: Policies related to resource use and circular economy (E5-1) Policies related to own workforce (S1-1) ESRS S2: Policies related to value chain workers (S2-1) ESRS S4: Policies in relation to consumers and end-users (S4-1) ESRS G1: Business conduct policies and corporate culture (G1-1)
e) Tracking the effectiveness of these efforts and communicating	ESRS E1: Gross GHG emissions from scopes 1, 2, 3 and total GHG emissions (E1-6) ESRS E2: Pollution of air, water and soil (E2-4) ESRS E3: Water consumption (E3-4) ESRS E4: Impact indicators concerning alteration of biodiversity and ecosystems (E4-5) ESRS E5: Incoming resource flows (E5-4) ESRS E5: Outgoing resource flows (E5-5) ESRS S1: Characteristics of company employees (S1-6) ESRS S1: Characteristics of non-salaried employees assimilated to company personnel (S1-7) ESRS S1: Collective bargaining coverage and social dialogue (S1-8) ESRS S1: Diversity indicators (S1-9) ESRS S1: Adequate wages (S1-10) ESRS S1: Social protection (S1-11) ESRS S1: Persons with disabilities (S1-12) ESRS S1: Training and skills development indicators (S1-13) ESRS S1: Health and safety indicators (S1-14) ESRS S1: Work-life balance indicators (S1-15) ESRS S1: Compensation indicators (compensation gap and total compensation) (H1-16) ESRS S2: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S2-5) ESRS S4: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S4-5)

1.7 Risk management and internal control over sustainability reporting (GOV-5)



Internal control is everyone's business, from managers to operators as well as all support functions. To identify, prevent and limit risks, the Group's internal control environment is based on a standardised risk management model built on three levels of control.

The corporate governance bodies, comprising notably the Board of Directors and its committees (the Audit Committee and the CSR committee) and the Executive Committee, ensure three levels of control that are essential for any global approach to risk management systems. As the main stakeholders in this organisation, they occupy key roles for ensuring these three levels of control.

Within the framework of the model based on three levels of control:

- The first risk management level corresponds to controls managed by operational management and CSRD contributors,
- The second level of control is exercised by the different functions implemented by management to monitor environmental and HR management control,
- The third line of control is based on the objective assurance provided by internal and external audits (sustainability auditors).

Each person in this environment reports to the Executive

Committee and/or the governance bodies or their internal representatives.

Since 2022, the CSR function has been represented on the Executive Committee by the Corporate Risk and CSR Officer in order to accelerate the environmental and societal transformation of our businesses. The creation of the Risk and CSR department is a real asset in terms of addressing the new goals in the area of sustainability reporting.

On a day-to-day basis, the corporate CSR team leads cross-functional working groups to understand the various challenges and opportunities for transformation, and coordinates a network of local correspondents. Sustainability data are extremely diverse, both because of the heterogeneous stages at which they are produced, and because of the multitude of players who contribute to them. It is therefore essential to identify, assess and prioritise the risks that need to be controlled, and to understand the data flows that have an impact on sustainability reporting. To meet EFRAG's new sustainability reporting requirements, the Risk and CSR Department has appointed a CSR Reporting and Carbon Projects Manager. The main tasks of this function are to ensure the collection and reporting of non-financial performance data in collaboration with stakeholders, while guaranteeing the accuracy and completeness of the data reported. This person also coordinates the carbon footprint

collection and calculation process, and participates in carbon footprint calculation and reduction projects, with the associated action plans.

In 2023, the CSR team created a reporting framework for environmental and governance data for use by reporting contributors and sustainability auditors. This document contains the definitions of the indicators, level 1 and 2 controls to be performed, the sources used to collect the data and any other information that may be necessary to understand the reporting. This document has been reviewed and approved by the Risk, Audit and Internal Control Department.

In 2024, to ensure consistency in all the work performed, the Group's Board of Directors appointed the College of Statutory Auditors as sustainability auditors. Their mission is to assess the Group's internal control environment and provide an independent and objective perspective when reviewing the financial and non-financial statements. As sustainability auditors, the Statutory Auditors have audited the double materiality and reporting protocol issued. The Risk, Audit and Internal Control team also performs qualitative and quantitative quality reviews (mathematical checks) when producing the sustainability statement.

In 2025, the Risk Management, Audit and Internal Control and CSR departments will begin formalising and deploying the CSR Golden Rules. These internal control procedures, which constitute the fundamentals of environmental and HR management, will be deployed across all the Group's businesses and divisions. They will ensure that all Group entities follow the policies, objectives and indicators defined in the sustainability statement. These Golden Rules also provide a framework for reporting environmental and social data. The scope of intervention for each party covers all business lines and all divisions in France and in other countries.

Since July 2023, with the contribution of the operational and support functions, a project team consisting of the CSR Reporting and Carbon Project Manager and members of the Risk, Audit and Internal Control team has been established. This team is tasked with jointly deploying the double materiality approach and the associated control environment. The missions of this project team focused on three areas:

- Deployment of a double materiality approach in line with EFRAG guidelines and consistent with the Group's risk management methodology
- Deployment of a joint methodology for qualifying collection points and their auditability. The project team also paid particular attention to data justification and traceability.
- Adapting and structuring the associated internal control environment

The entire project is aligned with the financial results closing schedule, which is validated by members of Group management: finance, legal, HR, communications, risk management and CSR.

Also in 2025, GL events plans to study the possibility of a CSR data management project (*Data Hub*) with the Group's digital department. By automating data collection and consolidation, GL events aims to put in place automated internal controls designed to improve data quality and completeness.

1.8 Strategy, business model and value chain (SBM-1)

For further information, please consult the following:

- The GL events' business model presented below.
- The stakeholder map presented in the [ESRS 2 BP-1](#).
- A description of GL events' own workforce (5,936 employees) presented in chapter *Characteristics of the company's workforce* ([ESRS 2 SI-6](#)).
- The breakdown of GL events' total revenues (€1.634 billion) presented in part 2 of the [URDGL events, businesses and markets](#).
- Sustainability issues presented in the double materiality analysis in chapter *Description of the processes to identify and assess material impacts, risks and opportunities* ([IRO-1](#)) and *Disclosure requirements in ESRS covered by the company's sustainability statement* ([IRO-2](#)). These issues concern all the continents where the Group operates: Europe (France, Hungary, UK, Netherlands, Italy, Belgium, Monaco, Turkey, Spain), Middle East (Saudi Arabia, United Arab Emirates), South America (Chile, Brazil), North America (USA), Africa (South Africa) and Asia (China, Japan)

Stakeholder mapping

Identifying stakeholders is an essential step in ensuring the relevance and coherence of GL events' CSR policy. The stakeholder map presented in [ESRS 2 BP-1](#) identifies the key players likely to influence or have a direct impact on GL events' business model, as well as those over which the Group can exert influence or have a direct impact.

Business model presentation

GL events' value chain begins upstream with all stakeholders in its network of suppliers of services and products (including raw materials), required to support its event organisation, services and venue management activities. These stakeholders include service providers, equipment suppliers and logistics companies.

Downstream, GL events' value chain focuses on the experience of end users, such as attendees, exhibitors and event organisers, as well as hosting venues. Exhibitors and organisers from a variety of sectors work with GL events to rent and equip spaces or to organise events at sites that may or may not be managed by the Group. The satisfaction of attendees, as the end-users of these spaces, is crucial to building customer loyalty and ensuring the success of events.

GL events is positioned as a global service provider covering the entire event cycle, from design and production to operating the event and operational management. Based on this positioning, the company is able to manage different aspects of its activities, from event organisation to site management and optimisation. GL events' internal business divisions, such as Live, Venues and Exhibitions, also play a role among the external stakeholders identified.

GL events maintains close ties with its stakeholders, which include not only its value chain stakeholders, but also its employees, financial partners, associations, local communities and public authorities. GL events' employees are fully integrated into the company's activities and actively contribute to its success. Local communities are also key partners, as they are part of the immediate environment of GL events' operations. Public authorities, whether elected representatives, government departments, trade federations or regulatory bodies, play an important role in shaping the

regulatory framework in which the company operate. In addition, financial partners, including investors and banks, provide the resources GL events requires to develop and manage its activities.

GL events' value chain is complex. The entities in the Live, Exhibitions and Venues divisions are both customers and suppliers of each other, while at the same time working

with external service providers and customers. The entire value chain is deployed in the service of an event. By effectively managing this ecosystem, GL events is able to offer quality events and venues that meet the expectations of its stakeholders while contributing to the socio-economic development of local communities.

1.9 Interests and views of stakeholders (SBM-2)

GL events recognises the importance of taking into account the interests and viewpoints of its internal and external stakeholders. For this reason, GL events has developed a variety of channels for dialogue with its stakeholders. These channels enable the Group to adjust its events and services to meet the expectations of the market and its stakeholders. Stakeholder mapping is presented in the ESRS 2 BP-1.

Internal / external	Category	Stakeholders	Method for exchange
External	Financial stakeholders	Banks and investors	Regular meetings, financial reports, Q&A sessions, integration of ESG criteria in financing, questionnaire responses, conferences.
External	Public stakeholders	Public authorities	Participation in public consultations (e.g. building energy conservation requirements / <i>décret tertiaire</i>).
External	Public stakeholders	Delegating authorities	Regular exchanges with delegating authorities of sites under management.
External	Public stakeholders	Local socio-economic stakeholders	Local partnerships, participation in initiatives such as the <i>Conventions des Entreprises pour le Climat</i> (CEC), purchasing consultations, responses to and analysis of applications (students, start-ups, etc.).
External	Customers	Competition	Joint participation in trade associations (UNIMEV/UFI/etc.), exchanges of information on specific subjects (e.g. calculation of carbon emissions in the events sector).
External	Customers	Customers	Satisfaction surveys, customer meetings, responses to calls for tender and solicitations, services.
External	Customers	Attendees	Post-event surveys, targeted communication channels (social networks, applications, digital attendee experience).
External	Environment	Planet	Monitoring ESG issues and dedicated training (e.g. climate fresk).
External	Trade payables	Product suppliers	Supplier audits, exchanges and meetings.
External	Trade payables	Service providers	Exchanges and meetings.
External	Trade payables	Value chain workers	Supervision of event overlay services and disassembly, informal exchanges.
Internal	Internal	Employees	Internal satisfaction surveys, annual interviews, Social and Economic Committees, if applicable, CSR feedback, workshops, suggestion boxes, thematic surveys (AI, mobility, etc.).
Internal	Internal	Entities / Customers	Executive and Management Committees of the division and entity, coordination meetings
Internal	Internal	Entities / Suppliers	Management Committee of the division and entity coordination meetings
Internal	Internal	Top management	Group Executive Committee / Division Management Committee, special committees of the Board of Directors (CSR / Audit Committee)
Internal	Internal	Employee representatives if applicable	Meetings with social and economic committees, information sessions.
External	Institutions	Media / Press	Press conferences, interviews, social networks, responses to solicitations
External	Territories	Civil society	monitoring ESG issues
External	Territories	Voluntary-sector organisations	Membership of sector-based networks, participation in collective discussions, exchanges with community organisations
External	Institutions	Institutional (including trade federations / professional organisations)	Participation in industry discussions (UNIMEV / UFI etc.) and specific surveys
External	Territories	Other partners	Discussions and meetings, responses to and analysis of requests (<i>Société Publique Locale</i> , neighbourhood club, etc.)

The aim of these exchanges with the various stakeholders is to measure their satisfaction, understand their desires, interests, fears and points of view on GL events' activities. GL events' stakeholders express a diverse range of expectations










that converge around economic, social and environmental issues. Banks and investors expect a solid financial performance while integrating sustainability criteria, while public authorities and delegating authorities are particularly

concerned about compliance with regulations, the local socio-economic contribution and transparent practices. Local socio-economic stakeholders, customers and visitors expect high-quality, innovative and sustainable events, with a low environmental impact and an optimised experience. For value chain suppliers, service providers and workers, priorities focus on fair relationships, fair compensation and compliance with social and environmental standards. Employees and top management seek a stimulating, inclusive and committed working environment, including ethical governance and recognition of performance. Finally, civil society, community organisations, the media and institutions expect GL events to act as a catalyst in promoting the ecological transition, social dialogue and sustainable development in the regions in which it operates. These different expectations shape the Group's strategy for meeting the challenges of today, while strengthening its commitment to corporate social responsibility.

Because of its integrated business model, the different entities of the Group can be both customers and suppliers to each other. For example, the Live division, which is responsible for event production and logistics, rents equipment from the Exhibitions division for its exhibitions. The Venues Division, which manages event venues, hosts the trade shows and exhibitions organised by the Exhibitions Division. This internal dynamic gives the Group an in-depth understanding of economic, operational and relational issues. The knowledge acquired through these internal synergies strengthens GL events' ability to respond proactively and appropriately to the expectations of its customers, partners, suppliers and other external stakeholders, while promoting innovation and excellence in its businesses in France and internationally. The feedback obtained from these various consultations, discussions, surveys and polls is taken into account by the various steering and management committees.

1.10 Material impacts, risks and opportunities and their interaction with strategy and business model (SBM-3)

A total of 31 impacts, risks and opportunities were assessed, 27 of which were qualified as material for GL events in terms of their financial materiality and/or impact. Material issues are those that score higher than 3 out of 5 in the risk quantification. In the interest of clarity, the 27 IROs have been classified according to GL events' priorities. Details of IROs by issue are presented in the following section.

ESRS	GL events CSR priorities	UN Sustainable Development Goals
ESRS E1 - Climate change	<ul style="list-style-type: none"> - Development of new exhibitions, products and services to meet the challenges of climate change - Failure to adapt to extreme weather conditions - Low-carbon transition of the events sector - Energy Transition 	  
ESRS E2 - Pollution	<ul style="list-style-type: none"> - Supply chain air pollution 	
ESRS E3 - Water and marine resources	<ul style="list-style-type: none"> - Scarcity of water resources 	
ESRS E4 - Biodiversity and ecosystems	<ul style="list-style-type: none"> - Degradation of biodiversity on sites 	
ESRS E5 - Resource use and circular economy	<ul style="list-style-type: none"> - Product eco-design - Waste management at events - Failure of the Group's rental business model 	 
ESRS G1 Business conduct	<ul style="list-style-type: none"> - Business ethics and corruption - Failure of the Group's rental business model 	 
ESRS S1 - Own workforce	<ul style="list-style-type: none"> - Collaboration working conditions - Diversity, equity and inclusion - Employee training and development - Employee health and safety 	    
ESRS S2 - Value chain workers	<ul style="list-style-type: none"> - Health and safety for value chain workers 	
ESRS S4 - Consumers and end-users	<ul style="list-style-type: none"> - Event safety 	
ESRS Entity-specific	<ul style="list-style-type: none"> - Cybersecurity and personal data protection 	 

The Sustainable Development Goals (SDG) 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.

Since 2022, GL events Group has chosen to report on the SDGs to which it contributes. Following the double materiality analysis, GL events now contributes to 14 Sustainable Development Goals that are relevant to its activities, organisational structure, geographical presence and stakeholders.

ESRS E1 Development of new trade fairs, products and services to meet the challenges of climate change

Opportunity: Developing new exhibitions, products and services to meet the challenges of climate change | Upstream, own operations, downstream | Medium-term

Positive impact: Support the environmental transition by developing new exhibitions, products and services to meet the challenges of climate change | Clean, downstream activities | Medium-term

GL events has identified an opportunity in developing new solutions to meet the challenges of climate change, which will produce a positive impact.

For example, through the GreenTech+ business unit of the Exhibitions division, which organises exhibitions dedicated to the low-carbon transition. The Première Vision division has also developed a CSR policy specific to its sector, promoting sustainable exhibitors. Or, finally, with the Live division, which has developed an innovative service for the installation of emergency accommodation centres in response to external climatic hazards.

By actively participating in adaptation and mitigation efforts, GL events strengthens its reputation, attracts a dedicated customer base and develops partnerships with public institutions and community-based organisations. Although the use of this opportunity has remained moderate, the growing demand for these solutions should enable GL events to continue its development and its resilience with respect to market assessments.

In addition, the initiatives supported by Greentech+ are making a positive contribution to the low-carbon transition of companies and economic stakeholders. These exhibitions are geared mainly to the French public, but are beginning to expand internationally, notably in Chile and Canada with the Hyvolution show. By promoting green technologies and low-carbon solutions, GL events is actively contributing to the fight against climate change. The extent of this impact is considered as moderate, as the Group does not have a direct impact on solutions, but rather helps to promote them. GL events anticipates a strong increase in demand for initiatives contributing to the low-carbon transition and intends to extend this sustainable dynamic to all of its exhibitions, beyond those of the Greentech+ business unit. This trend reinforces GL events' commitment to promoting a more sustainable and resilient events sector to meet the challenges of climate change.

Policies, indicators and actions are presented in ESRS E1-2. More specifically, the policy *Supporting the transition to low-carbon, resilient economies by division* covers both these IROs.

ESRS E1 Failure to adapt to extreme weather conditions

Risk: On-site and value chain damage caused by failure to adapt to extreme weather conditions | Upstream, own operations, downstream | Medium-term

Impact: Social damage caused by failure to adapt to extreme weather events | Upstream, own operations, downstream | Medium-term

Climatic hazards may also represent a financial risk for GL events depending on their abnormal intensity or frequency. These phenomena include hydrological hazards such as floods and intense rainfall, as well as atmospheric hazards such as storms, droughts and heat waves. These events may have an impact on GL events' activities. Global temperatures

are projected to rise by +1.5°C by 2030, +2.7°C by 2050 and +3.2°C by 2100.

These extreme climatic events, which are becoming increasingly frequent and intense throughout the world, could lead to delays (e.g. extreme heat during the installation phase) or event cancellations (e.g. flooding), particularly at Venues. But also, for the Live division, this could have an impact on the delivery schedule, and therefore ultimately on holding a given event for all business lines.

For that reason, in 2024 GL events, in collaboration with Ekodev, launched a study of climate risks at its Venues in Europe. The study results and deployment plan are presented in ESRS E1 SBM-3.

ESRS E1 Low-carbon transition of the events sector

Risk: Financial issues of the low-carbon transition in the events sector | Upstream, own operations, downstream | Medium-term

Impact: Greenhouse gas emissions from the events sector | Upstream, own operations, downstream | Medium-term

As one of the world's leading players in the event industry, GL events must adapt its business model to meet the challenges of climate change.

Organisers need to reduce the carbon footprint of their events by adopting more sustainable practices in their relationships with partners and the value chain. Attendee mobility is the primary source of emissions for event organisers. As such it is one of the main decarbonisation levers that can be activated to reduce travel-related missions. For exhibition and convention centers, the carbon footprint is divided between energy consumption, catering services and waste management. To activate the various decarbonisation levers, site managers will work with their delegating authorities to renovate their buildings, consider their modernisation, rethink their catering services and integrate new solutions into their waste management. Finally, for service providers, this transition implies their alignment with new environmental

regulations (e.g. banning the use of certain materials), which could generate additional costs linked to the adoption of new technologies or the transformation of supply chains. For example, the European Taxonomy imposes, via the DNSH (Do no Significant Harm) principle, the non-use of certain materials and molecules in order to be able to certify that the rental activities of the Live division are aligned, see [Chapter 2 on Taxonomy](#).

Greenhouse gas emissions generated by GL events' activities represent a significant environmental impact. The Group's 2023 carbon footprint amounted to 360,255 tCO₂e. The main sources of emissions are purchasing, travel and energy consumption. The breakdown of emissions by division is presented in [ESRS E1-6](#).

GL events' inability to comply with new environmental expectations could present a risk. This could lead to a loss of competitiveness, the calling into question of partnerships and in consequence an impact on sales. In addition, growing pressure from customers, event attendees, regulators and investors for more responsible practices could limit access to financing, or damage to the Group's national and international reputation.

Policies, indicators and actions are presented in [ESRS E1-2](#).

ESRS E1 Energy transition

Risk: Operational and financial risks of the energy transition on sites | Own operations | Medium-term

Impact: Greenhouse gas emissions from energy consumption | Upstream, own operations, downstream | Short-term

Growing political instability and geopolitical tensions over energy resources are accentuating market volatility and leading to sustained energy price inflation. This has a significant impact on energy-intensive activities such as those of the Venues division. The energy transition therefore represents an operational and financial risk for the convention centers,

concert halls and exhibition parks of the Venues division. In 2023, these sites accounted for over 80% of the Group's energy consumption. Rising energy prices are also encouraging sites to reduce their energy consumption, which can generate short-term costs for infrastructure renovation.

Energy consumption also accounts for a significant proportion of the Group's carbon emissions, with over 30,000 teqCO₂. Policies, indicators and actions are presented in [ESRS E1-2](#). More specifically, the *Venues division's energy transition* policy covers these two IROs.

ESRS E2 Supply chain related air pollution

Impact: Impact of supply chain-related air pollution on local populations | Own operations, downstream | Medium-term

Air pollution mainly affects people living in big cities, close to traffic routes where the air is difficult to renew. In France, air pollution is responsible for 48,000 deaths a year.*

GL events takes into account the air pollution generated by its activities via its own vehicles, which are used by the Group for deliveries, employee travel and the installation of event equipment.

These activities, often carried out over short, intense periods, lead to a concentration of emissions around event locations and the routing of necessary products and services. Against this backdrop, France's French Mobility Act (*Loi d'Orientation des Mobilités* or LOM) was introduced to accelerate the

transition to more sustainable mobility, notably by imposing obligations on companies to green their vehicle fleets. Mindful of these regulatory, environmental and social challenges, GL events is committed to reducing the impact of its vehicles by developing alternative, less polluting solutions and gradually renewing its fleet with low-emission vehicles. Through these actions, the Group aims in this way to limit its impact on air quality and help protect the health of local populations. The policy, actions and target are presented in [ESRS E2-1](#). More specifically, see the *Greening France's vehicle fleet* policy.

* <https://www.santepubliquefrance.fr/presse/2016/impacts-sanitaires-de-la-pollution-de-l-air-en-france-nouvelles-donnees-et-perspectives>

ESRS E3 Water resource scarcity

Risk: Scarcity of water resources at sites | Own operations
| Medium-term

The increasing scarcity of water resources is a growing global challenge*, exacerbated by several factors: climate change, which favours droughts and shortages, population growth, growing water requirements for agriculture, and potential geopolitical conflicts surrounding this resource.

An interruption or reduction in the water supply could disrupt events and result in additional costs. Water is used on site for sanitation, cleaning and catering, and contributes directly to the well-being of on-site stakeholders.

Within GL events, the Group's impact on water resource scarcity is considered at local level, and more specifically at sites managed by the Venues division. These convention centers, exhibition centers and concert halls will account for 80% of the Group's consumption in 2023.

Each of the Group's sites draws its supplies from different groundwater or freshwater sources. As a result, the sensitivity to water stress of the geographical areas where GL events operates differs from one site to another. The increasing scarcity of water means that particular attention must be paid to water-stressed areas, requiring action to ensure sustainable management of water resources on the sites concerned, in line with current regulations.

Action plans to reduce impact will be drawn up in collaboration delegating and local authorities, in accordance with current regulations and contractual obligations.

Current and future water stress mapping has been carried out at the Group's Venues sites. The results are presented in [ESRS 3 IRO-1](#).

* <https://www.un.org/sustainabledevelopment/fr/water-and-sanitation/>

ESRS E4 Degradation of biodiversity on sites

Impact: Degradation of biodiversity on sites | Own operations
| Medium-term

Biodiversity degradation is an emerging issue for GL events at its Venues sites and the temporary facilities of the Live division. This impact can be linked to factors such as pollution, the choice of unsustainable locations, or obsolete recycling systems. In France, 1,043 species are considered vulnerable or endangered*. This means that GL events has to take into account the impact of its activities on natural habitats and the species that inhabit them.

The Venues division hosts (and organises) events on the sites it manages. Via their buildings and surrounding parking lots, the exhibition centers, convention centers and Zeniths in the Venues division are mainly artificial spaces. These sites can therefore contribute to the erosion

of biodiversity through soil artificialisation, which is one of the main causes of biodiversity erosion identified by the IPBES (Intergovernmental Platform on Biodiversity and Ecosystem Services). The impact of the Venues division on this issue needs to be considered at the regional level. This is because the flora and fauna surrounding each site differ. Action plans aimed at reducing impact will be drawn up in collaboration with delegating and local authorities, and with other stakeholders, in accordance with current regulations and contractual obligations.

The results of site sensitivity mapping are presented in [ESRS 4 IRO-1](#).

* <https://uicn.fr/wp-content/uploads/2024/08/resultats-synthetiques-liste-rouge-france.pdf>

ESRS E5 Product eco-design

Opportunity: Eco-design of products | Upstream, own operations, downstream | Medium-term

Eco-design offers GL events an opportunity to develop sustainable products and services in response to customers' growing demands in terms of sustainability. More specifically, as a provider of products and services for the events sector, the Live division can integrate eco-design at various levels to meet the challenges of sustainability. By integrating this issue into its business model, the Live division will be able to support its customers in their environmental transitions. The Group monitors this trend through its calls for tender. More and more questions are being asked about the sustainability of GL events' products, and more importance is being attached to the answers.

In the future, growing customer expectations on sustainability issues and the need to reduce environmental impacts should encourage the development of innovative solutions, supporting GL events' rental model. This eco-design will help to reduce the environmental impact of Live products, improve the rotation of leased assets and ensure a second life for various products, as well as their recyclability.

GL events' progress on eco-design of these products is presented in [ESRS E5-1](#).

ESRS E5 Waste management at events

Risk: Reputational and financial risk from shortcomings in on-site waste management. | Own operations, downstream | Medium-term

Waste management is a major issue for the events sector, particularly given the ephemeral nature of events and bespoke services, which generate significant volumes of waste. For GL events, this is more than just a regulatory obligation. With growing awareness among customers, attendees and society in general, any visible shortcoming in this area could adversely affect the Group's image, resulting in significant financial and environmental impacts.

Rigorous waste management is based on three complementary principles: reduction, reuse and recycling. Reducing waste production at the source limits its environmental impact and optimises operating costs. Reusing materials and equipment helps to extend their life and avoid premature disposal. Finally, recycling, combined with high-performance recovery solutions, is essential to avoid increasing the cost of treating final waste. By adopting these practices, the Group is preserving its image and competitiveness and actively contributes to the event sector's ecological transition.

The policy and actions arising from this risk are presented in the [ESRS E5-1](#).

ESRS E5 Failure of the Group's rental business model

Risk: Failure of the Group's rental model affecting economic performance | Upstream, own operations, downstream | Medium-term

Impact: Environmental impacts of inadequate purchasing | Upstream, own operations, downstream | Medium-term

GL events' rental model is based on the reuse of products, which means they can be used several times to optimise their profitability. Part of the Group's business model is based on the interplay between the Group's different entities and the events ecosystem. For example, the Live division offers rental equipment and the Exhibitions and Venues division rents them out for the events they organise or host. However, should this model not function properly, Group entities would be required to increase their reliance on the purchase of consumables to meet the needs of events, leading to an immediate rise in operating costs. In the long term, this would have impact the Group's profitability, as the

regular purchase of consumables, often for single use, would undermine cost control measures. Furthermore, failure to use existing assets to their full potential would lead to an increase in CapEx (capital expenditure).

A failure of the rental model would also have a significant environmental impact. Reducing asset rotation and relying more on purchases of new products would have a dual effect: increase the amount of waste generated by the multiplication of consumables required for equivalent needs, and worsen the impacts linked to the supply chain, such as the depletion of natural resources, soil pollution, loss of biodiversity and greenhouse gas emissions linked to the unsustainable extraction and use of materials.

In a context of global scarcity of raw materials, structural inflation and growing customer demand for more responsible events, these risks are likely to increase.

The policy and actions arising from this risk and impact are presented in the [ESRS E5-1](#).

GOVERNANCE ISSUES

ESRS G1 - Business ethics and corruption

Risk: Business conduct shortcomings | Upstream, own operations, downstream | Medium-term

Impact: Legal, social and economic impact of corruption and other shortcomings in business ethics | Own operations | Medium-term

GL events Group has consistently sought to base its development on respect for strong values and a commitment to corporate social responsibility. GL events Group's activities adopt a concrete approach to promoting ethical practices and compliance according to French and international standards. Because of its international presence, the Group is subject to a number of anti-corruption laws, in particular the French Sapin II law. Failure to abide by these regulations, in full or in part, may result in significant legal sanctions. Non-compliance with laws and regulations is managed

on the basis of a specific risk family "Regulatory and legal", which is part of the shared risk mapping nomenclature. Moreover, such breaches could lead to exclusion from certain public contracts.

In the event of failure to comply with these laws, rules and ethical principles could expose the Group to legal action that could result in financial losses and fines, affecting its image and reputation both in financial markets and for calls for tender, and also the employer brand. These adverse consequences relating to the SAPIN II anti-corruption law may involve a maximum fine of €1m for a system considered non-compliant within the Group and a compulsory public announcement of the sanction, as well as repercussions on access to and responses to invitations to tender.

A breach of business ethics can also have employment-related consequences for internal organisation.

ESRS G1 - Adverse interactions with the supply chain

Risk: disruption and instability in relationships with suppliers | Upstream, own operations | Medium-term

Growing geopolitical instability, marked by trade tensions, conflicts and economic crises, is disrupting supply chains, leading to increased uncertainty on world markets. This situation has a direct impact on businesses faced with rising costs, shortages of raw materials and fluctuations in the availability of strategic resources.

In this context, to ensure the stability of its operations, it is essential for GL events to maintain a responsible and sustainable interaction with the supply chain. This is especially the case when GL events needs to find suppliers for

major international projects in areas where it does not yet operate. Maintaining a responsible relationship with suppliers, particularly in the area of payment terms, is for that reason key to ensuring the sustainability and efficiency of the supply chain.

This ensures continuity in the supply of quality goods and services. In the event of a significant deterioration in relations with suppliers known to external stakeholders, GL events could face adverse publicity affecting the Group's reputation and difficulties in building long-term relationships with its other suppliers.

The actions taken by GL events are presented in [ESRS G1-2](#).

EMPLOYMENT-RELATED ISSUES

ESRS S1 Employee working conditions

Impact: Inadequate working conditions for employees | Own operations | Medium-term

Risk: High turnover and social conflicts linked to inadequate working conditions | Own operations | Short-term

Working conditions at GL events can have significant HR and organisational impacts. The precariousness of the workforce, the intense working hours and the lack of balance between professional and personal life can all contribute to increasing economic inequality and have harmful effects on mental and physical health. Inadequate working conditions can also

undermine productivity, encourage high turnover, give rise to labour conflicts and complicate recruitment. They also pose a legal risk in the event of non-compliance with regulations. In addition, a deterioration in working conditions could adversely affect the company's image vis-à-vis its customers and partners, thereby compromising its competitiveness. This risk and impact are material for GL events. Indeed, in the events sector, work periods can be intense, particularly during the set-up and disassembly phases.

The policies, actions and objectives are presented in [ESRS S1-1](#), [ESRS S1-4](#) and [ESRS S1-5](#).

ESRS S1 Employee diversity, equity and inclusion

Impact: Employment-related impacts linked to inequalities and exclusion of certain employees | Own operations | Medium-term

Gender inequality and discrimination in the workplace can have an impact on employees, contributing to pay gaps and reinforcing demeaning social norms. These inequalities are associated with negative consequences for mental health, such as stress, anxiety and depression. More broadly, discrimination based on gender, ethnic origin, age

or other criteria can generate a feeling of marginalisation and injustice, damaging the quality of life of the individuals concerned. These inequalities can have a lasting effect such individuals. However, societal trends are evolving towards greater inclusiveness, with increasing attention being paid to these issues. In the medium term, this structural change should lead to a gradual reduction in the gross risk.

The policies, actions and objectives are presented in [ESRS S1-1](#), [ESRS S1-4](#) and [ESRS S1-5](#).

ESRS S1 Employee training and development

Risk: Operational risks resulting from a lack of employee training | Own operations | Medium-term

Lack of training could affect employee performance, motivation and adaptability, leading to reduced efficiency, competitiveness and difficulties in retaining talent. It also exposes the company to the risk of regulatory non-compliance. While GL events considers this risk to be moderate as its businesses

are not constantly evolving, its probability of occurrence is high. To ensure that its employees have the necessary skills it provides one or more training courses per year. The environmental transition and innovation, particularly AI, should accentuate these needs.

The policies, actions and objectives are presented in [ESRS S1-1](#), [ESRS S1-4](#) and [ESRS S1-5](#).

ESRS S1 Employee health and safety

Impact: Impact of work-related accidents on employees | Own operations | Medium-term

The activities of assembling and disassembling infrastructures present significant risks of occupational accidents, in particular falls and injuries linked to the handling of equipment. In the absence of strict health and safety measures, these risks can lead to an increase in work-related accidents and illnesses, which GL events considers to be a material issue. Accidents can have serious physical and psychological

consequences. These risks are present at every event, particularly during the set-up and dismantling phases. However, the trend is towards the adoption of tighter security measures, with increased vigilance and growing pressure to implement strict protocols. Ongoing employee training also plays a key role in accident prevention. Through these actions, GL events believes that the gross risk should gradually decrease.

The policies, actions and objectives are presented in [ESRS S1-1](#), [ESRS S1-4](#) and [ESRS S1-5](#).

ESRS S2 Health and safety of value chain workers

Impact: Impact of accidents on event activity workers. | Own operations, downstream | Medium-term

For GL events Group, "value chain workers" correspond directly to all of its employees and intermittents, and indirectly to all of its service providers, partners, subcontractors and customers, wherever the Group operates. All services are provided at Group company sites (offices, warehouses, reception areas)

and at customer-selected event and worksite locations. The phases of assembly and disassembly of infrastructures during events are by nature more at risk of accidents, particularly falls and injuries caused by the handling of equipment, for example. These incidents can have lasting physical consequences.

GL events' policy and actions are presented in [ESRS S2-1](#).

ESRS S4 Event safety

Risk: Major event safety incident | Own operations, downstream | Medium-term

Event attendees, in addition to all other stakeholders of the integrated business model (in particular exhibitors, organisers and service providers), are considered as consumers and end-users of GL events Group's activities. Specifically, they represent the core market for an organised event and a

driving regional force.

Understandably, ensuring the safety of events is central to their success. This cost item includes physical security measures (security guards, barriers, access controls) and the management of the circulation of people. Without these procedures, the events could not take place.

GL events' policy and actions are presented in [ESRS S4-1](#).

ENTITY-SPECIFIC ISSUES

ESRS X Cybersecurity, data protection and privacy

Risks: Financial and operational consequences of a cyber attack or data loss | Upstream, own operations, downstream | Medium-term

Impact: Employment-related consequences of a cyber attack or loss of personal, strategic or confidential data. | Upstream, own operations, downstream | Medium-term

The growth in technology has facilitated the proliferation of new risks with a cyber origin, in particular cyber attacks. This trend has been accelerated by the adoption of new, increasingly mobile, ways of working and consuming. Today, one in two companies is a victim of attempted fraud (PwC study, Crime Survey 2022). In three quarters of the cases, these frauds are carried by means of cyberattacks. Because these cyber attacks are targeted in nature, the Group must increase its preparatory vigilance before the start of an event and/or major project, but also for the duration of period of operation. These attacks can cause significant damage to the security of the networks, the processing and the integrity of data.

Cyber attacks can slow down, partially or completely block the Group's activities. The impacts depend on the nature and the scope of the attack. The potential effects include:

- The partial or complete impossibility to conduct operations;
- Delays in executing daily transactions;
- Leakage, loss, theft of data (personal, confidential, strategic);
- Misappropriation of assets;
- Financial loss;
- Technological malfunctions of systems;
- Inaccessible means of communication, organisational and managerial problems.

A factor that may aggravate or limit the impact of a cyber attack is media exposure, with or without damage to brand image.

These consequences can also have a significant social impact on the men and women in the Group's value chain. This can lead to anxiety, economic insecurity and a feeling of insecurity, all of which can have a lasting effect on the quality of life of the people concerned.

GL events' policy, targets and actions are presented in [ESRS X](#).

1.11 Description of the processes to identify and assess material impacts, risks and opportunities (IRO-1)

Since 2022, GL events Group has been using CSR risk mapping to manage its activities. In November 2023, the Group launched a review of this policy, mobilising a project team made up of members of the CSR team and the risks, audit and internal control team, that analysed the existing policy and included the concept of double materiality. Two collective intelligence workshops were organised to comply with the CSRD's guidelines, led jointly by the CSR and Risk teams. 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. Governance issues were discussed directly with Executive Management during evaluation meetings. This exercise was carried out at Group level, across all divisions, functions and activities, and included two collaborative workshops with selected stakeholders.

In 2024, following the publication of all the relevant regulations and annexes, a double materiality analysis was carried out, in line with CSRD guidance.

General methodology

The double materiality analysis was carried out on the consolidated Group scope for FY 2023, as defined in [ESRS 2 BP-1](#).

The identification, qualification and quantification of impacts, risks and opportunities (IRO) was performed on GL events' own operations and value chains.

Before proceeding to the identification of IROs linked to all 92 sub-topics and sub-sub-topics (ESRS 1 - AR 16), a review was conducted to identify those sub-topics and sub-sub-topics related to GL events' business model. On this basis, it was possible to determine whether or not these major ESG themes had an impact on GL events, its value chain and stakeholders, or vice versa. This analysis identified 52 sub-topics and sub-sub-topics out of 90 related to the Group's business model, across all 10 ESRS.

In addition to the two collective intelligence workshops described above, a number of other processes were introduced to address the expectations of internal and external stakeholders.

GL events also examined various sources. For example, on a voluntary basis, customer satisfaction surveys are carried out by various Group entities, employee surveys are launched on specific subjects (mobility, AI, cybersecurity, etc.) and supplier evaluations are used to assess their CSR maturity and thus determine the challenges they consider to be material. Events, conferences, speeches and other opportunities for exchange with external stakeholders have been consolidated. In this way, it was possible to review the expectations of customers, suppliers, local players and volunteer-sector organisations.

With respect to the consideration of the "Nature" stakeholder, bibliographic research was conducted to assess the state of knowledge of the various ESRS environmental issues and thus estimate the impact of GL events' own operations or value chain.

Various presentations on the advancement of the work and the results of the analysis were made to the CSR Committee,

the Audit Committee and the Board of Directors respectively during 2024:

- At the September 3 committee meeting, the analysis, method and overall results were presented.
- At the CSR and Audit Committee meeting on 18 and 19 December 2024, the final analysis was validated.

Once the results had been validated, the double materiality analysis was presented to employees in order to provide them with an overview of the results and to obtain their feedback to improve the analysis for future financial years.

The ESRS relevant to GL events' business model and the associated impacts, risks and opportunities classified under CSR issues will be reviewed on an annual basis in line with the timetable for drafting the sustainability statement. This review will identify any changes from the previous year, including in GL events' value chain.

Impact materiality

To quantify the materiality of the impact (environmental and social - positive and negative impact), assessment scales have been defined according to temporality, probability and aggravating factors. In accordance with ESRS 1 section 3.4 Impact materiality, the assessment has taken into account magnitude, extent, reversibility, probability and future trends. In the event of an impact on human rights, severity outweighs probability. Details of these scales are available in a dedicated methodological note made available to sustainability auditors. The impact of materiality has been quantified by extrapolating over the medium term (between 1 and 4 years). However, if an IRO is material in the short term but not in the medium term, it will still be identified as short-term.

Quantification has been achieved by focusing on activities and geographical areas that could increase the risk of negative impact on the Group's own operations and value chain.

The results of this analysis were used to identify areas and stakeholders potentially at risk from negative impacts. These will then be integrated into the impact mitigation process. The results of the impact materiality analysis are presented in [ESRS SBM-3](#).

Financial materiality

Aligned with ESRS 1 section 3.5 Financial materiality, this assessment took into account the magnitude, probability and future trends. This last criterion involves the assessment of risk over a defined timeframe (in this case, medium-term). In assessing financial materiality, the business model's expenditure on resources or stakeholders has been taken into account. Details of these scales are available in a dedicated methodological note made available to sustainability auditors. The materiality of impacts has been quantified by extrapolating them over the medium term (between 1 and 4 years). However, if an IRO is material in the short term but not in the medium term, it will still be identified as short-term. This quantification was carried out by taking into account the links between impacts and dependencies on natural resources, suppliers or other stakeholders.

As presented above, the results of the financial materiality analysis were validated by the CSR Committee and the Audit Committee. This ensures that these issues are taken into account at the highest level of Group governance.

The results of the financial materiality analysis are presented in [ESRS SBM-3](#).

Decision-making process and integration into the overall risk system

As explained above, various presentations on the advancement of the work and the results of the analysis were made to the CSR Committee, the Audit Committee and the Board of Directors respectively during 2024. These included presentations to:

- The CSR Committee on 3 September 2024
- The Audit Committee on 4 September 2024
- To the Board of Directors on September 4 September 2024
- The College of Statutory Auditors and Sustainability Auditors on 18 October 2024
- To the members of the Executive Committee on October 29, 2024 and to the Group Chairman in November 2024.

The analysis was validated by the CSR and Audit Committees on 18 and 19 December 2024.

These various presentations and validations attest to the fact that the results are integrated into the overall risk management process.

Internal control

The corporate governance bodies, comprising notably the Board of Directors and its committees (the Audit Committee and the CSR committee) and the Executive Committee, ensure three levels of control that are essential for any global approach to risk management systems. As the main stakeholders in this organisation, they occupy key roles for ensuring these three levels of control.

Within the framework of the model based on three levels of control:

- The first line of control corresponds to controls steered by operational management and contributors to the double materiality analysis;
- The second line of control corresponds to the different functions set up by management to monitor the various tasks and results of the analysis;
- The third line of control is based on the objective assurance provided by internal and external audits (sustainability auditors).

Each person in this environment reports to the Executive Committee and/or the governance bodies or their internal representatives.

To ensure continuity in the methodology and analysis of results, a methodology note has been developed and validated by the Audits, Risks and Internal Control team.

Resources used

A dedicated team was set up to ensure the double materiality of the Group's CSR priorities. This team is made up of members of the Corporate Social Responsibility and Risk, Audit and Internal Control departments, both of which report to the Group Risk & CSR Department, a member of the Group Executive Committee.

This team was supported by other internal contributors who helped to further refine and quantify the evaluation of IROs: financial consolidation, purchasing, management control, operational management, marketing, quality, and so on. This approach was adopted to ensure that all the Group's key departments involved in the value chain and geographical areas are covered.

These stakeholders relied on a wide range of tools, databases and processes used in the course of their duties.

1.12 Disclosure requirements in ESRS covered by the company's sustainability statement (IRO-2)

The GL events sustainability statement aligns the heading of these sections and sub-sections with the Corrigendum to Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards ("Official Journal of the European Union" L, 2023/2772, 22 December 2023).

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Appendices

Appendix 1: List of consolidated entities

Entity	Country	Corporate/ Business scope	CSR scope	HR scope
Abidjan	Cote d'Ivoire	Venues	No	No
Adecor	France	Live	Yes	No
Adors	Turkey	Live	Yes	Yes
Aedita Latina Editora	Brazil	Exhibitions	No	No
Aganto	England	Live	Yes	Yes
Agence CCC	France	Live	Yes	Yes
Aichi	Japan	Venues	Yes	Yes
Alpha 1	France	Live	No	No
Altitude Exposition	France	Live	Yes	Yes
Amiens Mégacité Exhibition and Convention Centre	France	Venues	Yes	Yes
Anhembi Convention Center	Brazil	Venues	Yes	Yes
Arena de Rio	Brazil	Venues	Yes	Yes
Auvergne Evènements	France	Venues	Yes	Yes
Bleu Royal	France	Venues	No	No
Brasserie du Lou	France	Live	Yes	Yes
BRELET Centre Europe (Strasbourg)	France	Live	Yes	Yes
Cabestan	Monaco	Live	Yes	Yes
Caen Evenements	France	Venues	Yes	Yes
Metropolitan Vitacura (formerly Centre Congrès Vitacura))	Chile	Venues	Yes	Yes
Centre de Congrès de Bruxelles Square	Belgium	Venues	Yes	Yes
Centre de Congrès de Lyon New Co	France	Venues	Yes	Yes
Centre de Congrès de Metz Métropole	France	Venues	Yes	Yes
Centre de Congrès de Saint Etienne	France	Venues	Yes	Yes
Centro de Convenciones Internacionales de Barcelona (CCIB)	Spain	Venues	No	No
CIEC Union	China	Exhibitions	Yes	Yes
Créatifs	France	Live	Yes	Yes
Décorama	France	Live	Yes	Yes
Dogan	South Africa	Live	Yes	Yes
Easy Home	China	Exhibitions	No	No
Editiel	Mauritius	Live	Yes	No
Hacienda Lo Aguirre (ex Espacio Ferial de Santiago)	Chile	Venues	Yes	Yes
Eurexpo	France	Venues	Yes	Yes
Euro Négoce	France	Live	Yes	Yes
Expo Cinq	France	Venues	Yes	No
Fashion Source	China	Exhibitions	Yes	Yes
Field & Lawn	England	Live	Yes	Yes
Fisa	Chile	Exhibitions	Yes	Yes
Flow Holding	Dubai	Live	No	Yes
Flow Solutions Air & Power	Dubai	Live	Yes	Yes
Foncière Lingotto	Italy	Venues	No	No
Fonction Meuble	France	Live	Yes	Yes
Frame	Turkey	Live	Yes	Yes
GL Brazil Exhibitions	Brazil	Exhibitions	Yes	Yes
GL events	France	Holding	Yes	Yes
GL events Asia	China	Holding	Yes	Yes
GL events Audiovisual & Power	France	Live	Yes	Yes
GL events Belgium	Belgium	Live	Yes	Yes
GL events Brazil Participacoes	Brazil	Holding	Yes	Yes

Entity	Country	Corporate/ Business scope	CSR scope	HR scope
GL events China (ex Hong Kong)	China	Live	Yes	Yes
GL events Convencoes Salvador	Brazil	Venues	Yes	Yes
GL events Doha SPC	Dubai	Live	Yes	Yes
GL events Equestrian Sport	France	Live	Yes	Yes
GL events EvenStar	United States	Live	Yes	No
GL events Exhibitions	France	Exhibitions	Yes	Yes
GL events Exhibitions Chile	Chile	Exhibitions	Yes	Yes
GL events Exhibitions China	China	Exhibitions	No	Yes
GL events Exhibitions Industrie	France	Exhibitions	Yes	Yes
GL events Exhibitions Opérations	France	Exhibitions	Yes	Yes
GL events Exponet	Australia	Live	No	No
GL events Field & Lawn	England	Live	Yes	Yes
GL events Greater China	China	Holding	No	No
GL events Japan KK	Japan	Live	Yes	Yes
GL events Live	France	Live	Yes	Yes
GL events Live Brasil (ex. LPR)	Brazil	Live	Yes	Yes
GL events Live Chile	Chile	Live	No	No
GL events Live Cote d'azur	France	Live	Yes	Yes
GL events Live GPE	France	Live	Yes	No
GL events Live Grand Ouest	France	Live	Yes	Yes
GL events Live Shenzen (ZZX)	China	Live	Yes	Yes
GL events Loxam NRG P24	France	Live	Yes	Yes
GL events Macau	Macao	Live	No	No
GL events Middle East	Dubai	Live	Yes	Yes
GL events Middle East Services (audiovisual)	Dubai	Live	Yes	No
GL events Montreuil	France	Venues	Yes	Yes
GL events PGS 2023	Chile	Live	Yes	Yes
GL events Ruihe (Shangai) Exhibitions (ex CACLP)	China	Exhibitions	Yes	Yes
GL events Saudi	Saudi Arabia	Live	Yes	Yes
GL events Scarabée	France	Venues	Yes	Yes
GL events Shanghai	China	Holding	Yes	Yes
GL events SI	France	Holding	Yes	Yes
GL events South Africa (ex-Oasys Innovations)	South Africa	Live	Yes	Yes
GL events Sport	France	Live	Yes	Yes
GL events Support	France	Holding	Yes	Yes
GL events Turkey	Turkey	Venues	Yes	Yes
GL events UK Ltd	England	Live	Yes	Yes
GL events USA	United States	Live	Yes	No
GL events Venues	France	Venues	Yes	Yes
GL events Venues UK	England	Venues	No	Yes
GL events Vostok	Russia	Live	No	No
GL events Yuexiu Guangzhou Developpment	China	Venues	No	No
GL Exhibitions fuarcilik	Turkey	Exhibitions	No	Yes
GL Exhibitions Harbin	China	Exhibitions	Yes	Yes
GL Furniture Asia	China	Live	Yes	Yes
GL Immobiliara empreendimentos	Brazil	Venues	No	Yes
GL ITALIA	Italy	Exhibitions	No	Yes
GL Litmus events Pvt	India	Live	No	No
GL Mobilier	France	Live	Yes	Yes
GL Venues Holding Espana	Spain	Venues	No	No
Hall Expo	France	Live	Yes	Yes
Hotel mercure	Brazil	Venues	Yes	Yes
Hungexpo	Hungary	Venues	Yes	Yes
Imagine Labs	China	Live	Yes	Yes
Jaulin - Etab Live	France	Live	Yes	Yes
Jaulin - Paris Event Center	France	Venues	Yes	Yes
Johannesburg Expo Center (JEC)	South Africa	Live	Yes	Yes
La Samaritaine	France	Venues	Yes	Yes

Entity	Country	Corporate/ Business scope	CSR scope	HR scope
Lingotto Fiere	Italy	Venues	Yes	Yes
Live by GL events	France	Live	Yes	Yes
Locabri	France	Live	Yes	Yes
Logistic Fair	Belgium	Live	Yes	Yes
Lou Academy	France	Live	Yes	Yes
Lou Rugby	France	Live	Yes	Yes
Lou Support - Venues	France	Live	Yes	Yes
Menuiserie Expo	France	Live	Yes	Yes
Mobiwatt	France	Live	No	No
Mont Expo	France	Live	Yes	Yes
Orleans events	France	Venues	Yes	Yes
Padova Fiere	Italy	Venues	No	No
Palais Brongniart	France	Venues	Yes	Yes
Maison de la Mutualité	France	Venues	Yes	Yes
Metz Exhibition Center	France	Venues	Yes	Yes
Parc Floral	France	Venues	Yes	Yes
Perfexpo	Belgium	Live	Yes	Yes
Piscine de Gerland	France	Live	No	No
Polydome Clermont-Ferrand	France	Venues	Yes	Yes
Polygone Vert	France	Live	No	No
Première Vision	France	Exhibitions	Yes	Yes
Première Vision Inc.	United States	Exhibitions	Yes	Yes
Première Vision Japan	Japan	Exhibitions	Yes	Yes
Première Vision turquie (ifi)	Turkey	Exhibitions	Yes	No
Profil	France	Live	Yes	Yes
Reims Expo Congrès Events	France	Venues	Yes	Yes
Restaurant du Palais Brongniart	France	Venues	No	No
Restaurant Palais Mutualité	France	Venues	No	No
Rio Centro	Brazil	Venues	Yes	Yes
Saint Etienne	France	Venues	Yes	Yes
Santos Convention Center	Brazil	Venues	Yes	Yes
Sao Paulo Expo	Brazil	Venues	Yes	Yes
Secil - La Sucrière	France	Venues	Yes	Yes
Serenas	Turkey	Live	Yes	Yes
Sign Expo	France	Live	Yes	Yes
Smart Manufacturing	France	Venues	No	No
Sodem System	France	Live	Yes	Yes
Spaciotempo Espagne	Spain	Live	Yes	Yes
Spaciotempo France	France	Live	Yes	Yes
Strasbourg Evenements	France	Venues	Yes	Yes
Tarpulin Ingenieria de Proteccion SPA	Chile	Live	Yes	Yes
The Ruck Hotel	France	Live	Yes	Yes
Top Gourmet	Brazil	Venues	No	No
Toulouse evenements	France	Venues	Yes	Yes
Toulouse Expo	France	Venues	No	Yes
Traiteur Loriers Luxembourg	Belgium	Venues	No	No
Tranoi events	France	Exhibitions	Yes	Yes
Unique Structures Holding	Dubai	Live	No	No
Vachon	France	Live	Yes	Yes
Valenciennes Evénements	France	Venues	Yes	Yes
Wicked Tents	Dubai	Live	Yes	Yes
GL World Forum The Hague	Netherlands	Venues	Yes	Yes

Methodology - environmental and governance disclosures

ESRS E1 - Energy and carbon footprint

All environmental data is presented on the basis of the financial consolidation scope unless otherwise indicated in the paragraph below.

- **Building energy consumption** is included in the financial consolidation scope. If data is missing for a period (for example, a water meter reading from January to

November), it is extrapolated on the basis of average consumption per month. Where data is missing for a given entity, figures are extrapolated based on sales in euros.

- **Fuel consumption** is included in the consolidated financial statements. Fuel consumption for the vehicle fleet and HGV fleets is included in the reporting scope.

Methodology - Carbon assessment

The Group's carbon assessment is included in the financial consolidation scope. Emissions between 1 January and 31 December 2024 are calculated.

The recommendations of the GHG protocol are applied for scope 1, 2 and 3.

Several databases are used to search for emission factors. The two main sources of information are ADEME's Impacts Database and Agribalyse Database.

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.

A methodology for calculating the Group's carbon emissions was produced and validated by the sustainability auditors.

Methodology for calculating emissions:

The table below shows the GHG protocol categories used to calculate the Group's emissions:

Scope	Category	Included (Y/N)	Justification
Scope 1	Direct emissions from stationary combustion sources	Y	Includes direct emissions linked to the combustion of fossil fuels (oil, gas, etc.) used by the sites.
Scope 1	Direct fugitive emissions	Y	Includes direct emissions generated by refrigerant leaks from sites.
Scope 1	Direct emissions from mobile combustion sources	Y	Includes vehicle fleet emissions.
Scope 2	Indirect emissions from electricity consumption	Y	Includes indirect emissions linked to the production of purchased electricity.
Scope 2	Indirect emissions from the consumption of heat, steam and refrigeration	Y	Includes indirect emissions from purchased heat and cooling.
Scope 3	Category 1: Purchased goods and services	Y	GL events' activities require the purchase of goods and services, which makes this category of emissions relevant. The majority of emissions linked to purchased goods and services come from ADEME (the French Environment and Energy Management Agency). Both monetary and physical emission factors are used. For example, for the procurement of raw materials such as aluminium or wood, physical emissions factors are used, while for cleaning services, monetary emissions factors are applied.
Scope 3	Category 2: Capital investments	Y	The assessment of emissions linked to capital goods is relevant because the company's activities require equipment to produce its products (e.g. structures or signage). Primary data are either expenses (e.g. purchase of a new machine) or units (e.g. number of laser printers purchased). Emissions factors are provided by the French Environment and Energy Management Agency (ADEME).
Scope 3	Category 3: Fuel and energy-related activities (not included in Scope 1 or 2)	Y	The assessment of fuel and energy-related activities (not included in scope 1 or 2) is relevant because the company directly consumes fossil fuels and electricity. On that basis, in accordance with the recommendations of the GHG Protocol, upstream emissions from these energies must be reported under Scope 3. All primary data for electricity, gas, heat and cooling are collected in kWh. The fuel used for GL events vehicles is collected in litres. Emissions factors are provided by the French Environment and Energy Management Agency (ADEME).

Scope	Category	Included (Y/N)	Justification
Scope 3	Category 4: Upstream transportation and distribution	Y	The assessment of emissions linked to transport and upstream distribution is relevant because GL events' activities require the provision of raw materials. The proportion relating to transport is calculated based on monetary data. Emissions factors are provided by the French Environment and Energy Management Agency (ADEME).
Scope 3	Category 5: Waste generated in operations	Y	The assessment of emissions linked to waste generated by operations is relevant because GL events' activities generate waste (e.g. creation of stands or signage, disassembly of events on our premises, etc.). Primary data are always physical data (in tons or square meters). Waste tonnage or volume is tracked by waste type (e.g. wood, metal, etc.) and by end-of-life treatment (recycling, incineration, landfill). Emissions factors are provided by the French Environment and Energy Management Agency (ADEME).
Scope 3	Category 6: Business travel	Y	The assessment of emissions linked to business travel is relevant because GL events is a Group with dozens of entities in France, Europe, South America, the Middle East and Asia. Employees may therefore be required to travel both within their own country and internationally. Primary data are provided by the travel agency and travel expenses. The data collected is in train or flight kilometres. Nights spent in hotels are also collected. Emissions factors are provided by ADEME (e.g. kgCO ₂ /km train, kgCO ₂ /night).
Scope 3	Category 7: Employee commuting	Y	The assessment of emissions linked to employee commuting is relevant. At 31 December 2023, the company employed 5,650 people. Emissions linked to their commuting to and from work must be taken into account. GL events conducted a survey of the travel practices of 715 employees. Based on this sample, a hypothesis was formulated to extrapolate the type of transport used by all employees and the average distance travelled over the year. The number of employees is derived from the internal HR system. Emissions factors are provided by ADEME (e.g. kgCO ₂ /km for internal combustion cars, kgCO ₂ /km for buses).
Scope 3	Category 8: Upstream leased assets	N	GL events' activities do not involve the upstream leased assets.
Scope 3	Category 9: Downstream transportation and distribution	Y	The Live division sells goods and services for events and industrial sectors (e.g. carpeting, signage, tents, etc.). This activity requires downstream transport, which makes this category of emissions relevant. Monetary data are used to assess GHG emissions. Emissions factors are provided by the French Environment and Energy Management Agency (ADEME).
Scope 3	Category 10: Processing of sold products	N	GL events' activities do not include the processing of intermediate products sold by third parties, making this category of emissions irrelevant for GL events.
Scope 3	Category 11: Use of products sold	N	Two GL events activities include the use of direct energy (e.g. generators). However, this energy is acquired by the Group and therefore already reported under Scopes 1 and 2.
Scope 3	Category 12: End-of-life treatment of products sold	N	In GL events' carbon footprint, Scope 3 Category 12: "End-of-life treatment of products sold" is not taken into account, as the company mainly rents out its products rather than selling them. As a result, GL events retains control over the end-of-life management of these leased products, ensuring that they are properly processed and disposed of within its operations. In addition, consumables sold by GL events are generally used in the venues it manages. Consequently, the waste generated by these consumables is collected and processed on site, and the associated emissions are included in Scope 3 Category 5: "Waste generated in operations". This approach accurately captures all relevant emissions without the need for double counting.
Scope 3	Category 13: Downstream leased assets	N	GL events' carbon footprint does not include emissions from the operation of assets owned by the Group and leased to other entities, which are not already included in scopes 1 or 2.
Scope 3	Category 14: Franchises	N	For its activities, GL events does not grant licenses to other companies to sell or distribute its goods or services, making this category of emissions irrelevant.

Scope	Category	Included (Y/N)	Justification
Scope 3	Category 15: Investments	N	GL events' carbon footprint does not include emissions associated with Group investments not already included in scopes 1 or 2. The company applies an operational control reporting boundary. On that basis, all emissions linked to an entity over which GL events exercises operational control are included in all other categories of scopes 1, 2 and 3.
Scope 3	Other - upstream: Event attendee travel	Y	GL events includes emissions linked to attendee travel in Scope 3: Other (downstream). These emissions are calculated for events where GL events is the organiser, notably in the Exhibitions division, as well as for events organised by its Venues division on its own sites. Emissions are estimated on the basis of the attendees' country of departure and the country hosting the event. Assumptions are made about the mode of transport used (plane, train, car or public transport). Emissions factors are provided by ADEME, guaranteeing a reliable estimate of the carbon footprint of visitor travel.

The Group's carbon assessment is included in the financial consolidation scope. Emissions between 1 January and 31 December 2024 are calculated.

The recommendations of the GHG protocol are applied for scope 1, 2 and 3.

Several databases are used to search for emission factors. The two main sources of information are ADEME's Impacts Database and Agribalyse Database.

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.

A methodology for calculating the Group's carbon emissions was produced and validated by the sustainability auditors. Emissions factors are taken from ADEME's Carbon Footprint database on v23.4. All the emissions factors available in the Group's carbon assessment consolidation file. Emission factors are reviewed annually when the Carbon Footprint database is updated.

Two types of internal controls can be carried out when calculating the carbon footprint:

- Checks on contributor data: to guarantee the reliability of contributor data, several types of checks are applied. First, a check against the previous year's data (N-1) is carried out, using ratios based on sales and arithmetic tests to assess the consistency of the figures in a similar economic context. These checks are supplemented by exchanges with internal stakeholders, notably the finance, operations and purchasing teams, to obtain a second opinion on the quality and relevance of the

data. In the event of persistent doubt, meetings or telephone and e-mail exchanges are organised to clarify any inconsistencies or uncertainties.

- Checks on the carbon assessment consolidation: once the data has been verified and integrated into the consolidation file, additional checks ensure the consistency of the carbon footprint. Data are analysed by comparing the Group's overall results, by entity and by GHG Protocol category, with those of year N-1, in absolute terms and in relation to sales. At the same time, a reporting boundary review is carried out to confirm that all relevant entities are included. Data verification by entity completes these checks, to ensure that all the information collected is properly integrated. If some data is missing, extrapolations based on sales are made to complete the results.

The calculation of the Group's carbon assessment is based on a fiscal year aligned with the financial consolidation, i.e. from 01/01 to 31/12 for the entire Group consolidated scope. (See ESRS 2 BP-1).

For Scope 3 GHG emissions, 80% of the data used for calculations comes from primary data. This means that most of the information used to estimate GL events' indirect emissions comes from direct and specific sources, such as data supplied by suppliers, raw material consumption information or actual activity records. The use of primary data, as opposed to secondary data or sector averages, enhances the accuracy and reliability of Scope 3 emissions assessments. This approach provides a better understanding of the company's carbon assessment across its value chain, and facilitates the identification of concrete opportunities to reduce indirect emissions.

ESRS E3 - Water

Every year (1 January-31 December), GL events measures water consumption in m³ for its entire consolidated scope. Invoiced data is preferred to guarantee the reliability of audits. Consumption is divided into three categories:

- Water consumed in buildings: mainly from the public network, this covers catering services (*F&B*), cleaning, sanitary uses and, occasionally, server cooling.
- Water consumed by fire hydrants: limited to public-access buildings (*Etablissements Recevant du Public* or ERP). and large workshops. This only occurs in the event of a fire or fire drill.
- Water from groundwater pumping: present at five specific sites, it is used to produce thermal energy.

In the event of missing data for certain months (e.g.: December invoice not received), extrapolations are made per € of

sales. All sites are included, whatever their nature (offices, warehouses, workshops, events in the assembly, operation or disassembly phases). When several entities are present on the same site, the quantities for the entire site are recognised by the entity that pays the invoice.

Data is collected at least once a year as part of ESG reporting. Variations are analysed using a m³/€ sales ratio on a like-for-like basis. For entities where measurements in m³ are not available, standardised conversions are applied (e.g. 1 gallon = 0.003785 m³).

Finally, consistency checks are carried out to compare 12-month data with results from the previous year (N-1), and to analyse inter-entity performance through ratios such as m³/m² or m³/sales.

ESRS E5 - Waste

Waste data is collected at least once a year as part of our CSR reporting. This monitoring includes all waste managed by service providers with whom GL events has contracts, covering all Group sites and activities: offices, warehouses, storage centres, workshops, as well as the assembly, operation and disassembly phases of Venues. In contrast, waste recovered directly by exhibitors is not included in this reporting..

GL events tracks several categories of waste, including:

- NHIW is all non-inert, non-hazardous mixed waste produced by a site's activities.
- Paper/cardboard includes ordinary paper and cardboard (cardboard boxes, etc.), newspapers, magazines and high-grade paper (white paper).
- Metal scrap is made up of two types of metal:
 - Ferrous metals (or scrap) correspond to manufacturing and processing waste from metals and metal objects that have reached the end of their life cycle and have been discarded.
 - Non-ferrous metals include all metals except pure or low-alloy iron (less than 10%). These include copper, aluminium, zinc, lead, tin, chromium and nickel
- GL events distinguishes 3 types of wood in its waste:
 - Class A wood (untreated wood): raw wood, dry untreated and unpainted wood, pallets, boxes, crates, cable drums, unpainted boards and beams, etc.
 - Class B or AB wood (non-hazardous treated wood): doors, cabinets, used formwork, demolition wood, panels, lumber, old furniture, windows, etc.
 - Class C wood (hazardous treated wood): treated or autoclaved products impregnated with metallic salts.
- Plastic waste is made up of used packaging from industry, end-of-life electrical and electronic equipment, films used in the catering industry, etc.
- Glass waste is made up of industrial glass from professionals (e.g. bottles) and household glass.

- Carpet waste comes from carpet installed during a service or event.
- Organic waste is made up of plant matter, organic kitchen waste and waste collected as part of catering services, and soiled paper and cardboard under certain conditions. This waste is used to make compost.
- Waste Furnishing Elements (WFE) are movable goods and their components whose main function is to contribute to the furnishing of a dwelling, a shop or a public reception area, by providing a seat, a bed, storage, a table or a work surface.
- Waste electrical and electronic equipment (WEEE) is any equipment that operates on electrical currents, or the equipment used to generate, transfer and measure these currents.
- Special waste (SW) is toxic waste produced by industry, the disposal of which requires special precautions to protect people and the environment (solvents, acids, sewage sludge, waste oils, etc.).
- Construction site waste consists of gravel, unpolluted soil, demolition waste, etc.
- Finally, if none of these categorisations is appropriate, then an "other waste" category exists. This category is used for rare types of waste such as construction waste and certain hazardous wastes.

All on-site waste is collected by service providers. In France, data via Veolia and Suez are centralised by the purchasing teams. For other international sites, the data is provided by all entities following the consolidation of data from their respective service providers. These service providers are responsible for reporting waste tonnages at entity level, via invoices or monthly or annual consolidations.

The sorting rate is calculated using this information. The rate is calculated as follows: [(Sum of all waste types - tonnage of CIW waste) / Sum of all waste types] *100.

Collection tools

To meet CSRD data point (DP) requirements, the Group relies on its information system and management tools. Most of the data collected comes from the Group's information systems, i.e. SAP, EBMS, GESCOM, Monday, etc. Reporting and data collection can be carried out using office automation tools (Microsoft Excel) and Power BI. The collection of all these datapoints, as well as their material or non-material qualification, is explained and formalised within a dedicated reporting protocol made available to contributors and sustainability auditors, in order to ensure exhaustive nature of the data and a harmonised methodology across different entities.

Glossary

Abbreviation	Full name
ADEME	<i>L'Agence de l'Environnement et de la Maîtrise de l'Énergie</i> (French Environment and Energy Management Agency)
AFA	<i>Agence Française Anticorruption</i>
AGEFIPH	<i>Association aide à l'emploi personnes en situation de handicap</i>
IEA	International Energy Agency
BP	Basis of preparation
T	Tons
CapEx	Capital expenditure
BAF	Biotope Area Factor
OC	Operations Center
CEC	<i>Convention des entreprises pour le climat</i> (Businesses for Climate Convention)
CIDFF	<i>Centres d'Information sur les Droits des Femmes et des Familles</i>
CNIL	<i>Commission nationale de l'informatique et des libertés</i>
MANCO	Management Committee
EXCO	Executive Committee
COP	Conference of the parties
SC	Steering Committee
CSE	<i>Comité social et économique</i> (Social and Economic Committee)
CSRD	Corporate Sustainability Reporting Directive
D&I	Diversity and Inclusion
DCEO	Deputy Chief Executive Officer
DP	Data point (Collection points)
DPO	Data Protection Officer
DR	Disclosure requirement
ISD	Information Systems Department
Public service concession	<i>Délégation de Service Public</i> (public service delegation, a form of public-private partnership)
DUERP	<i>Document unique d'évaluation des risques professionnels</i>
ECV	<i>Engagement sur la Croissance Verte</i> (Commitment to Green Growth)
EFRAG	European Financial Reporting Advisory Group
PPE	Personal protective equipment
ERP	<i>Établissement Recevant du Public</i> (a public-access building)
ESAT	<i>Établissement de Service d'Aide par le Travail</i> (a sheltered work organisation)
ESG	Environmental Social Governance
ESRS	European Sustainability Reporting Standards
SSE	Social and Solidarity Economy
FTE	Full-time equivalent
EU ETS	European Union Emissions Trading Scheme
F&B	Food and Beverage
FCBN	<i>Federation of National Botanical Conservatories</i>
GHG	Greenhouse emissions
GHG Protocol	Greenhouse Gas Protocol
IPCC	Intergovernmental Panel on Climate Change
GO	Guarantee of origin
GOV	Governance
GPTW	Great Place To Work
IFRS	International Financial Reporting Standards
IPBES	Intergovernmental science-policy platform on biodiversity and ecosystem services
IRO	Impacts, Risks, Opportunities
IRP	International Resource Panel

Abbreviation	Full name
PARIS 24 OG	Paris 2024 Olympic Games
LOM	<i>Loi d'orientation des mobilités</i> (the French Mobility Act)
MDR-A	Minimum disclosure requirement - Action
MDR-M	Minimum disclosure requirement - Metric
MDR-P	Minimum disclosure requirement - Policy
MDR-T	Minimum disclosure requirement - Target
MNHN	<i>Muséum national d'Histoire naturelle</i>
NOVI	<i>NOmbreuses Victimes</i> (a French public safety and emergency preparedness plan)
NZCE	Net Zero Carbon Events initiative
OECD	Organisation for Economic Cooperation and Development
SDG	Sustainable Development Objectives
ILO	International Labor Organization
WHO	World Health Organization
UN	United Nations
OpEx	Operational expenditure
OPIE	<i>Office pour les insectes et leur environnement</i>
PAB	Paris-Aligned Benchmark
PNR	<i>Parc Naturels régionaux</i> (Regional nature parks)
QHSE	Quality, health, safety, environment
RACI	<i>Risque audit et contrôle interne</i> (Risk Management, Audit and Internal Control department)
RCP	Representative Concentration Pathways
REC	Renewable energy contract
RETEX	<i>Retour d'expérience</i> (Feedback)
RGA	<i>Retrait-Gonflement des Argiles</i> (Clay shrink-swell)
GDPR	General Data Protection Regulation
HR	Human Resources
RIA	<i>Robinet d'incendie armé</i> (wall fire hydrants)
RQTH	<i>Reconnaissance de la qualité de travailleur handicapé</i> (Recognition of disabled worker status)
CSR	Corporate social responsibility
ISSO	Information Systems Security Officer
SBM	Strategy Business Model
SBTN	Science-Based Targets Network
SEEPH	European Week for the Employment of People with Disabilities
ISMS	Information security management system
SPL	<i>Société Publique Locale</i> (A form of French public limited company owned exclusively by French local authorities)
SQVCT	<i>La semaine de la qualité de vie au travail</i> (Quality of Life at Work Week)
ISS	Information Systems Security
SST	<i>Sous Traitance</i> (Subcontracting)
TCO ₂ ^e	Tons of CO ₂ equivalent
PSR	Permeable Surface Ratio
UFI	<i>Union des foires internationales</i> (the Global Association of the Exhibition Industry)
UNIMEV	<i>Union Française des Métiers de l'Événement</i> (the French Meeting Industry Council)
URD	Universal registration document
ZAN	<i>Zéro Artificialisation net</i> (Zero Net Artificialization)
FEZ	<i>Zone à Faibles Emissions</i> (Low Emission Zones)
ZNIEFF	<i>Zones Naturelles d'Intérêt Écologique, Faunistique et Floristique</i> (Natural Areas of Interest for Ecology, Fauna and Flora)

2. Publication on European taxonomy

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1. General principles of the taxonomy

As a company required to publish non-financial information under Article 29b of Directive 2013/34/EU, GL events publishes the information required each year in this section in accordance with the principles of the EU taxonomy for sustainable activities in order to:

- Identify the proportion of its activities eligible under the six environmental objectives:
 - Climate change mitigation (CCM);
 - Climate change adaptation (CCA);
 - Sustainable use and protection of water and marine resources (WTR);
 - Transition to a circular economy (CE);
 - Pollution prevention and control (PPC);
 - Protection and restoration of biodiversity and ecosystems (BIO).
- To analyse the contribution of its eligible activities to achieving the environmental objectives, while ensuring that this contribution does not cause significant harm ("DNSH") to the other Environmental Objectives and that these activities comply with the minimum guarantees detailed below. This analysis validates their "alignment".

The European "Taxonomy" Regulation (EU) 2020/852 of June 18, 2020 is part of the sustainable finance policy implemented by the European Union (EU). It provides a framework to facilitate sustainable investment by providing greater transparency for financial market participants, thereby contributing to the EU's climate and environmental objectives, including carbon neutrality by 2050.

For each of these objectives, the taxonomy is based on best practices that contribute to ecological transformation. To be considered sustainable, an activity must be considered eligible and aligned:

- Eligible activity: To be included in the list of activities, it must be considered likely to contribute substantially to at least one of the six environmental objectives.
- Aligned activity: A taxonomy-aligned activity is defined as an eligible economic activity making a substantial contribution to the relevant environmental objective, while also doing no significant harm to the other five objectives and is conducted in compliance with the minimum social safeguards.

2. Applicable reporting scope

The scope of analysis is identical to the scope of reporting in the sustainability statement mentioned in ESRS 2 BP-2. As such it covers the scope of financial consolidation for all divisions of GL events Group in France and other countries.

3. Minimum safeguards

GL events integrates minimum safeguards based on four major pillars, in compliance with Article 3(c) and Article 18 of the Taxonomy regulation and the OECD guidelines.

Human and workers rights

GL events ensures respect for fundamental workers' rights in accordance with ILO conventions, including the elimination of forced and child labour, safe working conditions and freedom of association.

Since 2020, our Code of Business Conduct has provided a framework for commercial relations based on international standards (Universal Declaration of Human Rights, ILO principles, OECD, United Nations).

In compliance with the French Sapin 2 law, GL events implemented an anti-corruption programme that involves raising awareness and adapting its processes. An internal whistleblowing system, open to employees and partners, has been in place since 2022 and is accessible in all languages of the countries where the Group is impacted.

On the date of this statement, no convictions or controversies were reported concerning respect for human rights.

Combating corruption

GL events applies a zero-tolerance policy against corruption, based on an Anti-Corruption Code of Conduct in line with international standards. This code provides a framework for commitments in terms of ethics and transparency, with a confidential whistle-blowing system and an evaluation of business partners.

A risk map, regularly updated with the involvement of our teams, prioritises potential exposure to corruption. Targeted training is provided for employees most at risk, covering China, Brazil and France in particular. By 2024, 26% of at-risk employees in France received training.

Internal controls include audits of sensitive items (gifts, invitations, sponsorship), integrated into the French Sapin II accounting control plan. Since 2022, this approach has been reinforced by monthly training sessions with interactive quizzes. A 3-hour session is planned for Chinese subsidiaries in 2025.

In 2024, there were no convictions for corruption or influence peddling involving GL events or its executives.

Responsible taxation

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.

The tax department contributes to the global internal control process by ensuring compliance with the legislation in force and the reliability of filing information.

For 2024, 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.

Fair competition

GL events is committed to respecting the principles of fair competition and aligning its practices with the OECD Guidelines. In accordance with the requirements in force in the jurisdictions where the company operates, the Group's activities are conducted in strict compliance with competition laws and regulations.

GL events takes care to avoid any anti-competitive practices, in particular price fixing or market sharing, and promotes responsible business conduct. Compliance with competition rules also applies to recruitment and employment policies, ensuring that there is no collusion in setting salaries or restrictive hiring practices.

To date, no Group company or executive has been convicted of unfair competition.

4. Eligibility and revenue alignment

Eligibility of revenue:

The following activities, generating consolidated revenue, have been identified as Taxonomy-eligible.

Eligible activity	Applicable objective	Analysis results
5.5 - Product-as-a-service and other circular use- and result-oriented service models	Transition to a circular economy (CE)	<p>Activity description: Part of GL events' revenue is based on a rental business model. GL events' activity involves the ownership of equipment, its rental to customers for limited periods, and its recovery after use. Products are systematically refurbished before being reused which extends their lifespan and maximises their reuse. This activity avoids the need for customers to acquire products or build underused infrastructures, thus helping to reduce waste and environmental impact.</p> <p>Quantification of eligible revenue: The methodology applied is based on the classification of GL events entities into two main categories:</p> <ol style="list-style-type: none"> 1. Rental business entities: These Live division entities generate sales mainly from rental (e.g. furniture). Their sales are fully accounted for, with the exception of product sales, which are excluded from the indicator. 2. Other entities : These entities may offer services that include both rental and other services (e.g. consumables, general installation, signage), or they may be part of the Venues or Exhibitions divisions. Eligible revenue corresponds to sales from the rental of assets belonging to a rental entity. For example, if an entity in the Venues division generates sales by renting a grandstand belonging to a rental entity in the Live division, this amount is recognised.
2.1 Hotels, vacation resorts, campsites and similar accommodations	Protection and restoration of biodiversity and ecosystems (BIO)	<p>Activity description: GL events Group manages two hotels generating revenue, one in France and one in Brazil.</p> <p>Quantification of eligible revenue: The consolidated revenue of these two entities are taken into account.</p>

Alignment of revenue:

The activities aligned with the substantial contribution and *Do No Significant Harm* criteria are presented in the table below:

Eligible activity	Applicable objective	Supporting criteria for revenue alignment
5.5 - Product-as-a-service and other circular use- and result-oriented service models	Transition to a circular economy (CE)	<p>Substantial contribution to the transition to a circular economy: The business model of Live entities identified as 100% rental is based on a principle of product ownership. These entities rent out their products in return for a rental income from the customer, enabling them to use the product for a limited time. After use by the customer, products are taken back, sent for reconditioning to ensure they can be reused, and then stored.</p> <p>Do No Significant Harm ('DNSH') Climate change mitigation: GL events has initiated its Group emissions reduction trajectory with the Venues division in Europe. The event sector is organised around and centred upon convention centres, exhibition centres, concert halls and other venues. By building a trajectory to reduce emissions in these venues and their value chain, GL events has the opportunity to benefit the entire industry, including the activities of the Live division. For example, one of the levers identified is to reduce the use of consumables (single-use products) and maximise the use of rental products, thus reducing the volume of waste on an event. This means making use of the Live division's rental products.</p> <p>In addition, as presented in ESRS E1-1, GL events plans to deploy the emissions reduction trajectory across all its activities by 2027.</p> <p>Finally, the Live division is also working on mitigating its logistics emissions, by including CSR criteria in its master agreements, that of its on-site maintenance by decarbonising the site handling machinery it uses to move and store its rental products.</p>

DNSH | Adaptation to climate change:

GL events has qualified and quantified physical risks in the Venues division in Europe. The results of this assessment are presented in ESRs EI-IRO-1. The event sector is organised around and centred upon convention centres, exhibition centres, concert halls and other venues. This analysis enables the Venues division to identify the solutions to be introduced at its sites, in conjunction with its stakeholders, to ensure that its operations are adapted to an increase in the intensity and probability of extreme weather events.

The Live division is a direct stakeholder in this issue and benefits directly from this analysis. Based on these results, the division can now assess and strengthen the resilience of its rental properties to current and future climatic hazards, taking into account the specific characteristics of the areas where Venues are located.

Also, all the French sites of Live locatives are less than 30km from a Venue included in the climate risk study.

The assessment was based on the IPCC's SSP5-8.5 (worst-case scenario) from now until 2050. Climate analyses and forecasts are in line with those used in the French government's National Climate Change Adaptation Plan (PNACC).

These results are then compared with the findings of the insurers' site inspection reports for the sites of the rental entities of the Live division in France. In the latter, the sensitivity of the sites to climatic hazards is presented. To date, no site shows a low level of protection against climatic hazards.

DNSH | Sustainable use and protection of water and marine resources:

The Live division's rental products do not generate any discharges into surface or ground water. No direct or indirect discharges likely to alter water quality are generated. Structures and stands are cleaned using conventional products that do not affect the quality of surface or ground water. No water treatment is required on Live sites.

In addition, GL events is not subject to any regulations on wastewater treatment. There are no lagoons on site.

Finally, the Live division's activities are carried out on land-based sites and generate no direct or indirect impact on marine ecosystems. In addition, the processes involved in using these products do not generate any discharges or actions likely to affect the good ecological status of marine waters.

DNSH | Pollution prevention and control:

GL events ensures annually that all its rental products comply with all the criteria and regulations cited in this DNSH category.

2.1 Hotels, vacation resorts, campsites and similar accommodations	Protection and restoration of biodiversity and ecosystems (BIO)	The business model of the two hotels managed by GL events is not based on the protection or conservation of areas of high ecological value. Consequently, eligible activity <i>2.1 Hotels, vacation resorts, campsites and similar accommodation</i> is not aligned with the taxonomy criteria.
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5. CapEx eligibility and alignment

Taxonomy-eligible CapEx***

Below are the investments ("CapEx") identified as eligible for the Taxonomy.

Taxonomy-eligible CapEx	Applicable objectives	Analysis results
7.6. Installation, maintenance and repair of renewable energy technologies	Climate change mitigation (CCM) Climate change adaptation (CCA)	GL events made an investment (CapEx) in 2024 by installing photovoltaic panels on its Venues site, Eurexpo, in France. The amount of CapEx recorded in fiscal 2024 has been taken into account.
7.1. New building construction	Climate change mitigation (CCM) Climate change adaptation (CCA) Transition to a circular economy (CE)	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. Construction capital expenditures recognised in fiscal year 2024 for all Group entities were taken into account.
5.5 - Product-as-a-service and other circular use- and result-oriented service models	Transition to a circular economy (CE)	Part of GL events' capital expenditures (CapEx) is based on a rental business model. GL events' activity involves the ownership of equipment, its rental to customers for limited periods, and its recovery after use. Products are systematically refurbished before being reused which extends their lifespan and maximises their reuse. This avoids the need for customers to purchase products or build underused infrastructures which helps to reduce waste and environmental impact

Taxonomy-aligned CapEx

CapEx aligned with the substantial and *Do No Significant Harm* criteria are presented in the table below:

CapEx from eligible activities	Applicable objectives	Supporting criteria for CapEx alignment
7.6. Installation, maintenance and repair of renewable energy technologies	Climate change mitigation (CCM) Climate change adaptation (CCA)	<p>Substantial contribution to climate change mitigation: This CapEx was used to install solar panels for electricity production.</p> <p>DNSH Climate change adaptation; and Substantial contribution to climate change adaptation: As presented in ESRS E1, the Venues division has carried out an analysis of physical climate risks at its sites in Europe, including Eurexpo in France. Photovoltaic panels have a lifespan of over 10 years. The assessment was based on the IPCC's SSP5-8.5 (worst-case scenario) from now until 2050. Climate analyses and forecasts are in line with those used in the French government's National Climate Change Adaptation Plan (PNACC). The project is adapted to this projection.</p> <p>DNSH Climate change mitigation: The Eurexpo site building is not dedicated to the extraction, storage, transport or manufacture of fossil fuels.</p>
5.5 - Product-as-a-service and other circular use- and result-oriented service models	Transition to a circular economy (CE)	See above for the table justifying the alignment of revenue relating to the same eligible activity.
7.1. New building construction	Climate change mitigation (CCM) Climate change adaptation (CCA) Transition to a circular economy (CE)	Although the activity is Taxonomy-eligible, an in-depth analysis during the construction phase of the buildings will be necessary to ensure that these investments meet the criteria of substantial contributions and DNSH.

6. Taxonomy-eligibility and alignment of OPEX

GL events is not concerned by the publication relating to taxonomy-related OPEX for 2024. This is because the exemption ratio calculated at **9.3%** is below the required 10% threshold.

This ratio is calculated using the taxonomy's definition of OpEx as the numerator, and the accounting definition of OpEx as the denominator. These OpEx from the taxonomy include: equipment and property rentals; leasing, fixed concession and variable concession fees; maintenance and repairs.

7. Degree of eligibility and alignment per objective

Table 1: Percentage of revenue/total revenue

Environmental objectives	Taxonomy-aligned per objective - %	Taxonomy-eligible per objective - %
CCM - Climate change mitigation	-	-
CCA - Climate change adaptation	-	-
WTR E3 - Water and marine resources	-	-
CE - Circular economy	23%	33%
PPC - Pollution prevention and control	-	-
BIO - Biodiversity and ecosystems	-	1%

Table 2: Proportion of CapEx / total CapEx

Environmental objectives	Taxonomy-aligned per objective - %	Taxonomy-eligible per objective - %
CCM - Climate change mitigation	6%	27%
CCA - Climate change adaptation	-	27%
WTR E3 - Water and marine resources	-	-
CE - Circular economy	17%	46%
PPC - Pollution prevention and control	-	-
BIO - Biodiversity and ecosystems	-	-

Table 3: Proportion of OpEx

Environmental objectives	Taxonomy-aligned per objective - %	Taxonomy-eligible per objective - %
CCM - Climate change mitigation	-	-
CCA - Climate change adaptation	-	-
WTR E3 - Water and marine resources	-	-
CE - Circular economy	-	-
PPC - Pollution prevention and control	-	-
BIO - Biodiversity and ecosystems	-	-

Evolution of eligibility and alignment results

The calculation of revenue eligible for the transition to a circular economy has changed between 2023 and 2024. Although the Live division's revenue increased between 2023 and 2024, the increase in Taxonomy-eligible revenue can also be explained by the more accurate inclusion of rental sales, particularly for entities providing rental and sales services. Revenue eligible for biodiversity protection are increasing in proportion to the revenue of the two hotels operated by the Group (from €10.9 to €12.6 million).

No CapEx related to the installation of stations for electric vehicles or the collection of non-hazardous and hazardous waste were incurred 2024.

Construction CapEx increased this year, notably with the construction of the Venues site in Brazil, Anhembi, and the Piscine du Lou in Lyon.

Lastly, CapEx for rental property rose slightly (from €52.74 million to €55.5 million) in line with the increase in activity linked to the Paris 2024 Olympic Games.

8. Annex table of European taxonomy

Revenue

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 revenue, 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; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES			34%																	
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Product-as-a-service and other circular use- and result-oriented service models	CE-5.5	383.3	23%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	N	Y	23%	0%	E	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		383.3	23%					23%									23%	0%	23%	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	CE-5.5	163.5	10%	N/EL	N/EL	N/EL	N/EL	Y	N/EL								33%	23%	E	
Hotels, holiday, camping grounds and similar accommodation	CE-5.5	12.3	1%	N/EL	N/EL	N/EL	N/EL	N/EL	Y								1%	1%		T
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		175.8	11%	0%	0%	0%	0%	10%	1%								34%	24%	33%	1%
Total (A.1+A.2)		559.1	34%																	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities		1,074.78	66%																	
Total (A+B)		1,633.91	100.0%																	

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities

Economic Activities (1)	Code (2)	Absolute OpEx (3)	Proportion of OpEx (4)	Substantial Contribution Criteria						DNSH criteria (Do No Significant Harm)						Minimum Safeguards (17)	Taxonomy aligned proportion of total OpEx, year N (18)**	Taxonomy aligned proportion of OpEx, 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; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES			0%																	
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
N/A	N/A	0.00	0%																	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.00	0%																	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
N/A	N/A	0.00	0%																	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0.00	0%																	
Total (A.1+A.2)		0.00	0%																	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEx of Taxonomy-non-eligible activities		1,468.84	100%																	
Total (A+B)		1,468.84	100%																	

* For the purposes of this illustrative template, this figure shows the: Taxonomy-aligned turnover of the activity / Total Taxonomy eligible turnover of the activity.

** Taxonomy-aligned OpEx of the activity/ Total OpEx of undertaking

Legal Disclaimer

The content of the tool does not extend or alter in any way the rights and obligations deriving from the EU legislation nor does it introduce any additional requirements on the concerned operators and competent authorities. It does not substitute the provisions under the EU Taxonomy Regulation ((EU) 2020/852) and its Delegated Acts that the undertaking should follow. The purpose of the output of the tool (Excel file) is merely to give an instructive example for some undertakings on how to implement the relevant legal provisions. It cannot be excluded that the Excel Sheet does not include all information that an undertaking may need to report under the EU Taxonomy Regulation ((EU) 2020/852). It should be noted that the current template does not yet refer to the updated reporting templates included in Annex V to Delegated Regulation (EU) 2023/2486 ('Environmental Delegated Act'), which amends Delegated Regulation (EU) 2021/2178.

For more information on the qualitative reporting requirements under the EU Taxonomy, please refer to Delegated Regulation (EU) 2021/2178 ('Disclosures Delegated Act')."

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; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES			51%																	
A.1. CapEx of environmentally sustainable activities (Taxonomy-aligned)																				
Installation, maintenance and repair of renewable energy technologies	CCM- 7.6 and CCA- 7.6	12.6	6%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	N	N	N	N	Y	6%	0%	E	
Product-as-a-service and other circular use- and result-oriented service models	CE- 5.5	38.1	17%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	Y	N	Y	17%	0%	E	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		51	22%	6%				17%									22%	0%	22%	0%
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)																				
Construction of new buildings	CCM- 7.1; CCA- 7.1 and CE- 3.2	48.19	21%	Y	N	N/EL	N/EL	N	N/EL								21%	30%		T
Product-as-a-service and other circular use- and result-oriented service models	CE- 5.5	17.47	8%	N/EL	N/EL	N/EL	N/EL	Y	N/EL								25%	39%	E	
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		65.67	29%	21%	0%	0%	0%	8%	0%								51%	69%	30%	21%
Total (A.1+A.2)		116.37	51%																	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Capex of Taxonomy-non-eligible activities		110.03	49%																	
Total (A+B)		226.40	100%																	

9. Nuclear and fossil gas activities

Line	Nuclear energy activities	Yes / Non
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best-available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No

Line	Fossil gas activities	Yes / Non
1	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
2	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels	No
3	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuel.	No

3. ESRS E1 - Climate change

Contents

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1. Integration of sustainability-related performance in incentive schemes (ESRS 2 GOV-3)

The integration of CSR criteria into the compensation of members of administrative, management and supervisory bodies is presented in ESRS 2 GOV-3.

2. Transition plan for climate change mitigation (E1-1)

GL events does not yet have a Group emissions reduction trajectory, but has begun implementing its transition plan for 2024. The Venues division in Europe has launched a project to build an emissions reduction trajectory, aligned with a 1.5°C scenario. This project, in partnership with the consulting firm Ekodev, will be extended to the other divisions in 2025 and 2026, and adjusted according to changes in scope and possible regulations, see ESRS E1-2.

Decarbonising the Venues division in Europe

In September 2024, with the support of Ekodev, a consulting firm specialising in climate issues, the Venues division began building its emissions reduction trajectory.

To bring this project to fruition, a Climate Steering Committee was set up with selected members of the Venues Management Committee and key operational functions.

This project is in line with the Net Zero Carbon Events (NZCE) initiative recommendations signed by GL events in 2021. The purpose of this initiative is to bring together the global events industry to achieve carbon neutrality by 2050. Launched at COP26 in Glasgow in 2021, it has attracted over 100 signatories since its launch. Its purpose is to bring together all stakeholders in the sector to focus on shared objectives: communicating on decarbonisation, developing methodologies for measuring emissions, building a roadmap towards net zero, working with suppliers and customers, and putting in place mechanisms for monitoring and sharing best practices.

In line with NZCE recommendations, the baseline year for emissions reductions is 2018. A business-as-usual trajectory has been simulated up to 2030. This makes it possible to estimate emissions in the absence of decarbonisation measures.

This provides an estimate of the greenhouse gas emissions that need to be neutralised by 2030 in order to achieve a trajectory in line with the Paris agreements.

To date, the Venues division in Europe is building its projected emissions reduction trajectory taking into account:

- Exogenous actions that reflect the decarbonisation of our economies. For example, policies to decarbonise electricity production will have an impact on GL events' carbon footprint.
- Endogenous actions that reflect the operational and strategic actions implemented by the Group.

In line with the NZCE recommendation, the main levers for reducing the Venues division will be activated:

- Reducing on-site energy consumption and using renewable energies.
- Decarbonising catering services by reducing food waste and greening the offer.
- Reducing emissions linked to attendee and exhibitor travel.
- Reducing the use of single-use products (e.g. carpets).
- Reuse and, failing that, recovery of waste.

Other levers will be activated according to the specific features of each site, such as the use of low-carbon refrigerants.

The Venues division's low-carbon transition could be hampered by potential *locked-in* greenhouse gas emissions. To this purpose, this division is pursuing its development goals by seeking to broaden its scope of activities through the integration of new exhibition centres, convention centres and auditoriums. For that reason, recalculation rules will be introduced to ensure that the entire scope of the Venues division in Europe is taken into account in the emissions reduction trajectory. However, if a site that is complex to decarbonise due to its specific characteristics is taken over, this could slow down the decarbonisation of this division. As a hypothetical illustration, this could be the case for example

if GL events were awarded a new site classified as a Historic Monument in France and where energy renovation work would be complex to carry out. To ensure that this issue is taken into account, the CSR team works with the Venues division development teams to integrate CSR criteria into development projects. The same applies to purchasing. If decarbonisation issues are not taken into account when setting up a multi-year master agreement (as with catering services), it may be more difficult to meet the decarbonisation target set for 2025.

In 2025, GL events will publish the emissions reduction trajectory for the Venues division in Europe, including action plans under review at the date of publication of this report.

Decarbonising GL events Group

As presented in ESRS E1-2, GL events Group has planned and structured the implementation of its emissions reduction trajectory over several phases, starting with the Venues division in Europe.

The Group has already committed to capital expenditure (CapEx), including a €55.57 million investment in rental equipment in 2024, enabling the events sector to maximise the use of resources needed to hold successful events. Other investments include the installation of solar panels (13 hectares at Eurexpo, Lyon), infrastructure for electric vehicle charging stations, and major maintenance and renovation projects. The 2024 results of CapEx aligned and eligible for the European green taxonomy can be found in part 2 European Taxonomy. GL events has no activities in the coal, gas or oil sectors.

GL events is not rated on a Paris-Aligned Benchmark (PAB). BAPs are financial indices designed to align investment portfolios with the objectives of the Paris Agreement, by favouring companies committed to the transition to a low-carbon economy.

The Group's climate transition plan will be formalised and will form an integral part of the corporate strategy and overall financial planning in a number of ways. For example, the transition to renewable energies is also a key part of the budget planning process, with investments in solar panel installations covering several hectares. These facilities produce low-carbon electricity for the company, while offering the possibility of selling surplus electricity to the grid, thereby contributing to the company's financial and environmental targets, but also to those of local communities. As presented in ESRS E1-3, GL events Group is implementing a number of other decarbonisation initiatives in its other activities, which are directly integrated into the financial planning of operations, helping to reduce costs while limiting environmental impact. These different initiatives demonstrate that the Venues Division's climate transition plan in Europe is an integral part of the company's strategy, with financial commitments designed to reduce the ecological footprint while improving economic performance.

3. Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3)

GL events has identified 8 impacts, risks and opportunities related to climate change classified under the following headings:

ESRS E1 Failure to adapt to extreme weather conditions

IRO

Physical risk

Transition risk

Risk: On-site and value chain damage caused by failure to adapt to extreme weather conditions*



* As presented in ESRS E1-IRO, the analysis of physical climatic risks was carried out post double materiality analysis. The conclusions will be added to this section when the next publication is issued.

ESRS E1 Low-carbon transition of the events sector

IRO

Physical risk

Transition risk

Risk: Financial challenges of the low-carbon transition in the events sector



ESRS E1 Energy transition

IRO

Physical risk

Transition risk

Risk: Operational and financial risks of the energy transition on sites



In 2024, GL events launched a project to assess the physical risks associated with climate change in collaboration with the consulting firm Ekodev. This project targets the Venues division's sites in Europe, and focuses on climatic hazards such as drought, heat waves, floods and storms, which can have a direct impact on infrastructure, operations and the value chain.

The details of the study and its conclusions, to date, are presented in [ESRS E1 IRO-1](#).

As presented in the following section [ESRS E1 IRO-1](#), the analysis has highlighted physical climatic hazards that could impact GL events' value chain and activities.

The study was launched in 2024 and will continue through 2025. The Group will accordingly present its climate change adaptation plan in the next financial year.

Also, as explained in [ESRS E1-9](#), in 2025 GL events will conduct an in-depth assessment of transition risks. This analysis will incorporate climate scenarios aligned with a 1.5°C trajectory, and assess the potential impact on the Group's revenues, assets and liabilities. An inventory of property assets will be produced, along with the monitoring of the energy efficiency of infrastructures and the responsibilities associated with each public service delegation for the sites managed by the Group.

4. Description of processes for identifying and assessing material climate-related impacts, risks and opportunities (IRO-1)

In 2019, GL events carried out a carbon assessment of its activities in France. Since fiscal 2022, GL events has carried out a carbon assessment of its activities on scope 1, 2 and 3 according to the financial consolidation scope. On that basis, the Group is able to quantify its impact on climate change in tonnes of carbon equivalent. However, no quantification has been carried out on other climate impact vectors such as black carbon or tropospheric ozone emissions, or land use changes.

Physical risks

In 2024, GL events launched a project with the consulting firm Ekodev. The purpose of this project is to qualify and quantify the physical risks of climate change for Venues sites in Europe.

More specifically, this project includes physical risks linked to climatic hazards (drought, heat waves, floods, storms, etc.) which can directly affect the Venues division's operations, infrastructure and value chain. The analysis is being carried out on a pilot scope, comprising 37 sites in France, 1 in the Netherlands, 1 in Hungary, 1 in Belgium and 1 in Italy. It also includes a matrix of physical risks by location, taking into account the specific challenges of each site. It is accompanied by an assessment of the sensitivity of operations and the chain to various climatic hazards, to establish a vulnerability score. The methodology is based on collaborative workshops, interviews and site visits. The project has accordingly involved numerous departments and functions within the Venues division: technical management, insurance, finance, purchasing and development. On this basis, it has been possible to identify the climatic hazards (e.g. heavy rainfall) to which the processes (e.g. the provision of event overlay services) are sensitive.

Once these hazards and processes had been identified, Ekodev's experts analysed climate hazard trends to 2050 based on the IPCC's RCP 8.5 scenario.

The results are used to rank risks for GL events, based on their level of probability and vulnerability. An analysis of threshold effects was also carried out to identify the financial and operational impacts of the most frequent climatic hazards. This study demonstrated that the following climate hazards could have a significant impact by 2050 on one or more parts of the Venues value chain in France:

- Rising average temperatures
- Heat waves
- Heavy rains
- Clay shrinkage and swelling
- Hailstorms
- Water stress

- In the study, these climatic hazards were coupled with key processes for the Venues division to study their vulnerability. These processes can include: building integrity; attendee movement; the supply chain; working conditions for value chain employees and workers; and so on.

The next steps in GL events' climate change adaptation project have now been defined. After identifying sensitive sites within the Venues Europe reporting scope, GL events is now working on the deployment of specific adaptation plans. These plans will be designed to respond to identified risks, taking into account the unique needs and vulnerabilities of each location.

In 2025, this analysis approach will be extended to all GL events' off-site Venues entities in France and Europe, providing broader coverage and greater resilience to climate risks in these regions. This will be followed in 2026 by the analysis and the deployment of adaptation measures will be extended to the Group's international sites. This phased approach enables GL events to strengthen its climate resilience in a structured and targeted manner, while integrating the specific regional characteristics and particular challenges of each site around the world.

Transition risks

GL events recognises the importance of quantifying the estimated financial impact of the transition risks associated with the decarbonisation of our societies. Although the Group is still not yet in a position to provide complete data for the following points, a structured plan is in place for that purpose starting in 2025:

- Material climate risk assessment: An in-depth analysis of transition risks will be carried out at Group level, incorporating 1.5°C climate scenarios to assess their financial impact on assets, liabilities and revenue.
- An inventory of real estate assets, with a breakdown of assets by energy efficiency class, will be documented and updated, with precise monitoring of their evolution.
- Alignment with accounting and financial standards: The climate impacts identified will be integrated into the financial statements in accordance with current standards.
- Integration of revenue at risk: An analysis will be conducted of business sectors and revenues exposed to transition risks.

5. Policies related to climate change mitigation and adaptation (E1-2)

As presented in ESRS 2 SBM-I, the Group's business model is divided into three divisions: Live, Exhibitions and Venues. For that reason, the breakdown of policies, targets and actions will also be divided into 3 parts. The aim is to in this way adapt to each division's stakeholders and markets.

GL events' first carbon audit was carried out in 2018 on a French reporting scope. Post-COVID, for fiscal 2022 the first carbon assessment on the scope of financial consolidation was carried out for the three scopes. Following this first comprehensive exercise, which clearly identified the main emission items by division and by country, a number of data reliability and consolidation projects were launched.

This work, carried out over the past 2 years, will enable GL events Group to formalise and accelerate strategic policies and projects from 2025 onwards. The focus in 2025 will be on the Venues division, the cornerstone of the Group's integrated model while the Exhibitions division organises events at Venues division sites managed by Venues, and the Live division provides services at these same sites. In that way, by deploying policies on the Venues division scope, GL events will prepare and raise awareness for all of its operations.

ESRS E1 Low-carbon transition of the events sector

Risk: Financial issues of the low-carbon transition in the events sector

Impact: Greenhouse gas emissions from the events sector

Policy presentation: Decarbonising the Group

As presented in ESRS E1-I, at the date of publication of this statement, the Venues division in Europe is in the process of building its emissions reduction trajectory in line with the Paris agreements. This policy and its targets will be reviewed in 2025.

Policy deployment:

The next steps to extend this decarbonisation policy are planned as follows:

- 2025: The emissions reduction policy will be gradually rolled out across the Exhibitions division in France, with the aim of aligning all event organisers. This deployment will encourage all convention centers and exhibition parks, as well as service providers, whether GL events entities or not, to proceed with the low-carbon transition of their activities in France.

The emissions reduction policy will also be gradually

rolled out to the Live division's structures and seating systems activities.

- 2026: The Live division will begin to integrate this reduction trajectory into its temporary energy supply and events activities. All Venues worldwide sites will also follow the same trajectory as European sites.
- 2027: Finally, the emissions reduction trajectory will be extended to the Exhibitions division's international activities and to the major international projects serviced by the Live division.

In the event of constraints or adjustments, updated information will be published, indicating implementation deadlines and milestones. This progressive planning is designed to ensure consistent adoption, geared to the specific characteristics of each division, while respecting the Group's commitments to reduce its carbon footprint. Also, if the scope of consolidation changes, as a result of incoming or outgoing entities or sites, the scope of the policy and its deployment will also be adjusted.

ESRS E1 Development of new trade fairs, products and services to meet the challenges of climate change

Opportunity: Developing new exhibitions, products and services to meet the challenges of climate change

Positive impact: Support the environmental transition by developing new exhibitions, products and services to meet the challenges of climate change

Policy presentation: Supporting the transition to low-carbon, resilient economies by division

Policy description (a)	<p>GL events' Exhibitions division is committed to actively supporting the low-carbon transition through an approach focused on energy transition sectors or sectors in transformation. This policy is reflected in the organisation of specialised exhibitions for key sectors in the energy transition area, via the Greentech+ business unit, such as renewable energies and hydrogen, offering a specific forum for stakeholders to meet and develop in these areas. The Exhibitions division also supports other sectors in their environmental transition, such as catering, fashion and industry. This policy is implemented by showcasing exhibitors committed to sustainable practices, organising conferences on ESG subjects and communication campaigns to raise awareness of environmental issues and encourage the adoption of responsible practices.</p> <p>The Venues division, by staging organised events, is also aligned with the Exhibitions policy for organising events at a regional level.</p>
Scope (b)	The General Manager of the Exhibitions division sits on the Group Executive Committee and reports directly to the Chairman-CEO.
The most senior level in the undertaking's organisation that is accountable (c)	This policy is driven by an international scientific consensus on the need to reduce greenhouse gas emissions in order to limit global warming to sustainable levels (+1.5°C by 2100), in line with the objectives of the Paris Agreement and the signing of the Net Zero Carbon Events (NZCE) of the UFI (<i>Global Association for the Exhibition Industry</i>).
Consideration of the interests of key stakeholders (e)	This policy is available for consultation on the Group's website via this sustainability statement. Internally, the policy can be consulted on the Group's intranet.
Policy availability (f)	The General Manager of the Exhibitions division sits on the Group Executive Committee and reports directly to the Chairman-CEO.

Policy deployment:

The policy will be rolled out from 2025 onwards on:

- The Live division is planning to roll out a new emergency accommodation service to meet the growing needs arising from extreme weather events such as floods and storms. Thanks to the structures that the company owns, the Live division is capable of setting up large areas protected from the elements in a short space of time. In response to the intensification and increased frequency of these events, which are a direct consequence of climate change, the purpose of this service is to support local authorities, the State and the armed forces in dealing with emergency situations. This will make it easier to receive disaster victims and provide effective support for deploying emergency services in critical situations. Also, as presented in ESRS E5-1, the Live division has begun to implement an eco-design policy for its products. This will also contribute to gaining access in new markets.
- If necessary, GL events Venues sites, including exhibition centres and convention centres, can also be used as emergency accommodation centres. Thanks to their capacity and specially adapted infrastructure, these sites can be made available to local authorities, the State and emergency services to accommodate disaster victims and help organise emergency operations. This mobilisation makes it possible to respond effectively to critical situations in order to provide rapid and effectively coordinated support during major climatic events.
- In addition, the Live division's international operations, respond to calls for tender for major international projects such as the COP (Convention of the Parties) on climate change, desertification and other related issues. By actively participating in these calls for tenders, GL events seeks to support international initiatives that promote decarbonisation and the adaptation of our societies to climate change.

ESRS E1 Energy transition

Risk: Operational and financial risks of the energy transition on sites

Impact: Greenhouse gas emissions from energy consumption

Policy presentation: Energy transition of the Venues division

Policy presentation: Energy transition of the Venues division

Policy description (a)	<p>The Venues division, which accounts for 80% of the Group's energy consumption, is committed to reducing its own energy consumption and encouraging the transition to renewable energy sources. In response to the challenges of climate change and the importance of controlling energy emissions while keeping energy prices under control, this policy is based on two key priorities: reducing energy consumption and shifting to renewable energies. With this in mind, the Energy Contest project was deployed at 37 sites with the goal of reducing energy consumption per euro of sales. This project encourages teams at each site to identify and implement energy efficiency solutions, reinforcing a culture of energy performance within the Venues division. At the same time, the Venues division is committed to sourcing its electricity through Guarantees of Origin (GO) or Renewable Energy Certificates (REC) to ensure that it is derived from renewable sources.</p> <p>GL events also seeks to support the production of renewable electricity in those regions where the Group operates. For example, the deployment of solar panels on certain sites will also make it possible to produce renewable electricity on site, reinforcing the division's energy independence and commitment to a low-carbon economy.</p>
Scope (b)	Venues Division
The most senior level in the undertaking's organisation that is accountable (c)	<p>The Venues division's energy management policy is based on purchasing actions and significant investments for the division. This is why the General Management of the Venues division and its Chairman-CEO are responsible for implementing this policy, with the support of the members of their management committee, and more specifically the purchasing and finance functions, but also the on-site operational teams in charge of its implementation.</p>
Reference to third-party standards or initiatives (d)	<p>The Venues division's energy transition policy is based on the recommendations and scenarios of the International Energy Agency (IEA), in particular the Net Zero by 2050 scenario. This scenario, which outlines a roadmap towards carbon neutrality, highlights the need to significantly reduce energy consumption in all economic sectors, and massively adopt renewable energies. This policy is also in line with the service sector decree in force in France, which requires a gradual reduction in the energy consumption of office buildings over 1,000 sqm.</p>
Consideration of the interests of key stakeholders (e)	<p>Implementing this policy requires the active involvement of employees at each site and an understanding of their day-to-day working conditions in order to propose appropriate solutions. Customers, meanwhile, benefit from services aligned with their sustainability standards and meeting their expectations for more environmentally responsible events. Energy suppliers are also contributing to this approach by developing offers for the purchase of certified electricity. Finally, the transition to renewable energies and the improvement of energy efficiency contribute to regional and national decarbonisation objectives, and in this way support the environmental commitments of local and national delegating authorities.</p>
Policy availability (f)	<p>This policy is available on the Group's website through this sustainability statement and from the building departments of the various Venues.</p>

Policy deployment:

The next deployment stages are planned as follows:

1. Deployment within the Live division: The energy transition policy will gradually be integrated into the Live division's operations in order to reinforce actions to reduce energy consumption, not only at the division's storage sites, warehouses and offices, but also in their temporary energy product offering.
2. Deployment within the Exhibitions division: the policy is currently deployed in the offices where the division's employees work.

This gradual approach to rolling out the energy transition policy within the Group's other divisions is designed to ensure that practices are consistent and adapted to the specific operating conditions of each division.

The deployment of international policies will also be aligned with advances in the policies and regulations in force in the countries in which the Group operates.

ESRS E1 Failure to adapt to extreme weather conditions

Risk: On-site and value chain damage caused by failure to adapt to extreme weather conditions

Impact: Social damage caused by failure to adapt to extreme weather events

Presentation of the climate change adaptation policy

In 2024, GL events launched a project with Ekodev to assess the climate risks for its Venues in Europe. This project identifies the physical risks associated with hazards (drought, flooding, storms, etc.) impacting operations and infrastructure at 42

sites across Europe. The analysis, supported by workshops, interviews and visits, maps risks by site and assesses climate vulnerability for each process.

The next steps include adaptation plans for Venues Europe's sensitive sites. These plans will be deployed taking into account current and future regulations in the localities where the Group operates, and the contractual responsibilities between the delegating authorities and GL events. Once the policy is in place, GL events will be able to study the next steps in rolling out the adaptation policy throughout the Group.

6. Actions and resources in relation to climate change policies (E1-3)

GL events is gradually building its greenhouse gas emissions reduction strategy. By finalising the trajectory for the Venues division in Europe, it will be able to publish next year the actions and operational objectives put in place to reduce the carbon footprint of these activities.

Numerous initiatives have already been deployed within the Group to limit the emissions generated by its operations, in line with the Group's strategy. These actions, detailed below, reflect its approach to reduce the impact of GL events' activities on the climate, notably by raising employee awareness and quantifying its greenhouse gas emissions.

Key action	Deployment of the Climate Fresk and other awareness-raising tools
Scope	France
Time horizons	2024
Description of action	<p>To raise awareness of climate issues among as many employees as possible, GL events' CSR teams have been deploying the Climate Fresk in-house since 2023. The aim of this collaborative workshop is to help everyone understand how climate change works, and the scale and complexity of the issues involved, to empower them to appropriate them and take action.</p> <p>In 2024, the Live division has decided to accelerate this approach by training around ten employees to run the Climate Fresk.</p> <p>In addition, training on how to lead the climate fresk project has been integrated into France's training programmes.</p> <p>Finally, our CSR teams are developing other awareness-raising tools. For example, they have created a quiz for employees on CSR and climate issues. Depending on the requirements of the various entities, training courses can be set up for their employees.</p>
Advances	To date, 12 employees have been trained to spearhead the Climate Fresk.
Expected outcomes	GL events considers the Climate Fresk to be an appropriate tool for raising awareness of current and future climate issues. This step is essential for our employees, who take the decarbonisation of our activities into account in their daily work.
Allocated resources	The CSR Reporting and Climate Projects Manager coordinates the network of project leaders for the Climate Fresk.

Key action	Cléo - a carbon emissions calculator for the events industry
Scope	Group
Time horizons	2024-2025
Description of the action	<p>Since 2024, the Group has been deploying the Cléo tool in its Live, Exhibitions and Venues activities. This tool, developed by UNIMEV (<i>Union Française des Métiers de l'Événement</i>), the French Meeting Industry Council, enables the various trades in the events sector to calculate the emissions of their products, services or events.</p> <p>In order to deploy this tool internally, the CSR team has created a training programme so that employees can calculate the carbon emissions of their products, services or events themselves. Through the templates created by the CSR Reporting and Climate Projects Manager, employees can collect and consolidate data themselves, enabling them to present the carbon emissions of their services to their customers.</p>
Advances	To date, 59 employees in France and in other countries have joined the project.
Expected outcomes	<p>Achieving emission reduction targets will require a change in operational practices across all divisions. It is also an essential step that will enable the Group to identify the levers for decarbonising its products, services and events.</p>
Allocated resources	The CSR Reporting and Climate Projects Manager coordinates the deployment of the tool in the entities and is responsible for the methodologies applied.

7. Targets related to climate change mitigation and adaptation (E1-4)

ESRS E1 Low-carbon transition of the events sector

Target presentation: Decarbonising the Venues division in Europe

Risk: Financial issues of the low-carbon transition in the events sector

Impact: Greenhouse gas emissions from the events sector
As presented in ESRS E1-1, the Venues division in Europe is currently building its emissions reduction trajectory in line with the Paris agreements. This policy and its targets will be validated in 2025.

Target deployment:

The next steps to extend this decarbonisation target are aligned with the roll-out of the decarbonisation policy:

1. 2025: The emissions reduction trajectory will be gradually rolled out across the Exhibitions division in France for the purpose of aligning all event organisations with low-carbon

transition targets. This deployment will encourage all convention centers and exhibition parks, as well as service providers, whether GL events entities or not, to proceed with the low-carbon transition of their activities in France. The carbon emissions reduction trajectory will also be gradually deployed across the Live division's structures and and seating systems activities.

- 2026: The Live division will begin to integrate this reduction trajectory into its temporary energy supply and events activities. All Venues worldwide sites will also follow the same trajectory as European sites.
- 2027: Finally, the emissions reduction trajectory will be extended to the Exhibitions division's international activities and to the major international projects serviced by the Live division.

ESRS E1 Energy transition

Risk: Operational and financial risks of the energy transition on sites

Impact: Greenhouse gas emissions from energy consumption

Target: Reducing energy consumption in the Venues division

In 2022, this division launched the monthly Energy Contest designed to reduce energy consumption at its sites in France and other countries, with a target of cutting energy consumption by 25% in relation to sales. 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. Now that this target has been achieved, a new energy reduction target will be set for 2025, in line with the implementation of the Venues Division's emissions reduction trajectory.

Deployment plan:

The next steps in deploying the target are aligned with the rollout of the resulting policy in 2025:

- Deployment within the Live division: The energy transition target will be progressively integrated into the operations of the Live division.
- Deployment within the Exhibitions division: the target will be deployed in the office facilities where the division's employees work.

Target: Installation of photovoltaic panels

Target description (a)	As part of its energy transition policy, GL events intends to install photovoltaic panels on these sites. This renewable energy will supply not only the sites themselves, but also other stakeholders around the sites. In this way, GL events supports the socio-economic development of the regions where it operates by contributing to energy independence and decarbonisation. This target enables GL events to generate part of the electricity needed for its activities. This in turn makes the Group more resilient to major market fluctuations in energy purchase prices.
Target (b)	30 Ha of photovoltaic panels by 2026
Scope (c)	Group
Year and baseline value (d)	2022. No baseline value, as the target is to be reached over time.
Interim targets (e)	No intermediate target.
Methodology and key assumptions (f)	Photovoltaic panels can be installed on sites, storage areas and offices where GL events operates. Hectares of photovoltaic panels are accounted for when projects are validated by Executive Management.
The company's targets related to environmental matters are based on conclusive scientific evidence (g)	The Venues division's energy transition policy is based on the recommendations and scenarios of the International Energy Agency (IEA), in particular the Net Zero by 2050 scenario. This scenario, which outlines a roadmap towards carbon neutrality, highlights the need to significantly reduce energy consumption in all economic sectors, and massively adopt renewable energies. This target is also in line with the service sector decree in force in France, which requires a gradual reduction in the energy consumption of office buildings over 1,000 sqm.
Stakeholders involved (h)	Implementing the photovoltaic panel installation target involves extensive collaboration between several internal and external stakeholders. Within GL events, the technical teams, Finance Department, CSR Department and site managers play a key role in defining priorities, validating investments and monitoring projects. Externally, service providers specialising in renewable energy and photovoltaic installations are deployed to ensure that projects comply with technical and environmental standards. In addition, local authorities, landowners and, in some cases, the local communities near the sites are also consulted to ensure that the facilities fit in well with their environment.
Rules for recalculating or modifying the target (i)	There is no rule for recalculating or modifying the target.
Future progress or trends in reaching target (j)	13 Ha of photovoltaic panels are currently being installed on the Eurexpo site in Lyon, France. Two other installations are present on the French sites: Confluence (0.036 Ha) and Poitiers (0.241 Ha)

ESRS E1 Development of new trade fairs, products and services to meet the challenges of climate change

Opportunity: Developing new exhibitions, products and services to meet the challenges of climate change

Positive impact: Support the environmental transition by developing new exhibitions, products and services to meet the challenges of climate change

At this stage, GL events has not yet defined a quantitative target for its policy to support the transition to low-carbon and resilient economies. However, a robust policy has already been implemented by the Exhibitions division, and will be gradually rolled out to the Live and Venues divisions from 2025. It is difficult to set precise quantitative targets for this type of approach due to the nature of the actions undertaken, which are mainly a matter of adapting to operational and climatic needs. To put this policy into practice, the Live

division is developing new services to meet the needs associated with decarbonising our economies and adapting to extreme climatic events. These operational measures offer concrete and immediate responses, while attesting to the Group's commitment to resilience and the energy transition. Once the policy has been rolled out across all divisions, GL events will be able to deploy one or more quantitative targets in order to monitor their effectiveness.

These actions enable the Group to provide immediate, tangible solutions while consolidating its commitment to energy transition and regional resilience. Ultimately, the operational deployment of this policy will serve as a basis for identifying relevant indicators and laying the foundations for future quantitative targets.

ESRS E1 Failure to adapt to extreme weather conditions

Risk: On-site and value chain damage caused by failure to adapt to extreme weather conditions

Impact: Social damage caused by failure to adapt to extreme weather events

Target - Climate change adaptation policy

GL events is currently defining its policy for climate change adaptation and should be able to publish a target for 2025. In particular, the targets will be designed to reduce the vulnerability of sites and operations to physical climatic

hazards (flooding, heat waves, storms).

In the meantime, the effectiveness of the policy is monitored by identifying the sites most exposed to climatic risks through vulnerability studies.

Progress is compared with a baseline period of 2024, when the first climate risk analyses were initiated. The current

ambition is to define priorities for each site and to accelerate the integration of concrete adaptation measures into all Group activities once the adaptation plan has been developed at Venues Europe sites. In addition, targets will be adapted to the regulations in force in the localities where the Group operates.

8. Energy consumption and mix (E1-5)

Type of energy consumption	Consumption in MWh (2023)	Consumption in MWh (2024)	Change
a) Total energy consumption from fossil fuels	144,525	129,689	-10%
b) Total energy consumption from nuclear sources	-	-	-
c) Total energy consumption from renewable sources	78,639	80,318	+2%
i. Consumption of renewable fuels (including biomass, biofuels, biogas, hydrogen from renewable sources, etc.)	-	-	-
ii. Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	78,639	80,318	+2%
iii. Consumption of self-generated, fuel-free renewable energy	-	-	-
Total consumption	223,164	210,006	-6%
Percentage of renewable sources in total energy consumption	35%	38%	+3 pts

**The only country where the Group operates with a predominantly nuclear power mix is France. However, all our sites in France operate under a renewable electricity contract. For that reason, the Group considers its total consumption of energy from nuclear sources to be insignificant.*

In line with its energy transition policy, by 2024 the Group has achieved an absolute reduction in energy consumption while increasing the percentage of renewable electricity in its energy mix.

Type of energy production	Production in MWh (2023)	Production in MWh (2024)
Non-renewable energy production	0	0
Renewable energy production	0	0

GL events Group does not yet produce any significant amount of energy at these sites. In 2024, 13 hectares of photovoltaic panels were installed on the Venues division site at Eurexpo in France. In the future, the site will generate part of the electricity needed for operations, and the rest will be fed back into the grid.

GL events does not operate in one of the sectors considered to have high climate impact, according to the criteria established by CSRD. High-impact sectors, such as energy, extractive industries, transportation, energy-intensive manufacturing, construction and agriculture, are distinguished by their high greenhouse gas emissions, intensive energy consumption or exploitation of natural resources. As a company specialising in events, GL events operates in a sector whose activities, while requiring the use of resources and energy, do not reach the same level of direct environmental impact as the aforementioned sectors. Nevertheless, GL events remains committed to reducing its carbon footprint and implementing sustainable practices in line with CSRD requirements.

9. Gross GHG emissions from scopes 1, 2, 3 and total GHG emissions (E1-6)

Details by GHG Protocol category

Breakdown of carbon footprint – GHG Protocol	2023 – tCO ₂ e	2024 – tCO ₂ e	Change
Scope 1	26,581	19,566	-26%
Direct emissions from stationary combustion sources	8,572	6,566	-24%
Direct emissions from mobile combustion sources	1,695	5,073	199%
Direct emissions from processes	16,314	7,927	-51%
Scope 2	17,462	18,197	4%
Indirect emissions from electricity consumption	15,850	15,546	-2%
Indirect emissions from the consumption of steam, heat or cooling systems	1,612	2,652	64%
Scope 3	316,212	353,717	12%
1: Purchased goods and services	138,739	204,418	47%
2: Fixed assets	30,844	31,701	3%
3: Fuel and energy related emissions (not included in Scope 1 or Scope 2)	3,253	3,716	14%
4: Outbound freight and distribution	22,861	12,958	-43%
5: Waste generated	11,556	12,221	6%
6: Business travel	10,358	7,868	-24%
7: Employee commuting	8,203	6,789	-17%
Other indirect downstream emissions	90,398	74,046	-18%
TOTAL	360,255	391,481	9%

Details of Group emissions - Location-based

Type of GHG emissions	2023	2024	Change
Gross Scope 1 GHG emissions (tCO ₂ e)	26,581	19,566	-26%
Scope 2 gross GHG emissions (location-based) (tCO ₂ e)	21,075	30,030	42%
Gross GHG emissions Scopes 1 and 2 (tCO ₂ e)	50,149	49,596	-1%
Total gross indirect GHG emissions (Scope 3) (tCO ₂ e)	313,719	353,091	13%
Total GHG emissions (location-based) (tCO ₂ e)	363,868	402,687	11%

Details of Group emissions - Market-based

Type of GHG emissions	2023	2024	Change
Gross Scope 1 GHG emissions (tCO ₂ e)	26,581	19,566	-26%
Scope 2 gross GHG emissions (market-based) (tCO ₂ e)	17,462	18,197	3%
Gross GHG emissions Scopes 1 and 2 (tCO ₂ e)	44,043	37,763	-14%
Total gross indirect GHG emissions (Scope 3) (tCO ₂ e)	316,212	353,717	12%
Total GHG emissions (market-based) (tCO ₂ e)	360,255	391,481	9%

Intensity indicators

GHG emissions intensity metric	Emissions intensity 2023 (tCO ₂ e / net sales*)	Emissions intensity 2024 (tCO ₂ e / net sales*)	Change
GHG emissions intensity, location-based	0.256	0.246	-4%
GHG emissions intensity, market-based	0.254	0.240	-6%

* Total revenue based on the Group's financial consolidation scope presented in chapter 5, Financial statements, i.e. €1,419,258 thousand in 2023 and €1,633,914 thousand in 2024.

Breakdown by Division

FY	Type of emissions	Live Division	Venues Division	Exhibitions Division	Support staff	Total
2024	Scope 1 emissions (tCO ₂ e)	11,011	8,121	111	323	19,566
2024	Scope 2 emissions (tCO ₂ e) market-based	9,532	8,246	418	0	18,197
2024	Scope 3 emissions (tCO ₂ e)	189,766	100,371	60,408	3,172	353,717
2024	Total emissions (tCO ₂ e)	210,309	116,739	60,938	3,495	391,481

Breakdown by region

FY	Type of emissions	Europe	Middle East Africa	North America	Latin America	Asia	Total
2024	Scope 1 emissions (tCO ₂ e)	11,412	1,170	28	6,606	351	19,566
2024	Scope 2 emissions (tCO ₂ e) market-based	6,298	7,863	24	786	3,226	18,197
2024	Scope 3 emissions (tCO ₂ e)	268,783	7,110	536	48,302	28,987	353,717
2024	Total emissions (tCO ₂ e)	286,492	16,142	588	55,694	32,564	391,481

Breakdown by value chain stage

FY	Upstream	Own operations	Downstream	Total emissions (tCO ₂ e)
2024	272,690	19,566	99,225	391,481

GL events is not subject to regulated emissions trading schemes, such as the European Union Emissions Trading Scheme (EU ETS). These schemes, which apply mainly to energy-intensive industrial sectors such as power generation, heavy manufacturing and transport, impose strict limits on greenhouse gas (GHG) emissions and require companies to hold emission allowances for their CO₂ releases. As a specialist events company, GL events is not included in the sectors covered by these regulations. However, although its Scope 1 emissions are not directly subject to emission quotas, GL events remains committed to reducing its carbon

footprint by adopting sustainable practices and complying with voluntary environmental standards.

GL events uses contractual instruments to reduce its carbon impact on Scope 2 emissions, representing 0.2% of its indirect GHG emissions linked to energy consumption. These instruments include Guarantees of Origin (GO) in France and I-RECs (International Renewable Energy Certificates) in Brazil, certifying that the energy consumed comes from renewable sources. 100% of these contractual instruments are therefore unbundled energy attribute certificates (EACs).

10. GHG removal and mitigation projects financed through carbon credits (E1-7)

GL events has begun to build its greenhouse gas emissions reduction trajectory, focusing initially on the Venues division in Europe. This initiative marks the start of a long-term strategic commitment to significantly reduce the Group's emissions. Once the trajectory has been defined for this first entity, GL events plans to deploy similar reduction trajectories for all

its activities, with the goal of gradually integrating concrete reduction targets into all its operations. With this in mind, the Group does not resort to carbon offsetting on its own initiative, preferring to focus on the direct reduction of its emissions through a structured and ambitious approach.

11. Internal carbon pricing (E1-8)

To date, GL events does not apply any internal carbon pricing system to directly integrate the cost of greenhouse gas emissions into its financial decisions. However, the potential impact of its emissions in 2023 has been assessed by Axylia, a firm specialising in sustainable performance analysis, which uses a methodology based on applying a theoretical carbon price to companies' emissions in order to evaluate the financial impact that regulatory or voluntary pricing would have on

their balance sheets. This approach simulates the effects of a carbon tax and measures the potential implications for a company's profitability and financial resilience. Following this evaluation, GL events obtained an A score, indicating that the events sector would be less sensitive than others to the introduction of a carbon tax.

12. Anticipated financial effects from material physical and transition risks and potential climate-related opportunities (E1-9)

Revenue categorisation:

GL events recognises the importance of providing transparent information on net revenue generated by activities from customers operating in sectors related to coal, oil and gas. Although this data is not available at the date of this statement, based on existing information systems and the resulting qualification of the data, the Group is committed to collecting and publishing this information as part of its sustainability statement for fiscal 2025. This will make it possible to implement robust processes for collecting and analysing the necessary data.

Anticipated financial impact of physical and transition risks:

In 2024, GL events initiated an in-depth study of physical climate risks in collaboration with outside experts. This approach helped to identify and qualify the climatic hazards likely to affect the Group's assets, revenue and operations. The results of this study, presented above, will make it possible to assess and quantify the potential financial impact of these physical risks in 2025.

With regard to transition risks, a formalised and structured plan will be accelerated starting in 2025, to analyse and quantify transition risks. This analysis will also include reconciliations with relevant financial items.

Anticipated financial effects from transition opportunities:

As presented in ESRS E1-1, GL events has identified an opportunity related to climate change. By organising exhibitions focusing on the decarbonisation of economies and developing new offerings to support public and private responses to extreme weather events, the Group is gaining access to new markets where its economic interests and responses to climate change are aligned.

At present, these opportunities are mainly concentrated in France, but are beginning to develop internationally, notably with the creation of a Hyvolution exhibition in Chile and Canada.

4. ESRS E2 - Pollution

Contents

- 64 / 1. Description of the processes to identify and assess material impacts, risks and opportunities related to pollution (IRO-1)
- 64 / 2. Policies related to pollution (E2-1)
- 66 / 3. Actions and resources related to pollution (E2-2)
- 67 / 4. Targets related to pollution (E2-3)
- 67 / 5. Pollution of air, water and soil (E2-4)

1. Description of the processes to identify and assess material impacts, risks and opportunities related to pollution (IRO-1)

The process of identifying and assessing material impacts, risks and opportunities is presented in ESRS 2 IRO-1 and the results in [ESRS 2 SBM-3, page 19](#).

More specifically, in order to qualify the impact materiality on air pollutants related to the supply chain and not on other pollutants in other parts of its supply chain, GL events has conducted a review of the various pollutants below in

relation to its business model: Air pollution; water pollution; soil pollution; pollution of living organisms and food resources; substances of very high concern; microplastics. After a bibliographical analysis of the anthropogenic origin of these various pollutants, GL events considered that it had a material impact only on air pollution, via its supply chain.

2. Policies related to pollution (E2-1)

Aware of the issues relating to air pollution, GL events has accelerated its policy of greening its vehicle fleet in France, in response to the requirements of the French Mobility Act (*Loi d'Orientation des Mobilités* or LOM) adopted in 2019. This initiative is designed to reduce greenhouse gas emissions and atmospheric pollutants, by encouraging the adoption of low-emission vehicles and the installation of electric

charging points at its sites. By targeting company and service vehicles, this approach is contributing to improving air quality, particularly in those urban areas where the Group operates, while at the same time addressing the concerns of employees, local authorities and partners.

ESRS E2 Supply chain related air pollution

Impact: Impact of supply chain-related air pollution on local populations

Policy presentation: Greening of the French vehicles fleet

Policy description (a)	<p>The French Mobility Act (LOM), adopted in 2019, is designed to improve transport systems in order to significantly reduce air pollution and limit the sector's carbon footprint. This law promotes sustainable and accessible mobility practices, meeting society's concerns in the areas of air quality and public health.</p> <p>This law requires GL events to adopt a policy that promotes the use of low-emission vehicles. The aim is not only to reduce greenhouse gas emissions, but also to reduce air pollution in the urban areas where the company operates. Finally, this policy encourages all sites to install more charging stations for electric vehicles.</p> <p>This policy applies to the employees' company and service vehicles.</p>
Scope (b)	France: Live, Exhibitions, Venues, Holding.
The most senior level in the undertaking's organisation that is accountable (c)	The divisions' general managements are responsible for achieving these targets, drawing on the expertise of purchasing, the CSR team and operations.
Reference to third-party standards or initiatives (d)	<p>France's Mobility Act (<i>Loi d'Orientation des Mobilités</i> - LOM) is based on a number of scientific studies and international studies. For example, the World Health Organisation (WHO) has published numerous reports highlighting the link between air pollution and public health. These studies show that prolonged exposure to fine particles, nitrogen oxides (NOx) and other pollutants from road transport increases the risk of respiratory and cardiovascular disease, and even premature mortality. In France, organisations such as Santé publique France have conducted epidemiological research on the impact of air pollution, quantifying deaths and illnesses linked to exposure to atmospheric pollutants.</p> <p>The policy is also in line with the restrictions in place following the introduction of so-called Low Emission Zones in major French cities.</p>
Consideration of the interests of key stakeholders (e)	GL events has introduced this policy by taking into account the concerns of its main stakeholders. Employees expect solutions to support them in reducing their carbon footprint by providing recharging stations or electric company vehicles. GL events is also addressing the concerns of local authorities by helping to reduce pollutant emissions in urban areas and facilitating access to public transport for event attendees. Finally, the company is involving its partners and suppliers in this approach by raising awareness about the need for more environmentally-friendly logistics practices during events.
Policy availability (f)	<p>This policy is available for consultation on the Group's website via this sustainability statement.</p> <p>Internally, the catalogue of company and service vehicles reflects this policy.</p>

Policy deployment:

After initiating the process of greening its fleet in France, GL events plans to start this policy internationally in 2025 and 2026 in accordance with local infrastructures and regulations. This roll-out will involve a gradual transition to electric and hybrid vehicles, and the installation of recharging stations. GL events will work with local teams to adapt recharging infrastructures and raise employee awareness about the benefits of this transition. This plan will help GL events to meet new regulations to be introduced in many countries imposing stricter air quality standards and to reduce air pollutants from its operations.

Once GL events' own operations are covered by the policy, the Group will fully involve all stakeholders in its value chain in this policy. To date, GL events' master agreements with its main logistics service providers include reporting requirements in order to obtain indicators on the status of the service providers' fleets and the carbon emissions emitted. On the basis of this information, the Group will have a preliminary baseline that will enable it to adapt the policy to these external stakeholders.

Qualification and quantification of substances of concern and substances of very high concern

GL events plans to study the list of substances of concern and substances of very high concern in order to assess the materiality of this issue for its activities. This analysis will mainly target signage-related trades, in order to identify and quantify the potential presence of these substances in the materials used. If such substances are present, GL events will study the possibility of replacing or gradually reducing them, particularly for non-essential uses and products intended for end customers.

3. Actions and resources related to pollution (E2-2)

Conscious of the challenges posed by air pollution, GL events has taken steps to limit the emissions of atmospheric pollutants associated with its activities.

Key action	Installation of electric charging stations on sites
Scope	Group
Time horizons	2024-2030
Description of action	To support the electrification of GL events' fleet of professional vehicles, employees' cars and visitors' cars (for the Venues division), the Group has installed and is continuing to install charging stations at its sites. Two main levers are used: — In France, the Mobility Act regulation imposes a percentage of places with recharging above a certain threshold. — Meeting growing customer and employee demand.
Advances	In 2023, investment in electric charging stations totalled €40,000. In 2024, investments have been planned for 2025.
Expected outcomes	Helping employees and visitors change their mobility habits.
Allocated resources	The operational management of the Venues and Live division is in charge of deploying these charging stations.
Financial resources	In 2024, no CapEx was used to install electric charging stations. Significant investments have already been made in 2023 or will be made in 2025.
Key action	Purchase of trucks running on Natural Gas for Vehicles (NGV)
Scope	Live France
Time horizons	2024
Description of action	To reduce the atmospheric pollutants generated by GL events' activities, in 2024 the Group acquired several delivery vehicles running on NGV (Natural Gas for Vehicles).
Advances	Function Meuble has acquired 7 NGV vehicles.
Expected outcomes	By substituting thermal vehicles with NGV-powered vehicles, the scientific literature indicates a reduction of around 95% in fine particles and 50% in NOx (nitrogen oxides) compared with the Euro VI standard threshold.
Allocated resources	The Live division's purchasing departments and the transport departments of the entities operating these vehicles were involved in the project.
Financial resources	N.C
Key action	Integrating CSR criteria with transport companies
Scope	Live
Time horizons	2024
Description of action	GL events Live has set up a CSR questionnaire for its transport carriers. The aim of the latter is to assess the maturity of different service providers in terms of CSR issues, and in particular the reduction of atmospheric pollutant emissions. Indicators are adopted to assess the condition of the service providers' fleets and their evolution over time.
Advances	The questionnaire has been finalised and is currently being deployed.
Expected outcomes	To date, 22 suppliers have responded to the questionnaire.
Allocated resources	The CSR teams worked with the Live division's purchasing teams to define the most relevant indicators to be implemented.
Financial resources	No financial resources were required.

4. Targets related to pollution (E2-3)

ESRS E2 Supply chain related air pollution

Impact: Impact of supply chain-related air pollution on local populations

Target presentation: Greening of the French vehicle fleet

Description of objective (a)	GL events' target is for 70% of its fleet of company vehicles to be electric or hydride-powered by 2030, to meet the requirements of the French Mobility Act (LOM) and the Climate and Resilience Law. The target is therefore to increase the share of low-emission vehicles (less than 50g CO ₂ /km). This also reduces air pollution by eliminating the use of fossil fuels.
Target (b)	70% renewal of GL events' fleet of low-emission vehicles by 2030.
Scope (c)	France - All divisions
Year and baseline value (d)	Relative target calculated per year, so no baseline value.
Interim targets (e)	20% renewal of GL events' fleet of low-emission vehicles by 2024. (40% in 2027).
Methodology and key assumptions (f)	The indicator is calculated as follows: - Nominator: number of new low-emission vehicles in its fleet. - Denominator: total number of new vehicles in the fleet.
The company's targets related to environmental matters are based on conclusive scientific evidence (g)	The World Health Organization (WHO) has demonstrated the direct impact of fine particle and nitrogen oxide (NOx) emissions from vehicles on public health and the environment. These pollutants, emitted mainly by combustion engines, contribute to the deterioration of air quality, particularly in densely populated urban areas.
Stakeholders involved (h)	GL events has involved its main stakeholders in the implementation and achievement of its fleet greening targets. Employees are made aware of pollution issues and encouraged to opt for low-emission vehicles. The sites, in partnership with their managers, are integrating infrastructures such as charging stations to facilitate this transition. Finally, the local authorities, with which GL events works closely, help to align the company's actions with regional air quality policies in order to respond effectively to environmental challenges.
Rules for recalculating or modifying the target (i)	This objective does not require the implementation of a recalculation rule.
Future progress or trends in reaching target (j)	In 2024, 20% of GL events' vehicle fleet renewal was carried out with low-emission vehicles

Target deployment:

The target will be deployed in the same way as the policy: internationally in 2025 and 2026, in line with local infrastructures and regulations, and thereafter; the Group will set targets in conjunction with the players in its value chain.

5. Pollution of air, water and soil (E2-4)

Qualification and quantification of air pollutants

Air pollutants generated by fuel combustion are fine parts, nitrogen oxides (Nox), volatile organic compounds, benzene (C₆H₆), metals and sulphur dioxide (SO₂) are all pollutants caused by fuel combustion. To date, the Group is unable to produce a report quantifying the mass of atmospheric pollutants emitted by the combustion of its fleet's fuels.

5. ESRS E3 - Water and marine resources (E3 IRO-1)

Contents

- 69 / 1. Description of processes for identifying and assessing material impacts, risks and opportunities related to water and marine resources (E3 IRO-1)
- 72 / 2. Policies related to water and marine resources (E3-1)
- 72 / 3. Actions and resources relating to water and marine resources policies (E3-2)
- 73 / 4. Targets related to water and marine resources (E3-3)
- 73 / 5. Water consumption (E3-4)
- 74 / 6. Expected financial effects of impacts, risks and opportunities related to water and marine resources (E3-5)

1. Description of processes for identifying and assessing material impacts, risks and opportunities related to water and marine resources (E3 IRO-1)

A description of the Impacts, Risks and Opportunities of water management issues is presented in section ESRS 2 SBM-3.

Analysis of water stress at Venues sites

GL events has implemented analysis procedures to identify current and future water stress levels at its Venues division sites. This approach involves analysing actual water consumption, and the use of external tools such as the World Resources Institute (WRI) to assess local water risks.

Current water stress maps are shown below.

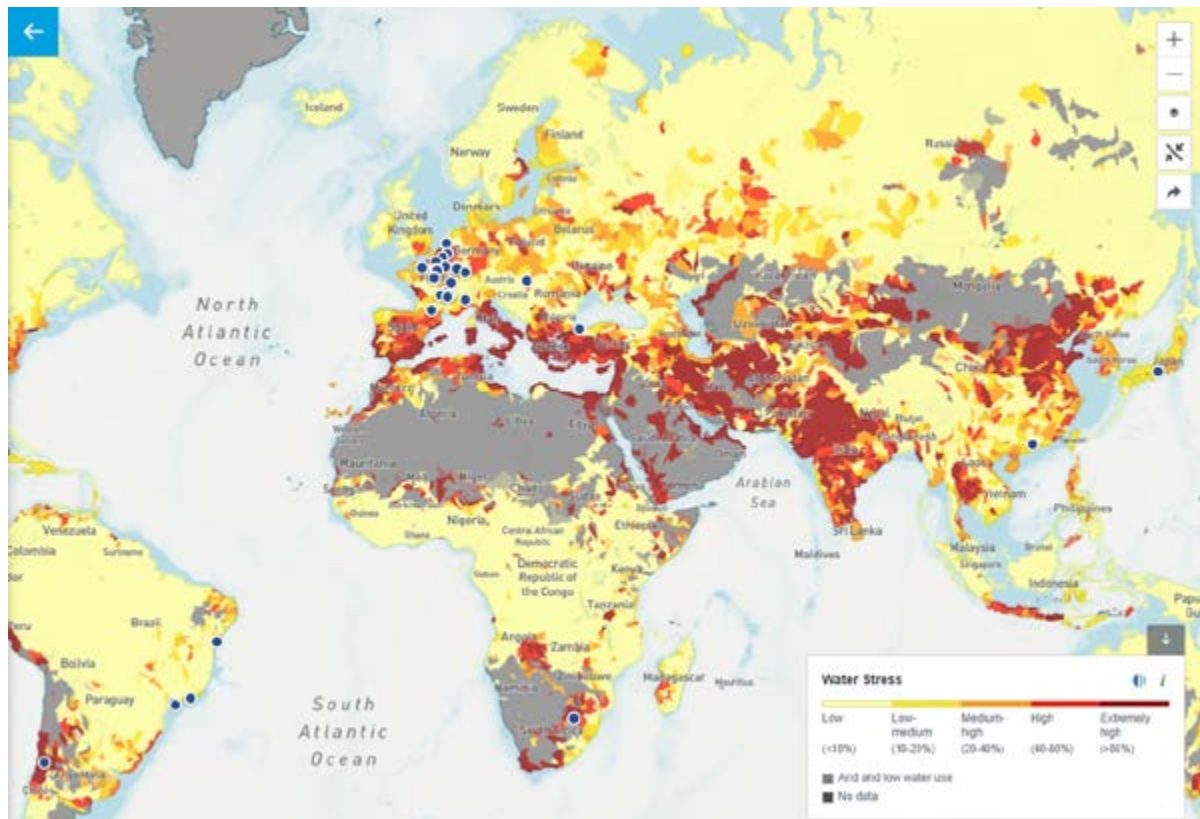


Figure 1: Map of current water stress at the Venues division's international sites

Source: <https://www.wri.org/aqueduct>

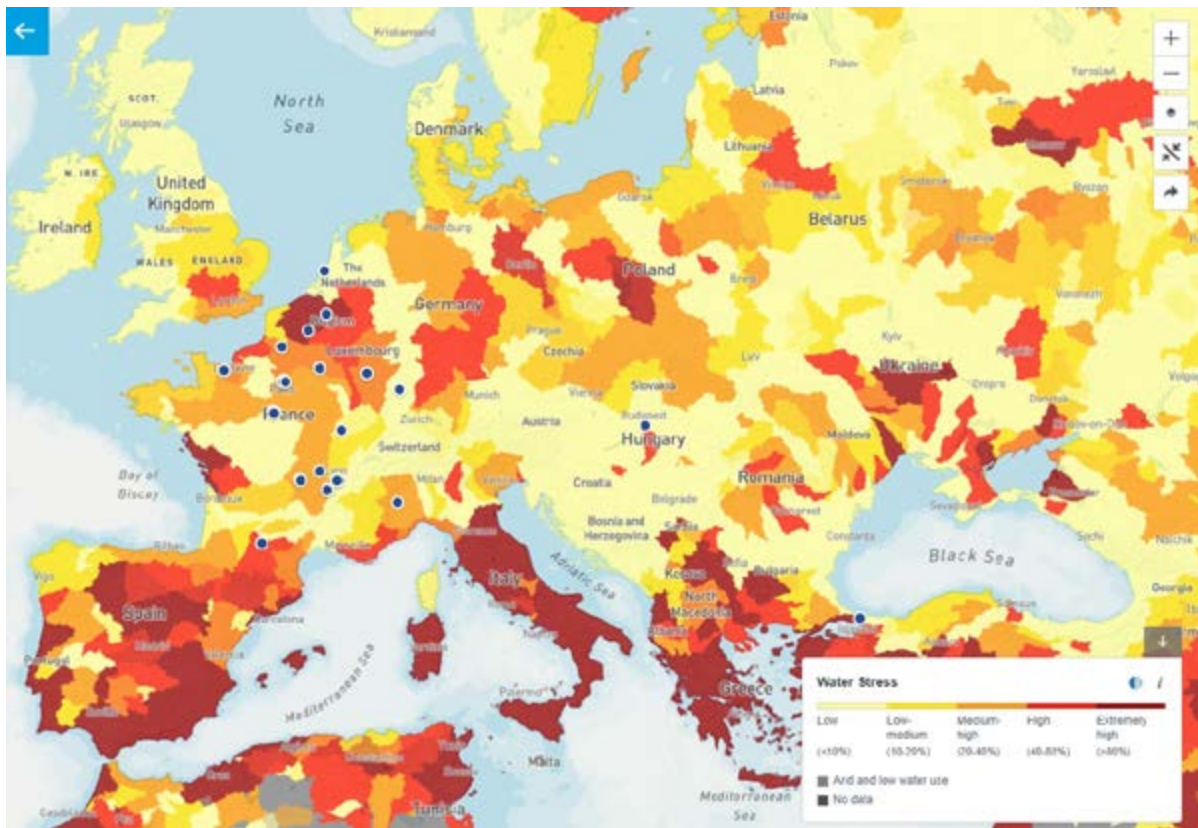


Figure 2: [Focus Continental Europe] Map of current water stress at Venues sites worldwide
Source: <https://www.wri.org/aqueduct>

To anticipate changes in the level of water stress at each site, the Venues division has adopted the "pessimistic" scenario for 2050. The reason for this choice is twofold:

- It is aligned with the scenario used in the Venues division's climate change impact study and the associated adaptation plan.
- It follows best practices in the field, guaranteeing a robust analysis consistent with current standards.

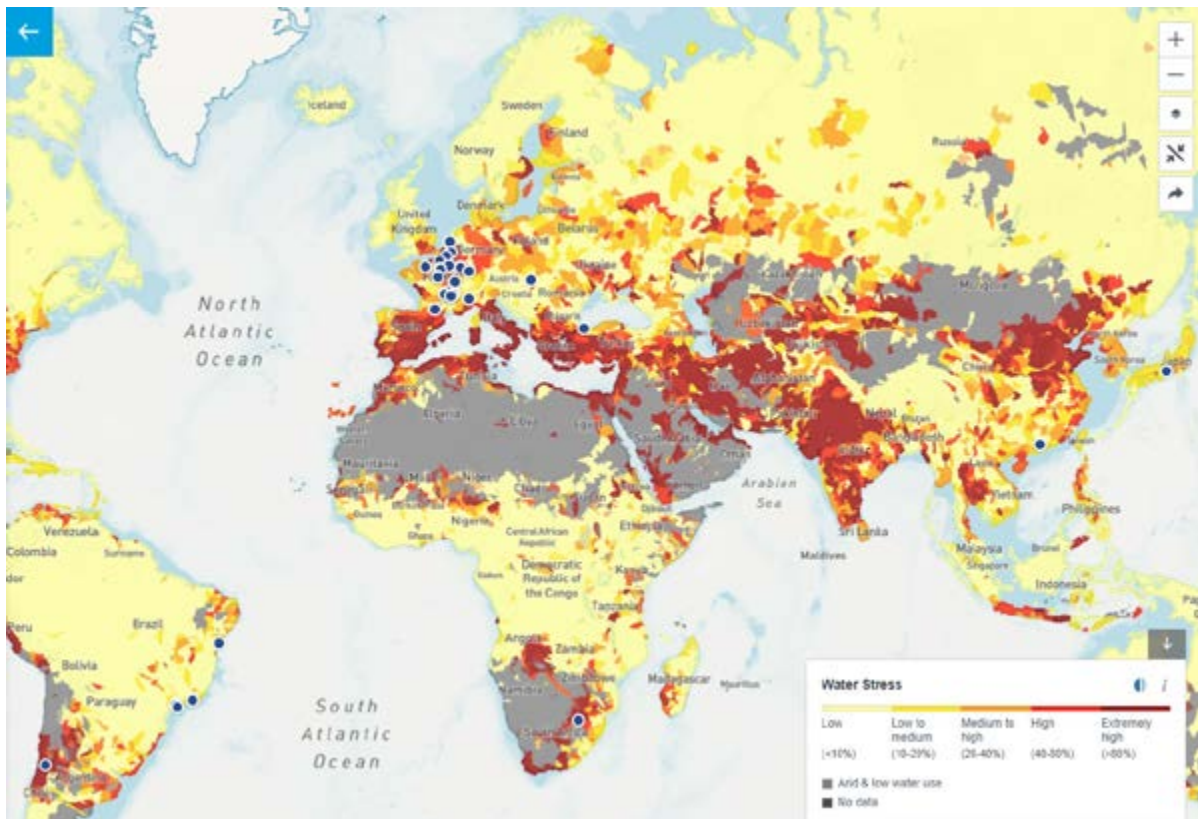


Figure 3: Map of water stress in 2050 at the Venues division's international sites - Pessimistic scenario
Source: <https://www.wri.org/aqueduct>

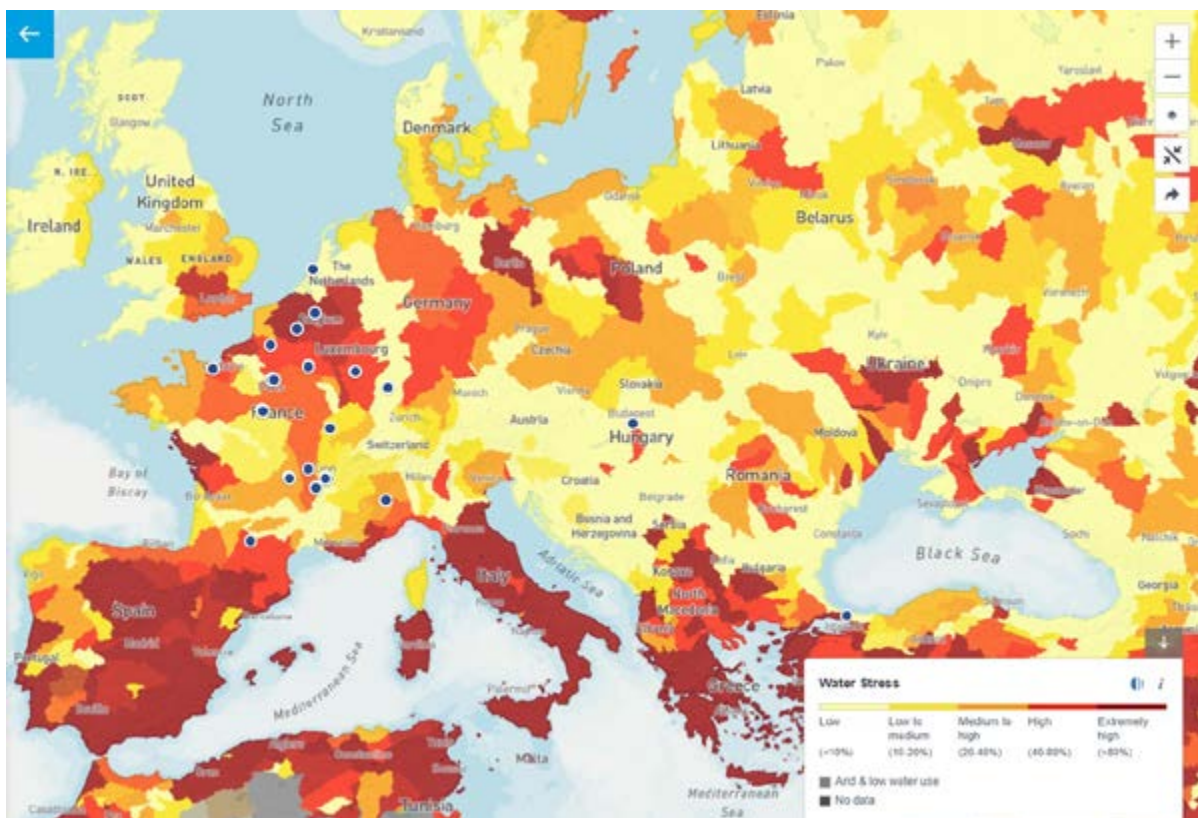


Figure 4: [Focus Europe] Map of water stress in 2050 for Venues international sites - Pessimistic scenario
Source: <https://www.wri.org/aqueduct>

The analyses conducted identified the main water-consuming sites and the areas where pressure on water resources is high. As part of this process, GL events will also initiate dialogue with local stakeholders, particularly in regions identified as at risk. This includes local authorities, business partners and suppliers. Actions implemented are designed to ensure that water resources are used rationally and managed sustainably in the areas where the Group operates.

As described above, GL events has begun this work on its own operations, where the issue is considered material. In the future, if GL events identifies the materiality of these issues in its value chain, it will deploy this study upstream and downstream.

2. Policies related to water and marine resources (E3-1)

ESRS Issue E3 Water resource scarcity

Risk: Scarcity of water resources at the sites

Policy presentation: Venues water management

GL events recognises the importance of sustainable water management, particularly in view of the water stress issues identified at the Venues division sites. To date, the Group has not formalised and deployed a structured policy to meet these challenges. However, a water risk map was produced in 2024 using the *Aqueduct Water Risk Atlas* tool developed by the *World Resources Institute*. This mapping covers all the Venues division's sites, which will account for 77% of the Group's water consumption in 2024.

GL events plans to develop a structured policy entitled "Water management at Venues division sites" by 2025. The purpose of this policy will be to reduce water consumption and incorporate solutions adapted to the local water stress situation identified for each site.

Once the policy has been deployed within the activities of the Venues, Live and Exhibitions divisions it will then be included in the scope in 2026.

The Group undertakes to communicate on the progress and results of this initiative in future sustainability statements.

3. Actions and resources relating to water and marine resources policies (E3-2)

With regard to areas exposed to water-related risks, all sites at risk have been identified. Actions will be taken from 2025 onwards, following the deployment of a Group-wide policy. Despite the current absence of water resource policies at

the GL events Group level, certain entities have already implemented a number of initiatives to manage water consumption

Key action	Water conservation plan
Scope	Auvergne Événement (Grande Halle + Zénith)
Time horizons	2024-2027
Description of action	The Auvergne Événements sites have responded to the region's request to set up a water conservation plan in accordance with the directives of the Auvergne-Rhône-Alpes Regional Directorate for the Environment, Planning and Housing. The purpose of this document is to collect information on the water consumption of certain companies and the actions taken to reduce water consumption.
Advances	Water consumption reduction actions carried out since 2015 have been identified. For example: rainwater harvesting, water leak detection...
Expected outcomes	With these answers, Auvergne Événement wishes to be part of the region's approach to water management.
Allocated resources	Buildings Department
Financial resources	N/A

Key action	Installation of faucet water flow restrictors
Scope	Venues - Lingotto (Italy) and Convencoes Salvador (Brazil)
Time horizons	2024
Description of action	One of the main sources of water consumption at the Venues is in the washrooms. Both sites have installed faucet water flow restrictors. In Italy, for example, the Venues site has fitted faucets with intelligent photocells that automatically regulate the water flow, enabling more moderate use of water resources.
Advances	Flow restrictors have been installed.
Expected outcomes	A reduction in water consumption is expected.
Allocated resources	Buildings Department
Financial resources	These actions were part of a larger project, making it impossible to isolate only costs.

4. Targets related to water and marine resources (E3-3)

ESRS Issue E3 Water resource scarcity

Impact: Excessive water use

Target presentation: Venues water management

GL events has not set any targets in terms of water resources at the date of this statement. However, targets will be set when the Group's policy is drawn up in 2025 for the Venues scope, then extended to the entire Group in 2026. The aim of these targets will be to reduce water consumption in absolute (m³) or relative (m³/k€ of sales) terms, with priority

given to water-stressed areas, in relation to a baseline year which could be 2024.

In the meantime, the effectiveness of this policy is monitored through a number of quantitative indicators, including:

— m³ of water consumed on site.

— m³ of water from groundwater pumping.

These two indicators make it possible to monitor and understand changes in water consumption at the sites.

5. Water consumption (E3-4)

The sustainable management of water resources is an important issue for GL events, particularly in the context of the activities of the Venues division. In line with the requirements of ESRS E3-4, the Group presents quantitative indicators relating to total water consumption and use in areas identified as being under water stress.

To date, 4 Venues division sites are located in areas with a very high risk of water stress: The Square (Brussels - Belgium); The Seed (Istanbul - Turkey); Johannesburg Expo Centre (Johannesburg - South Africa); Metropolitan Santiago (Santiago - Chile).

In addition, there are 2 sites in areas with a high risk of water

stress: Meet (Toulouse - France) and Parque Ferial Santiago (Santiago - Chile).

The objective of this approach is to better understand and control the environmental impacts associated with the water needs of our operations, while strengthening our resilience in the face of climate and water risks. By collecting and analysing this data, GL events is able to monitor its performance, identify opportunities to reduce consumption and focus its policies on more efficient use of this critical resource, thereby helping to preserve ecosystems and meet the expectations of its stakeholders.

Evolution of water intensity ratio

	2024	2023	Change
Intensity ratio: m ³ of water consumed/€m of sales	384	432	-11%

Group water consumption by division (m³)

	2024 - m ³ (%)	2023 - m ³ (%)	Change
Venues	483,813 (77%)	495,067 (80%)	-2%
Live	143,506 (23%)	121,714 (20%)	18%
Exhibitions	0 (0%)	0 (0%)	0%
Total (m ³)	627,320	616,781	2%

Group water consumption by region (m³)

	2024 – m³	2023 – m³	Change
Europe	252,059 (40%)	269,757 (44%)	-2%
Middle East - Africa	65,099 (10%)	39,050 (6%)	25%
Latin America	269,490 (43%)	211,901 (34%)	27%
Asia	40,172 (6%)	96,073 (16%)	-58%
North America	506 (0%)	0 (0%)	-
Total (m³)	627,320	616,781	1%

Evolution of the share of water consumption in the Venues division according to the level of water stress

	2024 – m³	2023 – m³
Low water stress (< 10%)	71,641	145,175
Low to medium water stress (10-20%)	172,356	140,705
Medium-high water stress (20-40%)	213,575	179,712
High water stress (40-80%)	10,438	8,489
Very high water stress (>80%)	15,803	20,986

(Source World Resources Institute, current water stress)

Water pumping

	2024	2023
m³ of water pumped (extracted)	1,164,515	1,227,318

This water circulates in a closed circuit before returning to the water table. In that way, water is not consumed. Of the total water consumption and water pumping, 8.5% was calculated by means of extrapolation.

6. Expected financial effects of impacts, risks and opportunities related to water and marine resources (E3-5)

GL events has not yet identified any expected financial impact related to water resources.

Following the identification and mapping of risks linked to water management, GL events will be able to calculate and communicate the significant financial costs linked to water resources from 2025.

6. ESRS E4 -Biodiversity and ecosystems

Contents

- 75 / 1. Material impacts, risks and opportunities and their interaction with strategy and business model (E4.SBM-3)
- 78 / 2. Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks, and opportunities (E4.IRO-1)
- 78 / 3. Transition plan and consideration of biodiversity and ecosystems in the strategy and business model (E4-1)
- 78 / 4. Policies related to biodiversity and ecosystems (E4-2)
- 79 / 5. Actions and resources related to biodiversity and ecosystems (E4-3)
- 80 / 6. Targets related to biodiversity and ecosystems (E4-4)
- 80 / 7. Impact indicators concerning alteration of biodiversity and ecosystems (E4-5)

1. Material impacts, risks and opportunities and their interaction with strategy and business model (E4.SBM-3)

Since 2024, GL events Group has started to develop a biodiversity policy for its Venues division.

This division hosts and organises events through the operation and management of venues. In the materiality analysis, the activities of this division were considered to have a material impact on biodiversity. This is because its sites consist of buildings and outdoor car parks that artificialise the land on which they stand. As such, these sites therefore contribute to the erosion of biodiversity through soil artificialisation, which is one of the main causes of biodiversity erosion identified by the IPBES (Intergovernmental Platform on Biodiversity and Ecosystem Services). Local ecosystems can on this basis be disrupted.

In addition, the Group has also chosen to start with the Venues division, as the sites exemplify the complexity of the issue, based on their position within territories with a diversity of species and natural habitats. As these sites are governed by regulatory frameworks in favour of biodiversity, the biodiversity policy under development will have to be designed in relation to these regulatory requirements and legal provisions. This is being carried out in compliance with the responsibilities defined in the public service delegation (*Délégation de Services Publiques* - DSP) contracts and the regulations in place.

Finally, the local policies on which the division's sites depend are increasingly establishing frameworks for preserving and restoring biodiversity. Starting with the Venues division, the aim is to fully involve the delegating authorities in the construction of the division's biodiversity policy, so that it is aligned with the objectives and orientations of local territorial policies.

In 2025, GL events will also study the impact of installing these structures and grandstands in natural areas. As presented in ESRS E-3, actions have been implemented for the installation of structures in the gardens of the Château de Versailles during the Paris 2024 Olympic Games.

In 2024, GL events used the Score Biodiversité platform developed by LaCEN and Middlednext to identify local biodiversity issues at its sites in France. These are based on the Regulatory Ecological Sensitivity indicator. This indicator can be used to map sites in near protected or sensitive natural areas, and to assess the company's biodiversity risk. It calculates the ecological sensitivity of a site based on the regulatory zoning that governs land use and the protection of biodiversity. GL events has selected 4 regulatory zones to identify biodiversity risks:

- Natura 2000 areas: The European network of sites designed to protect biodiversity and natural habitats.
- Regional Natural Parks: Protected areas to preserve natural, cultural and landscape heritage.
- Green and blue infrastructure networks: Planning tools to maintain and restore ecological continuity on land and in water.
- ZNIEFF (*Zones Naturelles d'Intérêt Écologique, Faunistique et Floristique*): Areas identified for their remarkable biodiversity and scientific interest.

The indicator classifies 3 levels of "ecological sensitivity" reflecting the level of proximity between sites and biodiversity areas:

- **Very sensitive:** The site is included in a biodiversity area
- **Sensitive:** The site is close to a biodiversity area (less than 5 km away)
- **Non-sensitive:** The site is far from a biodiversity area (more than 5 km away)

This inventory reveals that 100% of sites (i.e. 38 sites) are concerned by biodiversity issues at local level. In fact, they are all close to at least one protected area. More than half the sites are close to a Natura 2000 area (55% of sites). Nearly ¾ of the sites are less than 5 kilometres from a Green or Blue infrastructure network.

6 sites have been identified as biodiversity areas, including the Parc Floral, the Pavillon Chesnaie du Roy, Voyage Samaritaine, Les Invalides in Paris, the Conference Center in Orléans and the Convention Center in Reims.

The table above shows this classification applied to the 4 regulatory zones selected for all Venues sites in France.

Legend:

- The site is far from a biodiversity area (more than 5 km away)
- The site is close to a biodiversity area (less than 5 km away)
- The site is included in a biodiversity area

	Natura 2000	Regional Nature Parks	Green and blue infrastructure	ZNIEFF
GL events Paris Venues				
Palais Brongniart				
Maison de la Mutualité				
Paris Event Center				
Parc Floral				
Le Pavillon Chesnaie du Roy				
Voyage Samaritaine				
Paris Montreuil Expo				
Les Invalides				
Orleans events				
Arena				
Convention Center				
Exhibition Center - Le Loiret				
Orléans Zenith				
Conference center				
Chapit'O				
Reims events				
Convention Center				
Arena				
Exhibition centers				
Metz events				
Exhibition Center				
Metz Robert Schuman Convention Center				
Technopole Convention Center				
Convention Center				
Megacité Amiens				
Megacité Amiens				
Strasbourg				
Palais des Congrès et de la Musique				
Exhibition Center				

	Natura 2000	Regional Nature Parks	Green and blue infrastructure	ZNIEFF
Lyon events				
Lyon Convention Center				
Eurexpo Lyon				
La Sucrière				
Matmut Stadium				
Saint-Etienne events				
Convention Center				
La Verrière				
Exhibition Center				
Clermont Auvergne events				
Grande Halle d'Auvergne - Parc Expo				
Zenith d'Auvergne				
Polydome				
Le Scarabée (Roanne)				
Toulouse events				
MEETT - the Toulouse exhibition and convention centre				
Caen Evènements				
Exhibition Center				
Convention Center				

The two maps below illustrate the distribution of sites identified as very sensitive and sensitive respectively.

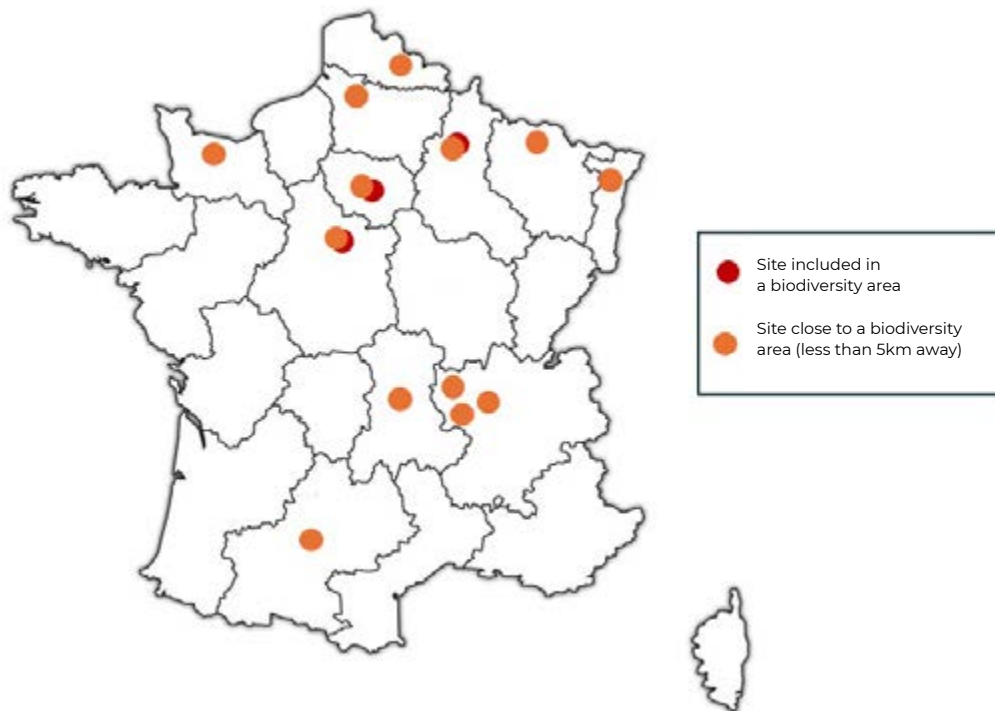


Figure 1: Mapping of sites included in or close to a biodiversity area

Before assessing the material impact of the Venues division sites on endangered species, two inventories will be drawn up from 2025 onwards of the various animal species that are included and/or in the vicinity of the sites. The first inventory lists the species of the Green and Blue network present in the various destinations according to their administrative region. This list was drawn up by the French Ministry of Ecology's technical partners, such as the French National Museum of Natural History (MNHN), the Fédération des

Conservatoires Botaniques Nationaux (FCBN) and the Office pour les insectes et leur environnement (OPIE). The second inventory will list the protected and/or endangered species included in the 6 sites identified as highly sensitive.

This project does not yet provide a breakdown of the sites according to the impacts and dependencies identified, or the ecological status (in relation to the reference level of the ecosystem concerned) of the areas in which they are located.

2. Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks, and opportunities (E4.IRO-1)

As explained in ESRS SBM-3, since 2024 GL events Group has begun to focus its actions on the biodiversity challenge within the scope of the Venues division in France by classifying sites by regulatory zone. The analysis focused on the division's own activities.

Biodiversity dependencies have been studied as part of the double materiality analysis. The latter has showed that dependence on biodiversity and ecosystem services is not material in the medium term for the Group's business model. Transitional and physical risks were assessed by taking into account the criteria of land artificialisation and proximity to sensitive areas, identified using the Regulatory Ecological Sensitivity indicator. Although material risks are recognised as a result of their impacts on local biodiversity, dependencies have not been deemed significant in the medium term. This process has also explored the opportunities offered by local renaturation policies, promoting better environmental integration of sites. However, they have not been considered significant.

GL events has also introduced systemic risks into its process for identifying biodiversity-related impacts, risks and opportunities. These risks, such as the widespread erosion of biodiversity and its consequences for essential ecosystem services, were considered as part of the double materiality

analysis. Although these issues are recognised as critical on a global scale, their direct impact on the business model was assessed as insignificant in the medium term.

In 2025, the LaCEN platform will enable the Venues division to quantify the negative impacts of these sites via two indicators:

- The permeable surface ratio (PSR), which measures the proportion of permeable surface (with or without vegetated soil) on the total surface area of the site in question
- The Biotope Area Factor (BAF), which measures the proportion of a space dedicated to ecological functions such as rainwater absorption and the creation of habitats for flora and fauna

With these indicators, GL events will be able to target actions to be carried out on its sites in favour of biodiversity.

Having finalised the Ecological Sensitivity study for its Venues division sites, GL events is now preparing a more in-depth assessment of the resilience of its business model and strategy to the challenges posed by biodiversity and ecosystems. From this base, the Group will progressively extend this assessment to all Venues division sites, before integrating the Live and Exhibitions divisions and their respective value chains.

3. Transition plan and consideration of biodiversity and ecosystems in the strategy and business model (E4-1)

As explained in ESRS E4 SBM-3 and ESRS E4 IRO-1, GL events begins by focusing its actions for biodiversity on the Venues division in France. A double materiality analysis has confirmed the impact of this division on local ecosystems. The artificialisation of the land by buildings and parking lots contributes to the erosion of biodiversity, identified by the the Intergovernmental Science-policy Platform on Biodiversity and Ecosystem Services (IPBES) as a major cause

of this degradation. 38 sites mapped in France through the Score Biodiversité platform indicated that all are close to protected areas, with 55% close to Natura 2000 zones and 6 located directly in biodiversity areas.

In 2025, GL events will study the impact of the Live division by installing structures and grandstands in natural environments. The analysis of ecological sensitivity was carried out in the short term on the basis of current regulatory zoning.

4. Policies related to biodiversity and ecosystems (E4-2)

Policy presentation: Biodiversity policy of the Venues division

Since 2024, the Venues France division has been organising its approach to biodiversity issues by using the Score Biodiversité

platform developed by LaCEN and Middenext. As explained in section E4 SBM-3 Material impacts, risks and opportunities and their interaction with the strategy and business model, the Venues division used the Score Biodiversité platform to

identify local biodiversity issues at its sites in France. The division will align its approach with the recommendations of the Science Based Targets Network (SBTN) initiative and the Taskforce on Nature-related Financial Disclosures. From a local point of view, the sites must be based on the four regulatory zones identified during the inventory of local biodiversity issues, namely Natura 2000 zones, Green and Blue Fabrics, Regional Nature Parks and ZNIEFF natural zone. The regulatory framework is becoming more structured, notably

with France's Zéro Artificialisation Net (ZAN) law. This policy will seek to address the concerns of these stakeholders and ensure that biodiversity issues are taken into account in the development of the division in France.

In 2026, once the Venues France business unit has developed its policy, it may be extended to other international Venues, depending on the regulations in force in the countries where the division operates.

5. Actions and resources related to biodiversity and ecosystems (E4-3)

Although the Biodiversity policy is in the process of still being formalised, GL events has already taken a number of steps to protect biodiversity at its sites and facilities.

Key action	Protecting and preserving the flora and fauna of the Versailles site for the 2024 Olympics
Scope	2024 Paris Olympic and Paralympic Games
Time horizons	2024
Description of action	On the Versailles site, GL events' teams had to take specific lighting measures to protect bats and local wildlife. A six-month study was carried out by GL Audiovisual and Power teams, with regular reports presented to Paris 2024. Using DIALux software, the study determined the type of lighting to be used, its height and the areas to be lit or left in darkness, in order to minimise the impact on wildlife. The project also drew on the expertise of ecologists. GL Audiovisual & Power for that reason installed floodlights emitting a warm orange light of no more than 40 Lux. In addition, in certain areas, the teams have installed timer-controlled spotlights that switch off at midnight, thus limiting disturbance to the bats.
Advances	These measurements were carried out throughout the 2024 Olympic and Paralympic Games lifecycle. These measures may be reproduced at other sites. Some Venues sites will be able to draw inspiration from this approach when determining the measures best adapted to the needs of their local ecosystems.
Expected outcomes	GL events fulfilled its contractual obligations with the organisers of the Olympic Games.
Allocated resources	GL events Audiovisual & and Power teams worked with the Games Organising Committee to identify the measures to be implemented.
Financial resources	GL events thus invested in projectors emitting a warm orange light, not exceeding 40 Lux, and in projectors equipped with timers.
Key action	Parking lots at Eurexpo to be desartificialised
Scope	Venues France - Eurexpo
Time horizons	2024-2025
Description of action	In 2024, Lyon's Eurexpo exhibition center will begin installing photovoltaic panels on its parking lots. During the installation phase, the site also took the opportunity to plant more hedges and trees at the parking lots.
Advances	Work is currently underway and will be completed in 2025.
Expected outcomes	De-artificialise parking lots to encourage on-site biodiversity.
Allocated resources	The Venues division operations management and site building teams.
Financial resources	N.D

The Group is currently developing its biodiversity policy. This will be accompanied by targeted action plans for each site. The latter will also be based on the regulatory obligations already in place at the sites, particularly in terms of buildings. In the meantime, GL events has decided to refrain from implementing purely symbolic and controversial actions on biodiversity, such as installing beehives on its sites.

GL events does not currently offset biodiversity. The Group adopts an approach that prioritises the gross reduction of the impacts of its activities, concentrating its efforts on the direct mitigation first of the pressures exerted by its sites, and then of its value chain. This approach reflects our commitment to environmental responsibility, focusing first and foremost on limiting negative impacts at source.

6. Targets related to biodiversity and ecosystems (E4-4)

Degradation of biodiversity on sites

Impact: Degradation of biodiversity on sites

Target presentation: Biodiversity policy of the Venues division
As explained in section ESRS E2 - 1 Policies for managing the material impacts, risks, dependencies and opportunities associated with biodiversity and ecosystems, the Venues division is beginning to structure its approach with respect to biodiversity. From 2025 onwards, the Venues France division will develop its biodiversity policy with associated targets.

For this purpose, it will rely on two indicators calculated by the platform:

- The Permeable Surface Ratio (PSR), which corresponds to the proportion of permeable surface (with or without vegetated soil) over the total surface area of the site in question.
- The Biotope Area Factor (BAF), which measures the proportion of a space dedicated to ecological functions such as rainwater absorption.

7. Impact indicators concerning alteration of biodiversity and ecosystems (E4-5)

As explained in ESRS E4-SBM and ESRS E4-IRO-1, GL events has structured its biodiversity actions around the Venues division in France, whose material impact on local ecosystems has been confirmed by a double materiality analysis. The artificialisation of the land by buildings and parking lots contributes to the erosion of biodiversity, identified by the the Intergovernmental Science-policy Platform on Biodiversity and Ecosystem Services (IPBES) as a major cause of this degradation. 38 sites mapped in France through the Score Biodiversité platform indicated that all are close to protected areas, with 55% close to Natura 2000 zones and 6 located directly in biodiversity areas. The surface area of sites owned, leased or managed in or near protected areas or key biodiversity zones has not yet been consolidated. GL events estimates the total surface area of these 38 sites, including buildings, parking lots and other green spaces, at 350 hectares.

One of the next steps in 2025 is to quantify the negative impacts of these sites using two indicators:

- The permeable surface ratio (PSR), which measures the proportion of permeable surface (with or without vegetated soil) on the total surface area of the site in question
- The Biotope Area Factor (BAF), which measures the proportion of a space dedicated to ecological functions such as rainwater absorption and the creation of habitats for flora and fauna.

7. ESRS E5 - Resource use and circular economy

Contents

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1. Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities (E5.IRO-1)

A description of the Impacts, Risks and Opportunities of GL events' circular economy projects is presented in section [ESRS 2 – SMB 3](#).

More specifically, for the purposes of their evaluation, GL events has implemented a process taking into account the Group's three main business lines (Live, Exhibitions, Venues) and based on several specific methodologies and tools:

- Annual reporting on waste collected and processed by service providers (Veolia, Suez, Paprec). This reporting includes data on volumes by type of waste and their recycling rate.
- A carbon assessment of incoming and outgoing resource flows, identifying the main raw materials consumed (wood, metals, plastics, agri-food resources) and the types of waste generated.
- An analysis of the upstream and downstream value chain for the purpose of understanding dependencies on natural resources. GL events has not identified any affected communities requiring consultation.
- Inventory of second-life products and the volume of products reused during the Paris 2024 Olympic Games.

2. Policies related to resource use and circular economy (E5-1)

GL events has identified the circular economy as a major lever for reducing its environmental impact and meeting the challenges of sustainable resource management. Aware of the need to adopt more responsible business models in the events sector, the Group has developed policies focusing on three main areas: promoting the rental business model, waste management and product eco-design.

By focusing on the reuse and modularity of rental equipment through an end-of-life inventory, the reduction, reuse and sorting of waste, and the development of eco-design, GL events

strives to optimise the life cycle of incoming and outgoing products and materials used in its activities. These policies reflect an approach that takes into account the concerns of its stakeholders, regulatory requirements and best practice in terms of the circular economy.

These initiatives will be gradually rolled out across all the Group's divisions: Live, Exhibitions and Venues. This approach highlights GL events' strategy to actively contribute to the ecological transition of the events sector by combining economic performance with environmental responsibility.

ESRS E5 Failure of the Group's rental business model

Risk: Failure of the Group's rental operating model affecting economic performance

Impact: Environmental impact of inadequate purchasing

Policy presentation: Promoting the Group's rental business model

Policy description (a)	Since its creation, GL events has been committed to promoting its rental business model as a key lever of the circular economy in the events sector. By encouraging the re-use of its equipment - such as structures, stands and furniture - the Group optimises the use of resources required by the events sector and reduces its environmental impact. The products are designed to be robust, modular and durable which extends their lifecycle. This approach supports the transition to more sustainable business models, while meeting customers' needs in terms of efficiency and environmental responsibility.
Scope (b)	Live Division
The most senior level in the undertaking's organisation that is accountable (c)	The General Manager of the Live division, as well as the Deputy General Manager and the Corporate Secretary for this division, are members of the Group Executive Committee.
Reference to third-party standards or initiatives (d)	The <i>Global Resources Outlook</i> published by the International Resource Panel (IRP) under the aegis of the United Nations Environment Programme highlights the urgent need to reduce the consumption of natural resources and waste, emphasising the role of the circular economy in meeting global environmental and climate challenges. This policy is also based on regulatory criteria and benchmarks, as in France with the Anti-Waste Act for A Circular Economy (AGEC) and the European Taxonomy, see chapter 2, on the circular economy issue.
Consideration of the interests of key stakeholders (e)	The policy takes into account the concerns of customers, employees and suppliers. Customers demand sustainable solutions, employees ensure their implementation, and suppliers guarantee the necessary products or raw materials.
Policy availability (f)	This policy is available for consultation on the Group's website via this sustainability statement.

Deployment plan :

— **Exhibitions division starting from 2025:** The policy will be extended to the Exhibitions division. It will aim to encourage the use of reusable products at trade fairs and exhibitions, particularly for stands, furniture and general installations. Exhibitors and attendees will learn about the importance of the rental business model as a lever for sustainability. Specific initiatives will be put in place designed to integrate reusable rental solutions into the offer, while strengthening maintenance and storage practices to optimise reuse. Solutions are already in place at certain exhibitions. For example, the *Première Vision* exhibition uses almost exclusively reusable modular stands, which drastically reduce the amount of waste generated during the event.

— **Venues Division starting from 2026:** the policy will be deployed on the Pole Venues, with a dual ambition. Encourage the use of reusable products in events hosted on the sites. Ensure that site infrastructures are adapted to effectively manage these rental facilities, particularly in terms of logistics, storage space and flow processing. These measures are designed to limit the volume of waste on site.

ESRS E5 Waste management at events

Risk: Reputational and financial risk from shortcomings in on-site waste management.

Policy presentation: Waste management

Policy description (a)	<p>Waste management is at the very heart of GL events' circular economy approach, with three major priorities.</p> <p>Waste reduction: the company is committed to reducing waste production at source by integrating sustainable design solutions, optimising operational processes and promoting the rational use of resources.</p> <p>Reuse: the emphasis is on the reuse of materials and equipment, through practices that extend their life cycle, product modularity and reuse in community-based or Social Solidarity Economy projects.</p> <p>Waste sorting: Waste sorting is reinforced by training initiatives, awareness campaigns and the optimisation of on-site collection systems. These measures are designed to maximise the recovery of waste, by encouraging its reintegration into appropriate channels, while significantly reducing the environmental impact of the Group's activities.</p>
Scope (b)	Group
The most senior level in the corporate organisation that is accountable (c)	The General Manager and Deputy General Manager of the Venues division sit on the Group Executive Committee.
Reference to third-party standards or initiatives (d)	The European Directive 2008/98/EC on waste, also known as the Waste Framework Directive, is the European Union's fundamental text governing waste management in member states. Its aim is to reduce waste production, while ensuring its sustainable management. For that purpose, it establishes a hierarchy that prioritises prevention, reuse, recycling and recovery before disposal.
Consideration of the interests of key stakeholders (e)	For the waste management policy, it is essential to integrate the concerns of customers, employees, suppliers, local authorities, waste management and cleaning service providers. Although customers want to reduce their carbon footprint, they also retain responsibility for choosing the end product or service and the associated waste. For that reason, it is vital to adapt to their expectations. Employees, who are at the very heart of operations, must be involved in order to ensure that sorting and reuse practices are effectively implemented. Suppliers must be committed to offering recyclable and reusable materials. Because waste management service providers play a key role in recovery and recycling, stronger partnerships are essential. Finally, as regulators, the public authorities define the regulatory framework for waste management.
Policy availability (f)	This policy is available for consultation on the Group's website via this sustainability statement.

ESRS E5 Product eco-design

Opportunity: Access to new markets through eco-designed products

Policy presentation: Product eco-design

Eco-design is an environmental issue recognised by GL events, and addressed on a case-by-case basis for certain products (see MDR-A). However, the Group has not yet established and formalised a policy covering all its divisions.

Despite this, GL events has nonetheless launched projects designed to introduce CSR criteria for these supplies. Ultimately, this will enable operational staff to make informed choices when designing their services, and in that way to eco-design their offer. The purpose of this project is to:

- Identify the main environmental and employment-related issues for each family of products, services or raw materials.
- Define a series of quantitative and qualitative indicators to establish supplier evaluation criteria.

In 2024, work began by purchasing family: on site machinery, signage, furniture, wood supplies and logistics.

In 2025, the Live division will formalise the implementation of a structured eco-design policy with the purchasing department for its general installations and furniture businesses. Through this policy, eco-design principles will be systematically integrated into the development of rental

products and equipment.

Once the policy has been produced, GL events will adapt it to the other product families offered by the Live division: structures, grandstands, temporary energy, audiovisuals, signage, etc.

Summary

GL events is committed to minimising the use of virgin resources through the promotion of its rental business model. With this model, equipment (structures, stands, stands, furniture) can be reused several times which reduces the quantities of raw materials required. The robust, modular design of these products also helps to extend their service life and avoid frequent replacement.

Finally, the Group is gradually integrating secondary (recycled) resources into its processes, notably through the eco-design of its products and by promoting partnerships with Social and Solidarity Economy (SSE) entities to give used equipment a second life.

The Group in that way also incorporates sustainable sourcing as a key principle in its eco-design policy, working closely with suppliers to select more sustainable materials wherever possible. The future deployment of the eco-design policy in

the Live division (starting in 2025) will include a systematic analysis of the materials used to ensure their durability, low environmental impact and sustainability.

GL events' circular economy policies are based on a hierarchy of waste management principles:

- Prevention (a): The Group works to reduce waste at source by integrating rental product solutions and eco-designing products.
- Reuse (b): GL events gives priority to the re-use of equipment and materials. The modularity and robustness of rental products mean they can be reused for a wide range of events. Partnerships with SSE organisations also facilitate the redistribution of equipment at the end of the cycle.
- Recycling (c): When reuse is not possible, the Group

favours recycling waste, using optimised sorting systems and working with specialised service providers to ensure that it is reintegrated into appropriate channels.

- Other recovery methods (d): GL events is exploring complementary solutions, such as energy recovery, for waste that cannot be reused or recycled.
- Elimination (e): Disposal is considered as a last resort, in line with the priorities of the waste hierarchy.

The Exhibitions and Live divisions play a significant role in helping the Venues division to manage its waste properly. The division can offer rental products that limit the amount of waste generated, and products that can be reused or recycled. The Exhibitions division, as the client, can organise its event taking into account the above-mentioned waste hierarchy.

3. Actions and resources relating to resource use and the circular economy (E5-2)

GL events has taken numerous steps to reduce its use of resources and support the circular economy.

Key action	Optimising the use of flooring to reduce the use of carpet during the Paris 2024 Olympic Games
Scope	Live
Time horizons	2024
Description of action	At the Paris 2024 Olympic Games, the floors supplied were divided into three categories according to their state of wear. This breakdown made it possible to adjust the optimum level of finish for each functional area where the most aesthetically pleasing floors were used for the hospitality lounges, while the oldest were destined for the logistics areas. In addition, work was carried out with the Valdélia eco-organisation to manage end-of-life carpets, to ensure that they are recycled in terms of materials and, at the very least, energy. This project covered the direct activities of the Live division.
Advances	Completed
Results	Thanks to this strategy, the area covered by carpets has been reduced by 60%, i.e. 60,000 sqm of carpet avoided or the equivalent of 6 soccer pitches.
Allocated resources	Operational teams to categorise flooring.
Financial resources	N/A
Key action	Reuse of wooden materials used for the Paris 2024 Olympic Games
Scope	Live and Venues divisions
Time horizons	2024
Description of action	Under the impetus of Paris 2024 and the operational teams, a project was launched with TIZU, a French manufacturer of upcycled furniture, to recycle wooden materials into second-life furniture.
Advances	Completed
Expected outcomes	- 3 times 50m ³ of grandstand floors were converted into second-life furniture in the run-up to the Olympics. - 20 tonnes of anti-slip flooring were recovered during the disassembly of the grandstands at the Trocadéro site, to become second-life furniture.
Allocated resources	Purchasing team Operational team CSR team
Financial resources	N/A

Key action	Waste management and re-use guides
Scope	France
Time horizons	2024-2025
Description of action	The CSR team has created two guides for all the Group's French entities: - Reuse guide: this document lists all the Group's partners who can reuse materials used at events or on site. - Waste management guide: when a material cannot be reused, operational staff can use this document to find out what sorting channels are available, as well as the service providers who can collect the waste.
Advances	Guides sent to all entities.
Expected outcomes	Following the operational deployment of these two guides, GL events anticipates an increase in the amount of waste reused in that way eliminated, as well as an increase in the sorting rate.
Allocated resources	Purchasing team Operational team CSR team
Financial resources	N/S

Key action	Implementation of a waste management plan
Scope	Venues Italy - Lingotto
Time horizons	2024
Description of action	A waste management programme was set up at Lingotto. Created with the help of a specialist company, this programme is based on rigorous, ongoing monitoring of waste within the entity. Particular attention is paid to waste sorting. Thanks to this waste management plan, a second sorting and collection area has been set up.
Advances	Completed
Expected outcomes	An increase in the percentage of waste sorted and recycled. Reducing the volume of waste sent to landfills contributes to limiting the environmental impact and reducing emissions associated with waste treatment.
Allocated resources	Operational team
Financial resources	N/A

4. Targets relating to resource use and the circular economy (E5-3)

To date, GL events is working on formalised targets for its key policies: waste management, promotion of the rental model and eco-design of products. These targets, scheduled for 2025, are intended to reinforce the Group's ambitions in terms of prevention, reuse, recycling and the integration of eco-design practices into its offerings.

Until these are formalised, GL events relies on operational indicators to assess and monitor the effectiveness of its

policies. Monitoring waste volumes, sorting rates and results in line with European taxonomy, makes it possible to identify concrete short-term levers for improvement. GL events' commitment to this gradual approach reflects its desire to develop an ambitious trajectory to actively contribute to the transition towards an efficient and sustainable circular economy.

ESRS E5 Waste management at events

Risk: Reputational and financial risk in the event of shortcomings in on-site waste management

GL events has not yet defined objectives for its waste management policy. However, the Group plans to set targets for 2025, in order to structure and measure its goals in terms of waste reduction, increased sorting and reuse. These targets are in line with the principles of the circular economy and European regulatory frameworks. In addition, these targets are aligned with Venues Division's goal for reducing emissions in Europe.

Pending the definition of these targets, GL events monitors the effectiveness of its policy through operational indicators already in place:

- Volumes of waste generated by site and by activity in relation to sales.
- The sorting rate of collected waste.

This data is collected and analysed on an annual basis, and compared with the 2019 baseline period, when the waste management reporting guidelines were introduced. The current goal is to achieve continuous improvements in these performances in the short term, by identifying best practices and introducing them across all the relevant divisions.

ESRS E5 Failure of the Group's rental business model

Risk: Failure of the Group's rental operating model affecting economic performance

Impact: Environmental impact of inadequate purchasing

Target presentation: Promoting the circular business model

GL events has not yet defined formal targets for its policy of promoting the rental business model. However, the structuring of a target is planned for 2025, in order to better define targets linked to the reduction of environmental and resource impacts through the use of reusable rental products. Indeed, the Group has undertaken by implementing a *sustainability-linked* financing, to achieve a target linked to the alignment of Group revenue with the circular economy challenge, see [Chapter 2 - Taxonomy](#).

This target will also make it possible to measure the effectiveness of actions carried out within the various divisions. In the meantime, the effectiveness of the policy is monitored through standardised quantitative indicators:

- Taxonomy-eligible and aligned revenue in relation to the European circular economy taxonomy
- Taxonomy-eligible and aligned CapEx eligible and aligned in relation to the European circular economy taxonomy

This data is collected and analysed on the basis of the 2023 baseline period, and current performance is used to identify areas for improvement.

ESRS E5 Product eco-design

Opportunity: Access to new markets through eco-designed products

Target presentation: Product eco-design

In connection with the deployment of the eco-design policy, GL events will define specific targets by product family: signage, furniture, general installation, audiovisual, structures and grandstands, etc. This target will consequently focus on reducing the environmental impact of products and limiting the use of resources. The Live division is currently working with the purchasing department to define CSR criteria for each product category, in order to involve the supply chain in the eco-design of its products. Once these indicators deployed throughout its supply chain to provide GL events will have a basis on which to build medium-term targets.

5. Incoming resource flows (E5-4)

Description of incoming flows

GL events' activities require different flows of incoming resources. These flows are mainly linked to the supply of raw materials and finished products for all the Group's activities. Depending on customer requests or operational needs, GL events will call on suppliers to provide products or services. As part of its activities, the Live division purchases significant quantities of the raw materials required for its rental products and consumables. These raw materials include wood (lumber, melamine, plywood, etc.), metals (steel, aluminium, zinc, etc.) and plastics. These materials are used to manufacture furniture, grandstands, stands, signage, carpeting and audiovisual equipment. All these products are then used in the division's activities.

In response to customer requests, the Venues division uses agri-food resources, in particular for its catering services. These service providers are responsible for delivering finished or semi-finished products on site, so that the Venues division's catering teams can offer them to visitors. Occasionally, sites in the Venues division offer products purchased in the Live division for rental or sale. The Venues division is also responsible for most of the Group's water consumption (see ESRS E3-3).

The Exhibition division accounts for an insignificant percentage of incoming resources, as it uses mainly products and materials originating from the Live and Venues divisions, by renting and purchasing exhibition space and services from them. As a result, these latter divisions are responsible for incoming flows.

Finally, all the divisions (Exhibition, Venues, Live) need the equipment required to operate their businesses, such as IT equipment, electronics, buildings (offices, storage spaces, exhibition areas, etc.), furniture, company vehicles, etc.

To meet these needs, GL events calls on suppliers of products and services in the countries in which it operates and, if necessary, may source supplies from other countries.

Quantity of biological and technical materials

GL events does not currently collect data on the quantities of biological materials purchased by the various Group entities. Few suppliers are currently able to provide physical data on sales made with GL events. The calculation of this indicator therefore relies on the involvement and responsibility of the Group's suppliers of products and services. The deployment of CSRD regulations until 2028 with these service providers should enable GL events to meet this obligation. The same applies to the percentage of products sourced sustainably (via recycling, for example).

In the absence of exhaustive data, an initial assessment of the main inputs will be carried out by GL events on the most representative materials, such as metals, wood, paper/cardboard, plastics, etc. This estimate will be based on internal monetary data, which will then be extrapolated into physical data. One of the main sources used will be the calculation of the Group's carbon footprint to estimate the emissions from these purchases.

Pending the availability of this indicator, GL events monitors the type of purchases made by all its entities.

In this way, various biological resources are identified among the incoming flows. These biological resources include wood (OSB, plywood, melamine, planks, lumber, etc.), paper, plants (flowers, decorative plants, etc.), and agri-food resources (food and beverages for catering services).

The activities of GL events Group, which cover the Live, Exhibitions and Venues divisions, require the use of various technical and material resources to ensure the smooth running of events, exhibitions and installations. Some of these resources include critical raw materials, such as rare earths and other non-renewable materials, which play a key role in the technical equipment we use. Audiovisual equipment (LED screens, lighting systems, sound devices) used at events can require rare resources such as neodymium, praseodymium or yttrium, which are essential for the manufacture of magnets, high-definition screens and low-consumption LED lighting systems. The batteries and temporary energy systems used to power events include materials such as lithium, cobalt and nickel, which are critical for ensuring the autonomy and

energy reliability of installations. However, these purchases are limited due to the Group's rental business model, which encourages maximum re-use of assets.

GL events purchases wood as part of its business activities. All this wood is PEFC or PSC certified, and is monitored by specifically designated staff.

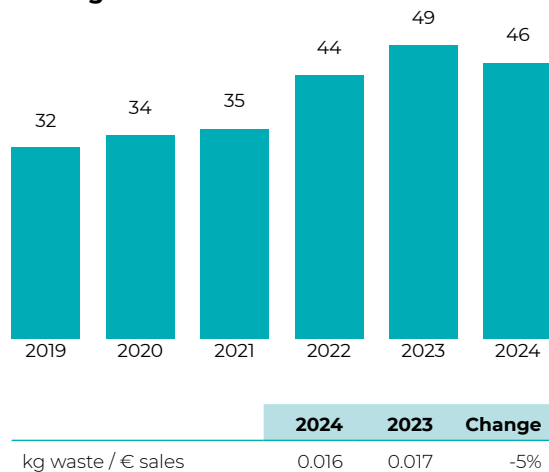
6. Outgoing resource flows (E5-5)

Within the Live division, the rental business model is the key vector for the integration of circular economy principles. Equipment such as temporary structures, grandstands, modular stands and event furniture are designed to combine durability, modularity and reusability. Their sturdiness guarantees prolonged use, while their modular design makes them easy to disassemble, repair and adapt to new needs, and in that way optimising their lifecycle. Modular stands, for example, can be assembled and reused at various events, significantly reducing the need for new materials and resources. Similarly, furniture, designed to withstand intensive use, can be refurbished to extend its lifespan. The Live division does not use an established reparability rating system, as to date no specific industry standard exists or is applicable to the Group's activities. GL events retains ownership of the products it rents. In addition, maximising the use of rental income is at the heart of the Group's business model; see the Group's Rental Model Promotion policy in ESRS 5-1. Before being stored, each product is reconditioned to ensure that it is in better condition for its next use.

Waste management:

The methodology for collecting and consolidating emissions is presented in the Annexes.

Sorting rate trends 2019-2024



GL events' waste sorting rate fell by 3 points, from 49% to 46%. However, the amount of waste generated per euro of sales fell by 5%. This trend reflects our teams' efforts to limit waste production upstream, an approach that is more effective than sorting downstream. Reducing the amount of waste produced is a priority lever for minimising environmental impact, by limiting the consumption of resources and the management of end-of-life waste.

Breakdown of waste production by sorting process

Type of waste	2024	2023
NHIW	54% (13,999 T)	51% (12,181T)
Paper/Cardboard	7% (1,828T)	9% (2,092T)
Metals	4% (1,154T)	3% (662T)
Wood	18% (4,769T)	17% (4,158T)
Plastic	3% (729T)	3% (694T)
Glass	2% (625T)	3% (714T)
Carpeting	1% (334T)	2% (383T)
Organic	6% (1,502T)	8% (1,862T)
Furniture waste	3% (698T)	4% (907T)
WEEE	0% (32T)	0% (30T)
Other (SW + construction waste)	1% (309T)	1% (202T)
Total (Tons)	25,980	23,884

GL events considers the following waste to be hazardous: WEEE; SW (solvents, acids, sewage sludge, waste oils, etc.)

Hazardous waste	2024	2023
Hazardous waste	141 (0.5%)	45 (0.2%)
Non-hazardous waste	25,838 (99.5%)	23,838 (99.8%)

In the France reporting scope, through its primary waste management service provider Paprec, GL events is able to estimate the total amount by weight diverted from disposal, with a breakdown between hazardous waste and non-hazardous waste and a breakdown by the following recovery operation type.

Category	Hazardous waste (t)	Non-hazardous waste (t)
Total quantity of waste produced	141	25,838
Total quantity of waste recovered (not eliminated)	18	5,717
Of which preparation for reuse	-	-
Of which recycling	18	5,717
Of which other recovery operations	-	-
Total quantity of waste eliminated	123	20,121
Of which by incineration	116	4,508
Of which by landfill	7	15,613
Of which by other disposal methods	-	-
Total quantity and percentage of waste not recycled	13%	22%

The data in the table below is based on two main sources: a report from the main waste service provider in France, Paprec; and the Group's waste reporting procedure used by all entities.

Paprec's reporting system makes it possible to precisely identify waste treatment for each container of hazardous and non-hazardous waste recovered by the company. Group waste reporting identifies waste by sorting, i.e. hazardous and non-hazardous.

Based on Paprec data, an average breakdown of hazardous and non-hazardous waste treatment has been calculated. This assumption has been used to estimate the treatment of non-paper waste. The volume of waste processed by Paprec represents 27% of the Group's total volume.

7. Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities (E5-6)

As presented in [Chapter 2 - Taxonomy](#), a significant proportion of the Group's sales and capital expenditure (CapEx) are eligible for the circular economy objective. In fact, activity 5.5 *Product-as-a-service and other circular use- and result-oriented service models* corresponds to the Group's rental activities.

In accordance with the provisions of [ESRS E5-6](#), GL events has the option of omitting, during the first year of preparation of its sustainability statement, the prescribed information on the expected financial effects of material risks and opportunities related to the use of resources and the circular economy.

Nevertheless, waste management is a key issue for the Group, which closely monitors its environmental and economic impact. GL events therefore plans to publish financial information relating to its waste management, notably in connection with changes in the volumes generated, the costs associated with their treatment and the savings achieved through initiatives to reduce and optimise resource flows.

8. ESRS S1 - Own workforce

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Human resources are at the the most important contributor to GL events' success and resilience. Our actions are guided by the solid values of respect and team spirit, which guide the day-to-day work of our managers and employees in their missions and decisions.

GL events has drawn up an Ethics Charter to govern behaviour and practices within the company. It is also inspired by the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at

Work, and the OECD Guidelines for Multinational Enterprises. Our Code of Business Conduct defines the rules to be respected by all Group stakeholders. This Code includes clear commitments to human rights, anti-corruption and transparency.

These commitments and mechanisms highlight GL events' determination to create a working environment based on respect that complies with international standards in terms of human rights and ethical practices.

1. Policies related to own workforce. (ESRS S1-1)

GL events Group operates on the basis of a decentralised organisation with decision-making power exercised locally within the framework of the Group's general guidelines which to date have not been formally defined in the form of policies. Under this model, material human relation issues such as working conditions, health and safety, as well as training and skills development, are mainly managed at local level. However, GL events is committed to providing a safe working environment that respects human rights in all the regions where it operates. From 2025 onwards, the Group will implement a global policy on working conditions, which will be rolled out across all its subsidiaries. This policy will apply to all employees and will be reviewed annually. This policy will focus on the following subjects:

Commitment to human rights: GL events respects internationally recognised human rights and is committed to preventing any adverse affects on these rights resulting from its operations and supply chains.

- **Safe working conditions:** Employee health and safety are a priority, along with regular training, health screenings and the use of appropriate personal protective equipment.
- **Fair wages:** GL events ensures that all employees receive fair wages meeting or exceeding local legal requirements to provide a decent standard of living.
- **Diversity and inclusion:** The company promotes a diverse and inclusive working environment, prohibiting all forms of discrimination and offering equal opportunities for recruitment and promotion.

- **Work-life balance:** GL events strives to promote a healthy work-life balance by offering flexible working hours and telecommuting options where possible.
- **Professional development:** The company encourages continuous skills development and professional growth for its employees, aiming to promote at least 8% of its staff each year.
- **Confidentiality of data:** GL events protects the confidentiality of its employees' personal data, in compliance with data protection laws, and offers regular training on best practices in data protection.

- **Reporting issues of concern:** A confidential reporting system is available for employees and other stakeholders to communicate their concerns related to working conditions and other matters covered by this policy.

This policy will begin to be deployed in France in 2025, before being extended to European and Latin American subsidiaries in 2026, to cover all regions and countries where GL events operates by 2027.

International scope

Nevertheless, some formalised policies exist at local level for IROs identified as material. By way of example, policies implemented in two of the Group's countries, Brazil and the United Kingdom, are presented below by material IROs: working conditions for employees, employee training and development, employee health and safety, and diversity, equity and inclusion of employees.

Employee working conditions

Policy presentation: Human Resources procedures - GL events Brazil

Policy description (a)	<p>The purpose of this document is to inform and guide employees on the Human Resources procedures of GL events Group in Brazil and details the processes for:</p> <ul style="list-style-type: none"> • Recruitment and selection • Admission • Integration • Reviews • Training • Management of objectives and results • Jobs and salaries • Payroll • Benefits • Leave management • Presence management • Health at work • Occupational safety • Temporary transfers • Resignation • Internal Communications • Legal actions
Scope (b)	The policy covers all GL events activities in Brazil for the three divisions represented (Live, Venues and Exhibitions).
The most senior level in the undertaking's organisation that is accountable (c)	The Human Resources Department in Brazil is responsible for implementing this policy, with the support of Brazilian General Management and the relevant local managers.
Reference to third-party standards or initiatives (d)	The Human Resources Department in Brazil is aligning itself with local regulations.
Consideration of the interests of key stakeholders (e)	The policy was developed in consultation with internal stakeholders, including employees, the head of risk and compliance, and HR managers.
Policy availability (f)	The HR policy is available on the GL events Brazil intranet site and is presented to each employee on arrival. Workshops are organised to train internal teams to implement the best practices defined in this policy.

Policy presentation: Mental health policy, stress management policy and risk assessment - GL events UK

Policy description (a)	<p>The aim of this policy is to establish, promote and maintain the mental health and well-being of all staff through appropriate workplace practices, and to encourage staff to take responsibility for their own emotional and physical well-being.</p> <p>GL events UK's objective is to:</p> <ul style="list-style-type: none"> - Build and maintain a work environment and culture that supports mental health and well-being and prevents discrimination (including harassment and intimidation). - Increase knowledge and awareness about mental health and wellness issues and behaviours. - Reduce the stigma surrounding depression and anxiety at work. - Facilitate the active participation of employees in a range of initiatives that support mental health and well-being.
Scope (b)	The policy covers all activities of GL events UK (United Kingdom). All employees are concerned by these goals.
The most senior level in the undertaking's organisation that is accountable (c)	The GL events UK Managing Director is responsible for implementing this policy with the support of the Human Resources department. Mental health first aiders are available in all GL events UK business units.
Reference to third-party standards or initiatives (d)	The UK Human Resources Department aligns itself with local regulations and work-related stress management standards in collaboration with health and safety managers.
Consideration of the interests of key stakeholders (e)	The policy is reviewed annually or when local legislation changes.
Policy availability (f)	This policy can be consulted on GL events UK's SharePoint intranet and is presented to each employee on arrival for the relevant area. If necessary, the policy can be printed out and distributed in hard copy.

Policy presentation: Work-at-home and hybrid workplace policy - GL events UK

Policy description (a)	This policy applies to all staff categories, irrespective of differences in terms of conditions of service, seniority levels, working practices or any other irrelevant distinctions.
Scope (b)	The policy covers all activities of GL events UK (United Kingdom). All eligible employees of the scope.
The most senior level in the undertaking's organisation that is accountable (c)	The GL events UK Managing Director is responsible for implementing this policy with the support of the Human Resources department.
Reference to third-party standards or initiatives (d)	The UK Human Resources Department complies with local regulations and best practices.
Consideration of the interests of key stakeholders (e)	The policy is reviewed annually.
Policy availability (f)	This policy can be consulted on GL events UK's SharePoint intranet and is presented to each employee on arrival for the relevant area. When necessary, the policy can be printed out and distributed in hard copy.

Policy presentation: Flexible work arrangements policy - GL events UK

Policy description (a)	The purpose of this policy is to define our position on flexible work arrangements and to explain how we will deal with requests for flexible work arrangements in a fair and objective manner. We recognise that flexible work arrangements can benefit both employees and the company.
Scope (b)	The policy covers all activities of GL events UK (United Kingdom). All employees are eligible to request flexible work arrangements up to a limit of 2 requests per 12-month period.
The most senior level in the undertaking's organisation that is accountable (c)	The GL events UK Managing Director is responsible for implementing this policy with the support of the Human Resources department.
Reference to third-party standards or initiatives (d)	UK Human Resources comply with local regulations: Equality Act 2010.
Consideration of the interests of key stakeholders (e)	The policy is reviewed annually.
Policy availability (f)	This policy can be consulted on GL events UK's SharePoint intranet and is presented to each employee on arrival for the relevant area. When necessary, the policy can be printed out and distributed in hard copy.

Policy presentation: Intimidation and harassment policy - GL events UK

Policy description (a)	Our goal is to have a workplace free from harassment and intimidation, and to ensure that all employees and contract workers are treated with dignity and respect.
Scope (b)	The policy covers all activities of GL events UK (United Kingdom). All employees and subcontractors within this scope are concerned.
The most senior level in the undertaking's organisation that is accountable (c)	The GL events UK Managing Director is responsible for implementing this policy with the support of the Human Resources department.
Reference to third-party standards or initiatives (d)	UK Human Resources comply with local regulations: The Employment Rights Act 1996.
Consideration of the interests of key stakeholders (e)	The Human Resources Department is revising the policy in line with changes in legislation.
Policy availability (f)	This policy can be consulted on GL events UK's SharePoint intranet and is presented to each employee on arrival for the relevant area. When necessary, the policy can be printed out and distributed in hard copy.

Employee training and development**Policy presentation: Training and skills development policy - GL events Brazil**

Policy description (a)	The " <i>Política de Treinamento e Incentivo ao Aprimoramento Profissional</i> " is a strategic document that guides training initiatives within a company. This document establishes clear guidelines for employee skills development and talent management.
Scope (b)	The policy covers all GL events activities in Brazil for the three divisions represented (Live, Venues and Exhibitions).
The most senior level in the undertaking's organisation that is accountable (c)	The Human Resources Department in Brazil is responsible for implementing this policy, with the support of Brazilian General Management and the relevant local managers.
Reference to third-party standards or initiatives (d)	The Human Resources Department in Brazil is aligning itself with local regulations.
Consideration of the interests of key stakeholders (e)	The policy was developed by the Human Resources Director in Brazil and validated by the Executive Director of the reporting scope.
Policy availability (f)	The HR policy is available on the GL events Brazil intranet site and is presented to each employee on arrival.

Policy presentation: Training policy - GL events UK

Policy description (a)	This policy defines GL events UK's commitment to the current and future development of staff skills, expertise and capabilities to support the company's strategy, other strategic and operational plans and the career and professional development goals of staff members.
Scope (b)	The policy covers all activities of GL events UK (United Kingdom). This policy applies to all staff categories, irrespective of differences in terms of conditions of service, seniority levels, working practices or any other irrelevant distinctions.
The most senior level in the undertaking's organisation that is accountable (c)	The GL events UK Managing Director is responsible for implementing this policy with the support of the Human Resources department and senior managers. All employees are equally responsible.
Reference to third-party standards or initiatives (d)	The UK Human Resources Department complies with local regulations and best practices.
Consideration of the interests of key stakeholders (e)	The policy is updated annually.
Policy availability (f)	This policy can be consulted on GL events UK's SharePoint intranet and is presented to each employee on arrival for the relevant area. When necessary, the policy can be printed out and distributed in hard copy.

Employee health and safety**Policy presentation: Occupational health and safety policy - GL events Brazil**

Policy description (a)	The aim of the " <i>Política de saúde ocupacional e segurança do trabalho</i> " is to establish guidelines and standards to ensure compliance with Brazilian labour legislation on occupational health and safety, with priority given to reducing risks that could compromise the health and safety of our employees. Our main commitment is to safeguard the health and well-being of our employees. To this end, our practices must comply with safety standards ensuring that our services are carried out in compliance with legislation, without endangering the lives of our employees. We are committed to providing our teams with training on regulatory standards, to ensure that everyone is fully compliant with physical and environmental safety standards.
Scope (b)	The policy covers all GL events activities in Brazil for the three divisions represented (Live, Venues and Exhibitions).
The most senior level in the undertaking's organisation that is accountable (c)	The Human Resources Department in Brazil is responsible for implementing this policy, with the support of Brazilian General Management and the relevant local managers.
Reference to third-party standards or initiatives (d)	The Human Resources Department in Brazil is aligning itself with local regulations.
Consideration of the interests of key stakeholders (e)	The policy was developed by the Human Resources Director in Brazil and validated by the Executive Director of the reporting scope.
Policy availability (f)	The HR policy is available on the GL events Brazil intranet site and is presented to each employee on arrival.

Policy presentation: Occupational health and safety policy - GL events UK

Policy description (a)	This document describes how health and safety is to be managed within the GL events UK Group organisation and activities. Our aim is to provide a safe workplace and guarantee the health of people working on the perimeter.
Scope (b)	The policy covers all activities of GL events UK (United Kingdom). All employees and subcontractors within this scope are concerned.
The most senior level in the undertaking's organisation that is accountable (c)	The GL events UK Managing Director is responsible for implementing this policy with the support of the Human Resources department. All employees are equally responsible.
Reference to third-party standards or initiatives (d)	The UK Human Resources Department complies with local regulations: Health and Safety at Work etc. Act 1974 and the Management of Health and Safety at Work Regulations (MHSWR) 1999.
Consideration of the interests of key stakeholders (e)	The policy is revised as legislation changes.
Policy availability (f)	This policy can be consulted on GL events UK's SharePoint intranet and is presented to each employee on arrival for the relevant area. When necessary, the policy can be printed out and distributed in hard copy.

Policy presentation: Welcome pack - GL events UK

Policy description (a)	The integration pack is part of the welcome package for new employees. It introduces GL events UK and covers key policies and procedures, including health and safety.
Scope (b)	The policy covers all activities of GL events UK (United Kingdom). All employees within the scope are concerned.
The most senior level in the undertaking's organisation that is accountable (c)	The Managing Director of GL events UK is responsible for implementing this policy with the support of the human resources department for deployment.
Reference to third-party standards or initiatives (d)	The UK Human Resources Department complies with local regulations and best practices.
Consideration of the interests of key stakeholders (e)	The policy is revised as legislation changes.
Policy availability (f)	This policy can be consulted on GL events UK's SharePoint intranet and is presented to each employee on arrival for the relevant area. When necessary, the policy can be printed out and distributed in hard copy.

Diversity, equity and inclusion**Policy presentation: The diversity, equity, and inclusion (DEI) policy- GL events UK**

Policy description (a)	We are committed to offering equal employment opportunities and to avoiding any unlawful discrimination against our staff or customers. Striving to ensure that the working environment is free from harassment and intimidation and that all persons are treated with dignity and respect is an important aspect of ensuring equal opportunities, diversity and inclusion in employment. We have a separate anti-harassment policy to help us achieve this goal.
Scope (b)	The policy covers all activities of GL events UK (United Kingdom). All employees of the scope in all aspects of employment, including recruitment, promotion, training opportunities, pay and benefits, discipline and selection for dismissal.
The most senior level in the undertaking's organisation that is accountable (c)	The GL events UK Managing Director is responsible for implementing this policy with the support of the Human Resources department.
Reference to third-party standards or initiatives (d)	The UK Human Resources Department complies with local regulations.
Consideration of the interests of key stakeholders (e)	The Human Resources Department revises this policy to comply with changes in legislation, at least once a year.
Policy availability (f)	This policy can be consulted on GL events UK's SharePoint intranet and is presented to each employee on arrival for the relevant area. When necessary, the policy can be printed out and distributed in hard copy.

Policy presentation: Awareness-raising, diversity and inclusion plan - Distrito Anhembi (GL events Brazil)

Policy description (a)	Diversity and inclusion are fundamental pillars for the sustainable and innovative development of modern organisations. The purpose of this document is to establish guidelines to promote awareness about the importance of diversity and inclusion within GL events Brazil, by creating, promoting and maintaining a fair, respectful and non-discriminatory work environment, where all people, regardless of their personal or social characteristics, are able to reach their full potential.
Scope (b)	The policy covers all GL events activities in Brazil represented at the Distrito Anhembi.
The most senior level in the undertaking's organisation that is accountable (c)	The Human Resources Department in Brazil is responsible for implementing this plan, with the support of Brazilian General Management and managers included in the scope.
Reference to third-party standards or initiatives (d)	This plan was established in accordance with the values of GL events in Brazil, namely: The Pioneering Spirit, Imagination, Team Spirit; and in compliance with current legislation on diversity and non-discrimination, from the Federal Constitution of 1988, the Consolidation of Labour Laws in its Article 373-A; including the Brazilian Law on the Inclusion of People with Disabilities (Law No. 13.146/2015 and Decree 3298/1999), labour laws and the Statute of Racial Equality (Law No. 12.288/2010), as well as the Anti-Racism Law (Law 7716/1989). We comply with ILO (International Labor Organization) Convention no. 11; the Status of the Elderly (Law 10741/2003). Our plan is also aligned with the UN's Sustainable Development Goals (SDGs), with a focus on SDG 5 (Gender Equality) and SDG 10 (Reducing Inequality).
Consideration of the interests of key stakeholders (e)	The Human Resources Department, supported by the Social Pillar (S) of GL events Brazil's ESG Committee, will prepare annual reports for management that analyse the performance of key diversity and inclusion indicators and propose adjustments and improvements. In addition, Great Place To Work surveys focusing on the organisational environment will be carried out annually, incorporating specific questions on inclusion and respect for diversity.
Policy availability (f)	The HR policy is available on GL events Brazil's intranet site and is presented to each employee on arrival for the scope concerned.

France reporting boundary

The material challenge of "Diversity, equity and inclusion of employees" was the subject of a specific policy developed in 2024 for the French scope. Specific resources have also been made available, including the recruitment of a Diversity and Inclusion Officer.

Policy presentation:

The GL events Group's Diversity and Inclusion policy is based on its rich diversity of professions and profiles, with nearly 80 nationalities and cultures represented. Rooted in the Group's history, this policy aims to promote inclusive practices on a day-to-day basis. GL events intends to reinforce its commitments in this area, by promoting an inclusive and supportive environment. This commitment is aimed at empowering every employee, creating a climate of trust based on respect and the absence of judgement, and stimulating performance and innovation through diversity.

To provide the best possible support for its employees, the Group has developed a diversity and inclusion policy based on several key pillars:

Employee development

Support resources: Offer support and coaching services for employees with specific needs.

Regular assessments: Carrying out regular assessments of employees' needs so that support programmes can be adapted in consequence.

Communication / awareness-raising

Clear objectives: Define precise and measurable diversity and inclusion objectives. Organise awareness-raising campaigns on diversity and inclusion issues throughout the year.

Visibility: Create internal and external communication campaigns to promote diversity initiatives and highlight each inclusion topic, and provide resources (articles, videos, testimonials) to educate employees.

Training

Training programs: Develop specific training courses dealing with unconscious bias or prejudices, inclusion and diversity.

Continuing training: Set up regular training courses to promote continuing awareness of a wide range of subjects, based on a training plan with established topics.

Developing responsible purchasing practices

Inclusive purchasing criteria: Integrate inclusion and diversity criteria into purchasing processes.

Partnerships with a wide range of companies: The convention with the GESAT network of sheltered work establishments/ Promotion of channels agreement for 2024?

Monitoring and evaluation: Set up indicators to measure the impact of responsible purchasing on diversity and inclusion, as well as the hours of integration work.

By integrating these pillars into the deployment of its D&I policy, the Group aims to create a more equitable and respectful working environment for all. This contributes to creating a shared, positive corporate culture and improved performance over the long term.

Policy description (a)	
Scope (b)	The Diversity and Inclusion policy that is initially being rolled out across the whole of France, will gradually be extended to international entities. An exchange of best practices with some of the Group's international contacts is already underway.
The most senior level in the undertaking's organisation that is accountable (c)	The Group HR Director and the Group CSR Officer spearhead the Diversity & Inclusion policy, reinforcing our ability to impact employees and act effectively. A national network of local D&I team leaders has been set up, mobilising all French human resources, i.e. 37 employees, as well as the network of French CSR team leaders. This system guarantees effective dissemination of information and implementation of actions in each region. These teams work closely together to ensure that D&I initiatives are permanently integrated into the Group's culture. GL events is convinced that this collective commitment will help create a more inclusive working environment that respects diversity.
Reference to third-party standards or initiatives (d)	For the disability component of its D&I policy, the Group relies on the Agefiph and Cap Emploi networks to identify and adopt best practices, as well as awareness-raising and training initiatives. The legally required percentage of disabled employees is used as a benchmark for this approach.
Consideration of the interests of key stakeholders (e)	The network of local HR and CSR team leaders helps the Group to understand the realities on the ground in the various business lines, so that it can fine-tune its diversity and inclusion initiatives. In addition, a diagnostic survey is currently being carried out in France on the subject of disability.
Policy availability (f)	A section dedicated to Diversity and Inclusion was created to centralise all documents and links relating to the actions undertaken, available to all employees. For those who do not have access to the intranet, this information is also distributed through posters located at the different sites. Each action taken is communicated to all HR staff in France, who are responsible for relaying the information to their respective teams. In addition, a quarterly summary report is sent to all BU managers, providing an overview of the various actions implemented.

To deploy and strengthen our Diversity and Inclusion policy, a Diversity and Inclusion Manager has been appointed to spearhead strategic initiatives to strengthen our commitment to diversity and inclusion and ensure their implementation across all our territories. This key role includes awareness-raising initiatives and providing training to teams about diversity issues, as well as integrating these values into our recruitment and talent management practices.

Specific resources have been introduced to support these actions, in particular through the collection of quantitative and qualitative data to measure progress and adjust actions accordingly.

The Diversity and Inclusion department is actively supported by the Group HR Director and the Group CSR Officer, which reinforces our ability to have an impact on our employees and to take concrete action. A national network of correspondents, made up of 37 HR France employees and CSR advisers, has also been deployed to ensure effective communication and implementation of actions in the field.

This close collaboration ensures that our D&I initiatives are systematically and sustainably integrated into the company's culture, and contributes to progress in creating a more inclusive and diversity-friendly working environment.

The Group is implementing a diversity and inclusion training plan that will help establish these values as an integral part of its corporate culture and develop the skills and best practices of its employees. The purpose of this programme is to promote an alignment of skills and practices across executive management, managers and teams with respect to inclusion issues.

To date, several training topics have been identified: sexual and gender-based violence in the workplace, intergenerational relations, disability and diversity.

- **Sexual and gender-based violence (SCBV):** Since 2022, the Group has provided training on sexual and gender-based violence for its Executive Committee, site general managers, managers and HR teams. This initiative will be extended to all employees, reinforcing our commitment to a respectful and inclusive working environment.
- **Intergenerational relations:** The Group is aware of the growing generational diversity within its teams, and sees this theme as a key lever for success. Training in intergenerational dynamics is designed to encourage collaboration and understanding between the different generations, facilitating skills sharing and conflict management. This contributes to the creation of an inclusive, high-performance and sustainable working environment. Pilot sessions are currently in progress.
- **Persons with disabilities:** After training its CSR teams, the Group is now continuing to upgrade the skills of its HR teams, with a training plan that will run until 2025. This plan will build on the results of the assessment currently being carried out in collaboration with Agefiph. Progress will be measured in terms of the percentage of HR staff trained.

- **Diversity:** The Group's goal is to develop a network of local team leaders and contacts in the field of diversity, with the deployment of the "Diversity Fresk". The objective is to gradually raise awareness and train all employees through collaborative workshops, in order to promote the values of diversity and inclusion and promote the adoption of good practices on a day-to-day basis. The results of this initiative will be quantified by the number of sessions and participants trained by 2025.
- **Integration:** To facilitate the integration of new employees, the Group optimises its onboarding processes by emphasising the values of diversity and inclusion. An e-learning module, currently being created, will be integrated into the compulsory induction course for all new employees, and extended to existing teams. This module will focus on disability, and will be measurable in terms of completion rates and evaluations, with results tracked for the next CSRD directive.

The purpose of these initiatives, backed by concrete resources, is to strengthen internal cohesion, create a more inclusive working environment and deliver quantifiable results by 2025. Reflecting its commitment to diversity, the professional integration of people with disabilities is a top Group priority. Employees are informed, advised and supported in every stage of their career, to ensure they receive the best possible support.

The Inclusion and Diversity Manager spearheads and coordinates the Group's disability policy. This policy plays a central role in facilitating the continued employability of disabled employees by ensuring that appropriate solutions are adopted to deal with any difficulties encountered. Her mission encompasses the recruitment, integration and career-long support of our disabled employees. She also acts as a privileged contact, providing confidential assistance with procedures for recognising the disability and implementing workstation adjustments recommended by the occupational health authorities.

This policy is being gradually deployed, first in France and then internationally, while complying with local legislation. To encourage dialogue about disability, an information and communication campaign was launched aimed at all our employees in France. This initiative invites employees with specific needs to communicate their concerns and receive the appropriate support.

Employee support includes administrative assistance with disability-related procedures, as well as working with the occupational health authorities to obtain medical recommendations. For example, workstations are optimally adapted to the individual's medical situation and working environment.

2. Process of dialogue with members of the company's workforce and their representatives on impacts (S1-2)

GL events has not established a formal dialogue process. Instead, the company relies on good managerial practices that emphasise transparency, employee involvement in decision-making and support during periods of change, as well as on local regulations to ensure that employees remain informed and are consulted on important and relevant issues wherever the company operates. The main stages of the dialogue process involve meetings to inform employees of important decisions, organisational changes and future projects.

The company maintains regular dialogue with employees, either directly or through their designated representatives, unions or employee delegates. It also ensures compliance with local laws providing for employee information and/or consultation. The purpose of this commitment is to keep employees informed and involve them in decisions that may have an impact on their role, their working environment or their terms and conditions of employment.

Dialogue is initiated at key stages, and can take the form of

meetings with all affected employees, discussions as part of collective bargaining, or structured consultations through designated representatives. The frequency of dialogue depends on the context and the occurrence of specific events. In some areas, such as Brazil, employee surveys and feedback are collected through external service providers such as Great Place To Work (GPTW), in order to assess employee feelings.

The responsibility for ensuring dialogue with employees lies with management and the human resources (HR) department. Local human resources teams facilitate discussions in the field and act as intermediaries between employees and management. Communications are sent to employees in the form of reports on decisions, information e-mails or posters placed in specific areas. This communications material is also available on the Group intranet.

These measures enable GL events to maintain an open and constructive dialogue with its employees, fostering a transparent and respectful working environment.

3. Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3)

Backed by its Code of Ethics, GL events is committed to respecting ethical values in the management of its day-to-day activities, ensuring transparency, fairness and integrity. The Group applies a "zero tolerance" policy to all unethical practices, including inappropriate, disrespectful or illegal behaviour, harassment, discrimination, corruption, influence peddling and human rights violations. GL events encourages its employees and external parties to adopt an attitude of openness and transparency, and undertakes to support anyone who raises concerns in good faith, even if these prove to be incorrect.

The Group adopts a proactive approach to ensure that employees have access to multiple channels for raising concerns, including direct channels via their human resources contact and managers, as well as anonymous reporting through an internal whistleblowing system.

When GL events identifies or is informed that its actions have caused or contributed to a material adverse impact on its employees, the Group adopts a methodical approach to resolve or help resolve the situation. As a general rule, this involves recognising the problem, investigating its causes and implementing corrective measures. The company relies on best practices, such as transparent communication, employee consultation and compliance with local labour laws, to ensure a fair and appropriate response.

Since its creation, GL events has based its development on compliance with its core values of ethics and integrity, as set out in its Ethics Charter. The Group considers the principle of integrity, and in particular the fight against corruption, in all its business practices to be fundamental to its long-term future. Every employee, at every level, contributes to the promotion of ethical practices and compliance with its values and rules. In addition, Executive Management is actively committed to promoting a culture of ethics and compliance, by ensuring that these principles are integrated into Group practices.

In application of France's anti-corruption law (known as the Sapin 2 Act), the Group has set up an internal whistle-blowing system dedicated to the fight against corruption. These procedures have also been deployed for entities operating internationally, to support employees in applying Group policies.

Employees have several internal channels through which they can communicate their concerns or needs directly to the organisation:

- The human resources department and managers: employees can contact human resources professionals or their direct superiors to discuss any problems, whether related to working conditions, behaviour or company/employee decisions.
- Third-party internal whistleblowing system accessible 24/7: through a secure and anonymous platform (Whispli), employees are able to report unethical behaviour, compliance breaches or other issues in confidence. This platform is available on the Group's intranet, and a whistleblowing procedure as well as a Whispli user guide are available to help employees use the platform and make sure they are fully aware of their rights and duties as whistleblowers. A dedicated compliance e-mail address has also been set up for direct contact with the Group's ethics compliance officers.

When an employee reports an incident through one of the available channels, it is recorded, investigated and followed up in accordance with established compliance policies. These procedures ensure that employee alerts are dealt with fairly and in a timely manner. The company guarantees that whistleblowers will not be subject to any reprisals and ensures that no one is adversely affected for reporting suspected actual or potential breaches in the Group's activities.

The company ensures that all employees are informed about how to report an incident. The legal team in charge

of Group compliance informs employees of the existence of the whistleblowing system and encourages open lines of communication between managers and human resources. In addition to compliance training, employees are regularly reminded of these processes on the My GL events intranet. All concerns raised through official channels are monitored by an internal control system. The company records the problem in an incident log, monitors the resolution process and verifies the result to ensure that it has been dealt with effectively.

In line with its health and safety requirements, the Group has established communication systems enabling employees to report any near misses or accidents, and to request corrective actions. An "internal workplace accident declaration" form is available for all Live division companies in France. The Group ensures that incidents, near misses and any cases of non-compliance, together with the resulting investigation protocols and corrective actions, can be reported to the local health and safety correspondent, the relevant manager or the local human resources teams.

4. Taking action on material impacts on the company's own workforce, and approaches to mitigating material risks and pursuing material opportunities related to its own workforce, and effectiveness of those actions (S1-4)

In view of the company's decentralised and compartmentalised organisational model, staff-related risks and opportunities are managed mainly at local level, as there are no risks or opportunities considered to apply uniformly to all regions and activities. In this way, each site adapts its actions to the specific needs and contexts of its area. Initiatives to prevent or mitigate negative impacts on the workforce are thus defined locally. Local managers assess the risks, develop mitigation strategies and take concrete measures to safeguard the well-being of employees. This includes, for example, managing health and safety concerns or improving working conditions. Major risks, such as compliance with labour laws and safety in the workplace, are dealt

with locally, although they are controlled and monitored at Group level.

Opportunities for employee improvement, such as training programmes, professional development and well-being initiatives, are also managed at local level according to the specific needs of each region.

Finally, to ensure local practices do not cause or contribute to significant adverse impacts, the company rigorously monitors compliance with local regulations and ethical standards, guaranteeing a healthy and compliant working environment.

Diversity, equity and inclusion

Key action	Diagnostic action / Agefiph agency
Scope	France
Time horizons	End of diagnosis: March 2025
Description of action	<p>As part of the development of the Group's disability policy, a Diagnostic Action was carried out with respect to the integration and retention of people with disabilities.</p> <p>To encourage a participative approach, interviews were conducted with a panel of employees. These interviews provided an opportunity to discuss perceptions of disability and possible experiences, and encourage the sharing of suggestions. The analysis of this survey and the interviews were conducted on a combined basis and presented in total anonymity.</p> <p>The aim of this diagnosis was to facilitate the implementation of a framework conducive to the employment and development of disabled employees within the Group. The results of this audit will lead to the formulation of recommendations and proposals for concrete actions in the future. It will also help identify good practices and encourage them to be implemented more widely.</p>
Advances	All the documents requested and data collected were sent to Agefiph for analysis, and interviews were carried out on the different panels in each division.
Expected outcomes	An analysis will be carried out by the end of March 2025 in order to define an action plan covering the 2025-2027 period with commitments based on quantitative and qualitative objectives to be measured and monitored over three years.
Allocated resources	A steering committee to monitor this action plan closely was set up comprising the Diversity and Inclusion Manager, the Group Human Resources Director, the CSR Director and the Venues Human Resources Director.

Key action	Awareness-raising/communication campaigns
Scope	France
Time horizons	From early April 2024 to December 2025
Description of action	<p>As part of the development of the Group's disability policy, GL events carried out a number of initiatives to initiate dialogue on the subject of disability, raise awareness and properly equip its employees.</p> <p>A presentation was made during the Quality of Life at Work Week (SQVT) to raise employees' awareness about the different types of disability and the support available for facilitating job stability for disabled employees.</p> <p>The Group also produced a communication kit on the subject available to all employees in France. The main aim of this approach is to open up dialogue and inform employees about existing measures, the Group's commitment and the dedicated contacts available to support them. Another goal is to foster a climate of trust so that employees feel free to share their concerns about their situation.</p> <p>This kit includes:</p> <ul style="list-style-type: none"> - General information about our commitment and our Disability Policy - A "Why talk to my employer about my situation? " - Two papers on procedures for obtaining the status as a "disabled worker" (you can choose the approach that suits you best) - Information on job stability and the different stages of support <p>The Group also took part in SEEPH (the European Week for the Employment of People with Disabilities). This week was therefore organised as follows:</p> <p>Webinars</p> <p>Format: 1 webinar per day</p> <p>Objectives: Raising awareness on one topic per day (cancer, dyslexia, etc.) and on providing them with support within the company, creating a climate of trust, eliminating prejudices and confirming the list of dedicated contacts.</p> <p>Subjects:</p> <ul style="list-style-type: none"> — Understanding mental health issues — Cancer and continued employability — Musculo-Skeletal Disorders (MSDs): How to avoid them — Understanding neurodevelopmental disorders, and existing solutions — Organising accessible events <p>Short videos</p> <p>Format: 1 day, 1 story. Every day, videos were broadcast featuring the stories of our employees with disabilities and the Group's actions in this area.</p> <p>Objectives: Highlight the Group's disability initiatives and explore the daily realities and experiences of three employees with disabilities.</p> <p>Participation in Duo'Day</p> <p>Format: 1-day reception on-site</p> <p>Objectives: Immerse employees in the world of work, promote inclusion and actively raise awareness among our employee volunteers.</p> <p>23 volunteers throughout the France Group and creation of 10 Duos throughout France.</p> <p>Raising awareness about responsible purchasing and assisted employment establishment (ESAT/EA)</p> <p>Format: A 1 1/2 hour awareness-raising session for buyers</p> <p>Objectives: Raising awareness of responsible purchasing, GESAT sheltered work network agreement and management of their directory and platform.</p> <p>Diversity&Inclusion Fresk workshop</p> <p>Format: 3h awareness-raising session</p> <p>Objectives: Raise awareness of Diversity and Inclusion issues among HR staff, and train them to manage these issues within their own areas.</p>
Advances	Actions carried out and replayed on the MY GL events intranet.
Expected outcomes	The Group expects employees with special needs to feel free to come forward in complete confidence, so that the D&I manager can provide them with the best possible support.
Allocated resources	The Group HR Director and CSR Officer sponsor and relay information from HR to each area.
Financial resources	Webinars: €5,400 incl. VAT.

A guide was produced to formalise our commitments in terms of good practices, know-how and expertise in the field of inclusion and diversity, laying a solid foundation for our policy in this area.

This document was distributed to all HR teams in France who were tasked with passing it on and applying it within their respective areas. It is also available to all on our intranet. A network of HR relays is being set up to ensure the effective deployment of this guide, in particular by promoting the inclusion and diversity fresh among managerial and operational teams.

Employee training and development

The Group is committed to organising skills development in close collaboration with managers and HR teams, while aligning training initiatives with strategic priorities.

Skill requirements are determined during career interviews, validated by managers and prioritised by the departments. Training plans, which are designed and budgeted, are rolled out throughout the year in accordance with operational requirements and employee objectives. These include in-house training led by experts, external programmes on a variety of topics, access to online platforms for continuous learning, and mentoring and coaching initiatives. A training catalogue is available to guide employees and managers in choosing the most appropriate programmes.

The impact of the training is rigorously monitored, by means of immediate and follow-up evaluations, feedback from managers and tracking of participation rates.

At the same time, a talent management tool is being deployed to facilitate professional interviews and skills development. This tool will gradually evolve over time to meet the Group's future talent management needs.

Working conditions at GL events

GL events is committed to providing its employees with optimal working conditions. Various initiatives have been introduced to improve workplace quality of life, while ensuring the safety and well-being of employees through strict compliance with occupational health and safety standards.

In France, for example, GL events actively supports initiatives such as the Quality of Life and Working Conditions Week, organised by Anact (*Agence Nationale pour l'Amélioration des Conditions de Travail*). The 2024 event featured a wide-ranging programme, including webinars on key topics that included stress management, psychosocial risks, employment and disability, and change management. These informative sessions were accompanied by on-site activities such as yoga, self-massage workshops and 'Time Together' social events, designed to encourage conviviality and connection in the workplace.

These ongoing efforts reflect GL events' commitment to ensuring that the company is not just a place to work, but also a place where employees can develop physically, mentally and socially.

Employee health and safety

Employee health and safety are top priorities at GL events. The company complies strictly with occupational health and safety standards. Given the diversity of sites and events, these safety protocols are mainly overseen by field managers, who ensure that standards are met in real time and adapted to the specific needs of each site. Although outside experts are sometimes called in for activities requiring specialised supervision, GL events also has a strong team of in-house experts trained in specific areas such as working at heights, manual handling and other specialised safety practices.

Given the geographical dispersion and complexity of its activities, the company has also established comprehensive health, safety and security measures for its employees working internationally. This includes a group insurance policy covering health, safety, security and international repatriation to ensure that all employees working outside their home country are fully covered in the event of an emergency or unforeseen circumstances.

GL events' commitment to safety is not limited to compliance, but also seeks to create a culture where the employee's well-being is a top priority, whether they are working on site at an event or in another country.

5. Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S1-5)

EMPLOYEE TRAINING AND DEVELOPMENT

Target: Provide employees with the tools, resources and opportunities they need to develop their skills, advance their careers and contribute to GL events' long-term success.

Main areas of intervention:

- Continuing education and career development: GL events is convinced that the personal fulfilment and success of the company are closely linked to the professional development of its employees. The company is thus working to promote a culture of continuous learning where employees are encouraged to take charge of their career development and explore new opportunities within the Group.
- A diverse range of training programmes: GL events offers a wide range of training opportunities to meet the diverse needs of its employees. This includes the development of technical skills, leadership training and

the improvement of non-technical skills. The in-house Learning and Development department works closely with managers to assess and identify specific development needs, ensuring that employees have access to relevant training that helps them excel in their roles and prepare for future opportunities.

- Project/assignment-based learning: In addition to formal training, the dynamic nature of the sector offers many opportunities for informal learning. GL events actively encourages employees participate in one-off projects or assignments and to seek out opportunities for internal mobility as a way to broaden their expertise and gain valuable experience in different areas of the company. This hands-on learning contributes to developing both individual skills and organisational knowledge.
- Ambitious promotional objectives: As part of its commitment to career development, GL events aims to promote

at least 8% of its workforce each year. This ambitious goal reflects our belief that career advancement should be accessible to all employees who are motivated and have the capacity to evolve.

- Performance management and talent identification: To support its approach to employee development, GL events has implemented robust performance management and talent identification processes. These make it possible to identify people with development potential and support them as they progress within the company. The approach is designed to ensure that employees with the necessary motivation and skills to develop are offered this opportunity.
- Adapting to changing training needs: GL events is continually investing in the professional development of its teams, by ensuring that training offerings remain adapted to industry trends and the company's changing needs. This ensures that employees have the latest knowledge and tools to perform in an ever-changing market.

Indicators and targets:

- Strive to promote at least 8% of the workforce each year.
- Continuously update training programs to reflect new industry trends and internal needs.
- Encourage participation in projects/missions and internal mobility to broaden employee expertise and career opportunities.

HEALTH AND SAFETY

Target: Ensure the health and safety of all employees by strictly complying with occupational health and safety regulations, and by progressively creating a culture of proactive safety management at all sites and in all operations.

Main areas of intervention:

- Compliance with occupational health and safety standards: GL events complies strictly with local safety regulations to protect employees in various working environments.
- On-site risk management: Safety protocols are managed by trained field managers, with oversight of specific challenges such as working at heights, manual handling tasks and the use of heavy machinery. GL events also calls on external experts when specialised security supervision is required.
- Safety training and awareness: Regular safety training sessions cover essential topics such as emergency procedures, the correct use of personal protective equipment (PPE) and risk management specific to on-site activities. Employees are equipped with the knowledge they need to identify hazards and take immediate action.
- Incident reporting and response: GL events has set up a simplified system for reporting unsafe conditions or incidents, focusing on urgency and thorough investigation.

Indicators and targets:

- Track and reduce accidents resulting in lost time from one year to the next.
- Ensure 100% participation in mandatory safety training programs.

WORKING CONDITIONS

Target: GL events believes that the well-being of its employees depends on the fundamental principles of health and safety, learning and development, diversity and inclusion, which are essential elements of its work culture. In addition to these core principles, the company strives to guarantee fair compensation and to foster open dialogue and proximity between employees, management and representatives.

Main areas of intervention:

- Dialogue: GL events places particular importance on daily, meaningful interaction between managers and employees. Social dialogue is not limited to formal processes, but is an ongoing, dynamic exchange that takes place in the field. Managers actively engage with their teams, encouraging open discussions about workplace concerns, team performance and opportunities for improvement. The company also works closely with employee representatives, ensuring that their input is an integral part of the decision-making process. This practical approach to social dialogue fosters trust, transparency and collaboration, empowering employees to help shape their working environment.
- Adequate wages and fair compensation: GL events recognises that fair compensation is essential to employee satisfaction and long-term commitment. The company is committed to offering adequate wages that reflect both market standards and employee contributions. In addition to competitive base salaries, GL events offers benefits designed to support employees' financial security and overall quality of life. The compensation structure is regularly reviewed and adjusted to ensure that it remains fair, offering a stable basis for personal and motivating professional fulfilment.

Indicators and targets:

- Reinforce direct engagement between management and employees, and deepen collaboration with employee representatives to improve working conditions and respond quickly to concerns.
- Guarantee competitive and fair compensation for all employees, with regular reviews to keep pace with market standards and employee needs.

DIVERSITY, EQUITY AND INCLUSION**Target:**

GL events aims to deploy and reinforce the company's Diversity and Inclusion (D&I) policy, consolidating its commitment to diversity and inclusion, and ensuring implementation across all territories.

Main areas of intervention:

- **Awareness-raising and training:** Raising awareness and training teams in diversity issues are essential to integrating these values into recruitment and talent management practices. A diversity and inclusion training plan has been set up, covering topics such as sexual and gender-based violence, intergenerational issues, disability and diversity. The purpose of these initiatives is to standardise the skills and practices of executives, managers and teams with regard to inclusion issues.
- **Data collection:** Dedicated resources have been made available to support diversity and inclusion initiatives, in particular by collecting quantitative and qualitative data. This data is used to measure progress and adjust actions accordingly, ensuring continuous improvement of D&I initiatives.
- **Support and collaboration:** The Diversity and Inclusion department is actively supported by the Group HR Department and the Group CSR Director, guaranteeing a greater capacity to impact employees and take concrete

action. A national network of correspondents, made up of 37 HR France employees and CSR advisers, has also been deployed to ensure effective communication and implementation of actions in the field.

- **Specific initiatives:** Several specific initiatives have been implemented to reinforce diversity and inclusion. For example, training courses on sexual and gender-based violence have been introduced starting in 2022, and pilot sessions on intergenerational dynamics are in progress. The Group is also continuing to upgrade the skills of its HR teams in the area of disability, and is developing a network of diversity coordinators and local contacts. The optimisation of onboarding processes highlights the values of diversity and inclusion, with an e-learning module currently being created.
- **Disability policy:** The Inclusion and Diversity Manager spearheads and coordinates the Group's disability policy, playing a central role in contributing to the continued employability of disabled employees. This mission encompasses the recruitment, integration and career-long support of employees with disabilities. An information and communication campaign has been launched to encourage dialogue around disability, and comprehensive health, safety and security measures were implemented for employees working internationally.

Indicators and targets:

- Percentage of HR staff trained in disability issues.
- Number of sessions and participants trained in the "Diversity Fresk".
- Completion and evaluation rates for the e-learning module on diversity and inclusion.
- Results monitored for the CSRD directive.
- Progress measured through diagnostics in collaboration with Agefiph.

6. Characteristics of company employees (S1-6)

Description of GL events' own workforce

For 2024 and for previous years, GL events considers as its own workforce those employees under its direct responsibility and having a direct contractual relationship with it, which excludes casual workers, subcontractors and service providers.

GL events employees include:

- permanent employees: full-time or part-time employees who have signed an open-ended contract directly with one of the Group's entities.
- non-permanent employees: full-time or part-time employees who have signed a contract with a fixed end date directly with one of the Group's entities.

The GL events own workforce does not include :

- subcontractors and service providers.
- casual workers: temps, intermittent workers and event hosts/hostesses.

The number of employees and their presence in the Group at 12/31/2024 are reported on the basis of HRIS tools for France and data reported by countries via a dedicated data collection file.

Total number of Group employees at 12/31/2024 in headcount and by gender

Gender	Number of employees 2023*	Number of employees 2024
Male	3,402	3521
Female	2,248	2415
Other	0	0
Not reported	0	0
Total employees	5,650	5936

**The data published in the Non-Financial Statement (NFS) for 2023 took into account reporting scopes not included in the Group's financial consolidation scope, and did not include apprenticeship contract employees (work-study contracts). These items have been rectified in the CSRD 2024 (consolidated Group scope and work-study contract workers counted).*

The total number of employees at 12/31/2024 rose by +5.06% (286 employees), with a more marked increase in the number of female employees (+7.4%) than male employees (+3.5%). The faster increase in the number of female employees highlights efforts to promote diversity and inclusion. Consistent nil values in the 'Other' and 'Undeclared' categories may indicate a need to improve data collection methods for non-binary or undeclared gender identities.

Average total workforce by gender

Average 2024 account	
Male	3217
Female	2152
Total	5369

Breakdown of workforce by division and gender

	At 31/12/2023*			At 31/12/2024		
	Female	Male	Total	Female	Male	Total
EXHIBITIONS	379	202	581	413	226	639
HOLDING	113	106	219	137	119	256
LIVE	1137	2492	3629	1183	2535	3718
VENUES	619	602	1221	682	641	1323
TOTAL	2248	3402	5650	2415	3521	5936

* Update of the reporting scope - see chapter 6. Characteristics of company employees (S1-6) page 103

Breakdown of workforce by country and gender

Regions and countries	Number of employees at 31/12/2023*	Number of employees at 31/12/2024		
	Total	Female	Male	Total
AFRICA	263	52	166	218
South Africa	226	52	166	218
Mauritius	37	0	0	0
AMERICAS	709	319	500	819
Brazil	453	222	322	544
Chile	253	96	177	273
United States	3	1	1	2
EAST ASIA	895	322	359	681
China	710	300	330	630
Japan	35	22	29	51
WEST ASIA	150	34	137	171
Saudi Arabia	0	8	13	21
United Arab Emirates	150	26	124	150
EUROPE	702	281	426	707
Belgium	37	21	16	37
Spain	5	3	2	5
Hungary	103	74	36	110
Italy	34	33	15	48
Netherlands	53	29	26	55
United Kingdom	307	53	252	305
Turkey	161	67	78	145
Monaco	2	1	1	2
FRANCE	3081	1407	1933	3340
Total	5650	2415	3521	5936

* Updating of the reporting scope

Workforce by gender and geographical area

Regions and countries	Present at 12/31/2024 - Group	
	Female	Male
AFRICA	52	158
South Africa	52	158
AMERICAS	276	425
Brazil	192	274
Chile	83	150
United States	1	1
EAST ASIA	285	328
China	267	307
Japan	18	21
WEST ASIA	29	133
Saudi Arabia	5	10
United Arab Emirates	24	123
EUROPE	251	394
Belgium	19	16
Spain	3	2
Hungary	68	33
Italy	27	14
Netherlands	26	23
United Kingdom	49	237
Turkey	60	70
Monaco	1	1
FRANCE	1,258	1,780

Employees by type of contract broken down by gender

	Present at 12/31/2024 - Group				
	Women	Men	Other	Not communicated	TOTAL
No. of employees (headcount)	2415	3521	0	0	5936
No. of permanent employees (headcount)	1979	3000	0	0	4979
Number of non-permanent employees (headcount)	436	521	0	0	957
No. of employees with non-guaranteed hours (headcount)*	0	0	0	0	0

*GL events does not hire employees on non-guaranteed time contracts.

Information on employees by type of contract, broken down by region

	Present at 12/31/2024 - Group					
	France	Europe*	Africa	Americas	Asia	Total
No. of employees (headcount)	3340	707	218	819	852	5936
No. of permanent employees (headcount)	2967	671	156	806	379	4979
Number of temporary employees (headcount)	373	36	62	13	473	957
No. of employees with non-guaranteed hours (headcount)	0	0	0	0	0	0

*Outside France

Percentage of employees leaving the company during the reporting period (FY 2024) by gender and country

Regions and countries	Women	Men	Total
AFRICA	1%	17%	14%
South Africa	4%	17%	14%
AMERICAS	21%	20%	20%
Brazil	23%	22%	23%
Chile	15%	15%	15%
United States	100%	0%	50%
EAST ASIA	26%	23%	24%
China	26%	23%	24%
Japan	27%	21%	24%
WEST ASIA	9%	2%	4%
Saudi Arabia	25%	0%	10%
United Arab Emirates	4%	2%	3%
EUROPE	23%	15%	18%
Belgium	14%	19%	16%
Spain	0%	0%	0%
Hungary	19%	8%	15%
Italy	12%	13%	13%
Netherlands	24%	15%	20%
United Kingdom	15%	13%	13%
Turkey	43%	26%	34%
Monaco	0%	0%	0%
FRANCE *	18%	14%	16%

*Excluding Marseille Events

Employee turnover rate (year 2024)

	Total*	Permanent	Non-permanent
No. of departures	1017	656	361
Average headcount	5369	4,603	767
Turnover rate	18.9%	14.3%	47.1%

*Excluding Marseille Events

7. Characteristics of non-salaried employees assimilated to company personnel (S1-7)

Intermittent workers at GL events represent a specific population of workers who are hired on a temporary basis to meet the fluctuating needs of events. Intermittent workers are hired for short, specific assignments, corresponding to the duration of particular events or projects. In France, intermittent workers in the entertainment industry benefit from a specific unemployment insurance scheme, which takes account of the non-continuous nature in their periods of work and allows them to receive compensation between missions.

For fiscal 2024 in France, the Group called on the skills of 229 full-time equivalent (FTE) intermittents, i.e. 191 FTE for the Live Division and 38 FTE for the Venues Division.

This population is essential for GL events, as it enables the company to adapt quickly to the varied and changing needs of the events industry.

GL events' **hosts and hostesses** represent a specific population of workers were vital to ensuring the smooth running of events. Hosts and hostesses are hired for temporary assignments, corresponding to the duration of specific events or projects. Their use is therefore by nature ad hoc and linked to periods of high activity. This population includes a variety of functions such as welcoming and directing visitors, distributing access badges, managing cloakrooms, and preparing and distributing microphones at conferences.

For 2024 in France, the Group called on the skills of 251 full-time equivalent (FTE) hosts/hostesses. This population is also essential for GL events, as it is vital for ensuring the quality of event reception and hospitality services for participants and attendees.

Temporary staff at GL events represent a specific population of temporary workers, hired to meet the company's fluctuating needs. This population includes a variety of trades such as equipment handlers, caterers, administrative assistants and other professionals.

In France, temporary workers benefit from a specific legal framework governing their working conditions, including special rights and protections, such as access to professional training and end-of-assignment allowances.

For fiscal 2024 in France, the Group called on the skills of 294 temporary workers on a full-time equivalent (FTE) basis. This population is essential for GL events, as it enables the company to adapt quickly to the varied and changing needs of the events industry.

GL events is committed to providing clear and accurate

information on its workforce, including "non-employees", as part of our CSRD statement. The Group considers that reporting data for temporary employees, hosts/hostesses and casual workers in full-time equivalents (FTE) reflects a logical and consistent approach:

- **Comparability:** The use of the FTE classification helps to standardise headcount data and thus facilitates comparisons between different categories of 'non-salaried' workers (hosts/hostesses, intermittent workers, temporary workers, etc.) and between different periods.
- **Transparency and precision:** Converting the hours worked by "non-salaried employees" as FTEs, provides a more accurate picture of the actual contribution of this subset to our operations. This ensures a more transparent representation of the importance of these workers in our organisation while at the same time ensuring that their impact is neither underestimated nor overestimated.

The Group may also use the service of subcontractors. The policies, actions and objectives relating to these value chain workers are presented in [ESRS S2](#).

8. Diversity indicators (S1-9)

Breakdown by gender of the number of employees by status as a percentage for 2024

	Women	Men	Total breakdown
BU Manager / Executive Officer*	32%	68%	3%
Apprentices	56%	44%	3%
Worker / Food Services	10%	90%	26%
Management staff	47%	53%	21%
Employee / Supervisor / Technician	54%	46%	47%
Total	41%	59%	100%

* Senior management includes Executive Committee members and N-1 employees working in the countries concerned.

Breakdown by gender of the number of employees by status in headcount for 2024

	Women	Men	Total breakdown
BU Manager / Executive Director	56	120	176
Apprentices	103	81	184
Worker / Food Services	160	1380	1540
Management staff	580	663	1243
Employee / Supervisor / Technician	1516	1277	2793
Total	2415	3521	5936

Breakdown by gender of the number of employees by status in headcount for 2024

	Total 2023	Women	Men	Total
Less than 30	26%	52%	48%	24%
between 30 and 50	43%	40%	60%	53%
more than 50 years	31%	30%	70%	23%
Total	100%	41%	59%	100%

9. Adequate wages (S1-10)

GL events works to guarantee its employees an adequate wage covering their basic needs and those of their families. This commitment is an integral part of the company's policy of social responsibility and sustainability, aimed at ensuring the well-being of its employees.

GL events applies a compensation policy based on objective criteria such as skills, experience and performance. The company ensures that salaries are competitive with the market and comply with current legal and regulatory standards. Instructions are presented and circulated to countries for annual salary review campaigns.

Each year, GL events examines the salaries of all its employees in relation to local standards, and endeavours to progressively correct any potential discrepancies identified during the annual compensation campaigns. All countries must submit their salary reviews to the Group for approval. This regular

monitoring ensures that all employees receive fair and adequate remuneration.

In addition, GL events invests in the training and development of its employees, offering them opportunities for career advancement, skills enhancement and improved employability. GL events' objective is to gradually align itself with standards for adequate wages for all its direct employees in all the countries where it operates. The data currently available at Group consolidation level do not allow us to publish data for all countries this year. An assessment will be set up in 2025 to support the countries and gather all the information needed formulate an opinion on the Group's entire scope based on the same methodology.

In 2024, a preliminary assessment showed that no employee in Europe was paid less than the adequate wage benchmark (50% of the national average gross wage).

10. Social protection (S1-11)

All Group employees are covered by social security protections though not for all major events: sickness, unemployment, retirement, accidents at work and acquired disabilities, parental leave.

The following table shows the social protections available in each country.

Country	Event types	Employees covered	Employees present at 12/31/2024
South Africa	Sickness, unemployment, retirement, occupational accidents	Employees, self-employed workers	218
Saudi Arabia	Sickness, retirement, occupational accidents	Employees, expatriates (partially)	21
Belgium	Sickness, unemployment, retirement, occupational accidents, maternity leave	Employees, self-employed workers	37
Brazil	Sickness, unemployment, retirement, occupational accidents	Employees, self-employed workers	544
Chile	Sickness, unemployment, retirement, occupational accidents	Employees, self-employed workers	273
China	Sickness, unemployment, retirement, occupational accidents	Employees, migrant workers (partially)	630
United Arab Emirates	Sickness, retirement, occupational accidents	Employees, expatriates (partially)	150
Spain	Sickness, unemployment, retirement, occupational accidents, maternity leave	Employees, self-employed workers	5
United States	Sickness, unemployment, retirement, occupational accidents	Employees, self-employed workers	2
France	Sickness, unemployment, retirement, occupational accidents, maternity leave	Employees, self-employed workers	3340
Hungary	Sickness, unemployment, retirement, occupational accidents	Employees, self-employed workers	110
Italy	Sickness, unemployment, retirement, occupational accidents, maternity leave	Employees, self-employed workers	48
Japan	Sickness, unemployment, retirement, occupational accidents	Employees, self-employed workers	51
Monaco	Sickness, unemployment, retirement, occupational accidents	Employees, self-employed workers	2
Netherlands	Sickness, unemployment, retirement, occupational accidents	Employees, self-employed workers	55
United Kingdom	Sickness, unemployment, retirement, occupational accidents	Employees, self-employed workers	305
Turkey	Sickness, unemployment, retirement, occupational accidents	Employees, self-employed workers	145

"Non-salaried workers" have different social security coverage depending on their contract and the regulations in their country. Data for 2024 is not available in detail.

11. Persons with disabilities (S1-12)

Outside France, GL events does not have sufficiently reliable data to draw up precise statistics. The company complies with country-specific regulations on the inclusion of persons with disabilities. GL events is committed to respecting local laws and international standards, such as the Convention on the Rights of Persons with Disabilities (CRPD). However, the absence of proactive policies and consolidated data limits the company's ability to systematically measure and improve the integration of persons with disabilities into its international operations.

The number of employees recognised as disabled workers by gender within the Group

	Present at 12/31/2024		
	Women	Men	Total
No. of employees (headcount)	2415	3521	5936
Number of disabled workers	23	36	59
% of employees with disabilities	1.0%	1.0%	1.0%

Focus on France

Statistical data on employees with disabilities has been consolidated based on the workforce as at 31 December 2024 for employees with an officially recognised disability (RQTH, AAH, pension following an accident at work or occupational disease resulting in a permanent partial disability of at least 10%, a disability pension reducing working or earning capacity by at least two-thirds, etc.). Declarations on the number of workers with disabilities required by French law (*L'obligation d'emploi des travailleurs handicapés* or OETH) are made in year N+1, over the April/May period (i.e. April/May 2025 for 2024 data). For that reason, this data does not take into account the pro rated time of presence of disabled employees having left the Group before 31 December 2024 (for example, at the end of fixed-term contracts, internships, work-study programmes or departures during the year).

The number of employees recognised as disabled workers by gender in France

	Present at 12/31/2024		
	Women	Men	Total
No. of employees (headcount)	1407	1923	3340
Number of disabled workers	20	27	47
% of employees with disabilities	1.42%	1.40%	1.41%

See chapters 1. Policies related to own workforce. (ESRS S1-1) [page 89](#) 2. Process of dialogue with members of the company's workforce and their representatives on impacts (S1-2) [page 98](#), 3. Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3) [page 98](#) and 4. Taking action on material impacts on the company's own workforce, and approaches to mitigating material risks and pursuing material opportunities related to its own workforce, and effectiveness of those actions (S1-4) [page 99](#)

12. Training and skills development indicators (S1-13)

GL events is committed to offering training and skills development opportunities to all its employees. These initiatives are essential to enhance employee skills, promote career development and ensure continued employability.

Training and skills development

GL events offers a variety of training programs, including online training, in-person workshops and professional development sessions. In 2024, GL events employees benefited from an average of 17 hours of training per year, divided equally by gender.

Performance evaluations

GL events carries out annual performance appraisals for the majority of its employees. In 2024, 59% of eligible employees took part in these assessments which made it possible to set clear objective and discuss career development opportunities.

Absence of data for certain foreign reporting scopes

GL events is not in a position to collect all the necessary data for these regions on a consistent basis. This situation impacts the company's ability to provide comprehensive information on performance assessment and skills development indicators for its entire international scope. Some review practices are not formalised and do not make it possible to produce consistent evidence in the reporting process.

To remedy this situation, in 2025 GL events will introduce a reinforced data collection process, including specific training for data collectors and improved monitoring tools. In this way, it hopes to guarantee the exhaustive nature and accuracy of the data collected for all scopes, so as to be able to publish complete and reliable information in future CSRD statements.

Average hours of training by gender

	2023	2024		
	Total	Women	Men	Total
Total number of employees who received training	5,591	1,228	1,933	3,161
Number of training hours	47,037	22,768	31,493	54,261
Average number of training hours per employee	8.4	18.54	16.29	17.17

Percentage of employees participating in regular performance and career development reviews and career development in 2024

	Percentage of completion in 2024		
	Women	Men	Total
AFRICA	N.C	N.C	N.C
South Africa	N.C	N.C	N.C
AMERICAS	43%	32%	36%
Brazil	94%	99%	96%
Chile	N.C	N.C	N.C
United States	100%	100%	100%
EAST ASIA	44%	28%	35%
China	45%	29%	37%
Japan	16%	11%	13%
WEST ASIA	100%	99%	99%
Saudi Arabia	N.C	N.C	N.C
United Arab Emirates	100%	99%	99%
EUROPE	76%	95%	88%
Belgium	N.C	N.C	N.C
Spain	N.C	N.C	N.C
Hungary	100%	100%	100%
Italy	N.C	N.C	N.C
Netherlands	N.C	N.C	N.C
United Kingdom	100%	100%	100%
Turkey	N.C	N.C	N.C
Monaco	100%	100%	100%
EUROPE FR	66%	58%	62%
France*	66%	58%	62%
Total	62%	57%	59%

* Excluding Marseille Events

Group training hours by topic and gender

	2023	2024		
	Total	Women	Men	Total
Safety	20,239	3,621	13,748	17,369
Management / Leadership / HR	9,003	2,171	1,821	3,992
IT / Digital	5,166	2,261	2,187	4,448
Technical / Operational / Project management	3,448	2,178	4,729	6,907
Legal / Compliance	2,673	2,963	3,693	6,656
Sales / marketing / business development Business	2,562	4,554	2,175	6,729
Languages	1,953	1,479	683	2,162
Coaching / personal development	1,009	1,475	1,123	2,597
CSR / Environment	702	1,739	1,136	2,875
Finance	279	328	199	527

13. Health and safety indicators (S1-14)

100% of the Group's employees are covered by the health and safety management system in accordance with legal requirements and/or recognised standards or guidelines:

Health and safety management system

Covered ratio*	In force - 2024
0 - 19%	
20 - 39%	
40 - 59%	
60 - 79%	
80 - 100%	5,936

* Data not available for non-salaried workers

Health and safety indicators for employees in France in 2024**

Indicator	Description	Nominal
Number of deaths among GL events employees	Number of deaths among GL events employees due to occupational accidents and illnesses	0
Total number of occupational accidents	Total number of occupational accidents during the reporting period.	139
Occupational accident frequency rate	Number of occupational accidents (Lost Time Injuries) per 1,000,000 hours worked.	23.59
Total number of days absent due to occupational accidents	Total days of absence due to occupational accidents.	1,210
Occupational accident severity rate	Number of days of absence due to occupational accidents (Lost Time Injuries) per 1,000 hours worked.	0.21
Number of occupational illnesses reported	Total number of occupational illnesses recognised during the reporting period.	2
Occupational disease frequency rate	Number of occupational illnesses per 1,000,000 hours worked.	Non-significant
Number of hours of health and safety training	Number of hours of health and safety training organised.	13,134
Number of participants in health and safety training	Total number of participants in health and safety training sessions.	1,230
Investments in health and safety	Total amount invested in health and safety initiatives.	Not available

** Excluding Lou Rugby and Marseille Events

Lyon Olympique Universitaire (LOU Rugby) is a rugby club based in Lyon, France. The LOU Rugby participates in top-level competitions, notably the Top 14. With respect to accidents, it is important to note that sporting activities, particularly rugby, may entail inherent risks of injury and accidents. Rugby players are often exposed to intense physical contact, which can lead to a variety of injuries, from bruises and sprains to fractures and concussions. However, accidents occurring in the context of LOU Rugby sporting activities are not directly linked to the usual professional activities of GL events employees. Consequently, it is logical to exclude this data from GL events' health and safety reports, as it does not reflect the working conditions of the company's employees in their day-to-day duties.

GL events attaches great importance to the health and safety of its employees, with significant efforts in training and prevention, although there are still areas for improvement, notably in reducing the number of occupational accidents and collecting data on international entities. From 2025, this data will become more reliable and will be collected for the entire Group.

14. Work-life balance indicators (S1-15)

100% of GL events employees are entitled to family leave, with different rules applying depending on the country and local regulations. (See table).

Availability of family leave in countries where GL events Group companies are located

Country	Maternity leave	Paternity leave	Parental leave	Caregiver leave	Details
South Africa	4 months, unpaid	10 days, unpaid	Up to 18 weeks, unpaid	No specific leave for caregivers	Parental leave can be taken by either parent.
Saudi Arabia	10 weeks, paid by employer	3 days, paid by employer	-	No specific leave for caregivers	Maternity leave may be extended by 30 days without pay.
Belgium	15 weeks, paid for by the mutual insurance system	20 days, paid for in part by the employer and the mutual insurance system	Up to 4 months per parent, partially paid by the ONEM agency	10 days per year, unpaid	Parental leave can be taken full-time, half-time or 1/5 time.
Brazil	4 months, paid by the social security system	5 days, paid by the employer, up to 20 days for certain companies	-	No specific leave for caregivers	Companies participating in the Corporate Citizenship Program offer extended paternity leave.
Chile	30 weeks, paid by the social security system	-	12 weeks full-time or 18 weeks part-time, paid by the social security system	No specific leave for caregivers	Parental leave can be temporarily extended in the event of a health crisis
China	98 days, paid by the social security system	15 days, paid by employer	-	No specific leave for caregivers	Provinces may add additional rules.
United Arab Emirates	45 days, paid by employer	5 days, paid by employer	-	No specific leave for caregivers	Parental leave can be taken continuously or intermittently.
Spain	16 weeks, paid by the social security system	16 weeks, paid by the social security system	Up to 8 weeks, unpaid	2 days per year, paid by the employer	Parental leave can be taken on a continuous or discontinuous basis.
United States	-	-	Up to 12 weeks, unpaid, under the Family and Medical Leave Act	No specific leave for caregivers	Parental leave is often covered by short-term disability plans.
France	16 weeks for the first and second child, paid by the social security system	25 days, paid by the social security system	Up to 3 years, partially paid by the CAF (Family Allowance Fund)	3 months, renewable, unpaid	Parental leave can be taken on a full-time or part-time basis.

Country	Maternity leave	Paternity leave	Parental leave	Caregiver leave	Details
Hungary	24 weeks, paid by the social security system	5 days, paid by employer	Up to 3 years, partially paid by the social security system	No specific leave for caregivers	Parents can choose from several leave options
Italy	5 months, paid by the social security system	10 days, paid by the social security system	Up to 6 months per parent, partially paid by the social security system	3 days per year, paid by the employer	Parental leave can be taken on a flexible basis
Japan	14 weeks, paid by the social security system	1 year, partially paid by the social security system	-	No specific leave for caregivers	Parental leave can be extended until the child is one and a half years old
Monaco	16 weeks, paid by the social security system	12 days, paid by the social security system	-	No specific leave for caregivers	Parental leave is properly supported by the social security system
Netherlands	16 weeks, paid by the social security system	5 days, paid by employer	Up to 26 weeks, unpaid	10 days per year, unpaid	Parental leave can be taken on a flexible basis
United Kingdom	52 weeks, partially paid by the social security system	2 weeks, paid by the social security system	Up to 18 weeks per child, unpaid	5 days per year, unpaid	Parental leave can be taken until the child turns 18
Turkey	16 weeks, paid by the social security system	5 days, paid by employer	-	No specific leave for caregivers	Parental leave is properly supported by the social security system

Breakdown of family leave by employees in France

	France 2024*		
	Women	Men	Total
Breakdown of family leave by gender	48%	52%	115

* Excluding Marseille Events

Data for 2024 is not available internationally. From 2025 onwards, this data will be collected for the entire Group, making it possible to publish data on the breakdown of family leave in all countries.

15. Compensation indicators (compensation gap and total compensation) (H1-16)

Pay gap in % between male and female employees

France and international	2024
Average gross hourly wage for male employees	20.10
Average gross hourly earnings of female employees	17.30
Pay gap between men and women (%)	13.97

Total pay ratio

	2024
Total annual compensation for the company's highest-paid employee	756,000
Median level of total annual compensation (excluding highest paid individual)	27,456
Total annual pay ratio =	27.53

The compensation data used are the contractual elements at 12/31/2024 and the theoretical annual hours provided for in the contract. Salary data for countries outside the euro zone have been converted using the exchange rates validated by the Group for December 2024.

16. Incidents, complaints and severe human rights impacts (S1-17)

All human rights policies are presented in ESRS G1-1 1. The role of administrative, management and supervisory bodies (GOV-1) [page 123](#)

Work-related incidents

	2024
The total number of incidents of discrimination (incl. Harassment) reported	19
Number of complaints filed via dedicated channels (excluding the first point)	7
Total amount of fines, penalties and compensation for damage resulting from incidents	0

Serious human rights incidents (forced labour, human trafficking or child labour)

	2024
Number of cases of non-compliance with UN, ILO and human rights guidelines	0
Total amount of fines, penalties and compensation for damage resulting from incidents	0

9. ESRS S2 - Value chain workers

Contents

- 115 / 1. Material impacts, risks and opportunities and their interaction with strategy and business model (S2.SBM-3)
- 115 / 2. Policies related to value chain workers (S2-1)
- 116 / 3. Process of dialogue with value chain workers on impacts (S2-2)
- 116 / 4. Processes to remediate negative impacts and channels for value chain workers raise their concerns (S2-3)
- 117 / 5. Actions concerning material impacts on value chain workers, approaches to managing material risks and seizing material opportunities concerning value chain workers, and effectiveness of these actions (S2-4)
- 118 / 6. Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S2-5)

1. Material impacts, risks and opportunities and their interaction with strategy and business model (S2.SBM-3)

For GL events Group, "value chain workers" correspond directly to all of its employees and intermittents, and indirectly to all of its service providers, partners, subcontractors and customers, wherever the Group operates. All services are provided at Group company sites (offices, warehouses, reception areas) and at customer-selected event and worksite locations. The phases of assembly and disassembly of infrastructures during events are by nature more at risk of accidents, particularly falls and injuries caused by the handling of equipment, for example. These incidents can have lasting physical consequences. The employee health and safety policy is a pillar that complements the policies, actions and projects described in [ESRS S1-1](#).

All value chain workers contribute to the Group's deployment of its integrated business model, in line with current standards and regulations. In its business relations, GL events Group deploys the appropriate documentation (responsible purchasing charter, ethics charter, anti-corruption code of conduct, contractual documentation, etc.) on a case-by-case basis to prevent and proscribe so-called negative impacts such as child labour or forced labour and to limit these through an appropriate responsible purchasing and business ethics policy and actions.

Workers from the sheltered sector and/or the social integration sector are part of a dedicated regulatory framework, policy and management, supported by partnerships and agreements such as those with Sport dans la Ville, the Hosmoz network (formerly GESAT) and Agefiph. Details of our Diversity and Inclusion policy, actions and projects are provided in [ESRS S1-1](#).

2. Policies related to value chain workers (S2-1)

Policy: Health and safety for value chain workers

Impact: Impact of work-related accidents on event activity workers

The health and safety of workers, including those in its value chain, is a key issue for GL events. At the date of publication of this statement, there was no formal policy at Group level. Nevertheless, each of the Group's divisions and business units

ensures that its activities comply with current standards and regulations, and that it deploys the appropriate reference documentation for each business unit. These may include, for example, safety booklets, safety protocols, prevention plans, administrative shields for subcontractors, etc. as well as providing training to employees. Details and results are included under [ESRS S1-1](#).

In 2025, GL events will deploy its "Golden Rules Safety and

Security" guidelines. These have been drawn up on the basis of the regulatory framework governing employer liability, public access buildings, and the principles of risk prevention. These Golden Rules will be the benchmark for safety and security, and correspond to the fundamentals to be applied. These rules represent safety management standards applicable to all (employees, subcontractors, suppliers and all other stakeholders intervening in events) and at all times (assembly, operation, disassembly). GL events will renew its commitment to promoting a culture of safety by pursuing its awareness-raising and prevention efforts. In addition, the Group will pursue its preventive efforts, in particular by providing safety briefings to all site workers to share best practices for protecting themselves and others, and by organising special events such as Quality of Life and Working Conditions Week (France).

Policy: Code of conduct

As presented in [ESRS G1-1](#), GL events has implemented a code of conduct.

GL events' Code of Conduct and Health & Safety policy are aligned with the United Nations' Guiding Principles on Business and Human Rights, as well as the ILO (International Labour Organization) Declaration on Fundamental Principles and Rights at Work and the main ILO conventions. These references guarantee that fundamental rights and the protection of health and safety are taken into account in GL events' activities.

3. Process of dialogue with value chain workers on impacts (S2-2)

In addition to regular business relations, 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. These meetings take a variety of forms: satisfaction surveys, individual interviews, supplier audits, operational briefings, feedback to appropriate management bodies, etc. In addition, the Group or its entities are members of professional associations in the events industry, such as UNIMEV (*Union Nationale des Métiers de l'Événementiel*)

or UFI (*Union des Foires Internationales*), and participate in expert or market commissions to keep abreast of market trends and stakeholder expectations.

Complaints mechanisms are specific to each business relationship and to the related contractual terms and also to the event or site (generic contact, use of chatbot to facilitate visitor feedback, etc.). As mentioned above, the Whispli vernal whistleblowing system is also available for several types of alert concerning working conditions, health, the environment or safety.

4. Processes to remediate negative impacts and channels for value chain workers raise their concerns (S2-3)

The Group's risk management framework and policy cover respect for the human rights of value chain workers. Human rights risks are taken into account in the Group's annual risk assessment. The Group's objective is to ensure that risks identify, assess and address potential human rights risks and impacts related to its activities, where deemed necessary and significant. This assessment is supported by other complementary internal mechanisms (SAPIN II corruption mechanism). GL events strives to conduct a materiality analysis covering all Group activities and any impacts on human rights, taking into account local laws, regulations and socio-political conditions. Should the Group identify potential human rights risks and impacts related to its activities, supply chain and business relationships, it will take reasonable steps to implement corrective actions. This also applies to potential impacts on the health and safety of workers in the event value chain. Depending on the responsibilities incurred in the event of a major incident, a study of the causes may be carried out to understand its origin and, if GL events is found to be responsible, propose solutions to remedy the situation or contribute to its resolution. GL events' on-site teams, particularly in the Venues division, are attentive to the needs of all stakeholders involved in setting up, running and dismantling an event. In addition, the Responsible Purchasing Charter highlights the Group's commitment to addressing and remedying

negative impacts in its value chain. The Group regularly informs its stakeholders of the existence of Whispli (see [ESRS G1](#)), an anonymous platform dedicated to reporting any concerns or breaches of the Code of Conduct. These notifications ensure that any negative impact can be quickly identified, assessed and dealt with by the relevant teams, while protecting the whistleblower's anonymity.

Finally, during the Paris 2024 Olympic Games, an Operations Center (CDO) was set up enabling all stakeholders to notify any incident or accident that occurred, for all workers on sites and worksites operated by a Group entity during all phases of assembly, game-time and disassembly wherever Group entities operated for this major international sports project. As presented in [ESRS G1](#), these policies, tools and charters are made available to both internal and external stakeholders. For example, the responsible purchasing charter is shared with our suppliers and subcontractors.

5. Actions concerning material impacts on value chain workers, approaches to managing material risks and seizing material opportunities concerning value chain workers, and effectiveness of these actions (S2-4)

The Group is committed to a process of continuous improvement, and strives to enhance existing practices and achieve better results for value chain workers. The Group's approach to identifying the actions required in response to a particular significant negative impact, actual or potential, is part of the Group's risk assessment process and is based on the results

of the double materiality analysis. This process included stakeholder consultation, analysis of industry trends and consideration of regulatory requirements. The health and safety of value chain workers is one of the priorities identified. The actions presented below are designed to prevent, mitigate and remedy material impacts.

Key action	Safety policy and diagnostics
Scope	Venues Division
Time horizons	2021-2025
Description of action	Following the closure of the sites in 2020 (lockdown measures), a safety diagnosis of all Venues sites (25 sites to date) has been requested by Venues General Management. The aim was to ensure that the fundamentals of safety and security, for employees, visitors and stakeholders alike, were respected
Advances	This diagnosis was carried out on all Venues France and International sites. Following the diagnosis, each site received its roadmap, which it implemented individually.
Expected outcomes	All roadmaps have been deployed by the site between 2022 and 2024
Allocated resources	This diagnosis has been monitored internally by the Risk, Audit and Internal Control team, and is operationally spearheaded by each site's Building and Risk Prevention Manager.
Financial resources	N/A

Key action	Operation Centers (OC) OPG2024
Scope	Live Division
Time horizons	2024 – March to October
Description of action	An operations center was set up to ensure the health and safety of all employees and people working on the Paris 2024 Olympic Games project. This center, open from set-up, during operation and right through to disassembly of the event, ensures that any incident/accident is reported in real time, and that appropriate measures are taken to protect value chain workers.
Advances	The Operation Center was operational from March 18, 2024 to October 31, 2024.
Expected outcomes	The operation center performed satisfactorily, and feedback has been provided to ensure that it can be passed on to other Group projects and areas.
Allocated resources	Not available.
Financial resources	N/A

By way of illustration, a number of complementary actions have been carried out:

- Second-level controls for reference documentation: The Single Occupational Risk Assessment Document (DUERP), periodic inspections via MyConformity, review of mandatory safety and security training, follow-up of specific internal audits
- Awareness-raising: coordination of an internal national and international risk prevention and safety network, organisation of awareness-raising events during the Quality of Life and Working Conditions (QLWC) week, the SEPH or the SSE month

— Prevention:

- Introduction of the International SOS platform in early 2024 for employees on business trips
- Equipping employees with personal protective equipment (PPE) according to their position and needs. A buffer stock of PPE is kept on site
- Setting up a crisis management toolkit in the event of a significant accident requiring a crisis unit

With regard to responsible purchasing, a number of actions illustrates the acceleration of the responsible purchasing policy in 2024:

- The Group's entities in France used 14% more suppliers from the SSE sector between 2023 and 2024, i.e. nearly 600 suppliers.

- Specific training courses on responsible purchasing and the use of the HOSMOZ French national network of sheltered work establishments (formerly GESAT) have been provided
- Nearly 130,000 hours of work experience were logged for projects linked to contracts with Paris 2024 for the Olympic and Paralympic Games
- All buyers were trained in fraud prevention and cybersecurity
- Dedicated second- and third-level risk prevention, safety and security control teams have been deployed for Olympic and Paralympic Games projects within the framework of the operations center

The actions described above are regularly evaluated. These assessments are based on discussions with external stakeholders, as described above. These interactions enable us to

assess the relevance and appropriateness of the measures in place.

At present, these actions are deemed appropriate and in line with identified needs. However, should feedback from stakeholders or observations in the field reveal shortcomings or needs for improvement, the Group will undertake to strengthen its measures and procedures.

In the event of a genuine negative impact, the Group carries out an analysis of the causes and responsibilities vis-à-vis subcontractors, suppliers, host sites and customers. Depending on the results of the analysis, the Group takes appropriate action in proportion to the responsibilities of each stakeholder.

Internally, many stakeholders are involved in these processes and actions: the Risk, Audit and Internal Control departments, HR, QHSE teams, Venues buildings management and the various management bodies of the entities and the Group.

6. Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S2-5)

Issue: ESRS S2 Health and safety of value chain workers

Risk: Impact of work-related accidents on event activity workers

Target: Health and safety for value chain workers

As described in [section S2-1](#), GL events is committed to deploying its Safety and Security Golden Rules by 2025 to formalise its safety and security policy across the value chain. The Group also has a policy place in Brazil and the UK. With regard to responsible purchasing, the aim is to continue rolling out the process and related documentation, and to structure the data in order to study the feasibility of indicators and targets adapted to each purchasing family and specific to the various challenges of the health and safety policy for value chain workers.

10. ESRS S4 Consumers and end-users

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- 119 / 1. Stakeholder interests and viewpoints (S4 SBM-2)
- 119 / 2. Material impacts, risks and opportunities and their interaction with strategy and business model (S4 SBM-3)
- 120 / 3. Policies in relation to consumers and end-users (S4-1)
- 121 / 4. Actions concerning material impacts on consumers and end-users, approaches to mitigating material risks and seizing material opportunities concerning consumers and end-users, and effectiveness of these actions (S4-4)
- 122 / 5. Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S4-5)

1. Stakeholder interests and viewpoints (S4 SBM-2)

Event attendees, in addition to all other stakeholders of the integrated business model (in particular exhibitors, organisers and service providers), are considered as consumers and end-users of GL events Group's activities. In fact, they are the heart of the market for an organised or hosted event, and a driving regional force.

In this way, their interests are both multiple and event-wide (and modelled in the registration, visitor and satisfaction surveys) and common in terms of accessibility, physical safety/security and their personal data, thus encompassing risk management.

2. Material impacts, risks and opportunities and their interaction with strategy and business model (S4 SBM-3)

Ensuring the safety of events is central to their success. This cost item includes physical security measures (security guards, barriers, access controls) and the management of the circulation of people. Without these procedures, the events could not take place. For that reason, event security is a material risk for the company.

3. Policies in relation to consumers and end-users (S4-1)

ESRS S4 Event safety

Risk: Shortcomings in the safety of an event

Policy presentation: Site safety and security:

The Group has a safety and security policy for the Venues division, as well as a non-formalised Group-wide policy at the date of publication. The "Golden Rules Safety and Security" project is currently being drawn up. This project is an extension of the Group's Golden Rules (internal control manual), which set out the fundamentals of safety and security. The aim of the Golden Rules Safety and Security project is to be applied to the entire Group, to align with ESRS S4 requirements and to comply with current regulations. In addition, the Group has a "crisis management toolkit" that provides all Group entities with standard, uniform guidelines for dealing with significant, proven risks.

Finally, since the end of 2023, the Group has had a Global Security Department to oversee security and safety in collaboration with Division General Management, Operational Management and all Group entities.

However, the Group already has a structured and proven system for guaranteeing the safety of the events it organises or hosts. This system is based on established processes, including specific risk management protocols, collaboration with specialised security service providers, and the implementation of action plans tailored to the particularities of each event and to current regulations.

Policy presentation: Site safety and security policy

Policy description (a)	Since 2021, the Venues division has commissioned the Risk, Audit and Internal Control team to carry out and monitor a safety diagnostic. The main objective of this diagnosis is to ensure that the fundamentals of safety and security are applied and respected, in order to guarantee the safety of all stakeholders working on our sites. This diagnosis is the cornerstone of Venues' safety and security policy.
Scope (b)	Venues Division, France and International
The most senior level in the undertaking's organisation that is accountable (c)	The General Manager and Deputy General Manager of the Venues division, as well as the members of its Management Committee and site managers
Reference to third-party standards or initiatives (d)	<p>The diagnosis was based on the following standards:</p> <ul style="list-style-type: none"> - Public Access Buildings (<i>Etablissement Recevant du Public</i> ERP) regulations and safety and fire-fighting obligations - Labour code - The employer's obligation to take the necessary measures to ensure the safety and protect the physical and mental health of workers (Article L. 4121-1) - Application of the 9 principles of prevention (cf. Articles L. 4121-2 and L. 4121-3) - Compliance with standards and directives issued by all local authorities with regard to risk prevention, safety and security
Consideration of the interests of key stakeholders (e)	<p>A quarterly follow-up on the roadmap to be deployed is carried out with all the audited sites of the Venues division. Once a year, a status report is presented to the sites at the Venues division's annual "Operations and Building Managers" seminar.</p> <p>Periodic and regulatory controls are managed by the sites and reported in the MyConformity tool.</p>
Policy availability (f)	<p>Regular reviews are carried out with the sites and Venues General Management.</p> <p>Reports are also submitted to the Audit Committee.</p> <p>The policy and its follow-up are presented annually at seminars for site managers and operations and building managers.</p>

The policy regarding the management of personal data from visitors is presented in ESRS entity-specific disclosures : Cybersecurity and personal data protection.

4. Actions concerning material impacts on consumers and end-users, approaches to mitigating material risks and seizing material opportunities concerning consumers and end-users, and effectiveness of these actions (S4-4)

In order to manage the risks and potential crises associated with a site and/or an event and/or a worksite, the Group has produced a crisis management guide, currently being deployed and tested since 2023, as well as risk mapping templates (by subject, by project including DUERP occupational risk reporting document).

Key action	Crisis management toolkit
Scope	Group
Time horizons	Medium-term
Description of action	In order to standardise practices and guarantee a level of response and resources adapted to the risk to be managed, the Group has deployed a crisis management toolkit comprising: - Tools to identify whether the risk to be managed by the Group is an incident, accident or crisis - Tools adapted to each level Incident: incident log and report Accident: accident report and cause tree generation Crisis: checklist, calling list and crisis management manual, instructions for deploying a business continuity plan and a disaster recovery plan
Advances	This toolkit was co-developed by the risk, audit and internal control teams with the safety and security teams of the World Forum (Venues) in 2023 and made available to the Venues division and the Group Global Security Department in 2024
Expected outcomes	In 2024, 14 sites or destinations were deployed: — Netherlands: World Forum — Brazil (7 sites): Anhembi, Arena de Rio, Salvador Convention Center, Hotel Lagune, Riocentro, Santos convention center, Sao Paulo Expo — France: Reims Events, Lyon for Events, Auvergne événements In 2025, deployment will continue, as will harmonisation with the existing practices of certain event organisers (Equestrian, Live by...) and external development requests (insurance, local authorities...)
Allocated resources	Internal and external, as appropriate
Financial resources	Not available

Key action	Hosting a “Numerous Victims” (NOVI) exercise with law enforcement agencies at Metz Events
Scope	Venues France - Metz Events, Auvergne Events and Toulouse Events
Time horizons	2024
Description of action	In 2024, the Venues sites in Metz, Clermont-Ferrand and Toulouse hosted a mass-casualty management exercise involving law enforcement officers, first-aiders, firefighters, SAMU, etc. The aim: to test and reinforce the responsiveness of security and emergency services in the event of a major crisis. This type of exercise enables law enforcement officers to work on implementing a coordinated strategy to respond optimally to a critical situation.
Advances	Completed
Expected outcomes	Participating in the training of law enforcement officers and place employees in simulated scenarios so that they can react as effectively as possible in critical situations.
Allocated resources	Internal staff and site safety contractors
Financial resources	Not significant

5. Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S4-5)

It is currently difficult for GL events Group to define specific event safety and security objectives given the significant number of events, venues, locations and associated risk levels. The Group considers that its current safety and security management system, based on established protocols and operational practices, effectively meets the needs of the events it organises. This will be reinforced by the forthcoming deployment of the "Golden Rules Safety and Security". These management rules, applicable to all employees and controllable within all entities, will enable us to comply with regulatory expectations and specific needs identified within the framework of ESRS S4 requirements.

Nevertheless, GL events Group assesses the effectiveness of its actions through several key processes, including:

- Specific permanent controls: monitoring of the safety diagnosis for the Venues division, the Myconformity tool, which is available to employees and managers, to ensure and certify compliance with regulatory safety controls, etc.
- Shared feedback following significant incidents in order to identify corrective actions to be implemented and to enable continuous improvement of the system.
- Monitoring the deployment of the above-mentioned actions and tools at the highest corporate level, taking into account changes in the Group's scope of consolidation and development
- Handling alerts and incident reports, as part of the Group's anti-corruption and continuous improvement policy.

11. ESRS G1 - Business conduct

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1. The role of administrative, management and supervisory bodies (GOV-1)

Executive Management

Executive Management (Executive Committee members) initiates the Group's anti-corruption approach and compliance with the Sapin II law. It has supported 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 to and signed 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.

The involvement of Executive Management is formalised, for example, in the form of an editorial by Chairman and CEO, Olivier GINON. The anti-corruption code of conduct sets out the commitments of the Group's governance bodies to the anti-corruption system, and ensures that it is respected throughout the Group's operations.

The Group Legal and Compliance Director (a member

of the Executive Committee) is also the Group's General Counsel. She heads the Group's compliance department. She regularly takes part in the management committees of the divisions and entities to report on compliance issues and receive advice and guidance from the other members of the Executive committee.

Several times a year, she attends training courses and conferences on current compliance issues.

The Board of Directors

At meetings of the Audit Committee and the Board of Directors, the General Counsel & Compliance regularly reports to the Board on the progress of the Sapin II programme.

In October 2022, all members of the Executive Committee and Board of Directors received training in "Effective Corruption Prevention Measures - Sapin II Act - Risks and Best Practices", provided by the law firm FIDAL. A new training programme will be introduced in 2025.

2. Description of the processes to identify and assess material impacts, risks and opportunities (IRO-1)

The processes for identifying and analysing material impacts, risks and opportunities for ESRS G1 are aligned with those used for all other ESRSs. As presented in ESRS 2 IRO-1, the

analysis is aligned with the scope of financial consolidation. It covers the Group's own operations and value chain.

3. Business conduct policies and corporate culture (G1-1)

In 2024, the Group has introduced a number of policies and procedures to prevent and manage the risk of corruption.

- An anti-corruption code of conduct
- A Code of Business Conduct
- An Ethics Charter
- Gift and invitation policy
- Sponsorship and patronage policy
- Conflict of interest procedure
- Whistleblowing procedure

These policies and procedures are available in every language in which the Group operates.

A detailed description of these policies and procedures is provided below. These procedures are linked to an identified risk (business failure) and impact (social consequences of corruption and other business failures). The Legal Department is responsible for implementing and monitoring these policies, but compliance is the responsibility of all parties, everywhere in the world, and in particular of the company's managers and entity directors.

An anti-corruption code of conduct

Policy description (a)	<p>In 2018, GL events Group adopted an anti-corruption Code of Conduct, modelled on that of Middlesbrough. It was circulated to all employees by Executive Management and introduced by GL events' Chairman and CEO.</p> <p>This Anti-Corruption Code of Conduct covers in particular:</p> <ul style="list-style-type: none"> — Definitions of corruption and influence peddling — Relations with public officials — Gifts & invitations — Donations to charitable or political organisations — Patronage and sponsorship — Facilitation payments — Third-party monitoring (suppliers, service providers, customers) — Conflicts of interest — Accounting records and internal controls — Training courses — The internal whistle-blowing system and the protection of personal data — Penalties for breaches of the Code — The responsibilities of each employee in the proper application of the Code
Scope (b)	Group
The most senior level in the undertaking's organisation that is accountable (c)	Responsibility for this policy lies with the Group General Counsel and Chief Compliance Officer, who is also a member of the Executive Committee.
Reference to third-party standards or initiatives (d)	The policy is based on recognised international standards, such as the United Nations Convention against Corruption and the recommendations of the French Anti-Corruption Agency (AFA).
Consideration of the interests of key stakeholders (e)	The concerns and interests of stakeholders who may be subject to or carry out corrupt practices have been taken into account: Group employees, who are offered training and awareness-raising tools, as well as suppliers of products and services, customers, public authorities and other partners.
Policy availability (f)	The anti-corruption policy is available on the GL events Group website and intranet.

Code of Business Conduct

Policy description (a)	GL events' Code of Business Conduct adopted in 2020 defines the rules that the Group asks all its stakeholders to apply in conducting their business dealings. The purpose of this code is to promote both for GL events and its stakeholders a harmonious application of the rules of international trade and respecting Human Rights.
Scope (b)	Group
The most senior level in the undertaking's organisation that is accountable (c)	Responsibility for this policy lies with the Group General Counsel and Chief Compliance Officer, who is also a member of the Executive Committee.
Reference to third-party standards or initiatives (d)	This code is based on recognised international standards such as the Universal Declaration of Human Rights and the principles of the International Labour Organization (ILO). These references reinforce the credibility of the code and ensure its alignment with global standards on human rights and decent working conditions.
Consideration of the interests of key stakeholders (e)	The policy takes into account the interests of employees, suppliers of products and services, and customers. By actively involving these stakeholders, GL events ensures consistent application of ethical rules and shared responsibility in meeting defined commitments.
Policy availability (f)	The Code of Conduct is available on the GL events Group website and intranet.

An Ethics Charter

Policy description (a)	The Ethics Charter that reflects commitments made by the Group and its employees covers in particular the following areas: Integrity, loyalty protecting the Group's employees, assets and reputation, combating corruption, exercising vigilance in the area of subcontracting. Through this document, GL events promotes a culture of responsibility, transparency and respect for commitments towards its employees, partners and other stakeholders.
Scope (b)	Group
The most senior level in the undertaking's organisation that is accountable (c)	Responsibility for this policy lies with the Group General Counsel and Chief Compliance Officer, who is also a member of the Executive Committee.
Reference to third-party standards or initiatives (d)	This charter is based on recognised international standards such as the Universal Declaration of Human Rights and the principles of the International Labour Organization (ILO). These references reinforce the credibility of the code and ensure its alignment with global standards on human rights and decent working conditions.
Consideration of the interests of key stakeholders (e)	The policy takes into account the interests of employees, suppliers of products and services, and customers. By actively involving these stakeholders, GL events ensures consistent application of ethical rules and shared responsibility in meeting defined commitments.
Policy availability (f)	This charter is available on the GL events Group website and intranet.

Gift and invitation policy

Policy description (a)	Gifts, invitations and tokens of hospitality are part of regular business practices. At the same time, such activities may be perceived as a means of influencing or coercing a third party. To avoid any risk of corruption or conflict of interest, this policy strictly regulates the conditions under which such benefits may be offered or received. These benefits must be of an occasional nature, of a reasonable value and justified by a clear professional context. This policy sets out the rules to be followed.
Scope (b)	Group
The most senior level in the undertaking's organisation that is accountable (c)	Responsibility for this policy lies with the Group General Counsel and Chief Compliance Officer, who is also a member of the Executive Committee.
Reference to third-party standards or initiatives (d)	This policy is based on the recommendations of the AFA (French Anti-Corruption Agency) and the AFA Guide to Gifts and Invitations, guaranteeing compliance with national best practice in combating corruption.
Consideration of the interests of key stakeholders (e)	The policy takes into account the interests of employees, suppliers of products and services, and customers. By actively involving these stakeholders, GL events ensures the consistent application of the rules governing gifts and invitations.
Policy availability (f)	This policy is available on the GL events Group intranet.

Sponsorship and patronage policy

Policy description (a)	The policy provides a strict framework for the sponsorship and patronage operations carried out by the GL events Group. These actions, while supporting projects of general interest or strategic partnerships, must comply with precise rules to avoid any risk of conflict of interest. The process requires transparency concerning the beneficiaries and the amounts committed, in order to prevent any inappropriate use of these schemes for favouritism or corruption.
Scope (b)	Group
The most senior level in the undertaking's organisation that is accountable (c)	Responsibility for this policy lies with the Group General Counsel and Chief Compliance Officer, who is also a member of the Executive Committee.
Reference to third-party standards or initiatives (d)	The policy is in line with the recommendations of the French Anti-Corruption Agency (AFA), in particular with regard to the control and traceability of sponsorship and patronage activities.
Consideration of the interests of key stakeholders (e)	The policy takes into account the interests of employees, suppliers of products and services, customers and any other stakeholder in civil society (cultural or public) who may be eligible for sponsorship or patronage.
Policy availability (f)	This policy is available on the GL events Group intranet.

Conflict of interest procedure

Policy description (a)	The conflict of interest procedure aims to prevent, identify and manage any situation where the personal interests of an employee or stakeholder could conflict with those of the GL events Group. It imposes an obligation on employees to declare any potential or actual conflict, in order to guarantee transparency and avoid any biased decision or situation of favouritism. This policy clearly defines the types of conflicts of interest likely to arise (financial, family or professional), the reporting mechanisms and the appropriate handling measures.
Scope (b)	Group
The most senior level in the undertaking's organisation that is accountable (c)	Responsibility for this policy lies with the Group General Counsel and Chief Compliance Officer, who is also a member of the Executive Committee.
Reference to third-party standards or initiatives (d)	The policy is based on the recommendations of the French Anti-Corruption Agency (AFA), which provide a precise framework for declaring and managing conflicts of interest in organisations.
Consideration of the interests of key stakeholders (e)	This procedure meets the expectations of employees and suppliers of products and services, as well as customers, by clarifying the behaviour to be adopted to prevent conflicts of interest. It fosters working relationships based on trust, neutrality and mutual respect, while protecting the Group's reputation.
Policy availability (f)	This policy is available on the GL events Group intranet.

Whistleblowing procedure

Policy description (a)	The internal whistleblowing system set up by the GL events Group complies with articles 6, 8 and 17 of the Sapin 2 law. Its purpose is to enable employees, business partners and other stakeholders to report, in complete security and confidentiality, behaviour or situations that do not comply with the values and regulations in force. The procedure specifies the reporting channels available, the conditions under which alerts are admissible, and the roles and responsibilities of the departments involved in handling alerts. It also ensures that whistleblowers are protected against any form of reprisal, in accordance with applicable regulations. Finally, particular attention is paid to the secure processing of sensitive data in order to respect the rights of the parties concerned.
Scope (b)	Group
The most senior level in the undertaking's organisation that is accountable (c)	Responsibility for this policy lies with the Group General Counsel and Chief Compliance Officer, who is also a member of the Executive Committee.
Reference to third-party standards or initiatives (d)	The whistleblowing system is aligned with the recommendations of the French Anti-Corruption Agency (AFA) and the CNIL/AFA Guide to internal whistleblowing systems.
Consideration of the interests of key stakeholders (e)	This system addresses the concerns of employees, suppliers of products and services, customers and any other partners, by providing a secure channel for reporting behaviour or breaches.
Policy availability (f)	The policy and procedures for using the whistleblowing system are available on the Group's website and via the intranet, guaranteeing wide dissemination and continuous awareness-raising.

A number of mechanisms are in place within the Group to detect the risks and circumstances of incidents of corruption or other financial offences.

Identify risks of corruption and related offences

Sapin 2 risk mapping

The aim of this risk mapping process was to identify, analyse and prioritise the risks of the Group's exposure to corruption and influence peddling, based in particular on the Group's various activities and business lines, as well as its geographical locations.

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.

Finally, 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.

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.

Third-party assessment

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.

Detecting potential incidents of corruption or other related offences

Accounting controls, audits and internal control

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. 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. In 2024, the Internal Control and Compliance teams created a new accounting matrix. This will be implemented in the first half of 2025.

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 performed by the internal audit team through the internal whistleblowing and/or incident reporting process (fraud, etc.) or at the specific request of GL events Group Executive Management.

The internal whistleblowing system

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 Group General Counsel & Compliance 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 November 2024, an internal communication campaign was launched to raise employee awareness about the system.

Whistleblower protection

Protective status

If the originator of the Alert complies with the legal definition of a Whistleblower and respects the process presented in the dedicated procedure, he or she benefits from several protections:

- No disciplinary, discriminatory, retaliatory or reprisal measure may be taken against them, even if the facts reported prove to be unfounded;

GL events does not tolerate any form of retaliation (victimisation, harassment, discrimination, disciplinary action, etc.) against a Whistleblower who reports an Alert in good faith (via the internal Alert System or traditional channels). Moreover, in the event of reprisals or retaliatory measures, the perpetrators of such acts are liable to disciplinary, criminal and civil penalties.

- Whistleblowers may not be held criminally liable if they intercepts and transmits confidential documents relating to the Alert to which they have lawful access;
- Whistleblowers will not be liable for any damage caused by the report, provided that they had reasonable grounds for believing that the report was necessary to protect the interests at stake.

Privacy

The Whistleblowing Reporting Procedure is carried out while respecting the confidentiality of the Whistleblower's identity, as well as that of the persons concerned by the Alert, in accordance with applicable law.

In this respect, all those involved in managing the whistleblowing process are specially trained and bound by a strict confidentiality agreement. In particular, they undertake not to use the data for improper purposes, and to respect the limited data retention period in accordance with applicable

law. In addition, security measures have been put in place to ensure total confidentiality throughout Whistleblowing Reporting Procedure (secure tool and password, limited list of people who can access stored information with secure access and regularly updated passwords, etc.).

Information identifying the Whistleblower may not be disclosed, except to the judicial authorities and only with the Whistleblower's consent.

Information that could identify the person concerned by an alert cannot be disclosed until the veracity of the alert has been established.

Procedures to ensure prompt, independent and objective investigation of business conduct incidents

When an alert is received via the Whispli platform or directly by the compliance department, an admissibility committee (the compliance department and Group HR) meets within a few days to rule on the admissibility of the alert with regard to legal criteria.

If the alert is deemed admissible, an ad hoc committee specific to each alert is set up immediately afterwards. The selection of members of this committee is guided by criteria of competence, knowledge of the area concerned and independence.

This committee then meets and decides on the investigative actions to be taken. Investigators may be appointed with particular regard to their competence and neutrality.

The confidentiality of the investigation is then guaranteed by a confidentiality agreement signed by all those involved in the management of the alert and its investigation.

Ethical Business Conduct training

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

The first training campaign for managers and at risk employees was organised in July 2019.

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

In other countries, teams of subsidiaries located in Qatar, Brazil and Chile received further training in the first half of 2022 by the Chief Legal and Compliance Officer and the Latin America region's correspondent, respectively.

At the beginning of January 2024, a one and a half hour in person awareness-raising session was organised for all all Chinese subsidiaries by a compliance officer from head office. A full 3-hour training course is planned for 2025, to be given by a local lawyer.

In France, the Board of Directors, the Executive Committee and the directors of the 3 divisions attended additional training sessions in 2022, 2023 and 2024 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 in November 2022. 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 to 40 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.

In general, these sessions have been held once a month since November 2022.

Functions within the company that are most at risk in respect of corruption and bribery

To date, the functions identified as most at risk within the Group in terms of corruption and influence peddling are:

- Operational management functions
- Sales functions
- Purchasing functions or any other position related to the selection of suppliers or subcontractors
- Duties related to public third parties.

4. Management of relationships with suppliers (G1-2)

Responsible purchasing policy

Responsible purchasing policy

Policy description (a)	<p>The Responsible Supplier Charter was created and deployed for the Group's main activities in France, and is an integral part of the organisation and purchasing processes of the divisions. 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 contributing providing a basis long-term relationships between the parties.</p> <p>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:</p> <ul style="list-style-type: none"> — 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
Scope (b)	France
The most senior level in the undertaking's organisation that is accountable (c)	Division Purchasing Department
Reference to third-party standards or initiatives (d)	The supplier undertakes not to use or encourage the use of forced or compulsory labour, as defined in Convention No. 29 of the International Labor Organization.
Consideration of the interests of key stakeholders (e)	The policy has been drawn up taking into account the concerns and interests of service and product suppliers, existing regulations and customer expectations.
Policy availability (f)	The policy is available on the GL events Group intranet and is sent to suppliers of products and services in France.

In 2024, the CSR and France Purchasing teams of the three divisions began setting up CSR guidelines for each procurement category. The purpose of this project is to:

- Identify the main environmental and employment-related issues for each family of products, services or raw materials.
- Define a series of quantitative and qualitative indicators to establish supplier evaluation criteria.

To date, the first supplier evaluations have been launched. The aim for 2025 is to evaluate purchases covered by master agreements in the main purchasing categories.

Once the initial results have been consolidated, the Group will examine the possibility of extending this method to international entities and major international projects.

5. Prevention and detection of corruption and bribery (G1-3)

Procedures in place to prevent and detect corruption and bribery for presentation in ESRS G1-1.

The Group's Chief Legal and Compliance Officer regularly attends meetings of the Executive Committee to report on compliance issues and receive advice and recommendations from other members of the Executive Committee. During meetings of the Audit Committee and Board of Directors, she also reports to the Board on the progress of the Sapin II programme.

The procedures and/or policies currently being drafted or planned for 2025 are:

- A procedure for assessing the integrity of third parties (currently under preparation).
- An investigation procedure.
- A procedure for managing VIP boxes.
- Policies and procedures are available on the compliance department's intranet page and on the dedicated share-point, also accessible from the intranet.
- The anti-bribery code of conduct is also displayed at operational sites (notably warehouses).
- Communications campaigns can also be launched from time to time. In October and December 2024, internal newsletters were sent out by e-mail concerning the internal whistleblowing system, the updated anti-corruption code of conduct and the process for assessing the integrity of third parties.

Internal training on business conduct issues is presented in ESRS G1-1. And information on administrative and management

bodies is presented in ESRS G1-1. In addition, 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.

Indicators	2024
Percentage of functions at risk covered by training programmes (cumulative) - France	26%

Training programmes were prioritised on the basis of the Sapin 2 anti-corruption law risk map.

In France, management functions were trained first, followed by sales functions. Since 2023, all other exposed employees have been trained, with priority initially given to the Live division.

In other countries, training sessions are held for those areas most at risk according to risk mapping:

- Brazilian companies were the focus of a major training campaign in 2023.
- Chinese companies were the focus of awareness-raising initiatives in 2024 before a full training course is held in 2025.

6. Incidents of corruption or bribery (G1-4)

Below are some noteworthy actions in the fight against corruption and bribery.

Key action	Training of employees at risk in China
Scope	China
Time horizons	Late 2024-early 2025
Description of action	Training by local lawyers
Advances	Training programme dates are currently being set.
Expected outcomes	Training of employees at risk in China (around 200) in Chinese and French anti-corruption law.
Allocated resources	<ul style="list-style-type: none"> — A senior compliance officer in France — A lawyer in China — And HR director in China — An external law firm
Financial resources	€35,000

Key action	Valuation of a third-party inventory at risk
Scope	Group
Time horizons	Q1 2025
Description of action	Evaluation by a screening service provider of a stock of around 5,000 third-party assets considered to be at risk due to their nature.
Advances	Third-party data collection in progress
Expected outcomes	Evaluation of these third parties and detection of any integrity issues. Objective: reinforce ethical clauses in contracts where necessary, or terminate relationships if deemed inappropriate.
Allocated resources	— 2 compliance officers — Some fifty financial managers working within there on operating scopes to collect data.
Financial resources	Around €20,000.

Key action	Sapin 2 law accounting control plan update
Scope	France
Time horizons	Q1 2025
Description of action	Updating the plan to bring it into line with the major risks identified in the risk map.
Advances	Update in progress.
Expected outcomes	Reinforcement and better targeting of controls to improve detection of potential incidents during financial audits.
Allocated resources	— 1 Compliance Officer — 1 Risk Manager
Financial resources	Internal resources only.

During the year, no Group company has been convicted of corruption.

In FY 2024, GL events offered training to its employees at risk in accordance with its anti-corruption policy (see ESRS G1). Training is mandatory for functions at risk¹, but GL events can also offer training on a voluntary basis. Details of this year's training are provided below.

	At-risk functions ¹
Training coverage	% of at-risk employees trained: 26%
Method and duration	In person: 3 hours
Frequency	Annual
Topics covered	— Presentation of the regulatory framework — Identify cases of corruption — Preventing and fighting corruption

¹ Functions at risk are those exposed to the risk of corruption or bribery.

7. Payment practices (G1-6)

GL events strives to comply with local legislation in the areas where the Group operates, and adapts to the suppliers with whom it trades, depending on the terms of the contract. The Group applies a rigorous policy with regard to payment deadlines in order to prevent late payments, particularly to SMEs. In France, general terms and conditions of payment comply with French regulation (the *Loi de Modernisation de l'Économie* or LME), with:

- Standard payment terms of 60 days net from date of invoice.
- No advance payments.
- Discounting is not a common practice.

However, there are two exceptions:

- Certain purchasing families may benefit from shorter lead times.
- Advance payments are possible in specific cases: down payments, cash payments or progress payments.

Beyond the legal framework, GL events is committed to maintaining a constant dialogue with its suppliers in order to adapt its practices to local specificities and the economic realities of its partners, in particular SMEs.

The aim is to prevent late payments and promote balanced commercial relations with all suppliers.

To date, GL events is not aware of any legal proceedings in progress concerning late payments.

Quantitative information is presented in detail in the parent company annual financial statements in section 2.21 *Information on supplier and customer payment times*, as referred to in articles D441-6-1 paragraph 1 and L441-14 of the French Commercial Code.

12. ESRS X - Impacts, Risks and Opportunities specific to the undertaking

Cybersecurity and data protection

Cybersecurity, fraud prevention and data protection are strategic challenges for GL events, identified as material in the double materiality analysis. The increasing place of digital technologies in business operations and the growing interconnection of information systems are exposing companies to a number of risks. Robust governance and a policy to combat the risks of fraud, cybersecurity and data protection are essential to guarantee the Group's long-term future, protect stakeholders' personal information and ensure compliance with current regulations.

Policy presentation: Fraud prevention, cybersecurity and data protection policy

Policy description (a)	<p>GL events has implemented several policies to meet the challenges of cybersecurity, data protection and fraud prevention.</p> <ul style="list-style-type: none"> — The Information Systems Security Policy (ISSP) provides a framework for the protection of the Group's information systems and data. It is based on cybersecurity best practices and an international standards framework. — The Data Protection Policy includes specific procedures, such as the management of requests related to the General Data Protection Regulation (GDPR) and privacy policies for employees and contractors. — The Fraud Risk Policy sets out guidelines for preventing, detecting and dealing with fraud-related risks within the Group's businesses.
Scope (b)	Group
The most senior level in the undertaking's organisation that is accountable (c)	<p>Since 2021, GL events' Information Systems Department has had an Information Systems Security Officer (ISSO) in charge of steering and deploying this policy. The ISSO reports directly to the Group Chief Information Officer, who sits on the Group Executive Committee.</p> <p>Since 2019, the Risk Management, Audit and Internal Control department has been spearheading a policy to combat fraud and cybersecurity risks. The Risk Management, Audit and Internal Control department reports to the Group Risk and CSR Director, who sits on the GL events Executive Committee. The legal department is responsible for deploying the data protection policy with a dedicated DPO. This DPO reports to the Group's Chief Legal and Compliance Officer, who is also a member of the Executive Committee.</p>
Reference to third-party standards or initiatives (d)	<p>GL events Group complies with the General Data Protection Regulation (RGPD). In terms of cybersecurity, the Group manages the security of its information systems by deploying its Information Systems Security Policy (ISSP) and complying with the practices published by ANSSI (<i>Agence Nationale de la Sécurité des Systèmes d'Informations</i>). The Risk Management, Audit and Internal Control department covers cybersecurity and data protection risk through its audits, its fraud risk policy and various internal control assignments, in compliance with SAPIN II regulations and internal audit standards. All Risk Management, Audit and Internal Control team members are members of the Institut Français de l'Audit et du Contrôle Interne (IFACI) and regularly take part in its various forums (monthly meetings, annual conference). The IFACI also provides its members with a regulatory watch service. In addition, the RACI team remains informed and up-to-date about market practices, in particular by taking part in various clubs and conferences. The Risk Manager and CSR is also an ambassador for Deloitte's GRC (Governance, Risks and Compliance) Club, in which she regularly participates.</p>
Consideration of the interests of key stakeholders (e)	<p>These policies were developed in consultation with internal and external stakeholders. These policies have been deployed to ensure compliance with the above-mentioned standards. A dedicated Information Systems Security (ISS) map was deployed in July 2024. This mapping exercise was led by the Risk Management, Audit and Internal Control teams and brought together the IT and cybersecurity teams, as well as employees representing all the Group's activities and businesses, across all divisions and functions. An RGPD information note for service providers is available. The privacy policy is also available on the Group's website https://www.gl-events.com/en/privacy-policy (d)</p>
Policy availability (f)	<p>Policies on cybersecurity, personal data protection and fraud prevention are available to GL events employees and can be consulted at any time on the MyGLEvents intranet.</p>

Key action	Fraud prevention system
Scope	France and International Group
Time horizons	2024-2027
Description of action	<p>Our fraud risk management system groups together all the actions taken at Group level to reduce the risks of fraud, cybersecurity and data protection. This programme has been designed around 4 key areas:</p> <ul style="list-style-type: none"> — Identify risks (SSI and fraud risk mapping) — Promoting staff awareness — Promote a prevention system (newsletter, call for vigilance) and incident reporting system — Monitoring and remedying incidents
Advances	<p>Since its launch in 2019, 33 training courses and 1,188 employees have been trained. The system was strengthened in 2023 with the introduction of an educational anti-phishing campaign.</p> <p>In 2024, the data protection aspect was integrated into the training courses.</p>
Expected outcomes	<ul style="list-style-type: none"> — 33 training courses, 1,188 employees trained — The number of training courses given in 2024 has tripled compared with 2023 (18 courses given in 2024 vs. 6 in 2023) — 33% of training to be carried out abroad by 2024 — 20 educational phishing campaigns involving more than 4,000 employees, with an average compromise rate of 16.1% — Two incidents reported per week on average compared to one incident per week in 2023
Allocated resources	The cybersecurity, DPO and Risk Management, Audit and Internal Control teams work together on these issues. The Risk Management, Audit and Internal Control team oversees the entire fraud risk management process. Cybersecurity teams are responsible for deploying the ISSP policy.
Financial resources	N/A internal

Target presentation : Fraud prevention, cybersecurity and data protection policy

Description of objective (a)	Since 2019, GL events Group has deployed a fraud prevention system. This system is also based on prevention and awareness-raising initiatives, in particular through training for employees exposed to the risk of fraud. 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).
Target (b)	Anti-fraud training for new recruits and key functions
Scope (c)	Group
Year and baseline value (d)	2019
Interim targets (e)	All employees exposed to risks of fraud, cybersecurity and data protection (managers, financiers, purchasers) are trained.
Methodology and key assumptions (f)	<p>The risk, audit and internal control, and cybersecurity teams identify new employees in functions identified as sensitive.</p> <p>Depending on the operational projects, new functions or sensitive departments may be created. For example, in 2024, the teams present at the Olympic Games have been formed.</p>
The company's environmental objectives are based on conclusive scientific evidence (g)	The objective is not based on scientific goals.
Stakeholders involved (h)	Cybersecurity, Risk Management, Audit and Internal Control and DPO teams to coordinate the system. And employees as the training target.
Rules for recalculating or modifying the objective (i)	A report on actions taken to combat the risk of fraud is produced once a year and presented to the Audit Committee. The annual training plan is also reviewed and approved by the Audit Committee. At the same time, our fraud prevention policy is reviewed once a year.
Future progress or trends in goal attainment (j)	In 2024, the number of in-house training courses tripled compared with 2023.

Report conclusion

This first sustainability statement, prepared in accordance with the requirements of the CSRD and the European Taxonomy, reflects GL events' commitment to ensuring that environmental, social and governance issues occupy a central role in its strategy. The double materiality analysis made it possible to identify the most significant issues, and in that way to adapt the policies and actions to address the challenges of sustainability.

This approach does only address the disclosure requirements imposed by new regulations but also contributes to a strategy for continuous improvement designed to strengthen the Group's business model in a constantly changing world, subject to increasingly intense environmental, social, geopolitical and regulatory risks.

The performance indicators presented in this statement will thus provide a basis for measuring progress and adjusting future actions, enabling the Group to create sustainable value.

Assurance report on sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/85

This is a translation into English of the Statutory Auditors' report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French 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 the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

To the GL events General Meeting,

This report is issued in our capacity as Statutory Auditors of GL events. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the financial year ended 31 December 2024 and included in Chapter 3 "Sustainability statement" of the Group's management report. Pursuant to Article L. 233-28-4 of the French Commercial Code (*Code de commerce*), GL events is required to include the above-mentioned information in a separate section of the Group's management report. This information has been prepared in the context of the first-time application of the aforementioned articles, a context characterised by uncertainties regarding the interpretation of the legal texts, the use of significant estimates, the absence of established practices and frameworks, in particular for the double materiality assessment, and an evolving internal control system. It enables an understanding of the impact of the Group's activity on sustainability matters, as well as the way in which these matters influence the development of its business, performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to II of Article L. 821-54 of the aforementioned Code, our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by GL events to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code (*Code du travail*);
- compliance of the information included in the sustainability statement with the requirements of Article L. 233-28-4 of the French Commercial Code, including with the ESRS; and
- compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including those on independence, and quality control, prescribed by the French Commercial Code.

It is also governed by the H2A guidelines on limited assurance engagements on the certification of sustainability information and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

In the three separate parts of the report that follow, we present, for each of the parts covered by our engagement, the nature of the procedures we carried out, the conclusions we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures we carried out with regards to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken in isolation and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three parts of our engagement.

Finally, where deemed necessary to draw your attention to one or more items of sustainability information provided by GL events in the Group management report, we have included an emphasis of matter paragraph hereafter.

The limits of our engagement

As the purpose of our engagement is to provide limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

Furthermore, this engagement does not provide a guarantee regarding the viability or the quality of the management of GL events; in particular, it does not provide an assessment of the relevance of the choices made by GL events in terms of action plans, targets, policies, scenario analyses and transition plans, that would go beyond compliance with

the ESRS reporting requirements.

It does, however, allow us to express conclusions regarding the process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Any comparative information that would be included in the sustainability statement are not covered by our engagement.

Compliance with the ESRS of the process implemented by GL events to determine the information reported

Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by GL events has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability issues, and to identify those material impacts, risks and opportunities that have led to the publication of sustainability disclosures in the Sustainability Statement section of the Group's management report; and
- the information provided on this process also complies with the ESRS.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by GL events with the ESRS.

Elements that received particular attention

Concerning the identification of stakeholders

Information relating to the identification of stakeholders is provided in section 1.9 "Interests and views of stakeholders" (SBM-2) of the sustainability statement. We spoke to management and inspected the documentation available.

We also assessed the consistency of the main stakeholders identified by the Group with the nature of its activities and its geographical location, taking into account its business relationships and its value chain.

Concerning the identification of impacts, risks and opportunities (IROs)

Information relating to the identification of impacts, risks and opportunities is set out in section 1.10 "Material impacts, risks and opportunities and their interaction with the strategy

and business model (SBM-3)" of the sustainability statement. We have taken note of the Group's process for identifying actual and potential impacts (positive and negative), risks and opportunities ("IROs") in relation to the sustainability issues set out in paragraph AR 16 of ESRS 1 "Application requirements" and, where applicable, those specific to the Group.

We reviewed the list of IROs identified by the Group, including a description of their distribution in the Group's own operations and value chain, as well as their time horizon (short, medium or long term), and we assessed the consistency of this list with our knowledge of the Group and, where applicable, with the other risk analyses it has carried out.

Concerning the assessment of impact materiality and financial materiality

Information on the assessment of impact materiality and financial materiality is provided in section 1.11 "Description of processes to identify and assess material IROs" (IRO-1) of the sustainability statement.

We obtained an understanding of the impact materiality and financial materiality assessment process implemented by the Group through interviews with management and inspection of the available documentation, and assessed its compliance with the criteria defined by ESRS 1.

In particular, we assessed the way in which the Group has established and applied the materiality criteria defined by ESRS 1 to determine the material information disclosed (i) in respect of indicators relating to material IROs identified in accordance with the relevant topical ESRS and (ii) in respect of information that is specific to the Group.

Compliance of the sustainability information included in the sustainability statement in the Group management report with the requirements of Article L. 233-28-4 of the French Commercial Code, including the ESRS

Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provide an understanding of the general basis for the preparation and governance of the sustainability information included in the Sustainability Statement section, including the general basis for determining the information relating to the value chain and the exemptions from disclosures retained;
- the presentation of this information ensures its readability and understandability;
- the scope retained by GL events for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, this information does not

contain any material errors, omissions or inconsistencies, i.e., that are likely to influence the judgement or decisions of the users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in the Sustainability Statement section with the requirements of Article L. 233-28-4 of the French Commercial Code, including the ESRS.

Emphasis of matter

Without calling into question the opinion expressed above, we would like to draw your attention to the information provided in the introductory note to the Sustainability Statement of the Group's management report, which describes the context in which GL events' sustainability information has been prepared, and in particular:

- the heterogeneous nature of the information systems used by the Group's various entities, which makes it difficult to obtain consistent data, particularly for calculating greenhouse gas emissions linked to procurement.
- the scope available for data relating to ESRS S1-10 (Europe), S1-13 (France), S1-14 (France), and S1-15 (France).

Elements that received particular attention

Disclosures required in accordance with environmental standards (ESRS E1)

Below are presented those elements to which we have paid particular attention concerning compliance with ESRS with respect to disclosures included in section 3. ESRS E1 - Climate change information in the GL events sustainability statement. Our procedures consisted notably in verifying:

- on the basis of interviews conducted with the persons concerned, whether the description of the policies, actions and targets implemented by GL events cover the following issues: climate change mitigation and adaptation.
- the appropriateness of the information presented in environmental section 3. ESRS E1 - Climate change information and its overall consistency with our knowledge of the entity.

With regard to the information provided on the greenhouse gas emissions assessment (ESRS E1-6), as mentioned in paragraph 9 "Gross GHG emissions from scopes 1, 2, 3 and total GHG emissions (E1-6)" of the Sustainability Statement, our procedures consisted in particular in:

- obtaining an understanding of the processes, methodologies, standards, data and estimates used by the

Group to prepare their disclosures and including their implementation and related internal control procedures; and

- in addition, for the main emission items in the carbon assessment, scope 2 and scope 3:
 - assessing the appropriateness of the emission factors used and verify the calculation of the related conversions, taking into account the uncertainties inherent in the state of scientific or economic knowledge and the quality of the external data used;
 - verifying, on a test basis, the underlying data used to produce the greenhouse gas emissions assessment, together with the supporting documents, and the mathematical accuracy of the calculations used to establish the estimated emissions.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of procedures carried out

Our procedures consisted in verifying the process implemented by GL events to determine the eligible and aligned nature of the activities of the entities included in the scope of consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- compliance with the rules governing the presentation of this information to ensure that it is readable and understandable; and
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e., information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies in relation to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

We established that there were no such elements to address in our report.

The Statutory Auditors

French original signed by:

FORVIS-MAZARS

Lyon, 28 March 2025

Emmanuel Charvanel
Partner

Arnaud Fleche
Partner

MAZA-SIMOËNS - FIFTY BEES

Oullins-Pierre-Bénite, 28 March 2025

Benjamin Schlicklin
Partner

