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1. FOREWORD



Olivier FERRATON,
Deputy Managing Director

1.1 EDITORIAL

"The Group's strong and long-standing commitment to promoting the values of CSR is supported by the Chairman and the entire Executive Committee. This commitment is driven by our collective efforts to serve our customers, suppliers, employees, the environment and all our stakeholders.

This is reflected by significant environmental commitments, which include reducing GHG emissions by 50% by 2030 and reducing our consumption by 25%. Already, in 2022, the Carbon Assessment shows a 20% reduction in GHG emissions compared to 2018, even though the volume of business in 2022 has risen to record levels.

In this way, better managing and reusing our assets has been one of our priorities for many years. Our position well upstream of the event enables us to respond to our customers' strong CSR/ESG requirements early on in the design stage. Highlighting our culture of innovation, we have invested in hydrogen-powered generators, for example. In response to the importance of energy

and climate impacts of all events, we are able to provide sustainable solutions. We already are committed to reducing consumables by 25%, which means that we need to rethink events as early as the design stage. Finally, we are now also taking into account the geography of inventories in order to effectively address the critical importance of proximity to customers.

These achievements merit special thanks to all the Group teams who, every day, do their utmost to provide our customers with the highest level of service while remaining faithful to our long-term culture of respecting people, the environment and all our stakeholders. "

1.2 INTRODUCTION

The Group's strong and long-standing commitment to promoting the values of CSR is supported by the Chairman and the entire Executive Committee. This commitment is driven by our collective efforts to serve our customers, suppliers, employees, the environment and all our stakeholders.

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These achievements merit special thanks to all the Group teams who, every day, do their utmost to provide our customers with the highest level of service while remaining faithful to our long-term culture of respecting people, the environment and all our stakeholders.

- 1. Reduce the carbon footprint:
 - Reduce energy consumption
 - Promote renewable energies
 - Promote low carbon transport and mobility

- 2. Limit the use of disposables and maximise our circular energy performance
 - Limit waste through eco-design and asset turnover
 - Improve sorting and recovery
- 3. Promote diversity and socio-economic regional development
 - Contribute through actions of solidarity and philanthropy
 - Accelerate the use of responsible purchasing and Social and Solidarity Economy (SSE) practices
 - Expand the scope of our ethical, entrepreneurial management through diversity

The following annual document presents the organisation, foundations, characteristics and the results of the actions carried out in accordance with this CSR/ESG policy. In the interests of clarity and consistency, these non-financial factors are now presented in relation to the Group's scope of consolidation, with environmental trends using 2019 as the baseline (i.e. as a year which is representative in terms of activities and scope).

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

1.3 2022 HIGHLIGHTS

In addition to the considerable capacity for recovery of GL events Group's business, 2022 was marked by a reinforcement and acceleration in the development of the GL events Group's CSR/ESG policy, the highlights of which were as follows:

Environment

- Implementation of Group targets to reduce energy consumption by 25%, reduce consumables by 25% and install 100 hectares of photovoltaic panels

- Ambitious energy savings plan supported by local investments (LED relamping, etc.)
- The Group Carbon Assessment conducted in collaboration with Ecoact shows a 22% reduction in emissions in relation to the carbon assessment carried out in 2018.
- Energy efficiency, safety and/or waste management audits
- Deployment of the "Net Zero Carbon Pledge for the Events Industry" signed at the end of 2021

Employment / Social

- Significant job creation in the regions
- A 50% increase in the training budget compared to 2020
- Including ESG criteria in the objectives of top and middle management, adapted to the business lines
- Successful integration of participants in the Eureka programme

- Strengthening the link with SSE stakeholders and eco-organisations
- Ethics training for management bodies (Sapin 2 law – anti-corruption and anti-sexism measures)
- Philanthropy: accelerating actions promoting social solidarity with the Polygone Foundation and the launch of the Sustainable Cuisine Foundation

Governance

- Appointment of a Group Risk and CSR Officer to the Executive Committee
- Creation of the Group CSR risk map
- Creation of a strong network of CSR coordinators and ambassadors in the entities
- Issue of the first sustainability-linked recovery bond (*Obligation Relance*)
- Creation of an annual Stakeholder Committee

2. A CSR/ESG POLICY ADAPTED TO GL EVENTS' CHALLENGES AND BUSINESS MODEL

Based on its business model, which encompasses dozens of business lines and national and international geographical operations, the Group Risk and CSR Department developed a CSR risk map in November 2022. The mapping process identified stakeholders' expectations and the challenges of the ecosystem in which the Group operates.

2.1 AN INTEGRATED , MULTI-BUSINESS LINE MODEL

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

The specificity and unique strength of the Group's business model are its ability to propose a comprehensive range of solutions covering the main sectors of the events industry. GL events assists its customers in France and other countries ensuring the success of their events over their entire life cycle, from definition to execution, for public and private companies, institutions and event organisers. In partnership with local authorities, the Group contributes to developing the attractiveness of regions and reinforcing their economic reach. GL events has in this way gradually become the partner of choice for major international events, world cups and international meetings.

THREE COMPLIMENTARY BUSINESSES OFFERING VALUE ADDED EXPERTISE

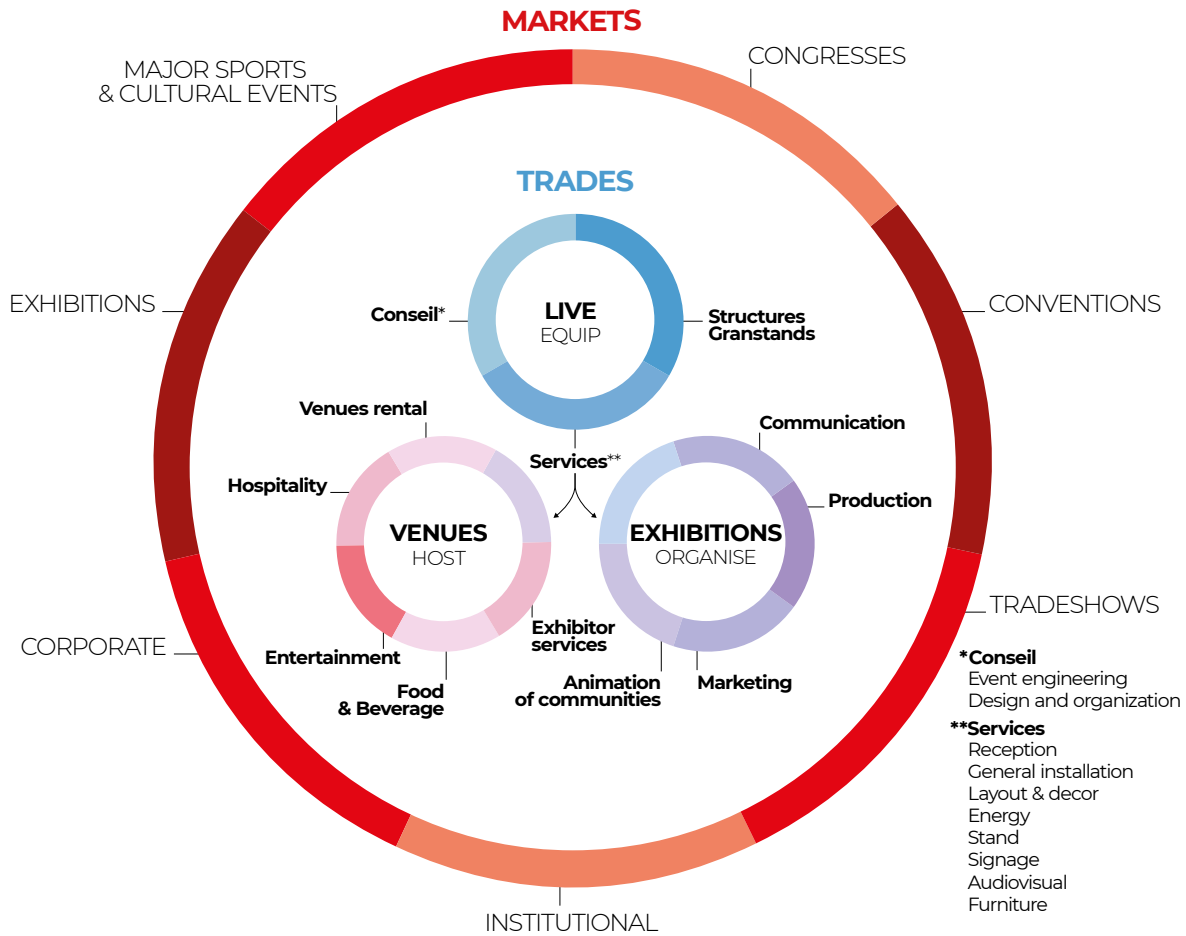
The unique strength of GL events' business model is the complementary nature of its three strategic businesses:

GL events Live's teams provide a comprehensive range of turnkey solutions, from consulting and design to the production of all corporate, institutional and sports events. **GL events Exhibitions** manages a portfolio of trade and consumer shows in the food, ecological transition, textile/fashion, industry, construction, building and the construction finishing work sectors.

GL events Venues manages a network of 59 venues located in France and international destinations (convention and exhibition centers, concert halls and multi-purpose facilities).

ESG DEVELOPMENT & INNOVATION CAPACITY

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



GL events Group continues to develop and improve its performance by applying its CSR/ESG policy to all of its businesses and activities. Each of the Group's businesses contributes to the sustainability of the event value chain, whether through eco-design and product lifecycle analysis, particularly in the Live division, improved waste management and regional development in the Venues division, or the development of industry sectors in the Exhibitions division. It should be noted that a part of the Group's activities is "non-event related" (Spaciotempo, Tarpulin, GL events UK, Aganto entities in particular), and for that reason the management of environmental and social performance is adapted in consequence (indicators, priorities and labels).

High quality assets

Because GL events' assets and logistics capabilities now cover the entire supply chain, from manufacturing to assembly, it is able to equip all events within tight deadlines. Its portfolio of operating assets also strengthens its position as a market leader. Its strong brand and an image associated with rigorous standards, a culture of respecting promises and quality services contribute to value-added differentiation in an international competitive environment. Its expertise covers all business lines, world-class exhibitions and an international network of complementary event venues.

Listening to stakeholders

We are convinced that creating opportunities for people to meet generates significant value for society and stakeholders

alike. That is why we believe it is so important to listen to our stakeholders, particularly by means of customer satisfaction surveys, and by contributing to ongoing improvements in the services and event production value chain. To streamline and structure this process, the Group Risk and CSR/ESG Department introduced the first Stakeholder Committee in the last quarter of 2022 in order to consider stakeholders' short- and medium-term expectations and in that way test the validity of its CSR/ESG policy.

2.2 A GLOBAL APPROACH TO CRS MANAGEMENT

Alongside the Group risk map, it was decided to create a specific CSR risk map in 2022 designed to optimize the management of the CSR strategy and ensure that CSR initiatives are aligned with major issues and risks identified and the Group's business model.

2.2.1 METHODOLOGY

The Group's CSR strategy was developed by analysing the expectations of external stakeholders (suppliers/subcontractors, customers, partners/business contributors, visitors, delegates/communities and institutions) and internal stakeholders and the significance of these expectations for the Group. This

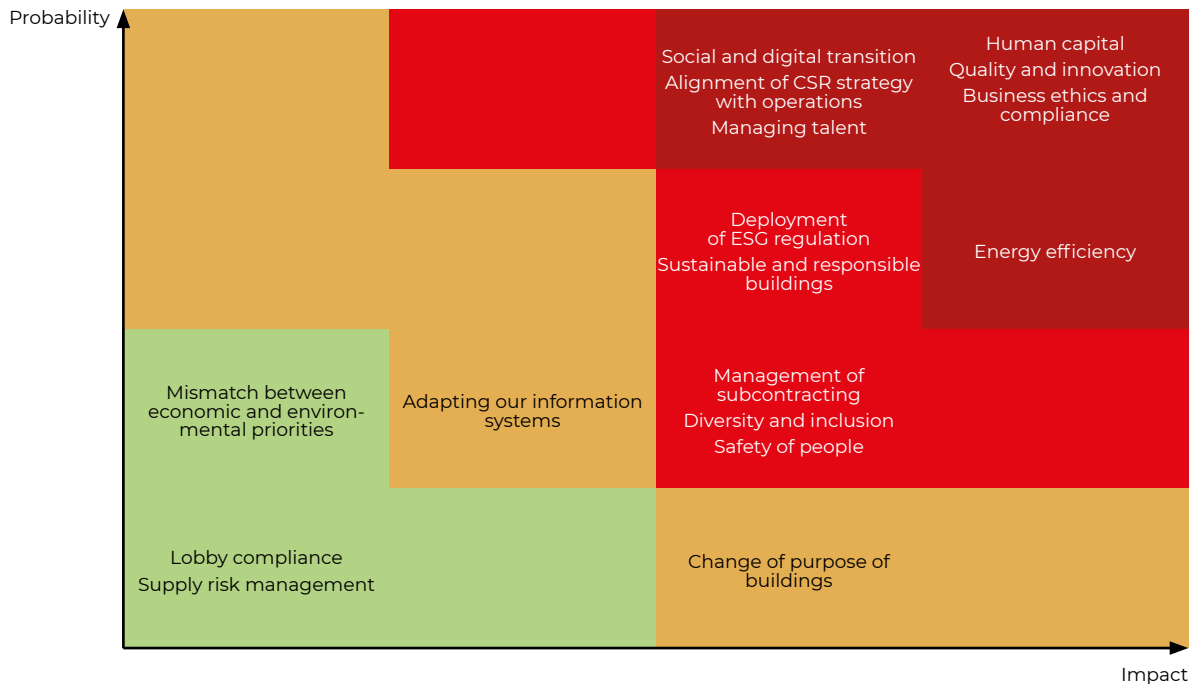
analysis, summarised in a materiality matrix, contributed to determining the Group's non-financial risks and challenges. This materiality matrix covers all Group CSR risks, based on the risk mapping methodology used for all existing risk maps. This risk map was co-constructed with employees particularly involved in the implementation of CSR actions in their respective areas and the CSR teams. Using a mixed "Top Down and Bottom Up" approach, the mapping of CSR risks was spearheaded by the Group risk management team by means of a collective intelligence workshop and interviews with representatives of the Executive Management for the purpose of setting priorities

The methodology, scales, nomenclature and tools used for CSR risk mapping are aligned with those used for Group risk mapping and the results for major risks are presented in section "4. RISK FACTORS", page 147".

In a first phase, the risks were identified, assigned to the seven stakeholders and then divided into seven major risk families based on the Group's methodology. Each risk identified was then evaluated as a gross risk by multiplying the probability of occurrence and its impact on several levels (financial, image, legal and business). To obtain a net measurement of each risk, mitigation mechanisms were identified together with the level of applicable control. Net risks identified are then prioritised to determine the appropriate risk management strategy for limiting the probability of occurrence and the failure to anticipate aggravating factors. Based on these factors, an action plan is proposed, mainly with a view to strengthening internal control and the vigilance of operational staff. As with all Group risk maps, the CSR risk map will be updated every three years and reviewed annually in the event of significant changes or incidents.

2.2.2 MAPPING GROSS RISKS

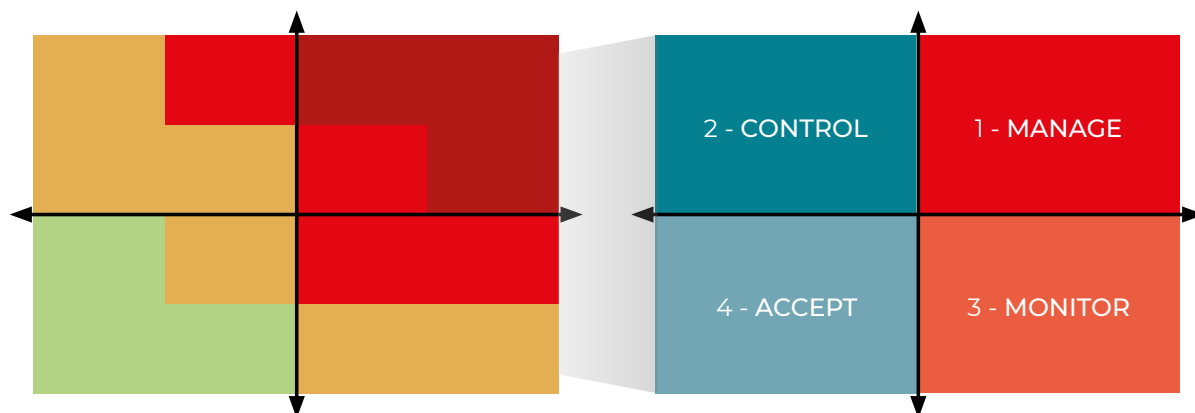
17 risks were identified of which 7 were classified as major, 5 as high, 2 as moderate and 3 as minor. 5 risks have also been identified in the Group risk map.



CSR risk mapping results - gross risk assessment

- Human capital
- Quality and innovation
- Business ethics and compliance
- Social and digital transition
- Alignment of CSR strategy with operations
- Managing talent
- Energy efficiency
- Deployment of ESG regulation
- Sustainable and responsible buildings
- Management of subcontracting
- Diversity and inclusion
- Safety of people
- Adapting our information systems
- Change of purpose of buildings
- Mismatch between economic and environmental priorities
- Lobby compliance
- Supply risk management

The results of the CSR risk mapping were presented and validated by the CSR Committee on 12 December 2022 and by the Audit Committee on 15 December 2022.



2.2.3 DETAILED RESULTS AND ALIGNMENT WITH STRATEGIC ISSUES

Once risks have been mapped, a management strategy is applied to them based on the following model:

1 - **MANAGE**: major risk, to be addressed in priority

- Human capital
- Quality and innovation
- Business ethics and compliance
- Social and digital transition
- Alignment of CSR strategy with operations
- Managing talent
- Energy efficiency
- Deployment of ESG regulation
- Sustainable and responsible buildings

2 - **CONTROL**: recurrent risk, handled by operational staff

3 - **MONITORING**: Risk to be monitored, with potential to become a major risk

- Management of subcontracting
- Diversity and inclusion
- Safety of people
- Change of purpose of buildings

4 - **ACCEPT**: Non-significant risk

- Mismatch between economic and environmental priorities
- Lobby compliance
- Supply risk management
- Adapting our information systems

The first category must be managed as a priority and includes all gross risks defined as major and some identified as high (9 risks) in the CSR risk map. The alignment of these risks with the Group's CSR/ESG strategy (for which the actions and results are described below) and with the United Nations Sustainable Development Goals (SDGs) is presented below. This presentation includes the performance indicators and the corresponding stakeholder categories.

It should be noted that the management and mitigation of other CSR risks are also monitored by the CSR team and their contributors.

GL events' contributions to UN sustainable development goals

"The Sustainable Development Goals are a call for action to promote prosperity while protecting the planet. They address a range of global challenges including notably those relating to poverty, inequality, the climate, protecting the environment, prosperity, peace and justice."(United Nations Organisation)GL events has selected ten or so SDGs, adapted to its activities, the organization of its workforce, its geographical coverage and its stakeholders. For this reason, they were fully integrated into the risk mapping exercise to ensure that these global sustainable development goals are consistent with those of the Group and its stakeholders.

Identified risk	Gross risk level	Correspondence Part 4. Risk factors	Performance indicators
Business ethics and compliance	Major	<u>"BUSINESS ETHICS AND COMPLIANCE", page 150</u>	<ul style="list-style-type: none"> — No. of employees trained — No. of alerts received — No. of integrity checks
Human capital	Major	<u>"HUMAN CAPITAL", page 149</u>	<ul style="list-style-type: none"> — Breakdown of workforce (age, gender, category, seniority) — Occupational accident frequency rate — Occupational accident severity rate — Absenteeism trends
Social and digital transition	Major	<u>"DIGITAL TRANSITION", page 156</u> <u>"SOCIETAL TRANSITION", page 157</u>	<ul style="list-style-type: none"> — No. of SSE providers — No. of trained and informed staff SSE, cybersecurity, CSR, digital — Carbon assessment — No. of innovations — Transport and mobility survey — Monitoring targets to reduce energy consumption by 25% and install 100 ha of photovoltaic panels in 3 years
Quality and innovation	Major	<u>"QUALITY AND INNOVATION", page 155</u>	<ul style="list-style-type: none"> — No. of innovations and partnerships — Evolution of non-conformities/follow-up of recommendations — Waste separation rate — No. of certified/labelled entities — No. of new products and new exhibition launches
Alignment of CSR strategy with operations	Major	<u>"CSR and Operations", page 153</u>	<ul style="list-style-type: none"> — No. of alerts internal received — Compliance with objectives: -25% energy consumption, -25% consumables — Waste separation rate — No. of negative social network comments — No. of ideas (employee suggestion boxes) — Customer satisfaction surveys — CSR purchasing criteria
Managing talent	Major	Included in the risk <u>"HUMAN CAPITAL", page 149</u>	<ul style="list-style-type: none"> — Breakdown of workforce (age, gender, category, seniority) — No. of trainees, work-study contracts — Training hours — Employment rate — Workforce by region and country
Deployment of ESG regulation	High	Non applicable	<ul style="list-style-type: none"> — Evolution of non-financial ratings — No. and follow-up of non-conformities from external and internal ISO, safety and building audits — Monitoring work integration hours
Energy efficiency	High	Non applicable	<ul style="list-style-type: none"> — Meeting targets: -25% energy consumption, -25% consumables — Waste separation rate — No. of communications on eco-actions — Consumption monitoring — Carbon assessment
Sustainable and responsible buildings	High	Non applicable	<ul style="list-style-type: none"> — Compliance with objectives: -25% energy consumption and 100ha of photovoltaic panels — Waste separation rate — Carbon assessment — CAPEX monitoring (including a LED relamping plan)



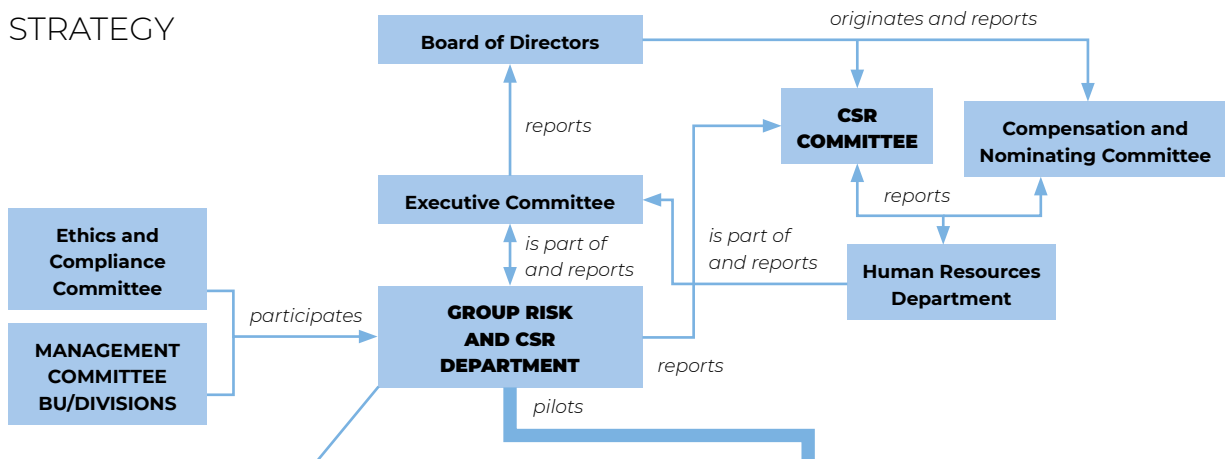
Main stakeholders	Implementation in the CSR strategic plan	Progress with the action and mitigation plan	Primary relevant SDGs
<ul style="list-style-type: none"> Suppliers/Subcontractors Partners/Business introducers Employees 	3.3. Developing our ethical management and a diversity-based entrepreneurial culture	Ongoing deployment and recurring actions	16. Peace, justice and strong institutions
<ul style="list-style-type: none"> Employees 	3.3. Developing our ethical management and a diversity-based entrepreneurial culture	Indicators and actions monitored	3. Good health and well-being 5. Gender equality 8. Decent work and economic growth 10. Reducing inequalities
<ul style="list-style-type: none"> Suppliers/Subcontractors Delegates/communities Institutions Attendees Employees Customers 	1.1 Reducing energy consumption 1.2 Promoting renewable energy 1.3 Optimising transport and mobility 3.2 Systematic use of responsible purchasing and Social and Solidarity Economy (SSE) practices	Accelerated deployment of actions in 2022, and continuation in 2023	7. Clean and affordable energy 11. Sustainable cities and communities 12. Responsible consumption and production 13. Climate action
<ul style="list-style-type: none"> Suppliers/Subcontractors Customers Delegates/communities Attendees Employees Partners/Business introducers 	2.2 Improve sorting and recovery 3.1 Developing GLO-CAL partnerships and initiatives	Historical and documented post-crisis resilience and innovation capacity	9. Industry, innovation and infrastructure 11. Sustainable cities and communities 12. Responsible consumption and production 17. Partnerships for the goals
<ul style="list-style-type: none"> Suppliers/Subcontractors Delegates/communities Institutions Attendees Employees Partners/Business introducers Customers 	1.1 Reduce energy consumption 2.1 Limit waste 2.2 Improve sorting and recovery 3.2 Systematic use of responsible purchasing and Social and Solidarity Economy (SSE) practices 3.3 Developing our ethical management and a diversity-based entrepreneurial culture.	Accelerated deployment of actions in 2022, and continuation in 2023	9. Industry, innovation and infrastructure 11. Sustainable cities and communities 12. Responsible consumption and production 17. Partnerships for the goals
<ul style="list-style-type: none"> Employees 	3.1 Developing GLO-CAL partnerships and initiatives 3.3 Developing our ethical management and a diversity-based entrepreneurial culture.	Training and talent development efforts to be strengthened in 2023	3. Good health and well-being 5. Gender equality 8. Decent work and economic growth 10. Reducing inequalities
<ul style="list-style-type: none"> Institutions Delegates/communities Employees Customers 	3.2 Systematic use of responsible purchasing and Social and Solidarity Economy (SSE) practices 3.3 Developing our ethical management and a diversity-based entrepreneurial culture.	Acceleration and preparing for the increase in current regulations	13. Climate action 16. Peace, justice and strong institutions
<ul style="list-style-type: none"> Suppliers/Subcontractors Delegates/communities Institutions Attendees Employees Partners/Business introducers Customers 	1.1. Reducing energy consumption 1.2. Promoting renewable energies 1.3. Optimising transport and mobility	An implemented, monitored and effective energy efficiency plan	7. Clean and affordable energy 11. Sustainable cities and communities 12. Responsible consumption and production 13. Climate action
<ul style="list-style-type: none"> Delegates/communities Employees Customers Attendees 	1.1. Reducing energy consumption 1.2. Promoting renewable energies	Long-term investment plan, monitored and in the process of being implemented	7. Clean and affordable energy 11. Sustainable cities and communities 13. Climate action

2.3 A SYSTEM OF GOVERNANCE AND ORGANISATION ADAPTED TO THE GROUP'S CSR/ESG AMBITIONS

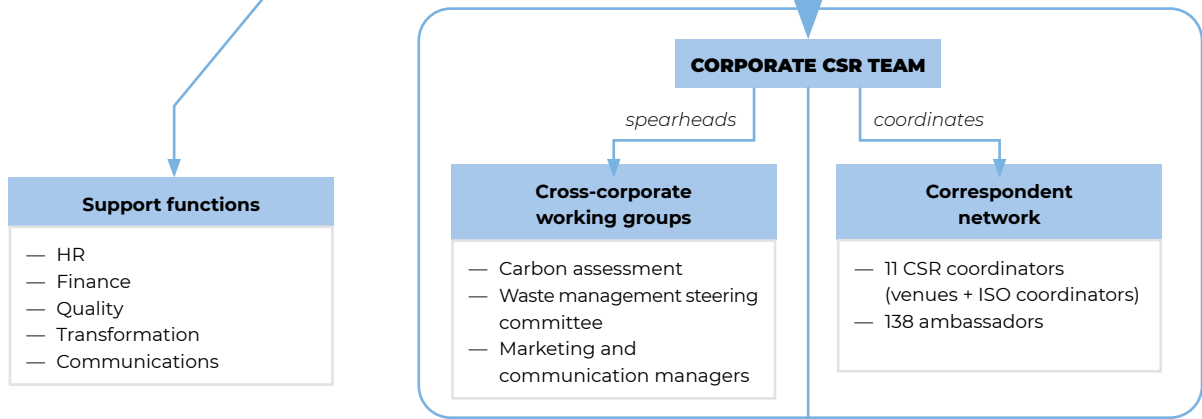
Since its creation, GL events Group's has pursued an entrepreneurial adventure based on a culture of responsibility and respect for its ecosystem at all levels of the company. It was in this spirit that Executive Management initiated a specific sustainable development approach in 2009, and in so doing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

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

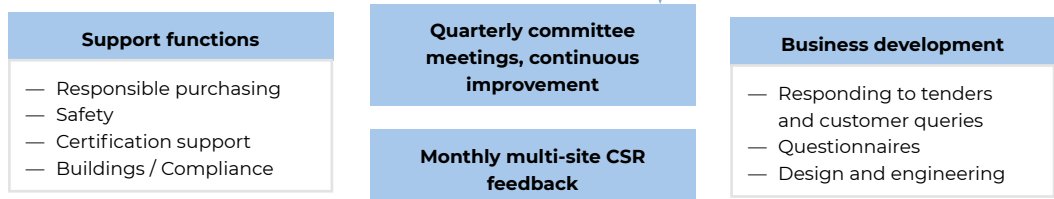
STRATEGY



MANAGEMENT



OPERATIONS



The organisation of CSR governance and strategy

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

With a dedicated team, this department manages audit, internal control and risk management activities in addition to the Group's CSR/ESG policy. To ensure the objectivity of the internal audit function, it was agreed with the Compensation and nominating Committee that in the event of an audit or control of the Group's CSR/ESG activities, this mission would be entrusted to a specialised external firm and monitored by the Audit Committee and the CSR Committee as appropriate. With regard to CSR/ESG, the Group Risk and CSR Department is responsible for defining this strategy in order to support change, and for deploying and managing this strategy and ensuring it complies with the business model and new regulations. The Group Risk and CSR Officer is also a permanent guest on the Group Ethics and Compliance Committee and regularly participates in the Division or BU Management Committees. It also works closely with the Human Resources Department.

The Group Risk and CSR Department represented on the CSR Committee

Like the Group Director of Human Resources, the Group Risk and CSR Officer is a permanent guest on the CSR Committee. This CSR Committee submits a report on actions implemented during the year to the members of the Board of Directors. In 2022, the CSR Committee met twice, notably to examine the Non-Financial Statement in collaboration with the Audit Committee and the new CSR strategic priorities following the appointment of Audrey Chavancy, Group Chief Risks and CSR Officer.

The CSR Committee

Established in 2015, the CSR Committee has three members: Fanny PICARD, Anne Sophie GINON and Sophie SIDOS. In addition, Sylvie FOUILLOUSE, as Group Director of Human Resources, and Audrey CHAVANCY, as Group Chief Risk Management and CSR Officer, are standing invitees of Committee meetings.

A report is drawn up for each meeting of the CSR Committee which is presented to the members of the Board of Directors. In 2022, the CSR Committee met twice with an attendance rate of 100%. Prior to each meeting, the documents relating items on the agenda are made available to the members and invitees.

The CSR Committee advises the members of the Board of Directors on new CSR issues applicable to the Group (regulatory context, market, etc.) and presents them with a report on the actions taken during the year.

Without prejudice to the responsibilities incumbent to the Board, 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.

In 2022, the CSR Committee met to examine the Non-Financial Statement in collaboration with the Audit Committee, as well as the new CSR strategic priorities following the appointment of Audrey Chavancy, Group Chief Risks and CSR Officer and Executive Committee member.

Managing the CSR policy

The Group Chief Risks and CSR Officer leads a dedicated corporate team whose work is divided by business line/business unit, and supplemented by a network of more than 150 coordinators. This network of coordinators exchange on a weekly basis by participating in a Teams community and a dedicated documentary base. The Corporate CSR team coordinates cross-corporate working groups such as the Waste Steering Committee, the Carbon Footprint Group and the Responsible Marketing and Communication Group in 2022. These working groups which meet on a regular basis include contributors from both operating and support functions. These support functions all contribute to the deployment of the Group's CSR/ESG initiatives, whether in terms of responsible purchasing, communication and the prevention of greenwashing, finance and IT for the reporting and quality of carbon footprint data, the quality department for continuous improvement of operations or human resources (monthly review).

Operational deployment of the CSR policy

To promote the widespread adoption of strategic priorities within each business line, the CSR team supports operating activities in the areas of responsible purchasing and recourse to SSE (implementation of an eco-organisation guide, responsible purchasing charters, monitoring of service providers, etc.), security and building managers (the creation of a digital monitoring system for building and security compliance by the French-based Venues and Live in 2022), by providing quality assurance and support for certifications and labelling of entities; At the same time, the CSR team works closely with the business development teams in responding to calls for tenders (particularly for major international projects), customer and supplier questionnaires and also for responsible event communications. In this manner, to regularly take into account the needs of customers and suppliers, the Risk and CSR Department organizes monthly meetings with the marketing and communication teams of the divisions and the corporate department to better respond to needs identified and future needs.

To drive this operational approach starting in the second half of 2022, the Group's Risk and CSR Department set up monthly Feedback Sessions using Teams focusing on CSR topics (in 2022, the ISO20121 certification process, Food & Beverage regulations and the management of the energy efficiency plan) bringing together more than one hundred

Steering tools

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

- Collaborative and document management tools such as Teams and the My GL events intranet
- The environmental reporting process: the existing annual process will be enhanced in 2023 by introducing quarterly reporting by entity
- The carbon assessment: this project, which was carried out at the end of 2022, with a strong contribution from the support and operational functions, forms the basis for the Group's "carbon reduction" strategy. The progress achieved and results of this carbon assessment were presented to the Executive Committee and will be the focus of a specific strategy for implementation by the Executive Committee in the first quarter of 2023. This

roadmap will be spearheaded at the operational level by the CSR Reporting and Carbon Projects manager, who is expected to arrive in early March 2023.

- An effective environmental management system by entity: 41 Group entities were certified ISO 20121 and/or ISO14001 and/or ISO9001 in 2022. At the time of this report, five new entities are planning to achieve ISO20121 certification in 2023.
- Processes in place by entity: The Group Risk and CSR Department plans to implement the Safety and Security Golden Rules and the CSR/ESG Golden Rules in 2023 for all Group entities in France and other countries in order to harmonise all safety, security and CSR/ESG management practices.

Non-financial performance ratings and follow-up



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

	FY 2019	FY 2020	FY 2021
National ranking	N/A	86 th /400	161 st /371
Industry segment ranking	N/A	21 st /78	35 th /76
Ranking by revenue category	46 th /86	15 th /85	101 st /176
ESG ranking / 100	61	57	59

Particularly impacted by the COVID crisis over a period of two years, the evolution of ESG criteria, the GAIA rating and the related action plan are closely monitored by the Group's Risk and CSR Department and also by the Human Resources Department and the Finance and Investment Department.

This non-financial performance is also highlighted by EcoVadis ratings obtained locally by certain Group entities; for example, the Live! agency Live! by GL events was awarded the Ecovadis 2023 gold medal for its CSR performance and the silver medal for Spaciotempo in early 2023.

2.4 A RESILIENT GROUP ADAPTING TO THE DIGITAL AND SOCIAL TRANSITION.

The event industry has been increasingly impacted by technological innovations in recent years. Digital transformation also involves supporting our customers, partners and employees in this process while continuing to focus on our core business of "Bringing People Together" (implementation of change management, governance and training). Accelerated by both the health crisis and the environmental crisis, the risks associated with the digital transition relates to product and service innovations to ensure a better customer experience. These innovations are related to the challenges of the current social and ecological transition.

As a market leader in producing and promoting exhibitions and managing event venues, the Group is a driving force behind new digital event solutions. In recent years, and with the creation of the digital transformation department which supports the Group's three divisions, a number of new products and services have been developed including notably the creation of a TV studio, the creation of a marketplace and a streaming offer for events, which may or may not be provided in conjunction with an in-person event. By diversifying our offerings, we are able to propose for several sites mixed formats combining physical, connected and synchronized events the connecting people across multiple channels. For example, some of our exhibitions shifted to a phygital format (a hybrid solution combining in-person and digital meetings), while other exhibitions and events have continued to propose 100% digital formats. For example, GL events collaborated with the electronic music composer Jean-Michel Jarre for the release of his new immersive creation,

"Oxymore". For this event, the public was invited to participate in both an in-real-life experience at the Palais Brongniart in Paris, and also a virtual reality experience (VR) on social media in 2D, using a VR Chat and the OXYVILLE Metaverse created for the event.

This digital transition is also contributing to the transformation of working methods. The marketing departments of each division monitor new market expectations and adopt appropriate strategies for managing social network accounts. This digital transition is also contributing to the transformation of employee working methods. Training on managing social networks or providing support to human resources in selecting training programmes for new tools/technologies is also provided. Remote working practices have been facilitated by the deployment of Microsoft Office solutions by adopting collaborative tools like Teams and Yammer. The Information Systems Department has also adapted its tools to these new mobile working practices: strengthening digital protections, multi-factor authentication (MFA) solutions, digitalisation of business tools, deployment in September 2022 of the new Group intranet "My GL events". This new tool makes it possible to centralize all Group information in digital format. This deployment will be accompanied by an information and training campaign with the creation in 2023 of a network of "My GL events" ambassadors. This network of Group volunteer employees was created to support change by offering information and prevention programmes.

3. ETHICAL VALUES AND HUMAN CAPITAL AS A BASIS FOR CSR/ESG POLICY

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

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

3.1 A CULTURE OF ETHICAL CONDUCT AND STRONG VALUES ILLUSTRATED BY THE ANTI-CORRUPTION APPROACH

Our values

GL events Group has consistently sought to base its development on respect for strong values and a commitment to corporate social responsibility. GL events' activities adopt a concrete approach to promoting ethical practices and compliance according to French and international standards. In this context, the Group has developed a formal Ethics Charter which was distributed to all employees during 2017. This code formalises the ten core principles destined to guide each employee in their decision-making and actions. As such, the Group's Ethics Charter covers principles that include:

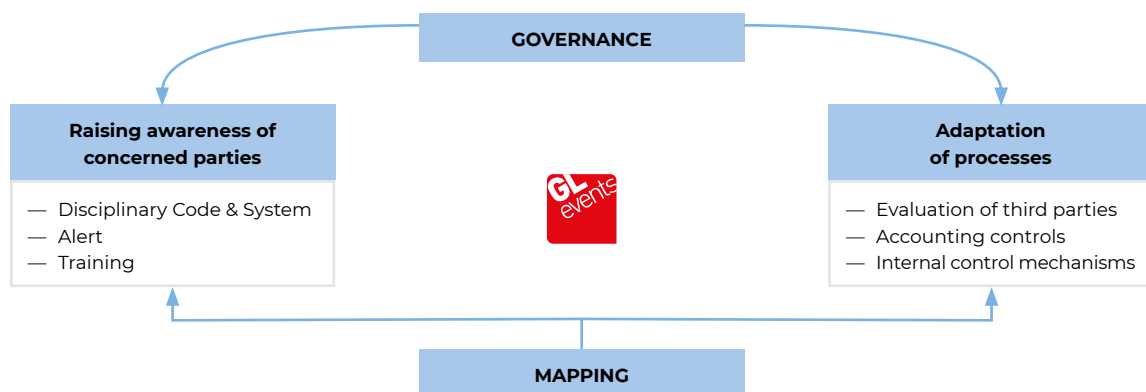
- Equity and diversity
- Respect for business partners, customers, suppliers and competitors
- Protecting the Group's image and assets
- Data privacy protection
- Political and trade union neutrality
- Transparency and managing conflicts of interest
- Transparency in financial transactions and accounting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

Our programme

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

This programme is focused on two main areas, namely!

- **Raising employee awareness** to make them active participants in the programme
 - **Adapting operational processes** to better control risks
- Mapping GL events' corruption and influence peddling risks is the cornerstone of our programme which made it possible to develop a specifically adapted programme under the leadership of senior management ("tone from the top").



The organization of compliance

Starting in 2017, GL events adopted a dedicated compliance organisation to lead the entire anti-corruption programme across the Group. At present, this organisation is structured around several parties, including an Ethics Officer, a compliance team at Group level (a compliance coordinator and a legal compliance officer), compliance officers in the subsidiaries, and a Group Ethics Committee.

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

Governing body engagement

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

The Anti-Bribery Code of Conduct and the Group's Ethics Charter were introduced by the Group's Chairman and CEO, Olivier GINON, who confirmed the need to pursue these objectives in line with the Group's ethical values which emphasizes the Group's zero-tolerance of corruption.

In addition, in conjunction with the introduction of the code in 2019, it was also emailed by the Chairman to all employees in France and Belgium in November 2021.

In addition, the Ethics Committee is composed of four members of the Executive Committee and a Deputy Managing Director and meets on a monthly basis. In addition to handling alerts, the Committee may be called upon to adopt a position regarding the Group's broader anti-corruption policy.

Furthermore, the Chief Executive Officer and the Ethics Officer, both members of the Executive Committee, regularly communicate with the BU managers about the importance of preventing corruption and influence peddling. The last intervention was a seminar in November 2022 attended by more than one hundred Group managers based in France and other countries.

Finally, the Executive Committee, the Board of Directors and the Audit Committee regularly consult the compliance organization on the progress of its work.

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

The corruption risk map

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

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

In addition, the risks identified through the corruption and influence peddling risk mapping process have been integrated in the Group's general risk map. This first mapping exercise identified the risk areas and made it possible to develop an appropriate action plan.

In July 2022, the compliance and risk and internal control teams jointly initiated work to update the map. This work is still in progress. The results will be presented for the first time to the Audit Committee in March 2023.

The methodology adopted is based on individual interviews and group workshops. The panel of respondents was very broad (about 100 people) to ensure that all business lines, whether operational or management, were represented, while at the same time taking into account the different geographical regions where the Group is present.

Depending on the results obtained, a new action plan will be drawn produced in the first half of 2023.

The anti-corruption code of conduct

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.

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

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

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

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

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

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

The internal whistleblowing system

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

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

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

This whistleblowing procedure accordingly provides for internal channels for the escalation of information:

- The supervisory reporting line: a line manager, direct or indirect;
- Human resources;
- The compliance department;
- Whispli platform: an alert can also be transmitted anonymously through an external platform available at <https://glevents.whispli.com/alertes>

All alerts received through the whistleblowing system are then reviewed by the Ethics Committee subject to the admissibility of the report submitted by the recipient. Based on all the information provided, the Ethics Committee decides as a group whether or not to accept the notification and to open an investigation conducted by the internal audit department. The investigation report is transmitted by the person in charge to the Ethics Committee, which decides on the appropriate measures to be adopted if the alert is corroborated, i.e. disciplinary sanctions; a remediation plan if failures or weaknesses in the procedures and controls in place have been identified.

The whistleblowing system is regularly 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.

Assessing the integrity of third parties

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

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

As a result, before signing any contract with such third parties identified as at risk, the Group's compliance department conducts investigations to determine whether the third party, its beneficial owners or managers are included on national or international sanctions lists; have been the target of unfavourable reports, allegations, prosecutions or convictions for breaches of probity (corruption, influence peddling, favouritism, money laundering, etc.); are public officials or politically exposed persons; have effective compliance policies. The scope of the investigations may vary according to the classification of the third parties, the level of risk and the results of the preliminary investigations. They are also adapted to the nature of the contractual relationship being considered. Depending on the above factors, the investigation is conducted either internally by the compliance department through questionnaires and specialised integrity investigation software, or externally by an economic intelligence firm.

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

The training programme

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

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

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

- A general or basic module - covering the various concepts of corruption and influence peddling, risks (criminal sanctions, reputational risks, etc.), GL events' anti-corruption programme, as well as concrete case studies based on risk mapping
- One complementary module or workshop based on the employee's position/activity or country - from the six described below (4 topical workshops and 2 country workshops):
 - Practical workshop on the "Sales Function" (topical workshop)
 - Practical workshop on the "Purchasing Function" (topical workshop)
 - Practical workshop on the "Major Project Function" (topical workshop)
 - Practical workshop on the "Public-Sector Third Parties" (topical workshop)
 - Practical workshop "Brazil" (country workshop)
 - Practical workshop "China" (country workshop)

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

In other countries, the teams of subsidiaries located in Qatar, Brazil and Chile received further training in the first half of 2022 by the Ethics Officer and the Latin America region's correspondent, respectively. In 2023, the renewal of training of teams located in China is also planned.

In France, the Board of Directors, the Executive Committee and the directors of the Live division received additional training in autumn 2022 from a lawyer specialising in corporate criminal law and compliance (duration 3.5 hours). Similar training sessions for Venues and Exhibitions managers are planned in the 2023 first half.

In November 2022, a new training campaign was introduced for all at risk Group managers and employees (estimated at around 1,000 persons). The training material was developed with the outside assistance provided by a professor of law. These 3-hour training sessions are organized in in-person classes for groups of 15 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 organized to enable participants to evaluate their progress.

These sessions are organized every 3 weeks starting in November 2022. The first sessions were organized for the "Paris 2024" working group. These courses will then be extended to BUs or "major projects" based on their degree of exposure.

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

Accounting controls

This area is spearheaded by Internal Control through a series of audits and front-line audit work carried out by the accounting teams. This campaign covers the entire Group scope and includes a detailed and documented analysis of the following accounting line items: customer gifts, invitations, donations, patronage, sponsoring, commissions, exceptional fees, gratuities, discounts, rebates. A checklist has been sent to all accounting and financial managers to facilitate the first level control process. In 2022 and 2023, this campaign will be enhanced by a revised internal control plan based on the updated corruption and influence peddling

risk map and by continuous automated controls using a data visualisation tool as part of an engagement assigned to PwC for a selected number of entities.

Audit and internal control

Specific checks on systems which could conceal incidents of corruption are included in internal audits of entities (cash disbursement processes, purchasing and sales). Specific investigations are also performed by the internal audit team through the internal whistleblowing and/or incident reporting process (fraud, etc.). In 2023, a review of the "Golden Rules" for the prevention of fraud will be conducted at certain Group entities.

3.2 A TRANSPARENT FINANCIAL AND TAX POLICY

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

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

For 2022, no claims regarding these matters were noted within the framework of the Group's activities when the appropriate measures and internal controls were applied. In addition, in October 2022, GL events Group subscribed to a sustainability-linked recovery bond (*Obligation Relance*) to finance a portion of its operating capital expenditures. These funds will be used to accelerate its energy transition, renew its rental equipment portfolio and strengthen its digital tools. This is the first time that the Group has explicitly chosen to include ESG criteria in its financing.

3.3 THE GROUP'S MEN AND WOMEN - PRESENTATION OF THE WORKFORCE

GL events Group registered a strong rebound and growth in business in 2022. In terms of the Group's goals as a responsible employer, the challenge was to provide qualitative and quantitative resources to support this recovery and to retain the key skills.

Maintaining the momentum of the rebound in H1 2021, supporting the returned to share economic growth and ensuring the sustainability of employment and the Group's development over the long term were the driving forces behind the Group's employment policy.

All actions have focused on ensuring the security of each, protecting long-term employment and developing the expertise and motivation of each for the Group's future.

In a period of strong growth, GL events Group strengthened its commitment to promoting social inclusion.

This shared corporate culture built around these values helped support their collective efforts throughout the year which contributed to an unprecedented level of economic recovery.

3.3.1 15.2% GROWTH IN THE NUMBER OF PERMANENT EMPLOYEES AND 8.6% GROWTH IN THE TOTAL WORKFORCE BETWEEN 31/12/2021 AND 31/12/2022

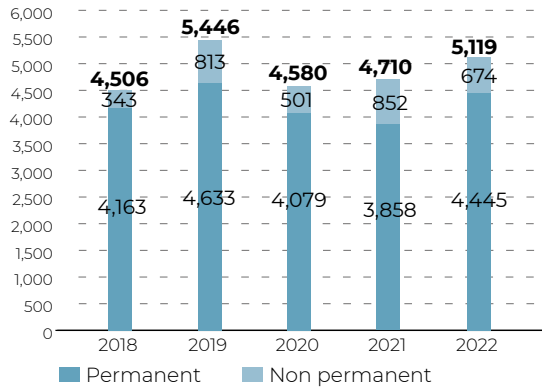
At 31/12/2022, the total workforce of GL events Group amounted to 5,119 employees, an increase of 8.6% compared to 31/12/2021, following a 2.83% increase in 2021 in line with the rebound in activity.

Growth in the number of permanent employees was the most significant, with the addition of 587 people between 31/12/2021 and 31/12/2022, i.e. a 15.2% increase, bringing the total of this category to 4,445.

This 15.2% rise in the permanent workforce was driven by the recovery that began in the 2021 first half.

In contrast, compared to 31/12/2021, the non-permanent workforce decreased by 178 people.

CHANGE IN THE NUMBER OF PERMANENT AND NON-PERMANENT EMPLOYEES (at 31/12 – 2018-2022 – Group Scope)



BREAKDOWN OF THE PERMANENT AND NON-PERMANENT WORKFORCE BY ACTIVITY (2019-2022 – Group Scope)

	31/12/2019		31/12/2020		31/12/2021		31/12/2022	
	Workforce	Percentage	Workforce	Percentage	Workforce	Percentage	Workforce	Percentage
Holding	245	4%	210	5%	221	5%	228	4%
Exhibitions	597	11%	557	12%	567	12%	571	11%
Live	3,449	63%	2,740	60%	2,864	61%	3,189	62%
Venues	1,155	21%	1,073	23%	1,058	22%	1,131	22%
Total	5,446	100%	4,580	100%	4,710	100%	5,119	100%

The breakdown of the workforce between the different activities remained stable between 2021 and 2022. On a more long-term basis, the workforce of the Live division's activities represents more than 60% of the total workforce.

BREAKDOWN IN THE NUMBER OF PERMANENT AND NON-PERMANENT EMPLOYEES, BY REGION (2019-2022 – Group Scope)

	31/12/2019		31/12/2020		31/12/2021		31/12/2022	
	Workforce	Percentage	Workforce	Percentage	Workforce	Percentage	Workforce	Percentage
Africa	351	6%	142	3%	135	3%	210	4%
Americas	624	11%	371	8%	388	8%	613	12%
Asia	929	17%	938	20%	1,070	23%	980	19%
Europe excl. France	536	10%	487	11%	430	9%	515	10%
Total excl. France	2,440	45%	1,938	42%	2,023	43%	2,318	45%
France	3,006	55%	2,643	58%	2,687	57%	2,801	55%
Total	5,446	100%	4,580	100%	4,710	100%	5,119	100%

Employees in France represent the largest share of the workforce at 55%. For the first time since 2019, the number of employees in Asia declined in both absolute and relative terms, reflecting the policy adopted to manage the health crisis in this region, particularly in China.

Growth in the Americas, bolstered by the integration of new sites, particularly in Chile, was accompanied by an increase in absolute and relative terms in the number of employees in this region.

3.3.2 ADDING NEW SKILLS IN THE POST HEALTH CRISIS PERIOD OF STRONG RECOVERY

In 2022, the growth in the number of new employees was back in line with the period before the health crisis.

An analysis of the movements of personnel within a longer-term framework must be carried out on the basis of permanent employees. The Group's permanent workforce at 31/12/2022 amounted to 4,445 employees, representing 87% of the total workforce. Employee turnover for the group as a whole has decreased to 20%, virtually the same level as in 2020. The Group added 1,241 new permanent employees, after a 2021 in which only 667 new employees were added.

These additions resulted mainly from the integration of new companies, the launch of new activities, or replacements resulting from staff turnover, and made it possible to integrate new skills.

CHANGES IN 2022 OF PERMANENT EMPLOYEES BY ACTIVITY

	Permanent workforce at 31/12/2021	Recruitments	Mobility / Confirmations of position	Departures	Permanent workforce at 31/12/2022	Turnover rate
Holding	184	52	3	-34	205	17%
Exhibitions	459	106	16	-101	480	21%
Live	2,356	770	150	-494	2,782	18%
Venues	859	313	26	-220	978	23%
Total	3,858	1,241	195	-849	4,445	20%

The turnover was relatively uniform across the different activities.

CHANGES IN PERMANENT EMPLOYEES BY REGION IN 2022

	Permanent workforce at 31/12/2021	Recruitments	Mobility / Confirmations of position	Departures	Permanent workforce at 31/12/2022	Turnover rate
Africa	127	10	2	-18	129	14%
Americas	347	310	8	-99	566	22%
Asia	575	108	5	-99	589	17%
Europe excl. France	373	144	61	-93	485	22%
Total excl. France	1,422	580	76	-309	1,769	19%
France	2,436	661	119	-540	2,676	21%
Total	3,858	1,241	195	-849	4,445	20%

53% of these inductions, i.e. 661 employees, were in France. This reflects a geographical breakdown consistent with the overall distribution of the workforce.

The number of new hires in the Americas was particularly high, in line with the strength of business activity.

3.4 A SAFE AND STIMULATING WORK ENVIRONMENT

The issue of health safety remained an issue in 2022. The Group continued to develop remote working practices and health protocols in the different countries.

3.4.1 PREVENTING HEALTH AND SAFETY RISKS

Occupational Health & Safety for employees and stakeholders represents an integral part of corporate social responsibility.

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

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

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

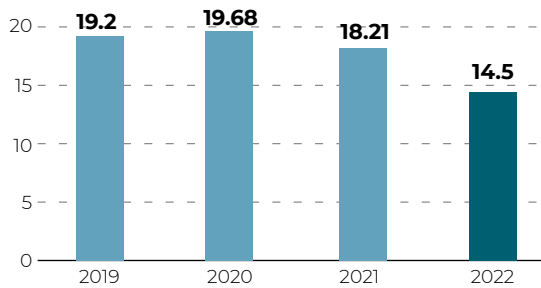
Occupational safety constitutes a key issue, notably for those business lines involving the provision of services. This calls for strict rules designed to guarantee the safety of all those present at work sites. To achieve this objective, programmes are provided that offer training in the latest personal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

- Training certification (CACES) for worksite equipment operators
- Road safety training and qualifications for lorry drivers (FIMO and FCOS)

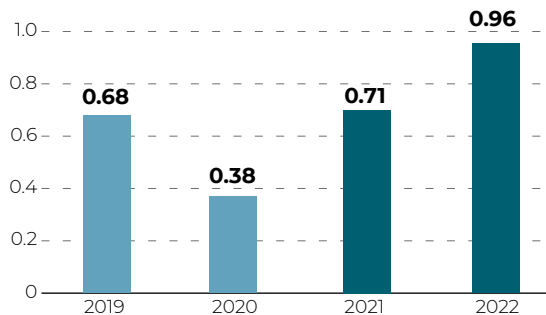
- The adoption of specific movements and positions for all employees performing manual operations
- Work performed at heights and on scaffolding;
- A Uniform Document;
- Special fire safety qualifications (SSIAP)
- Workplace first-aid personnel;
- Electrical accreditation

In 2022, the Group maintained its training efforts in the area of safety, with a particular focus on renewing the accreditations for the relevant persons. Reflecting this priority, nearly 62% of total training hours provided in 2022 worldwide were devoted to safety.

CHANGE IN THE FREQUENCY RATE OF OCCUPATIONAL ACCIDENTS (2019-2022 – French Scope)

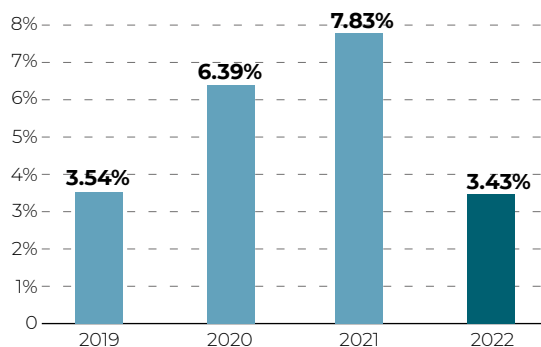


CHANGE IN THE SEVERITY RATE OF OCCUPATIONAL ACCIDENTS (2019-2022 – French Scope)



The frequency rate for the French reporting boundary decreased significantly between 2021 and 2022, for the second year in a row during a period of high activity. The higher severity rate is primarily related to longer periods of absence.

CHANGE IN THE ABSENTEEISM RATE (2019-2022 – French Scope)



The trend for the rate of absenteeism, which rose sharply during the pandemic period, decrease in 2022 to below the level of 2019, despite a year of robust activity.

In addition, safety at our work sites is also of the utmost importance and is regularly monitored by our network of subcontractors. 1,522 operators were audited in France in 2022 (out of a total of 9,966): 1.2% were reprimanded for not wearing their PPE (helmet or safety shoes only) and no reminders about working at heights were required.

Preventing occupational safety risks – Ensuring employee safety

Worker health and safety constitute a critical component of social responsibility. In a period of strong recovery following the work stoppages caused by the pandemic, supporting employees and ensuring their safety are fundamental issues.

Continuing to ensure pandemic safety measures

The pandemic continued in 2022 while health protocols and policies constantly evolved in different regions.

GL events, which was very quick to deploy health protocols to protect its employees, partners and customers, maintained its efforts in this area by adapting them to changing local conditions.

These protocols and safety instructions were explained through dedicated training programmes and updated when necessary in line with the latest developments in the areas of in personal safety and risk prevention.

On this basis, to comply with current regulations and propose a safe working environment, with the support of the health crisis unit and human resources, the Group continue to implement its action plan by:

- Maintaining a dedicated and centralised organisation through the deployment of a network over 60 health coordinators..
- Managing the supply and distribution of sanitary devices (facemasks, gel, various sanitary protective equipment);
- Adapting a publicly visible and coherent signage system throughout our premises, to ensure a safe flow of traffic and respect for physical distancing;
- Maintaining as necessary the appropriate sanitary protocols to ensure compliance with social distancing measures;
- Continuing to promote employee awareness about health risks through specific communication and awareness plan (publication on the YAMMER enterprise network, a dedicated newsletter, local actions such as an ad hoc screening centre and a vaccination centre);
- Continuing remote working practices helped limit the risk of concentration resulting from the flows of people and gatherings. For other positions where remote working was not possible, where necessary, the organisation of work was adapted.

Preventing data security risks - Cybersecurity and personal data

In the area of data security prevention and in particular cybersecurity, GL events Group has reinforced its awareness-raising initiatives by regularly communicating and providing information about good practices through monthly newsletters to employees. A "Risk & Fraud" Yammer group (an internal social networking service) was created to report in real time fraud attempts in progress within the Group and promote the adoption of good practices. These actions were completed by specific internal training for

specific beneficiaries and by function or at the request of the entities' management. In 2022, more than 141 people were provided with training and information about the anti-fraud system, including the subject of cyber security. On the one hand, an Information Systems Security Officer (ISSO) joined the Group in 2021 and actively participates in the anti-fraud training sessions to promote healthy and safe IT practices. This manager contributes to internal IT control by deploying documentation and supervision tools (general deployment of multi-factor authentication, monitoring audits and intrusion tests, etc.). In addition, in response to the upsurge in phishing attempts and cases that the Group is dealing with, 8 anti-phishing information and awareness campaigns were organised in 2022 in conjunction with the information systems and cybersecurity teams. More than 400 people in the Group, from various departments, have been targeted by these phishing campaigns. Additional training has been provided to employees who have been compromised within the framework of these anti-phishing information campaigns.

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

- Compliance of the Group's websites and applications;
- Maintaining and updating the Group's various registries: records of processing activities, subcontracting activities, data breaches and exercises of rights);
- Drafting policies and procedures (e.g. privacy policies, cookie use policy);
- Updating contractual clauses;
- Increasing awareness by the Group's various employees.

The team works closely with the IT department, internal audit and human resources teams.

Preventing security and safety risks for event attendees and customers

Hygiene and health safety

Since 2020 and until the end of 2022, in France and other countries (except China), the Safe & Clean label, issued by APAVE, represents a benchmark of the best practices in force. This label ensures that the key principles for health crisis management have been effectively implemented for the conduct of operations in complete safety. The standard ensures notably that the preventive measures deployed, the organisation of work, the conditions for receiving the public and traffic are adapted to controlling the risks linked to the health crisis. Obtaining this label and its renewal offers a genuine assurance of quality, demonstrating that the health measures adopted at the Group level are serious, efficient and of good quality and able to ensure the safety of our employees and the general public at our events.

Safety and security

Wherever GL events operates, the Group's priority is the safety and security of all those involved in assembling, dismantling and operating events. To this end, the Venues division conducted a safety audit of all its sites in 2021 and implemented the main recommendations in 2022. In addition to complying with local regulatory obligations, each entity organising the event or receiving the public is in constant contact with local institutions for the purpose of preventing any security or safety risks (attack, fire, intrusion etc.) for a specific event. For example, mass casualty exercises (NOVI or "NOMBREUSES VICTIMES") are organised in Toulouse with the participation of the police and first aid services, and crisis management exercises are carried out every year at the World Forum in The Hague.

Within the GALAXY project, training to implement a specific security and safety risk analysis tool was developed to provide events organised and staged with the appropriate level of security for their event. Finally, the "Safety and Security Golden Rules" will be introduced in 2023. These rules provide a framework for defining the Group's standards in terms of safety. These Golden Rules are applicable to all divisions and all business lines.

3.4.2 PROMOTING WORKPLACE WELL-BEING

Continuing remote working practices

In 2022, the Group continued to promote remote working and applied the charters or agreements introduced during the pandemic period, in consultation with the labour representatives of the various companies, where appropriate. While these charters fit within a general framework, they are nevertheless adapted by each company based on the particular requirements of the activities and organisations and also the specificities of the labour market areas.

Remote working is limited to those jobs where it is possible, and the eligible functions have been determined in each company. The option of remote working is offered to employees subject to a process of management validation as well as certain prerequisites: access to a working environment that allows concentration, secure access to the Group's networks and a possible return to the workplace within a reasonable timeframe if necessary. The frequency proposed in the different companies is 1 to 2 days per week, with no restriction on the eligible days, with the exception of departures or returns from paid holidays.

Rebuilding work relationships by organizing in-person events

The organisation of workshops bringing together employees from all Group companies, activities and countries resumed in 2022. These seminars have helped to re-create social ties and mobilise collective energies. "Time Together" events, convivial get-togethers for employees at the same geographical location, were able to resume on a regular basis and offer employees opportunities to meet and exchange ideas.

Protecting employees' living standards

In a period when inflation is high in almost all the countries where it operates, by respecting the principle of decentralised human resources management the Group has sought to maintain its employees' standard of living in the different companies of the Group. In 2022, on top of individual increases based on skill and performance, collective increases were introduced to help each employee in response to these inflationary trends.

Deploying tools to improve ties with employees

To simplify the professional life of employees the centralised payroll service for France acquired a new payroll tool; As of 1 January 2022, this tool introduced digital payslips and luncheon vouchers for all companies within its scope. As part of this new system, each employee concerned has their own personal and confidential digital safe. In 2022, the new "My GL events" intranet was launched, an internal communication tool for sharing information and providing employees with simplified access to various internal tools. In addition, ensuring favourable working conditions and employee well-being remain a priority. In this context, many actions taken at the local level are worth highlighting. For example, in 2022, Hungexpo's teams focused on improving work equipment and office furniture and introducing a vegetarian menu in the company canteen. At Toulouse Evènements, Destination Paris, and many other companies,

the Group proposes physical activities accompanied by professional coaches (Pilates, Gymnastics, Yoga, etc.).

FOCUS - THE CSR IDEA BOX

Launched in late July 2022 up to the end of September 2022, at the initiative of Olivier GINON, a CSR idea box for French employees was introduced. This resulted in the submission of nearly 120 comments and about ten projects. The Group Risk and CSR Officer prioritised these projects which were then presented to the Human Resources Department Three projects in particular were selected in 2022 ("clean walk", eco-practices and fruit baskets) while 2 to 5 others are being considered for 2023 (bicycle mobility, eco-practices for the treatment of waste, water fountains, etc.). Information about these projects is published on the My GL events intranet.

3.5 QUALITY AND INNOVATION, THE FOUNDATIONS OF GL EVENTS' ENTREPRENEURIAL CULTURE AND VALUES

Recognised as key issues in the Group and CSR risk maps, quality of service and innovation form the foundations for the Group's CSR/ESG policy and its deployment.

In this context, in response to current and future climate challenges, preference is given to a circular and responsible business model. The objective is to provide goods and services in a sustainable manner, by limiting the consumption and wastage of resources (raw materials, water, energy), reducing its carbon footprint and reducing waste production. This is why life cycle analyses of the different products and services, both digital and physical, are being carried out to better understand the impact of the Group's products and services on its environment. These findings contribute to the Group's quality and continuous improvement approach. This is because these new opportunities allow the Group to capture new markets and develop new products. These challenges which constitute both risks and opportunities require a complete reassessment of our operational and managerial approaches and anticipating regulatory developments. This need for innovation is central to the Group's successful digital and social transition.

The Group maintains its responsiveness to customer needs by offering services and concepts adapted to both customer and social priorities. The business model is driven by the creation of concepts and exhibitions like the deployment of the GreenTech+ division, offering 9 dedicated exhibitions to accelerate the ecological transition by proposing solutions to reduce the environmental footprint of people, save resources, and invent a less carbon-intensive economy. GreenTech+ is designed to be a meeting point for all forms of green energy contributing to the ecological transition. In addition, introducing the Modular range allowed us to reinvent exhibition designs and installations. The exhibition design and organisation teams combined their efforts to develop a solution to support the Group's commitments. Giving priority to a short supply chains, the Modular range's simple and streamlined design means that it is easily reusable and highly adaptable to customer needs for a wide range of exhibitions (aluminium and wood). This commitment is reproduced at the local levels through initiatives and

innovations resulting in an increase in ISO certifications in favour of environmental, event industry and management standards. The quality and continuing improvement department helps operational teams in the certification process and contributes to the many innovations they develop. For example, life cycle analyses were introduced to increase awareness about eco-design and recycling solution for our products. These analyses will also serve as a starting point for reinventing certain products to better meet tomorrow's needs and expectations.

Since 2021, these opportunities and innovations have been managed by the Transformation Department, by providing support to the commercial and operational departments and to the Group Risk and CSR Department. The role of this department is to lead, manage and implement the Group's digital transformation and product innovations. Each division also has its own marketing department responsible for monitoring, collecting and analysing new customer needs and expectations (market research and intelligence watch, customer satisfaction surveys). This information is used to create and develop new offerings and products designed to address both current and future market demands and expectations.

4. IMPLEMENTATION AND RESULTS OF THE GROUP'S CSR/ESG POLICY

In line with its CSR/ESG policy, GL events is committed to enhancing its offerings by proposing responsible alternatives: reducing and recycling waste, equipping and managing buildings based on eco-responsible practices, optimising energy consumption and controlling CO₂ emissions resulting from its activities, motivating employees, promoting diversity, developing inclusion and employment for all, ensuring the safety of its employees and customers, and creating value and jobs in the different regions

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

- Reduce energy consumption by 25% over 12 to 18 months
- 100 Ha of photovoltaic panels in 3 years
- Reduce consumables waste by 25% over 18 to 24 months
- Improve waste sorting rates per site by 10 points over 12 to 18 months
- Initiate steps to obtain SBTi (Science Based Target initiative) certification for a greenhouse gas emissions reduction pathway.

These specific, measurable, achievable, relevant, and time-bound (SMART) objectives are reflected in the annual objectives adopted by the managers of Group entities. These indicators are spearheaded by the Group Risk and CSR Department with the support of the management control and procurement teams of the divisions and operations and buildings managers.

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

4.1 REDUCE THE CARBON FOOTPRINT OF OUR ACTIVITIES

In October 2021, the Group signed the "Net Zero Carbon Pledge for the Events Industry" which confirmed its commitment to its sustainable development approach initiated in 2009. This Zero Carbon Events Roadmap was presented at the UN COP27 climate conference in Egypt. This means that the Group is committed to reducing event-related greenhouse gas emissions by 50% by 2030 and 100% by 2050. In order to achieve this goal, the Group will establish an action plan aligned with the objectives of the Paris Agreement and reduce global CO₂ emissions by 50%, working with partners, suppliers and customers to ensure the participation of the entire value chain, measuring and monitoring scopes 1, 2 and 3 and reporting on the progress of the approach.

4.1.1 MEASURING OUR CARBON FOOTPRINT

Based on the work carried out in 2019 regarding the carbon footprint of the main activities, the Group Risk and CSR Department began a Group carbon assessment at the end

of 2022 according to the financial consolidation reporting scope (see "Methodological and regulatory clarifications", page 81). This carbon assessment was carried out with the firm Ecoact (Atos group) in accordance with the international GHG Protocol method.

The results of this carbon assessment for 2022, broken down by division, emission category and region, were obtained in February 2023 and presented to the Executive Committee on 21 February 2023. Scope 1 of the carbon assessment represents 25,620 tCO₂e and Scope 2 14,640 tCO₂e. This showed a 22% reduction in the estimated total carbon footprint between the assessment completed in 2019 and the results of the Group's 2022 carbon assessment.

GL events' carbon footprint is based primarily on inputs (56%), followed by travel (13%) and freight (9%). The degree of uncertainty with respect to the footprint is relatively low (11.7%) despite significant sources of uncertainty which include for example extrapolations, monetary emission factors or assumptions with respect to visitor travel. This in turn is due to the large amount of data collected.

Breakdown of carbon footprint - GHG Protocol	2022 tCO ₂ e
Scope 1	26,683
Direct emissions from stationary combustion sources	9,521
Direct emissions from mobile combustion sources	6,971
Direct emissions from processes	10,191
Scope 2	13,712
Indirect emissions from electricity consumption	12,795
Indirect emissions from the consumption of steam, heat or cooling systems	917
Scope 3	325,559
Products and services purchased	205,075
Fixed assets	29,511
Fuel and energy related emissions (not included in Scope 1 or Scope 2)	6,219
Inbound freight and distribution	31,068
Waste generated	10,078
Business travel	7,371
Other indirect downstream emissions	29,240
TOTAL	365,953

Based on this assessment, the Group performed an initial measurement of its indirect footprint (scope 3) for all its activities. These results represent the first benchmark for compliance with SBTi standards to monitor CO₂ reduction targets and will be managed by the Group Risk and CSR Department.

GHG emission reductions will continue to be achieved through actions already taken or planned, or through new actions which will continue well beyond 2030 (a summary of these actions is described in this document). By setting this ambitious target for reducing carbon emissions by 50% by 2030, the Group has established a dynamic for broad-based internal transformation in line with the trajectory set by the Paris Agreements.

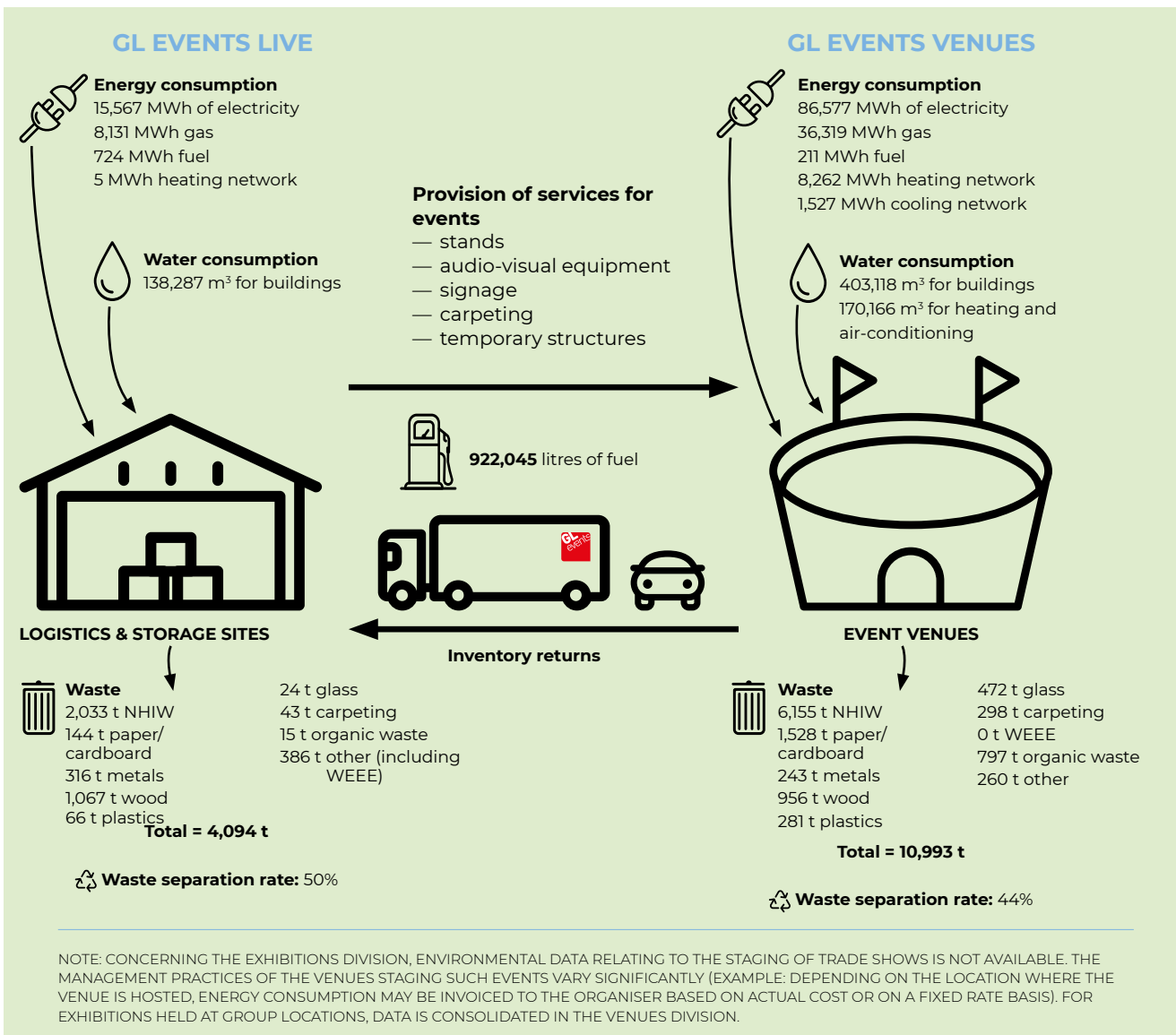
In addition, in response to increasing demand from the Group's clients, several assessments to determine the carbon footprint of an event or project were carried out using EcoAct

or the Cleo calculator (e.g. Décorama, IATA congress, COP27 pavilion, etc.). In 2021, through the Matrice Institute, the "Green Advisor" project was also analysed, though subsequently suspended by its creators. Furthermore, some of the Group's business lines continue to use Cléo, the calculator proposed by UNIMEV, and are making proposals for improvements. In 2022, the Group's Risk and CSR Department will also support Group buyers and design offices to improve the quantitative reporting of data required for all carbon measurements. This support will continue to be provided in 2023.

4.1.2 REDUCING ENERGY CONSUMPTION

Because the main inputs of the carbon footprint consist of energy and transport, consumption is monitored and a specific plan was established to reduce consumption over a period of 12 to 18 months by 25% by the summer of 2022. Other purchases of goods are dealt with in the section on strategy "4.2 Limit the use of disposables and maximise our circular energy performance", page 63.

4.1.2.1 OVERVIEW OF CONSUMPTION AND ENVIRONMENTAL INDICATORS

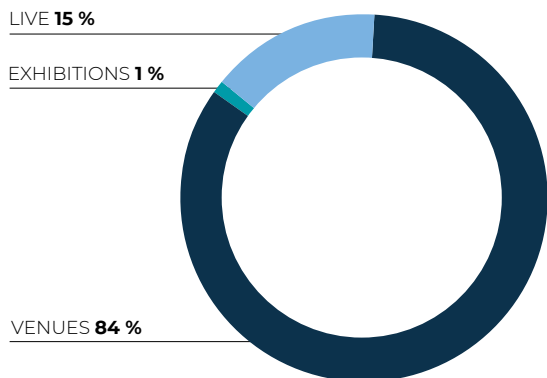


2022 represented another an unusual year due to the limited recovery of activity in Asia, particularly in China. The lower level of business in the first quarter made it possible to refine the analysis of energy consumption at our sites, and more specifically at our event venues, i.e. the part of consumption that cannot be reduced and is not related to business activities (i.e. for security and the maintenance of installations to prevent any deterioration)
The breakdown of energy consumption by division was identical to previous years, with the Venues division being structurally more energy intensive.

The data presented below is compared to the 2019 baseline, though the lower consumption naturally cannot be considered as solely the result of the Group's structural efforts, even though the implementation of the energy efficiency plan starting in the summer of 2022 led to a significant reduction in such consumption (-9% gross) For the purposes of analysis, additions to the scope and the increase in the level of activity are included in the 2022 data.

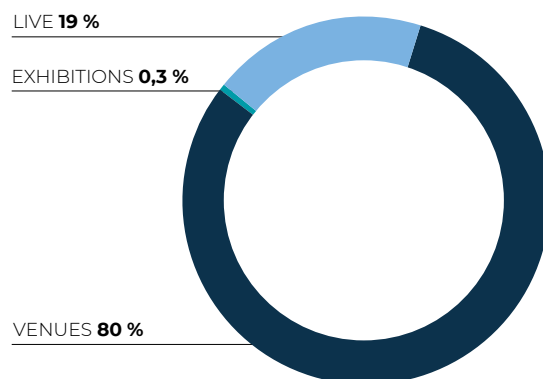
Energy (MWh)	France			International			Group		
	2019	2022	Change	2019	2022	Change	2019	2022	Change
Electricity	52,061	55,559	7%	46,185	47,989	4%	98,246	103,548	5%
Gas (including propane)	25,273	23,172	-8%	27,469	21,278	-23%	52,742	44,450	-16%
Fuel	1,896	2	-100%	1,686	1,131	-33%	3,582	1,133	-68%
Heating	5,089	6,405	26%	7,650	1,863	-76%	12,739	8,268	-35%
Cooling	1,495	1,527	2%	4,880	-	-100%	6,375	1,527	-76%
Total	85,814	86,665	1%	87,870	72,261	-18%	173,684	158,926	-8%

ENERGY CONSUMPTION BY DIVISION

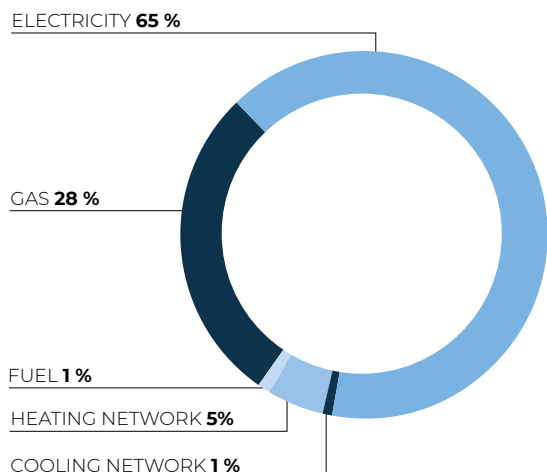


Water consumption is closely monitored, in particular by means of meter readings. For this financial year, for the entire consolidation scope and for all uses, our water consumption amounted to 714,001 m³, breaking down as follows:

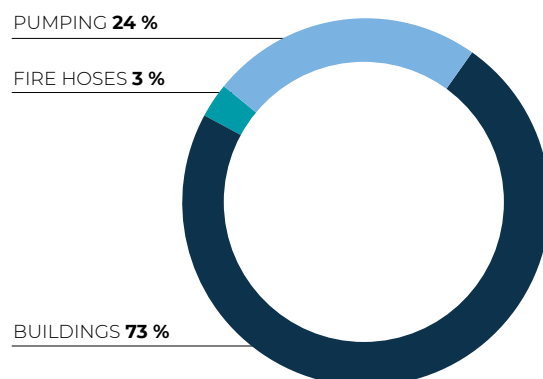
WATER CONSUMPTION BY DIVISION



ENERGY CONSUMPTION BY TYPE



WATER CONSUMPTION BY USE



4.1.2.2 THE ENERGY EFFICIENCY PLAN

To achieve these objectives in France and in other countries, GL events Group launched an ambitious energy efficiency plan in the summer of 2022.

This plan imposes operational requirements on all the Group's entities to:

- **Control lighting** : switching the lights off in buildings at the end of the day, encouraging security rounds with flashlights, making teams aware of the need to switch off lights and equipment at the end of the day (signs, regular community reminders, etc.) and use of detector-triggered lighting systems by reducing the amount of time it is switched off and/or deactivating every second light.
- **Limit the use of air-conditioning and heating**: maintain a maximum difference of 7 to 8°C between the outside temperature and the inside temperature should be maintained (including in hot weather), air conditioning and heating should be switched off when not in use (weekends, lunch breaks, between 7 p.m. and 8 a.m., summer shutdowns, etc.), and use should be drastically limited when visiting empty buildings and/or when assembling/dismantling (in accordance with the regulations in force)
- **Manage space and equipment**: turn off electrical appliances instead of leaving them on standby and ensure that doors to offices, warehouses and temporary structures are opened and closed.
- **Conduct local energy performance audits** followed by short and long term operational action plans with specialised companies (Efficia, Schneider).
- **Invest in a major LED relamping plan** as well as other renovation or performance investments (motion sensors, etc.).
- **Analyse possible developments of BMS** (Building Management Systems)
- **Strengthen daily energy performance management** by regular meter readings, temperature measurements and repeating instructions to the various stakeholders (security providers, maintenance, etc.).

Although environmental data is compiled and monitored at Group level, management continues to be exercised locally for each of the Group's sites and entities. In effect, each site must follow an action plan and a specific energy performance scorecard. For Venue sites, the performance indicator used is Mwh/revenue; for offices and warehouses in the Live division, the performance indicator monitored from 2023 onwards is Mwh/sqm.

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

- **Promote employee involvement** by appointing CSR ambassadors (108 members in France and 30 in the field) and by setting up an employee suggestion box in the Lyon and Paris areas (106 responses in total).
- **Communicate** about the many initiatives such as eco-actions (poster, video clip, audio message, post on the intranet), the monthly TransveRSE newsletter and the publication of posts on the Yammer group.
- **Acting on and anticipating** the launch of the "NRJ Contest" working group for the Venues division. Its mission is to lead and monitor an action plan for each site in relation to investments ("LED relamping CAPEX"

and "non-LED CAPEX"), installations and reflections on the energy business continuity plan.

- **Verify** data collection conducted by management control which is then used for the Group carbon assessment. Verify performance and actions taken by conducting inter-site cross-audits based on a common matrix, by conducting external energy audits for the most energy-consuming sites, and more specifically, by supporting our maintenance service providers to build local energy consumption optimisation plans.

FOCUS - THE "BE SMART TOGETHER" COMMUNICATION CAMPAIGN

The Group's Risk and CSR Department, together with the Communications Department, developed a communications and engagement plan for stakeholders (employees, visitors, service providers, customers, etc.) to promote eco-practices beginning in the fall of 2022. This empowerment communications plan is focused on four energy sources: water, temperature, lighting and equipment. Each Group entity, in France and other countries, is provided with posters, web banners and reusable video clips.

Given that these eco-practices can reduce heating consumption by 7% for private individuals, the Group's Risk and CSR Department hopes to achieve a similar or even greater impact across the Group's activities.



4.1.3 PROMOTING RENEWABLE ENERGY

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

	2017	2018	2019	2020	2021	2022
Total RE consumption (MWh)	3,885	9,724	10,402	28,712	34,705	61,778
Of which from the hot water network	n.a.	n.a.	n.a.	n.a.	n.a.	6,402
Of which from the cold network	n.a.	n.a.	n.a.	n.a.	n.a.	1,527
Of which green electricity	n.a.	n.a.	n.a.	n.a.	n.a.	53,849

The use of several types of renewable energy

With respect to green electricity, GL events Group renewed its electricity contract in 2022 with a Renewable Energy option. The latter option guarantees that EDF will supply the network with a proportion of electricity from renewable sources corresponding to the level amount, i.e. up to 100% of consumption. By adopting this option, which entails an additional cost, the Group is contributing to the energy transition at its own level, by supporting renewable electricity production on the grids and by paying an additional amount to renewable electricity producers.

In addition, several of the Group's sites are already using photovoltaic systems. For example, the MEETT of Toulouse is equipped with photovoltaic shades for the parking facility for passenger cars and bicycles. This includes 10,700 panels (3 hectares) producing the equivalent in annual electricity consumption of 3,600 homes. This energy is then rerouted to the electricity distribution networks. In the Netherlands, in partnership with the municipality of The Hague, the community initiative Coöperatie Zon op World Forum ("World Forum Solar Energy Cooperative") installed 252 solar panels on the roof of the World Forum building. This 51-member cooperative was provided access to our roof for a symbolic price of €1 for the installation of solar panels. Local residents, with or without their own roofs, are invited to join the programme by purchasing one or more solar panels. This is part of a larger project organised by the cooperative and the municipality to promote sustainable energy in The Hague.

A strong focus on energy transition, accelerated in 2022

To accelerate its social and environmental transition, the Group's Executive Management has decided to switch to green and/or renewable energies in France and other countries when this becomes possible. As a reminder, all Venue offices and sites in France are supplied with green electricity. In addition, in mid-2022 the Group decided to deploy an additional 100 hectares of photovoltaic panels at its French sites over the next few years, with a view to achieving self-supply renewable energy and sustainability for its buildings.

At the international level, the Brazilian sites have obtained the International Renewable Energy Certificate (I-REC). This certificate, issued by the Totum Institute, certifies that the electrical energy consumed by the Riocentro, Laguna Barra Hotel, São Paulo Expo, Distrito Anhembi, Blue Med Convention Center and Salvador Convention Center sites originates from renewable sources. In 2021, nearly 6,300 MWh were generated from renewable energies, resulting in a reduction of nearly 850 tonnes of CO₂.

With respect to geothermal energy, MEETT in Toulouse is connected to the Blagnac Énergies Vertes heating network (geothermal energy and wood), which offers a better environmental performance than a stand-alone heating system. This solution is supplemented by a geothermal power station for the heating and cooling needs of the facility's operating offices. This system consists of 6 boreholes drilled to a depth of 120 metres and a heat pump located near the offices. In Metz, the Exhibition Center and the Robert Schumann Congress Center are connected to the network of the renewable energy supplier (UEM) which uses a combined cogeneration and biomass system (40% and 60% respectively). The Palais Brongniart and the Maison de la Mutualité in Paris are also supplied by an urban heating network (CPCU) with renewable energy sources representing more than 50%. Both the Lyon and Valenciennes convention centres are equipped with geothermal heating and cooling systems. The Valenciennes Convention Centre is connected to the tempered water system in the Rives Créatives zone in Anzin, the geothermal network of the urban development zone created from a former industrial shaft at the Vallourec factory. In Strasbourg, the Music and Convention Center (Palais des Congrès et de la Musique) is equipped with its own groundwater geothermal system. The Strasbourg Exhibition Centre is equipped with a heating network powered by a biomass plant (Wacken) to heat the building. Finally, GL events' former headquarters in Brignais is equipped with a groundwater geothermal system, as is

since 2014 the Group's current headquarters (Pavillon 8), located in the Confluence district of Lyon, whose offices are heated and cooled by a geothermal system.

Ambitious goals driven by the Group's culture of innovation

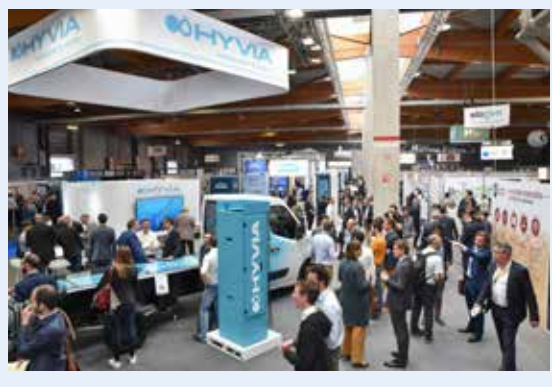
By leveraging its product and exhibition innovation capabilities, the Group created a new "GreenTech+" exhibition division dedicated to the energy solutions sector and launched its hydrogen generators.



FOCUS ON GREENTECH+ DIVISION

GreenTech+ is a business unit of the Exhibitions division, a unique showcase highlighting synergies between exhibitions focusing on the shared goals of ecological innovation and sustainable development.

With GreenTech+, GL events Group seeks to take its full share of responsibility in addressing major environmental issues, by offering a unique platform and visibility to the sectors of tomorrow, like the hydrogen industry exhibition, Hyvolution. Its purpose is twofold: create business opportunities for exhibitors and visitors, and to provide a platform for international networking to promote exchanges between the different stakeholders. These exhibitions address public authorities and all stakeholders for which the issue of energy transition is of strategic importance to their ability to create value. GreenTech+ represents a catalyst for GL events Group's new organisation to support the development of the industry, contribute to the development of solutions of tomorrow, and to help our fellow citizens become increasingly eco-responsible.



FOCUS ON 100% HYDROGEN MOBILE GENERATORS

At the end of 2021, GL events Group signed a master agreement at the Hyvolution exhibition for the supply of 100% hydrogen-powered mobile generators (GEH2®). The purpose of this partnership is to develop a new source of sustainable and silent power generation for events. GL events is using this opportunity to accelerate its energy transition by acquiring four 100 kVA electro-hydrogen generators (GEH2®) produced by the company EODev. This hydrogen generator, equipped with a fuel cell, produces electricity in line with demand without pollution, CO₂ emissions or fine particles, and without waste. These generators were tested at the 2022 Inversion festival at the Matmut Stadium and in the Middle East by the Flow teams.

4.1.4 PROMOTE LOW CARBON TRANSPORT AND MOBILITY

GL events Group is gradually moving towards less carbon-intensive technologies to reduce its carbon footprint by increasing the use of electromobility. To achieve these objectives, GL events has implemented a number of programmes including technological improvements to vehicles, the use of new fuels, and raising employee awareness about ecomobility and soft mobility solutions.

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

The hydrogen sector, a groundbreaking initiative. Hydrogen technologies offer a pioneering and sustainable solution to environmental issues that GL events has chosen to pursue. With this objective, GL events Audiovisual & Power teams have been installing electric recharging stations at the events. The three types of charging stations for electric vehicles provided are mobile, adaptable and modular. These terminals which are temporarily installed at the event site make it possible to recharge the different types of vehicles on site (charging range from 7.4 kW to 22 kW). Free-standing or wall-mounted, they can be placed indoors or outdoors, are customisable and can be powered by electro-hydrogen generators.

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

And finally, noise pollution would be reduced. Indeed, combustion engines generate twice as much noise as CNG engines, a real advantage for city driving and compliance with environmental standards in some areas in the short and medium term. To reduce CO₂ emissions, the Group is equipped with two CNG (Compressed Natural Gas) road tractors. One is located at JAULIN, a GL events Group subsidiary, and the other at GL events Mobilier. The Group is awaiting for the delivery of two more CNG tractors for these same Business Units.

CNG tractor drivers and truck/truck drivers are also provided with eco-driving training. In 2022, **238 hours of eco-driving training** were provided in France.

In addition, originating from a joint venture in April 2022 between GL events Audiovisual and Power and Novateam, **MobiWatt** primarily addresses communications and events agencies to provide **e-mobility solutions for events**. Indeed, MobiWatt is specialised in designing, renting and installing mobile recharging stations for electric vehicles at events. As such, it delivers and installs its charging stations in France and Europe for both hybrid and 100% electric vehicles. It currently has an inventory of more than 200 charging stations, more than 80 services per year and 4 logistics platforms in France. MobiWatt already counts among its customers many companies and events such as Peugeot, Mercedes-Benz, Tesla, the Lyon Motor Show and the Cannes Film Festival.

Employee mobility

A mobility survey of French employees was conducted in June 2022 to identify their travel habits and the prospects for moving towards soft and sustainable mobility solutions (electric bicycle travel, use of transport, etc.). This survey was presented to the Human Resources Department and formed the basis for internal mobility projects (bicycle fleet in 2023, etc.).

GL events actively promotes electromobility for its employees by installing electric charging stations at several of the Group's sites in late 2022 and early 2023: Confluence (19 units), Brignais route d'Irigny (19 units), Gonesse 1 (20 units) and Chilly Mazarin Jaulin (15 units). In parallel, the Group also intends to add 18 e-bikes to its sites in Lyon in 2023, in addition to the electric scooters already in place (Hungexpo, Eurexpo, Fonction Meuble).

The Mobility Challenge, a fun and entertaining programme.

The Group organised a mobility challenge in Brignais on 2 June 2022. The goal of this challenge was to identify alternatives to commuting by car at a convivial breakfast meeting. More than 40 employees participated in the challenge resulting in a savings of 550 km (all means of transport combined). It provided an opportunity for employees to exchange ideas and discuss the impact of their commuting.

4.2 LIMIT THE USE OF DISPOSABLES AND MAXIMISE OUR CIRCULAR ENERGY PERFORMANCE

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



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

On 7 February 2022, GL events signed a Green Growth Commitment (CCV) with UNIMEV, the French event industry trade association.

This measure proposed by the public authorities entails a reciprocal commitment by the event sector and the State in favour of responsible waste management. The objectives set as well as the corresponding requirements are very flexible and concern the transition towards a circular economy and in particular:

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

Our Group's approach for managing waste flows is organised around three continuing improvements objectives: reuse, reduce and recycle. The Group has also implemented strategic processes designed to reduce waste production at the source. Among the waste streams from event activities, food waste originating from our *Food & Beverage* services represents an important axis for reducing waste at the source. Anti-waste devices systems are installed at the different sites. In this same spirit, we are in the process of discontinuing the use of present bottles at our sites. The main target is to reduce our waste production by 25%, for example the use of carpets at events.

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

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

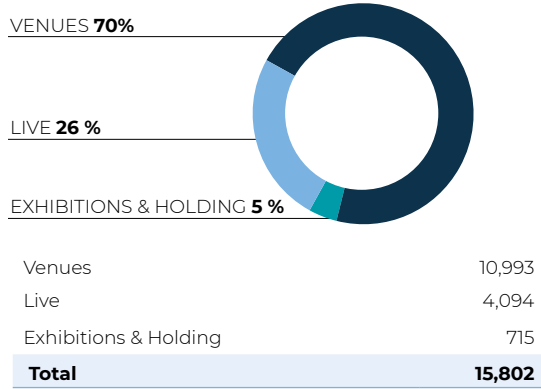
4.2.1 REDUCE AND REUSE WASTE

Waste reduction is based on production, design and the circular economy, as described below.

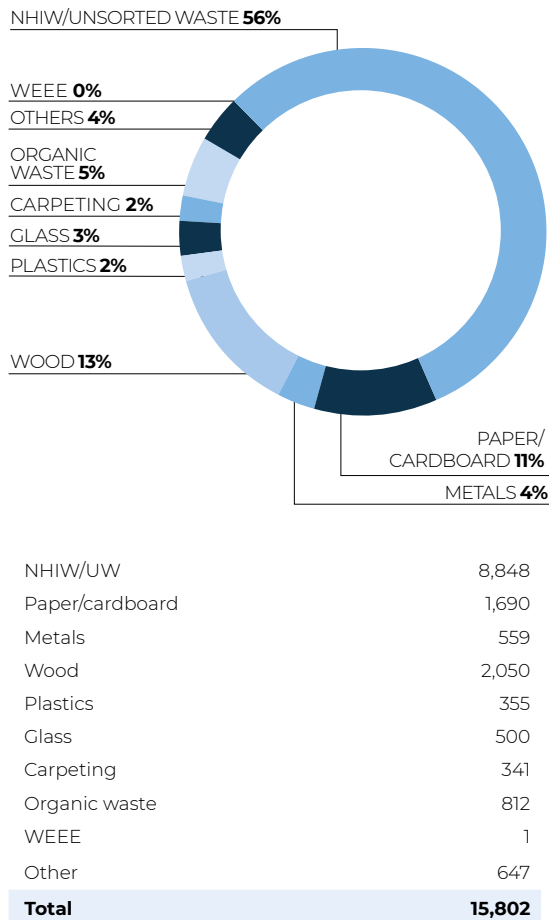
4.2.1.1 UPDATE

Fiscal year 2022 was largely unchanged in terms of the volume of waste (tonnes) from 2019, but with a higher level of activity. The sorting rate improved significantly from 32% in 2019 to 44% in 2022 as a result of an improvement in the sorting of paper/cardboard, plastics, glass and organic waste as well as a decrease in SIW/unsorted waste of 11%.

**WASTE PRODUCTION BY DIVISION
(in tonnes)**



Waste production by category (in tonnes)



**4.2.1.2 OUR CIRCULAR ECONOMY AND
ECO-DESIGN EFFORTS FOR
EFFICIENT WASTE MANAGEMENT**

The GL events Group circular economy business model

By the very nature of its business as providers of services or the rental of equipment and spaces, the Group contributes to combating the one-time usage which is part of a circular economy approach. Maximising the rotation of assets (equipment, temporary structures, audio-visual equipment, event venues, energy, partitions, etc.) helps protect and repair these assets to the extent possible in order to create virtuous circles for reuse. The goal is to support the organisation of temporary events by providing reusable and sustainable products and services. This contributes to the protection of the Group's assets by using appropriate containers and protective equipment. For example, plastic furniture covers were replaced with reusable fabric covers, limiting the production of waste.

The expertise of the Group's repair workshops located in the warehouses further extends the lifespan of the assets. And as a last resort, degraded assets are recycled as much as possible through partnerships with the appropriate organisations such as Valdelia, the not-for-profit eco-agency, for partitions or used furniture. The Group has also developed considerable expertise in temporary and modular buildings. These solutions make it possible to design structures that can be dismantled and reassembled, and are in consequence less costly and with a smaller impact on the environment than conventional buildings.

SELECTED ACTIONS IN SUPPORT OF THE CIRCULAR ECONOMY

Ecodesign and reuse - internal innovations of the Modular stand

The Modular stand was first introduced at Sirha Lyon 2021. The objective was to promote responsible event practices by offering an intermediate solution between a pre-equipped (and therefore reusable) stand and a customised stand that generates waste as a single-use solution. This solution is called the Modular stand, and proposes standard reusable base with customisable accessories and features.

Emphasis was placed on the principle of local design and manufacture (Lyon region) to limit transport and give preference to 80% reusable materials (wooden partitions, aluminium bars, etc.).

In 2022, around 3,500 sqm of Modular stands were installed and reused at the main events organised by the Lyon-based Exhibitions teams.

Ecodesign - Signage

GL events provided signage for the Maison & Objet exhibition held in Paris from 24 to 28 March 2022. More than 93% of items supplied were printed on eco-responsible materials in the Paris workshops, compared to only 50% in 2019:

- **100% recyclable Reboard® honeycomb cardboard** made from compressed recycled paper
- **Pure banner 360 blockout coated fabric** with PVC-free, water-based coating add additional savings in consumption by means of double-sided printing
- **Nature Walk** recyclable and PVC-free adhesives
- **Eco-responsible packaging:** old tarpaulins were reused for signage packaging.
- **Rigid substrates recycled** into granulates to make plastic parts

Ecodesign, reuse and recycle - floor and tarpaulin

Tarpulin is participating in two different programmes:



Firstly, Tarpulin, the Group's Chilean subsidiary specialising in the supply of temporary structures, uses an advanced flooring solution replacing the traditional method that dispenses with the need to pour a concrete slab beneath the structure. This flooring can be used on any type of terrain such as the beach or indoor structures. Tarpulin installed 6,000 sqm of ultra-resistant tiles made from 100% recycled plastic sourced from the mining industry and plastic waste recovered in Chilean Patagonia. Tarpulin has an exclusive agreement with the manufacturer for the distribution of this product in the event market and rents it out to its customers, thus promoting the reuse of the product. This project hosted the GL events EDIFICA 2022 exhibition in the Group's new event venue: "Parque FISA". 96 tonnes of plastic waste were recycled as part of this project with a carbon footprint approaching zero. The floor is still in use at GL events Venues in Chile.

Secondly, Tarpulin reuses some of the PVC to produce backpacks. For example, MY WAY eco Bag presented its new product "Mochi Kids", a backpack for children made of 100% recycled materials. These materials include the remnants of tarpaulins and tents from Tarpulin!

Ecodesign - layout and signage

The Group also built the "work palisade", a modular aluminium solution with signage designed by the Group's signage unit to meet the needs of its customers such as shopping centre operations managers, advertisers for retail outlets and existing customers for whom GL events designs and delivers event services and overlay projects. The solution helps maintain the attractiveness of retail outlets located in railway stations, shopping centres or town centres while work is in progress. It also represents a genuine large-format communication vehicle, produced by one of the Group's subsidiaries, with the signage printed in the Group's integrated workshops. In addition to being a powerful communication tool, the worksite fence is also an environmentally friendly solution. This is because it promotes the reuse and rotation of asset stocks as a structure rental solution. In addition, large-format printing uses environmentally friendly materials and processes involving the latest generation of machines and dye-sublimation printing. Finally, waste is revalorised as the visuals are destroyed and recycled or recovered, in partnership with the volunteer-sector organisation "Les Connexions".

Ecodesign and reuse - counters and fixtures

To develop a circular economy approach, GL events Brest teams developed the concept of building counters from recycled wooden pallets for reuse at their "Aux vignobles" exhibition, as well as at other events. Today, 20 counters are in constant use at the 24 "Aux vignobles!" events. The GL events Brest teams are currently working on the end of life phase of the counters with a plan to return them to the manufacturers to create new counters from old ones. They are also working on other solutions so that all components can be reused at a maximum number of exhibitions.

Ecodesign - ECOMOD

Our teams in South Africa have developed the ECOMOD stand using recycled or recyclable materials. The ECOMOD product range represents a unique and versatile solution for events and exhibitions. This product is ecological, economical and modular in nature and offers multiple advantages in terms of installation and reuse.

Ecodesign and waste reduction - Carpets

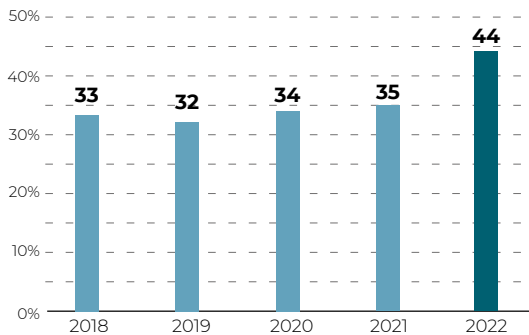
For many years, GL events' teams have been developing a range of eco-responsible solutions for carpeting: reusable carpet tiles, polypropylene carpeting without underlay to enable 100% recycling and reduce the quantities required (no carpeting in common areas, aisles or entirely carpeting depending on the location of the exhibition). In 2022, for the main events organised by the Exhibitions division's French teams (including Première Vision), the quantity of carpeting was reduced by 38% on a gross basis (i.e. not per sqm sold) in relation to the prior year. For example, the Piscine Global exhibition held in November 2022 switched from full aisle carpeting to recessed aisle carpeting, resulting in a 33% reduction in volume, 9,329 sqm less carpeting.

2 RECYCLING, IMPROVING SORTING AND RECOVERY

4.2.2.1 IMPROVING THE WASTE SEPARATION PROCESS

Year on year, the Group's sorting rate is continuing to improve, with notably an increase in 2022 of 12 points in relation to the 2019 rate. To support this development, GL events' Executive Management set significant and ambitious objectives for the end of 2022 in support of the operational deployment of its CSR/ESG policy including the improvement of sorting rates by site by 10 points over 12 to 18 months.

THE WASTE SORTING RATE



To increase sorting and in consequence recycling, all French sites of the Venues division renewed their equipment in 2022 with bins for on-site sorting by attendees, which represented more than 5,000 containers. Monitoring and managing this item is made possible by a specific tool introduced in 2022.

The Group has also set up a working group for the management of Waste Electrical and Electronic Equipment (WEEE). The objective of this "cross-functional" working group is to develop new solutions and models ranging from WEEE recycling to the adoption of new practices giving priority to use over purchases. A collaborative CSR space on Teams was made available to employees and CSR coordinators to consult recommendations of eco-organisations, listing companies specialised in the treatment of WEEE

4.2.2.2 RECYCLING AND RECOVERY

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

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

Among the waste streams from event activities, food waste originating from our Food & Beverage services represents an important axis of potential reduction at the source. Anti-waste devices systems are installed at the different sites. In this same spirit, we are in the process of discontinuing the use of present bottles at our sites.

Specific measures were adopted for certain exhibitions like Piscine Global for which a specific action plan was developed (see our feature story).

A guide defining recycling, re-use and re-purposing solutions and Social and Solidarity Economy service providers was distributed to encourage reuse of materials available after the events.

FOCUS - RECOVERING BIO-WASTE

The application of bio waste management at the Lyon Convention Centre resulted in the collection of 9 tonnes of food waste. As a partner of the Lyon Convention Centre for bio-waste recovery, the Aiden non-profit produces beautiful organically grown vegetables on the Abbé Rozier farm. The work at this market garden is carried out by people originating from social integration programmes. Magner, a catering partner, buys and cooks vegetables from this organisation which are then used for services provided to the Lyon Convention Centre.

FEATURE STORY: PISCINE GLOBAL EUROPE FROM 15 TO 18 NOVEMBER 2022 AT EUREXPO

Piscine Global Europe, in close collaboration with the Eurexpo team, is implementing a number of projects to reduce its environmental impact.

SUSTAINABLE COMMUNICATIONS SOLUTIONS

- Printing all communication materials (brochures, flyers, maps, programmes, invitation cards, press kits, etc.) on recycled paper
- Electronic visitor badges
- Use of recyclable materials for smaller sized exhibition signage

ECODESIGN

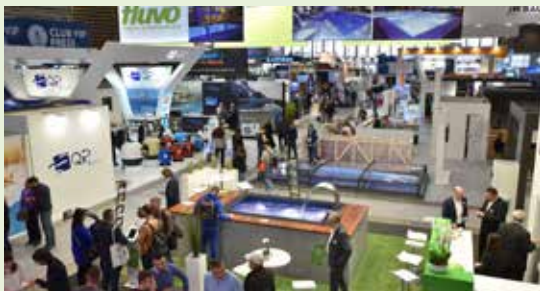
- Integration of recyclable or reusable materials (wood, cardboard, etc.) for the design of stands and common areas
- Furniture reuse and rental for events
- Use of recyclable carpet in the exhibition aisles and reusable carpet tiles in selected areas of the exhibition

TRANSPORTATION

- Encouraging carpooling
- Encourage access to the Eurexpo exhibition centre by using soft mobility solutions or public transport: tramway, bus, etc.
- Ability to recharge electric cars at one of the 24 charging points available in the visitor and exhibitor car parks

WASTE SORTING

- Sorting of waste during assembly, opening and dismantling and recovery of materials
- Installation of sorting bins in exhibition aisles for sorting the waste of visitors
- Discontinuation of plastic bottles in convention rooms, new tetrapack offer



4.2.2.3 EMPLOYEE AWARENESS AND ENGAGEMENT

Group employees are regularly provided with information about the importance of waste management through monthly "cross-company" newsletters (quarterly for international entities), MyGLEvents news and special signage. For ISO20121 or ISO14001 certified Business Units, the subject of waste is systematically addressed during management reviews. In 2023, the "Be smart together!" campaign. "Season 2 will focus on raising awareness about waste separation and management.

FOCUS: CLEAN WALKS



At the initiative of employees (suggestion box), GL events Group participated in the "World Cleanup Day" during the first two weeks of September 2022.

Key selected figures:

- 12 Business Units in France and other countries took part in World Cleanup Day
- More than 270 participants
- Over 545 kg of waste collected

In addition to these clean walks in September 2022, a number of local initiatives were organised:

GL events UK

On 17 February 2022, 12 GL events UK employees gathered along a section of the Wednesbury Canal near Birmingham to collect rubbish that had accumulated along the waterway. This first action was carried out in support of the Canal & River Trust as part of the engagement programme for the Birmingham 2022 Commonwealth Games.

Fonction Meuble

On Friday 16 December 2022, all employees of Fonction Meuble were invited to a "cleaning" morning in the area near its premises. Equipped with gloves, trash pickers and lots of motivation, the team collected as much as 72.5 kg of waste. And to make the initiative more meaningful, a €10 donation was made to a charity for each kilo collected.

4.3 PROMOTING DIVERSITY AND REGIONAL SOCIO-ECONOMIC DEVELOPMENT

4.3.1 CORPORATE SOLIDARITY AND PHILANTHROPY

The proximity of Group entities as close as possible to local communities, combined with the Group's multi-business line capabilities, allows it to act as a catalyst and ambassador for economic and social attractiveness wherever it operates. Regular meetings are organized to better understand the expectations and needs of the various stakeholders, improve dialogue and collaborate on common solutions or actions: delegates, industry or territory professionals, representatives of community, cultural or sports organisations. This allows each entity to support local community organisations in line with both the challenges of its region and also the Group's priorities and values.

This global approach, applied at the local level, is supported by a policy of sponsorship and donations. These initiatives are overseen by the Group's CSR, accounting, tax and compliance departments. This approach may also be supported by the Polygon Foundation, launched in 2020, just before the beginning of the Covid-19 period. The goal of this foundation is to provide concrete support to missions in the regions making significant local contributions: WORLD, PEOPLE, ART promoting a more sustainable development. As a powerful vehicle for collaborative solidarity, the Polygone Foundation finds its true meaning through the commitment of GL events Group employees and their values of solidarity and fraternity. In 2022, taking advantage of the strength of the business rebound, a number of solidarity and philanthropic initiatives were carried out, some of which are described below and broken down by category (event- or region-specific initiatives, community solidarity initiatives, actions to promote social inclusion, biodiversity and animal welfare, and the promotion of physical activity and sports).

SOLIDARITY ACTIONS LINKED TO AN EVENT

The Better Food for a Better World Programme

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

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

- **Sustainability:** reducing food waste (just production, adjusting order sizes as closely as possible to needs), vegetarian offer or products with low environmental impact (water, inputs), purchase of products from organic, sustainable and fair trade agriculture, reducing over-packaging and packaging, 0% GMOs and palm oil, etc.
- **People:** employing people with disabilities or those in integration programmes, using services provided by Social and Solidarity Economy companies (sheltered employment organizations, work integration social enterprises) and apprenticeship, work-study training.

- **Authenticity:** promoting the local region (activities with local producers and craftsmen), regional products, traditional recipes, home-made products, partnerships with local chefs and recipes based on raw products or products with a minimum of transformation.

In addition to this programme and through the Food business unit of the Exhibitions division, GL events launched its "Sustainable Cuisine by Olivier Ginon" foundation in September 2022 to provide lasting support to using French gastronomy as a vehicle for social progress. The mission of this Foundation is to perpetuate the principles of excellence and passion of French cuisine by taking advantage of the potential social contributions of the Bocuse d'Or competition.

The Be.happy fashion show

A BE HAPPY fashion show was held on Saturday 1 October 2022 at the Espaces Vanel in Toulouse. The event provided a showcase for the city's care and support services by giving models with cancer or having recovered from cancer an opportunity to walk the runway with confidence. The outfits worn were made by designers from Toulouse.

Blood donations

Several Group Business Units and sites use the French blood agency (*Établissement Français du Sang*) to organise blood drives on their sites or during their events (Strasbourg Events, Lyon Convention Center, etc.). For example, Eurexpo and the Lyon International Fair organised a blood drive that took place on 28 March 2022. 113 people, including 26 new donors, took advantage of this opportunity to give blood.

CITIZEN SOLIDARITY INITIATIVES

Support for Ukraine

The Polygone Foundation and GL events Group have combined their efforts to provide international aid to the Ukrainian population affected by the Russian-Ukrainian conflict and provide emergency support and resources to the victims. All GL events' subsidiaries are also contributing to this effort by providing professional equipment and all employees who wish to do something to help Ukraine were able to actively participate in a fundraising campaign set up in a just few days. In this way, beginning in March 2022, the Group provided support and assistance to the Ukrainian people by mobilising equipment to be used, among other things, for emergency relief efforts to refugees in bordering countries. In this context, professional equipment was made available by Group entities and a collection effort was organized at the Confluence and Brignais sites in Lyon. Two Hall expo drivers volunteered to transport the items collected to Poland.



After that, the Paris Event Center has been the site of a Ukrainian Housing Centre since 28 August 2022. For Christmas, the Paris Event Center bought books (colouring books, picture books) that were distributed to Ukrainian children staying at the site. The Paris Event Center entered into discussions with volunteer-sector organisations to identify the needs of the refugees (clothing, toys, hygiene products, etc.), providing the basis for an appeal for donations by Parisian employees.

The LOU Rugby team organises a citizens' event "LYON-NOUS"

In the framework of its "LOU ATTITUDE" programme, the LOU Rugby team joined forces with the USEP (*Union Sportive de l'Enseignement du Premier Degré*), a sports Federation for young athletes, to organise a citizens' event: "LYON-NOUS". This event hosted 56 classes, i.e. nearly 1,500 children from the city's primary schools, in the stadium over a period of four days.

The purpose of this event was to introduce these young people to the practice of sport, team spirit and the values of rugby, but also to raise their awareness about civic issues and causes by organizing six entertaining workshops, including one on the environment.

Noël Solidaire & solidarity gift boxes

A Solidarity Christmas event was held from 12 to 16 December 2022 at several GL events sites in the Rhône region. This event organised by Le Village By CA collects a large number of clothes and toys for the association Les Restos du Cœur and raises funds for the AïDA non-profit. GL events participates in this charitable initiative by offering 6 locations for employees. In collaboration with the "Ouhlala" organisation, employees of the Live! by GL events agency wanted to help those in greatest need by producing solidarity boxes that were then distributed.

SOLIDARITY ACTIONS PROMOTING SOCIAL INCLUSION

Sport dans la Ville

A meeting between Olivier GINON and Philippe ODDOU in 2002 to organise a first solidarity event, resulted in the creation of a wonderful partnership between "Sport dans la Ville" and GL events. Reflecting its commitment, GL events has contributed to the development of "Sport dans la Ville". Over 30,000 young people have received support for their professional integration over the last 20 years. "Sport dans la Ville" sets up and supervises sports centres in those areas of the city with the greatest needs. Today, 51 centres have been created in the Rhône-Alpes, Ile-de-France, Hauts-de-France and Sud regions.

The organisation offers two programmes to reinstate equal opportunities in disadvantaged neighbourhoods and promote social and professional integration programmes for the 7,000 young people enrolled, in which the Group will participate:

- **"Job dans la ville":** a programme that supports young people with their career choices and their access to training and employment
- **"Mentoring":** a programme providing professional guidance to young people, helping them understand the world of work and learn about different trades

On 28 April 2022, GL events Group also participated in a day of meetings with one hundred young people of various ages, from secondary school to university level. This event is part

of its partnership with "Sport dans la Ville" and by extension, the "Job dans la Ville" programme.

The event included several activities:

- A "job dating" event: coaching sessions, preparation and follow-up interviews.
- An opportunity for discovery / employer brand: 24 stands, including that of GL events, were staffed to meet young people and provide them with information about the world of entrepreneurship
- Several sports activities and a tombola were organised as a way to break the ice between young people and recruiters

2nd edition of the Halles Inclusives, a solidarity-based Christmas market

On December 17, 2022, the Lyon Convention Center hosted the second solidarity and socially responsible Christmas market "Les Halles Inclusives", organised by the community organization, Prête-moi tes ailes and supported by the Group, with around forty employee volunteers to support the project; All the exhibitors (50 for this second edition) at this Christmas market were people with disabilities who were participating in the event to present their craft products and services to attendees. This second edition was once again a genuine success with a 30% increase in attendance compared to last year and meaningful actions in favour of the integration of persons with disabilities. The first edition of Les Halles Inclusives won the "jury's favourite" award at the third *Nuit de l'innovation solidaire* (Solidarity Innovation Evening) organised by Handicap International - Humanity & Inclusion, the INSA Foundation and Dynergie. Its success was highlighted by its receipt of the CESER Auvergne Rhône-Alpes prize awarded to economic, social, environmental and cultural initiatives in the Auvergne-Rhône-Alpes region.



ACTIONS TO PROMOTE BIODIVERSITY AND ANIMAL WELFARE

Reflecting the importance it attaches to nature, several GL events Group entities intervene on a daily basis and at their own level in favour of biodiversity and animal welfare. For example, at Fonction Meuble, and since June 2022, two sheep, Florette and Marguerite, made available by a neighbouring municipality, have been responsible for eco-pasturing. This collective employee initiative has in turn encouraged actions in favour of the well-being of these animals (shelters and sunshades manufactured on site, frequent cleaning, etc.). At Clermont Auvergne Events, eco-grazing from March to September has also been adopted with a (removable) water source, shade sails or natural shade and secure fencing, as well as periodic monitoring by the Agradis team, the

farmer and the Grande Halle d'Auvergne team. Finally, at the Lyon Convention Centre and Palais Brongniart, a number of beehives were installed, supervised by beekeepers, an educational initiative for the sites' employees about the relationship between beekeeping biodiversity.

FOCUS - GL EVENTS EQUESTRIAN UNIVERSE

Animal welfare is an integral part of GL events Equestrian Sport's culture as highlighted by its EQUURES label and information campaigns. With the EQUURES label for the Printemps de Sports Equestres, the Longines Equita Lyon CHI and Equita Lyon (the environmental and animal welfare label for the equestrian sector), GL events Equestrian Sport has been actively promoting biodiversity and animal welfare for many years. In addition, communications initiatives for the general public and industry professionals organized on a regular basis: videos on animal welfare produced by different industry parent companies are broadcast at most of the show's arenas and competitions, an equestrian welfare day has been organised since 2021 on different topics, and the issuance of a specific newsletter and press releases.



As the leader in this sector, GL events Equestrian Sport participating and promoting equine welfare was a key priority and an underlying theme of the 2022 Equita Lyon show. The Equita Lyon health centre situated at the centre of the event was created at the joint initiative of Equita Lyon, Boehringer Ingelheim, the Equine Center of the VetAgro Sup veterinary campus in Lyon, the Champ du Perier Equine Clinic and Jean Marc Gentil. Every day, interactive conferences were organized by veterinarians, equine dentists, osteopaths and physiotherapists providing attendees and the equine industry as a whole an opportunity to discover or learn more about the equine universe.

ACTIONS TO PROMOTE PHYSICAL ACTIVITY AND SPORT

The values associated with the practice of sports are an integral part of GL events Group's culture, and ideally illustrated by the LOU Rugby Club. Within the framework of its "LOU ATTITUDE" programme, the LOU Rugby team joined forces with the USEP (*Union Sportive de l'Enseignement du Premier Degré*), a sports Federation for young athletes, to organise a citizens' event: "LYON-NOUS". The purpose of this event was to introduce these young people to the benefits of sport, team spirit and the values of rugby.

These same values are also exemplified by the historic partnership with the "Sport dans la Ville" programme described above.

Several GL events Group entities participate in charitable and sports initiatives in France such as *Odyssea*, *Run in Lyon*, *Courir pour elle* and the *Heroes' Run*. This latter initiative was organised in June 2022 and provided a showcase for several solidarity programmes of Group entities and employees in the Lyon region. On this occasion, the volunteer-sector organisation "Prête-moi tes ailes" invited employees to participate in a run as a way to raise funds for the next *Les Halles Inclusives*. This solidarity race represents a unique opportunity to learn about the organisation, raise awareness of cognitive disabilities and to rally around an important cause. Also, many actions are organised locally by the employee representation bodies (Social and Economic Committees), such as biweekly sophrology courses, cardio and muscle toning sessions.



Finally, in an indirect manner, measures in favour of soft mobility also contribute to increase physical activity. As an example, a mobility challenge was organised in Brignais in June 2022. The purpose of the challenge was to develop alternatives to commuting to work by car. Some forty employees took part in the challenge which resulted in savings of around 550 km, for all means of transport combined.

ACTIONS TO COMBAT FOOD INSECURITY

Through its "Better Food For A Better World" programme, all F&B (food & beverage) managers and related service providers are assisted in determining the optimal number of service orders to combat food waste on a daily basis. Offerings are created with the help of service providers, for example the "Green" offering: 100% locally sourced, 100% seasonal products, 100% fresh products or 100% labelled products. Whether with F&B teams, the organisers or the venue managers, many food donations are organised with the support of several volunteer-sector organisations. For example, more than 12,000 meals were distributed to several community organisations at the Lyon Convention Centre.

FOCUS - FOOD REDISTRIBUTION AT SIRHA GREEN FROM 8 TO 9 JUNE 2022 AT EUREXPO

More than just an exhibition, Sirha Green is an invitation to reinvent the approaches and food service and food industry professions. Sirha Green's inspiration is based on virtuous and organic approaches which encourage us to constantly strive for the best, by developing eco-responsible and solidarity-based initiatives. Sirha Green addresses all sectors of the catering industry and proposes a wide range of products and services in response to the new environmental challenges: local or responsible suppliers, traceability, eco-designed, sustainable, recyclable and low-consumption equipment and materials, anti-waste solutions, organic, sustainable and recyclable textiles, community management and technologies.

At the heart of this approach, SIRHA GREEN's teams have organised various food redistribution collections with the Food Bank (more than 700kg for redistributed meals) and bio-waste recovery with the Alchemists not-for-profit (148kg of waste collected using a 3-star sorting system, which produced 27kg of compost for example).

4.3.2 ACCELERATE THE USE OF RESPONSIBLE PURCHASING AND SOCIAL AND SOLIDARITY ECONOMY (SSE) PRACTICES

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

Purchasing organisation

Working as close as possible with the operational business lines, buyers are organised within the divisions and by purchasing category and managed by the divisions' operating departments. In line with the Group's commitment to ethical practices and values, each buyer receives training in anti-corruption and fraud prevention measures (in March 2022 for entities in France).

With regard to SSE, a specific buyer is responsible for coordinating and managing relations with all the internal and external stakeholders and the associated partnerships. This person works jointly with the corporate CSR team and the CSR coordinators of the entities, whose main deliverable in 2022 was the eco-organisations guide made available to all Group entities in France.

Responsible purchasing charter

To supplement the Ethics and Business Conduct Code available on the Group's corporate website, the Responsible Purchasing Charter was developed and implemented for the Group's main activities in France.

This charter sends a powerful message to suppliers about GL events' expectations in terms of improving their practices and the commitments of both parties. It also outlines the commitments of GL events and those required by its suppliers for responsible purchasing providing foundations for long-term relationships between the parties. This charter also applies to its suppliers' suppliers. To foster the development of a responsible supply chain and sustainable practices to support its activities, the Purchasing function is based on

three main pillars:

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

The principles of this charter are based on internal purchasing processes that were integrated into the responsible purchasing policy for the Live division in France in 2022. By way of illustration, supplier qualification is the foundation of this responsible purchasing process by making it possible to integrate and strengthen our CSR commitments early on in the process. Responses to RFI (Requests For Information) and CSR questions are integrated into a weighted multi-criteria qualification matrix (purchasing, CSR and technical solution).

Accelerating recourse to SSE by partnering with the French Solidarity Economy Agency (Agence des Économies Solidaires or AES)

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

3 STRENGTHENING OUR ETHICAL MANAGEMENT BY PROMOTING DIVERSITY AND INCLUSION

4.3.3.1 GENDER EQUALITY - NON-DISCRIMINATORY CAREER MANAGEMENT

In 2022, GL events Group reinforced its measures in favour of gender diversity.

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

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

A Group gender balance remaining stable over time

CHANGE IN THE WORKFORCE BY GENDER AND THE NUMBER OF PERMANENT AND NON-PERMANENT EMPLOYEES (2020-2022 – Group Scope)

		31/12/2020			31/12/2021			31/12/2022		
		Women	Men	Total	Women	Men	Total	Women	Men	Total
Holding	Workforce	115	95	210	115	106	221	124	104	228
	<i>Percentage</i>	55%	45%		52%	48%		54%	46%	
Exhibitions	Workforce	359	198	557	363	204	567	372	200	572
	<i>Percentage</i>	64%	36%		64%	36%		65%	35%	
Live	Workforce	863	1,877	2,740	975	1,889	2,864	1,014	2,174	3,188
	<i>Percentage</i>	31%	69%		34%	66%		32%	68%	
Venues	Workforce	544	529	1,073	526	532	1,058	566	565	1,131
	<i>Percentage</i>	51%	49%		50%	50%		50%	50%	
Total	Workforce	1,881	2,699	4,580	1,979	2,731	4,710	2,076	3,043	5,119
	<i>Percentage</i>	41%	59%		42%	58%		41%	59%	

For the past three years the percentage of women has remained steady at slightly over 40%. There exist significant differences between the different activities. There was a slight increase in 2022 in the percentage of women in holding companies.

A gender balance nearly identical in the management and senior management categories

PERCENTAGE OF WOMEN OCCUPYING POSITIONS OF SENIOR EXECUTIVES AND MANAGERS AS PERMANENT EMPLOYEES

		31/12/2020			31/12/2021			31/12/2022		
		Women	Men	Total	Women	Men	Total	Women	Men	Total
Total	Workforce	1,679	2,400	4,079	1,581	2,277	3,858	1,789	2,656	4,445
	<i>Percentage</i>	41%	59%		41%	59%		40%	60%	
All management and senior management positions	Workforce	647	958	1,604	586	843	1,429	646	964	1,610
	<i>Percentage</i>	40%	60%		41%	59%		40%	60%	

The percentage of women in management positions has decreased slightly, though remains in line with the percentage of women in the Group's total workforce.

CHANGE IN THE WORKFORCE BY GENDER AND PROFESSIONAL CATEGORY OF PERMANENT EMPLOYEES, GROUP SCOPE

		31/12/2020			31/12/2021			31/12/2022		
		Women	Men	Total	Women	Men	Total	Women	Men	Total
BU Manager / Senior Executive	Workforce	27	83	110	29	79	108	26	83	109
	<i>Percentage</i>	25%	75%		27%	73%		24%	76%	
Executive / Manager	Workforce	593	830	1,423	557	764	1,321	620	881	1,501
	<i>Percentage</i>	42%	58%		42%	58%		41%	59%	
Employee Office Worker Supervisor Technician	Workforce	1,025	929	1,954	959	843	1,802	1,083	1,041	2,124
	<i>Percentage</i>	52%	48%		53%	47%		51%	49%	
Non-office worker	Workforce	34	558	592	36	591	627	60	651	711
	<i>Percentage</i>	6%	94%		6%	94%		8%	92%	
Total	Workforce	1,679	2,400	4,079	1,581	2,277	3,858	1,789	2,656	4,445
	<i>Percentage</i>	41%	59%		41%	59%		40%	60%	

The percentage of women in blue collar positions is increasing significantly, rising 5% in just one year. This development highlights the Group's efforts to promote equality between women and men.

4.3.3.2 PROMOTING DIVERSITY AND INCLUSION AT ALL LEVELS

Reflecting its unique history, GL events Group is developing policies to promote diversity and inclusion. Indeed, by virtue of its development, the strength of the Group is based on a large number of diversified professions and profiles and multiple cultures (82 different nationalities).

Today, its diversity and inclusion policy is focused on promoting gender equality and the integration of persons with disabilities and the long-term unemployed through initiatives in the regions.

Subcontracting is also a means to promote inclusion as the Group develops its first partnerships with companies in the social and solidarity economy.

AGE DIVERSITY AND LENGTH OF SERVICE - AN INCREASINGLY YOUNGER WORKFORCE

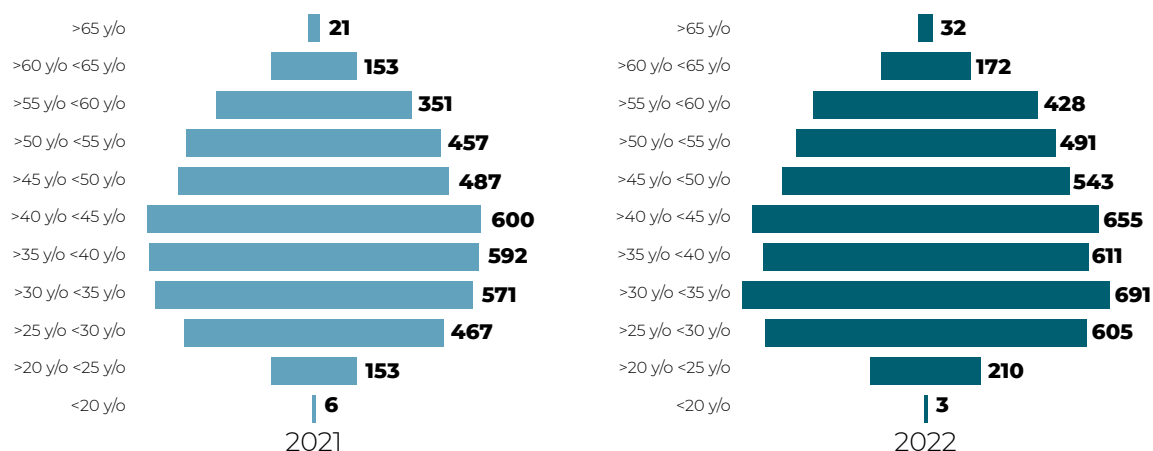
All data relates to the permanent workforce at 31 December of each year;

An increasingly younger workforce

The age pyramid remains balanced, with an increase in the percentage of employees under 30 while the percentage of those over 50 remains stable.

In 2022, in response to the Group's strong activity and the challenges of digital, environmental and social transformation, the Group added resources and took measures to retain the experience and expertise of employees so important for the transmission of knowledge.

**AGE PYRAMID IN NUMBER AND PERCENTAGE OF PERMANENT EMPLOYEES
(2021-2022 – Group Scope)**



To support its post-pandemic recovery and continue to safeguard in-house expertise, GL events Group has been able to maintain a stable workforce in the under 30 and over 50 age groups as a way to maintain a generational balance and innovation while capitalizing on its own expertise.

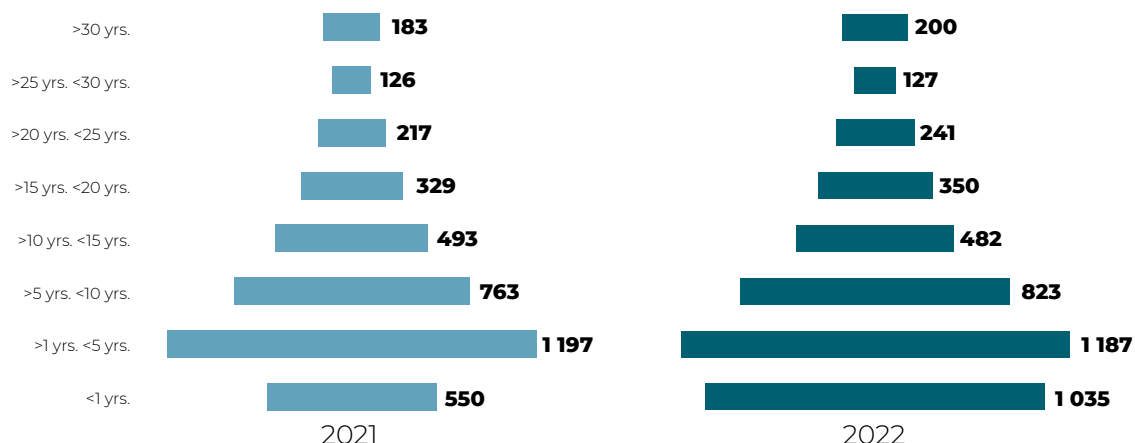
	31/12/2019	31/12/2020	31/12/2021	31/12/2022
% of employees less than 30	17.87%	15.44%	16.23%	18.51%
% of employees over 50	22.36%	24.91%	25.45%	22.70%
Average age	40.59	41.74	41.4	40.9

The workforce's renewal has been accompanied by the addition of slightly younger profiles in response to organic growth, contributing to new points of view and increased diversity. This influx of younger workers contributes to the Group's digital transformation and its general momentum.

A decline in length of service

The average length of service at 31/12/2022 is 8.5 years, a decrease of 10 months compared to 31/12/2021.

**CHANGE IN NUMBER AND PERCENTAGE OF PERMANENT EMPLOYEES
AT 31/12 BY AGE BRACKET
(2021-2022 – Group Scope)**



The number of permanent employees with less than one year of service as of 12/31/2022 increased significantly, by 485 people. This category represented 23.3% in 2022, versus 14.2% in 2021. It is also a testimony to the considerably dynamic and attractive nature of our industry.

With the exception of the first category ("<1 year"), the breakdown by length of service of permanent staff remained stable. Competencies were successfully preserved despite a two-year period impacted by organisational adjustments.

Differences by region according to gender and activity

In terms of age, the teams are younger in Asia, which is consistent with the recent development of our activities in China. The average age of women employees is almost 4 years younger than that of men. The differences in average age by activity are not very significant, with the exception of Exhibitions, where the average age is younger.

For women, as with their average age, the length of service is lower. This tendency reflects the growing percentage of women working in the Group's different business lines. The lower length of service in holding companies is attributable to the gradual integration of new competencies in response to changes in the Group's businesses.

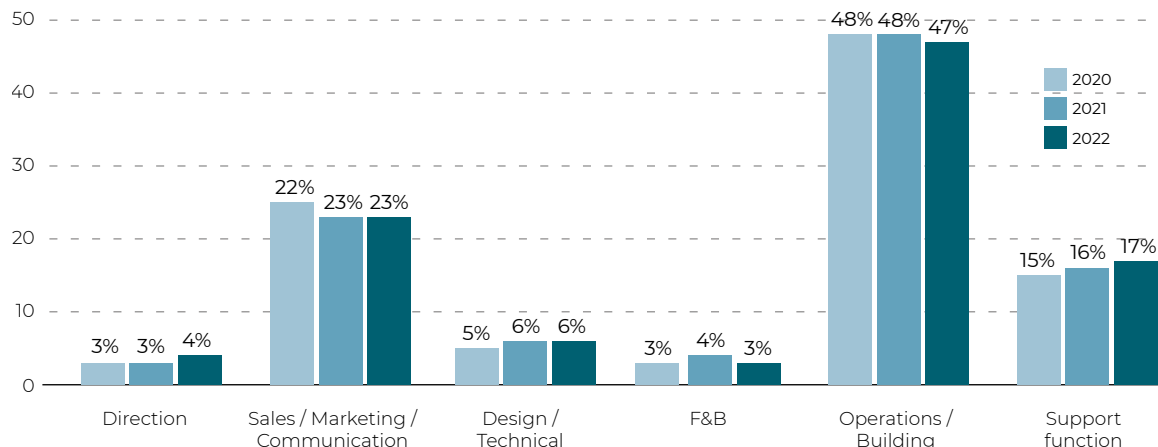
**AVERAGE AGE AND LENGTH OF SERVICE OF PERMANENT STAFF
(as at 31/12/2022 - Group Scope)**

		Average age at 31/12/2022	Average length of service at 31/12/2022
By region	France	41.8	7.5
	Europe	39.4	7.8
	Africa	40.4	8.8
	Americas	39.3	7.6
	Asia	39.3	8.1
By gender	Women	38.6	7.6
	Men	42.4	9.2
By activity	Holding	41.0	6.9
	Exhibitions	39.2	8.2
	Live	41.0	8.7
	Venues	41.2	8.3
By status	BU Manager / Senior Executive	48.56	12.05
	Executive / Manager	41.77	8.86
	Supervisors Technicians	39.32	8.75
	Office employees	35.77	5.75
	Non-office worker	40.79	7.95
By department	Management	47.5	10.7
	Sales/marketing/communications	38.2	7.2
	Design/technical	39.2	7.6
	F&B	34.0	2.7
	Operations/building	40.4	8.6
	Support functions	39.6	7.8
Total		40.9	8.5

A DIVERSE RANGE OF THE EVENT INDUSTRY BUSINESS LINES

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

**BREAKDOWN BY BUSINESS LINE FOR THE TOTAL WORKFORCE
(at 31/12 – 2020-2022 - Group Scope)**



The breakdown of employees by business line has remained stable, with a very marginal increase of the relative weight of support functions. GL events has a long history of diversity in its business lines and profiles.

MULTICULTURAL DIVERSITY

In a world in perpetual motion, GL events' strength also resides in its cultural diversity. With a presence in 20 countries, and 82 nationalities, GL events is extremely adaptable and agile.

**TOTAL WORKFORCE AT 31/12 BY REGION AND COUNTRY
(2020-2022 - Group Scope)**

	2020		2021		2022	
Africa	142	3%	135	2%	210	4%
Algeria	4		4		0	
Mauritius	34		36		39	
South Africa	104		95		171	
Americas	371	7%	388	7%	613	11%
Brazil	217		226		396	
Chile	149		158		214	
Peru	1		0		0	
United States	4		4		3	
Asia	731	13%	915	17%	805	15%
China	541		638		584	
Hong Kong	44		45		48	
Japan	38		32		31	
Russia	1		1		0	
United Arab Emirates	107		199		142	

	2020		2021		2022	
Europe excl. France	694	13%	585	11%	690	13%
Belgium	40		35		32	
Spain	120		4		6	
Hungary	83		125		96	
Italy	33		26		24	
Luxembourg	0		0		0	
Netherlands	43		44		52	
Turkey	207		155		175	
United Kingdom	168		196		305	
Total excl. France	1,938		2,023		2,318	
France	2,643		2,687		2,801	
Total	4,581		4,710		5,119	

The largest increases in the total number of employees has been in the Americas and in Africa. China in contrast saw a decrease in the number of employees in response to certain measures introduced to manage the pandemic in that country.

AN INCLUSIVE GROUP

In 2022, GL events Group's culture of inclusiveness focused on:

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

Selected milestones in the Group's inclusion policy:

- 2010** Signature of the Diversity Charter
- 2014** Creation of a dedicated unit to support the Group's disability approach
- 2021** Signature of the 1,000 Companies Charter (*La Charte des 1,000*) in collaboration with the Greater Lyon urban authority in favour of job integration and employment,
Signature of the City of Paris Employment Pact (PPEE -*Pacte parisien pour l'emploi et les entreprises*) - The Group is strengthening its commitment in French regions and formalising its long-term commitment to employment, training and integration. Reflecting a shared mission, the Pact will result in a series of tangible initiatives aimed at reinforcing the company's (and its employees') engagement in the Paris region, with the support of all the co-signatories of the Pact: the City of Paris, *Pôle emploi Paris* (Job Centre), the Mission locale de Paris (structure that supports the professional integration of young people), the EPEC (Paris employment support organisation), the Parisian *Ecole de la 2eme Chance* (E2C or Second-chance school) and *Cap emploi 75* (Employment support centre for disabled persons).
- 2022** The Employment Pact signed with the City of Paris after a full year in application led to a number of concrete actions:
- Recruitment events with the organization of more than a dozen job fairs in 2022; This pact and partnership have enabled GL Events to enlarge its recruitment base and in so doing, become a more inclusive company. These efforts have taken several forms, including on-site recruitment sessions, job fairs for the general public, job dating and forums.
 - Aid for the Ukrainian community: through this employment pact, GL events contributed to the integration of Ukrainian employees into its teams.
 - One thousand sponsors for one thousand jobs: a system that helps job seekers reconnect with the world of work through a sponsorship system of varying durations depending on the sponsor's availability. To date, 20% of GL Events employees in Paris have volunteered to participate in this programme, and in this way contribute to the social and economic development of their local community.

First EUREKA graduating class**Integrating persons with disabilities**

Promoting the professional integration of persons with disabilities has been one of the Group's priorities since 2014. The total employment rate for persons with disabilities for the year 2021 was 2.94%. However, the continuing decline in the permanent workforce in 2021 was higher for persons with disabilities.

2019	2020	2021
3.74%	3.80%	2.94%

*The 2022 employment data will be available after the date of publication of the NFS,.

Inclusive sourcing practices in the territories

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

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

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

FOCUS - PARTNERSHIP WITH EUREKA

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

4.3.3.3 SUPPORTING SKILLS DEVELOPMENT AND EMPLOYEE ENGAGEMENT.

Developing competencies:

Human resources within a Group committed to respecting and promoting the fulfilment of its employees constitute GL events' most important asset.

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

Development through training

NUMBER OF TRAINEES, HOURS OF TRAINING IN FRANCE AND INTERNATIONALLY (2021-2022- Group Scope)

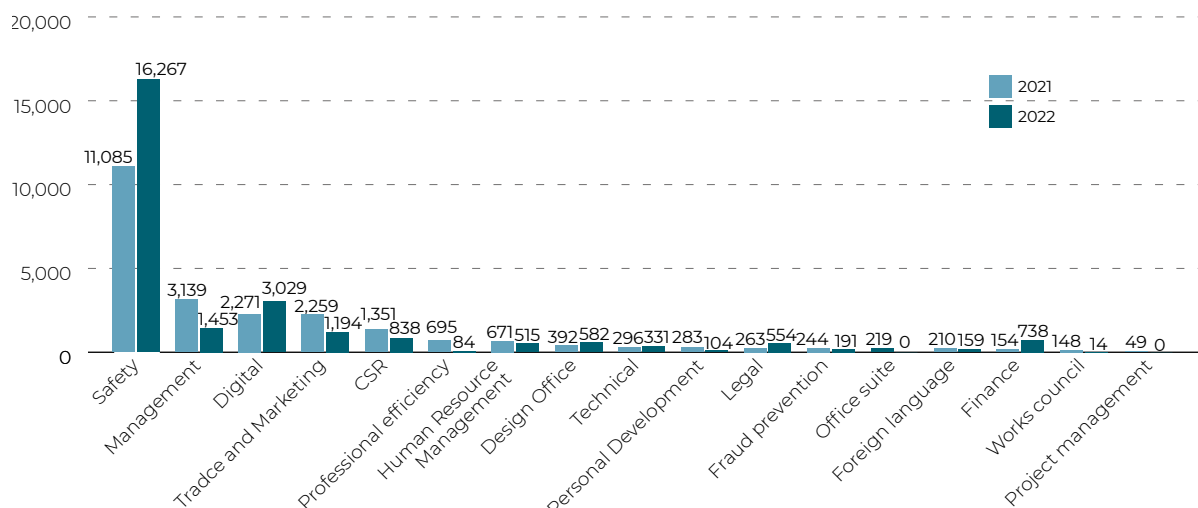
	2021			2022			2022/2021 change		
	France	International	TOTAL	France	International	TOTAL	France	International	TOTAL
Total number of trainees	1,552	1,346	2,898	1,626	1,684	3,310	5%	25%	14%
Number of training hours	16,464	7,263	23,727	16,618	9,436	26,054	1%	30%	10%
Training hours/trainees	10.6	5.4	8.2	10.2	5.6	7.9	-4%	4%	-4%

On that basis, in 2022, 3,310 employees received training representing a total of 26,054 training hours. The number of training hours remained stable in France while increasing by 30% internationally compared to 2021. On this basis, training efforts were reinforced during this period of high activity and pressure on resources.

Addressing security issues during peak periods of activity

In 2022, priority was given to safety in relation to the resumption of activity and the integration of a significant number of new employees. As a result, safety accounted for 62% of total training hours worldwide in 2022. Digital technology represented the second priority, in line with 2021, as the Group continued to adapt its business models.

TRAINING HOURS BY SUBJECT (2021-2022 – Group Scope)



Employee engagement:

GL events Group registered a strong rebound and growth in business in 2022. Given the strong level of business activity and the organisational challenges resulting from changes in working methods, the unwavering commitment of GL events' employees was decisive.

And as the crisis subsided, Group teams who had weathered this unprecedented crisis together emerged stronger, more united and more committed.

The strong mobilisation of employees within Group's companies was reinforced by a number of different policies:

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

FOCUS - GREAT PLACE TO WORK® IN BRAZIL:

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

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

The Group Risk and CSR Department uses all available internal communication channels to inform all Group employees and raise their awareness about the employment, social and environmental transition challenges of our ecosystem. In September 2022, the Group CSR Department created a dedicated CSR Teams channel "Everyone is a CSR contributor - France ". This group is intended for CSR coordinators, CSR contributors and CSR ambassadors in all GL events Group Business Units in France. This group offers a space to address a specific need, question or advice and also provides deliverables (an eco-organisation guide, a certification guide, posters). The Group CSR team also distributes a monthly newsletter to all BUs in France and quarterly to all international business units. The purpose of this newsletter is to raise employee awareness about the environment, update them on Group CSR actions and encourage them to share content, events and best practices from their local activities. This newsletter is supplemented by bi-monthly news on the My GL events intranet and on the dedicated Yammer channel (an enterprise social networking service).

To raise employee awareness, CSR staff make many presentations to management committees, Board committees, steering committees and all cross corporate working groups. Other actions have also been implemented, for example: a climate fresco was created by the purchasing department promoting a shared understanding of climate issues among our employees, while the Première Vision teams met for a seminar at Matmut Stadium on 21 December 2022 for a day of work on ecoresponsibility.

In addition, from 18 September to 8 October 2022, the European Sustainable Development Week was held. The purpose of this event is to encourage employees to organise and participate in actions contributing to sustainable development goals. During the first week of October, the Group organised three sustainable development challenges that were publicised in the internal newsletter: "Responsible launches", "Clean up, Inbox Detox" and "Let's test our carbon footprint".

Finally, Première Vision publishes content on its website such as "the eco question", "Smart Keys" and podcasts to raise awareness among the Group's employees about different topics related to responsible fashion.

FUTURE STORY - "LET'S GET INVOLVED" COMMITTEES

Eurexpo Lyon and the Lyon Convention Centre (part of Lyon Events) have created a "Let's Get Involved" committee made up of volunteer employees who meet on a quarterly basis to propose and manage CSR actions. These committees actively contribute in a concrete manner to several environmental and social issues:

TEAM COMMITMENT AND COHESION

Reflecting a culture of responsible management, the employees' dining and meeting areas were entirely designed and built by the teams. These new spaces for exchange provide an opportunity to organize convivial breakfast meetings on a monthly basis. Six beehives were installed on the two sites to raise awareness about the impact of bees and to contribute to preserving biodiversity. In September, at the initiative of the "Let's Get Involved" Committee, the French Blood Agency held a blood drive in front of the Lyon Convention Centre which welcomed 58 donors.

RESPONSIBLE FOOD AND BEVERAGE

The Lyon Convention Centre has organised several events to redistribute uneaten food to charitable organisations (over 12,400 meals to date). In addition, all tableware is now compostable and the sites have committed to eliminating plastic bottles in the near future in favour of reusable glass bottles.

WASTE MANAGEMENT

For more than two years, Eurexpo Lyon has had the highest recycling rate for waste of any Group site as a result of its partnership with the eco-organisation Valdelia. In addition, a new partnership with Elise for the management of office waste will have a twofold impact by improving waste sorting and promoting social inclusion. In 2018, the Lyon Convention Centre was a pioneer in the Venues network by sorting and recycling more than one tonne of bio-waste.

ENVIRONMENTAL BUILDING MANAGEMENT

Both sites optimise their water and energy consumption. To reduce CO₂ emissions and promote the use of electric vehicles, Eurexpo Lyon expanded its network of recharging stations to 24, i.e. for a total of 48 vehicles.

CREATING LOCAL VALUE

A charity event is in the process of being organised for the end of the year in partnership with Secours Populaire. In addition, 200 tickets were redistributed to community-based organisations.

4.4 2023 OUTLOOK

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

The organizational measures and actions implemented in 2022 will continue in 2023, with a particular focus on:

- Data management and quality to meet the needs of an increasingly changing regulatory environment
- Stakeholder and employee engagement by promoting employment-related, social, and environmental best practices
- Innovation and the deployment of even more sustainable operational solutions
- An ambitious carbon footprint reduction roadmap
- A reinforced employment-related agenda focusing on:
 - Identifying, attracting and retaining talent
 - Continuing and accelerating the implementation of inclusion projects, with a special focus on persons with disabilities
 - Strengthening our training and talent development efforts
 - Developing workplace well-being
- Using our local presence to contribute to the attractiveness and development of the region.

5. METHODOLOGICAL AND REGULATORY CLARIFICATIONS

5.1 METHODOLOGICAL NOTE AND REPORTING BOUNDARIES

5.1.1. THE GL EVENTS REPORTING APPROACH

5.1.1.1. GENERAL INFORMATION

GL events has published CSR information in its management report since 2012. Starting in 2018, the CSR report has been referred to as the "Non-Financial Statement". This NFS includes GL events' employment-related and environmental data as well as data resulting from the Group's carbon assessment initiated at the end of 2022 carried out with the assistance of Ecoact, a leading firm in this area.

In 2022, under the guidance of the Group CSR Department, this document was redesigned, along with the reporting process, to ensure consistency with the Group's activities, business model and scope of consolidation.

5.1.1.2. REPORTING PERIOD

Information published in this report relates to the 2022 financial year. Data and information:

- Employment-related data and information was collected from 1 January 2022 to 31 December 2022,
- Environmental data and information was collected from 1 January 2022 to 31 December 2022,
- For the carbon footprint, data was collected from 1 January 2022 to 30 October 2022 while the last two months of the year, November and December, were extrapolated using assumptions validated by Ecoact in accordance with the GHG Protocol methodology.

5.1.1.3. REPORTING BOUNDARY:

The information covers the activities of all Group entities included in the scope of full consolidation for environmental and employment-related data.

For the carbon footprint, the following are excluded:

- Companies consolidated under the equity method,
- Companies with no business activity for fiscal 2022,
- Companies deconsolidated during the year,
- And two companies holding tangible assets used by another company (via a lease agreement).

Changes in the scope of consolidation during 2022 were taken into account with the integration of the new companies and the elimination of the outgoing companies.

See the details in the table below

5.1.2. EMPLOYMENT INFORMATION (HR)

5.1.2.1. SCOPE OF EMPLOYMENT-RELATED REPORTING

Headcount data concerns headcount for France and International operations. This covers fixed-term contracts (including work-study contracts and professional development contracts) and permanent contracts at 31 December 2022. Information relating to new and departing employees concerns those on permanent contracts in France and other countries.

The age pyramid covers permanent employees worldwide. Data relating to training concerns the World reporting scope. Frequency, severity and absenteeism rates are published for the French reporting scope.

5.1.2.2. EMPLOYMENT INDICATORS

Headcount: data concerning headcount for France and International operations includes fixed-term contracts (including work-study contracts and professional development contracts) and permanent contracts at 31 December 2022. This data also includes contracts of intermittent workers and hostesses.

- The overall employment rate for disabled persons: the calculation of this figure is based on the total workforce in this category for the French reporting boundary. The overall unemployment rate includes both direct and indirect employment (tasks outsourced to the sheltered work sector). The rate presented in the report relates to 2020 as data for 2021 was not yet available on the date of its publication.
- The frequency rate: the number of Lost Time Injuries (LTI) in relation to the number of hours worked multiplied by 1,000,000. Commuting accidents are not taken into account for this calculation. Hours taken into account represent theoretical paid working hours.
- The severity rate: the number of lost work days due to occupational injuries in relation to the number of hours worked multiplied by 1,000. Lost workdays in 2021 due to occupational injuries occurring in 2020 are not taken into account
- Number of training hours: this data concerns training for the worldwide reporting scope.
- Absenteeism rate: The absenteeism rate covers absences for the following reasons: sick leave and part-time for health reasons, lost time injuries and lay-offs.
- The turnover rate corresponds to the number of departing employees in year N divided by (N-1 headcount + N+2 headcount).

5.1.3. ENVIRONMENTAL INFORMATION AND INDICATORS

Direct and indirect energy consumption (excluding fuel): energy consumption is presented in MWh for the relevant reporting boundary. Selected data (energy, water) may be communicated on a year-on-year basis based on availability.

- Fuel consumption relates exclusively to the French reporting scope. Specifically, fuel consumption is reported for the fleet of vehicles with authorised loaded weight of less than 3.5 tonnes as well as the Lyons and Paris fleet of lorries (the Group's main logistics platforms in France).
- CO₂ emissions: CO₂ emissions correspond to emissions resulting from building energy consumption, refrigerant refills (BEGES GHG emissions audit Scope 1 and 2). Emission factors used in the calculation are derived from the Base Carbone® v19.0 reference of the French Agency for Environment and Energy Management (ADEME) GHG Protocol
- Water consumption: data reported (in m³) relates to water consumption of buildings. Consumption from groundwater extraction (use of heat pumps) for the Eurexpo site (Lyon) and consumption from fire hydrant systems are included.
- Waste production: the production of waste is expressed in tons. We note that for certain sites of the Venues division, waste collection and processing services are assured by the local administration and for that reason data is either not available or only partially available. Certain volumes are estimated by applying ratios for average density (kg/l) according to the type of waste. This method introduces a high degree of uncertainty for the data.

5.1.4. DATA COLLECTION, CONSOLIDATION AND CONTROL

5.1.4.1. COLLECTION PROCESS

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

For carbon assessment data, a collection template was provided by the service provider EcoAct, responsible for performing the carbon assessment, and sent to the relevant companies.

5.1.4.2. COLLECTION AND CONSOLIDATION OF INFORMATION

Information for the carbon assessment is provided by operational and/or financial personnel. Some data is transmitted by corporate support functions. Information consolidation by company was reviewed by the Group Internal Audit department.

Environmental information is reported through operational and/or financial reporting lines. Environmental information is consolidated by the Group CSR Department. Environmental data is reported through accounting channels or the scoreboard for certified entities.

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

5.1.4.3. LIMITATIONS OF DATA COLLECTION AND RELIABILITY

There may be certain limitations on the accuracy and comparability of the data uploaded during the collection process, notably in the case of unavailability. In this case, explanations shall be provided, both in relation to why the data is unavailable and the selected scope. Methodologies relating to certain environmental and employment-related indicators may be subject to certain limitations, due to the absence of established definitions at national or international level. However, the revision of the definitions framework and consistency checks tend to limit these inaccuracies. Data checks are performed by persons responsible for each data set to the extent possible. Such verifications may take different forms: consistency checks, request for supporting data for qualitative information, external audits (subsidiaries with a certified management system), detailed testing. For the carbon assessment data, the Group's internal audit department established a collection methodology and performed consistency checks during the consolidation process. This data was then sent to the designated service provider, EcoAct, for review and processing in order to complete the carbon assessment.

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

In addition, GL events Group appointed Finexfi as an independent third-party certified by COFRAC for the auditing of non-financial information. As this information is included in our report, there is no obligation to provide detailed disclosures on these indicators here and refer to our report. A description of procedures implemented and the conclusions of the verifications are presented in the independent assurance report provided at the end of this document [page 88](#).

NON-FINANCIAL STATEMENT

METHODODOLOGICAL AND REGULATORY CLARIFICATIONS

Company name	Country	GL events division	First-time consolidation	Deconsolidation / merger / transfer	2022 Carbon Assessment Scope	2022 Environmental Reporting Data Scope	Employment Data Reporting Scope
ADECOR	France	Live			Yes	Yes	Yes
ADORS	Turkey	Live			Yes	Yes	Yes
AEDITA LATINA	Brazil	Exhibitions			No	No	No
AGANTO	England	Live			Yes	Yes	Yes
AICHI CONVENTION CENTER	Japan	Venues			Yes	Yes	Yes
ALCYON FINANCES	France	Live		31/12/2022	No	No	No
ALPHA 1	France	Live			No	No	No
ALTITUDE	France	Live			Yes	Yes	Yes
AMIENS MEGACITE	France	Venues			Yes	Yes	Yes
ANHEMBI CONVENTION CENTER	Brazil	Venues			Yes	Yes	Yes
ARENA	Brazil	Venues			Yes	Yes	Yes
AVS CONGRESS	Mauritius	Live			Yes	Yes	Yes
BLEU ROYAL	France	Venues			No	No	No
BRASSERIE DU LOU	France	Live			Yes	Yes	Yes
BRELET CE	France	Live			Yes	Yes	Yes
CABESTAN	Monaco	Live			Yes	Yes	Yes
CAEN EVENEMENTS	France	Venues			Yes	Yes	Yes
CCC	France	Live			Yes	Yes	Yes
CCIB	Spain	Venues		31/12/2022	No	No	No
CENTRE CONGRES METZ	France	Venues			Yes	Yes	Yes
CENTRE CONGRES ST ETIENNE	France	Venues			No	Yes	Yes
CENTRE CONGRES VITACURA	Chile	Venues			Yes	Yes	Yes
CENTRE DE CONGRES LYON	France	Venues			Yes	Yes	Yes
CHORUS	France	Venues			No	No	Yes
CIEC UNION	China	Exhibitions			Yes	Yes	Yes
CREATIFS	France	Live			Yes	Yes	Yes
CREATIFS PARTICIPATIONS	France	Live		31/12/2022	No	No	No
DECORAMA	France	Live			Yes	Yes	Yes
DIAGONAL FOOD	Spain	Venues		31/12/2022	No	No	Yes
DIJON EVENTS	France	Venues	01/12/2022		No	No	No
DOGAN	South Africa	Live			Yes	Yes	Yes
EASYHOME	China	Exhibitions	01/01/2022		No	No	No
EDITIEL	Mauritius	Live			No	No	No
EUREXPO	France	Venues			Yes	Yes	Yes
EURO NEGOCE	France	Live			No	No	Yes
FABRIC	France	Live		31/12/2022	Yes	Yes	Yes
FASHION SOURCE	China	Exhibitions			Yes	Yes	Yes
FIELD & LAWN	England	Live	01/05/2022		Yes	Yes	Yes
FISA	Chile	Exhibitions			Yes	Yes	Yes
FLOW HOLDINGS	Dubai	Live			No	No	No
FLOW SOLUTIONS	Dubai	Live			Yes	Yes	Yes
FONCTION MEUBLES	France	Live			Yes	Yes	Yes
FRAME	Turkey	Live			Yes	Yes	Yes
FSO	France	Live			Yes	Yes	Yes
GL Exhibitions Industrie	France	Exhibitions			Yes	Yes	Yes
GL ALGERIE	Algeria	Live		01/07/2022	No	No	Yes
GL ASIA	China	Holding			No	Yes	Yes
GL AUDIOVISUAL	France	Live			Yes	Yes	Yes
GL BELGIUM	Belgium	Live			Yes	Yes	Yes
GL BRAZIL EXHIBITIONS	Brazil	Exhibitions			Yes	Yes	Yes
GL BRAZIL HOLDING	Brazil	Holding			Yes	Yes	Yes
GL BRAZIL IMOBILIARIA	Brazil	Venues			Yes	Yes	Yes
GL BRAZIL LIVE	Brazil	Live			Yes	Yes	Yes
GL BRUSSELS	Belgium	Venues			Yes	Yes	Yes
GL CHILI LIVE	Chile	Live			No	No	No
GL CHINA (ex HK)	China	Live			No	No	Yes
GL Convencoes Salvador	Brazil	Venues			Yes	Yes	Yes
GL Doha SPC	Dubai	Live			Yes	Yes	Yes
GL EQUESTRIAN SPORT	France	Live			Yes	Yes	Yes
GL EVENSTAR	United States	Live	01/01/2022		No	No	No

NON-FINANCIAL STATEMENT

METHODODOLOGICAL AND REGULATORY CLARIFICATIONS

Company name	Country	GL events division	First-time consolidation	Deconsolidation / merger / transfer	2022 Carbon Assessment Scope	2022 Environmental Reporting Data Scope	Employment Data Reporting Scope
GL EVENTS	France	Holding			Yes	Yes	Yes
GL events Exhibitions	France	Exhibitions			Yes	Yes	Yes
GL EVENTS FASHION SOURCE	China	Exhibitions			No	Yes	Yes
GL events Greater China	China	Holding			No	Yes	No
GL events LIVE	France	Live			Yes	Yes	Yes
GL EVENTS MONTREUIL	France	Venues	01/09/2022		No	No	No
GL EVENTS VENUES	France	Venues			Yes	Yes	Yes
GL EXHIBITIONS CHILE	Chile	Exhibitions			No	No	Yes
GL EXHIBITIONS CHINA	China	Exhibitions			Yes	Yes	Yes
GL EXHIBITIONS HARBIN	China	Exhibitions	01/04/2022		Yes	Yes	Yes
GL EXHIBITIONS OPERATION	France	Exhibitions			Yes	Yes	Yes
GL EXHIBITIONS TURQUIE	Turkey	Exhibitions			No	No	Yes
GL EXPONET	Australia	Live			No	No	No
GL FIELD & LAWN	England	Live			No	No	Yes
GL FOOD TURQUIE	Turkey	Venues		31/12/2022	No	No	Yes
GL FURNITURE ASIA	China	Live			No	No	Yes
GL ITALIA	Italy	Exhibitions			No	No	Yes
GL JAPAN KK	Japan	Live			Yes	Yes	Yes
GL KONGRE (THE SEED)	Turkey	Venues			Yes	Yes	Yes
GL LITMUS EVENTS PVT	India	Live			No	No	No
GL Live GPE	France	Live			Yes	Yes	Yes
GL Live Grand Ouest	France	Live			Yes	Yes	Yes
GL MACAU	Macao	Live			No	No	No
GL MIDDLE EAST	Dubai	Live			Yes	Yes	Yes
GL MIDDLE EAST SERVICES	Dubai	Live	01/04/2022		No	No	No
GL MOBILIER	France	Live			Yes	Yes	Yes
GL PRODUCTIONS	Dubai	Live		31/01/2022	No	No	Yes
GL RUIHE EXHIBITIONS	China	Exhibitions			Yes	Yes	Yes
GL SAUDI	Saudi Arabia	Live	01/01/2022		No	No	No
GL SCARABEE	France	Venues			Yes	Yes	Yes
GL SHANGHAI (ex China)	China	Holding			No	Yes	Yes
GL SI	France	Holding			Yes	Yes	Yes
GL SOUTH AFRICA	South Africa	Live			Yes	Yes	Yes
GL SPORTS	France	Live			No	No	Yes
GL SUPPORT	France	Holding			Yes	Yes	Yes
GL events UK	England	Live			Yes	Yes	Yes
GL events USA	United States	Live			No	No	Yes
GL Venues Holding Espana	Spain	Venues			No	No	Yes
GL VENUES UK	England	Venues			No	No	Yes
GL VOSTOK	Russia	Live			No	No	No
GL YUEXIU GUANGZHOU	China	Venues			No	No	Yes
GRANDE HALLE D'AUVERGNE	France	Venues			Yes	Yes	Yes
HALL EXPO	France	Live			Yes	Yes	Yes
HOTEL MERCURE RIO	Brazil	Venues			Yes	Yes	Yes
HUNGEXPO	Hungary	Venues			Yes	Yes	Yes
IMAGINE LAB	China	Live			Yes	Yes	Yes
JAULIN	France	Live			Yes	Yes	Yes
JAULIN	France	Venues			Yes	Yes	Yes
JEC	South Africa	Live			Yes	Yes	Yes
LA SAMARITAINE	France	Venues			Yes	Yes	Yes
LA SUCRIERE	France	Venues			Yes	Yes	Yes
LINGOTTO	Italy	Venues			Yes	Yes	Yes
LIVE BY GL EVENTS	France	Live			Yes	Yes	Yes
LOGISTICSFAIR	Belgium	Live			Yes	Yes	No
LOU ACADEMY	France	Live			Yes	Yes	Yes
LOU RUGBY	France	Live			Yes	Yes	Yes
LOU SUPPORT VENUES	France	Live			Yes	Yes	Yes
MOROCCO	Morocco	Live			No	No	No
MEDOBJECTIF	France	Live		31/12/2022	No	No	No

METHODOLOGICAL AND REGULATORY CLARIFICATIONS

Company name	Country	GL events division	First-time consolidation	Deconsolidation / merger / transfer	2022 Carbon Assessment Scope	2022 Environmental Reporting Data Scope	Employment Data Reporting Scope
MENUISERIE	France	Live			Yes	Yes	Yes
MOBIWATT	France	Live	01/05/2022		No	No	No
MONT EXPO	France	Live			Yes	Yes	Yes
NEW AFFINITY	Luxembourg	Live			No	No	No
ORLEANS EVENTS	France	Venues	01/09/2022		No	No	No
PADOVAFIERE	Italy	Venues			No	No	No
PALAIS BRONGNIART	France	Venues			Yes	Yes	Yes
PALAIS DE LA MUTUALITE	France	Venues			Yes	Yes	Yes
METZ EXHIBITION CENTRE	France	Venues			Yes	Yes	Yes
PARC FLORAL	France	Venues			Yes	Yes	Yes
PARQUE FERIAL SANTIAGO	Chile	Venues	01/05/2022		No	No	Yes
PERFEXPO	Belgium	Live			Yes	Yes	Yes
PISCINE DE GERLAND	France	Live	01/07/2022		No	No	No
POLYDOME CLERMONT FERRAND	France	Venues			Yes	Yes	Yes
POLYGONE VERT	France	Live			No	No	No
PREMIERE VISION	France	Exhibitions			Yes	Yes	Yes
PREMIERE VISION CORPORATE	France	Exhibitions			No	No	Yes
PREMIERE VISION INC	United States	Exhibitions			Yes	Yes	Yes
PREMIERE VISION TURQUIE	Turkey	Exhibitions			No	No	Yes
PROFIL	France	Live			Yes	Yes	Yes
REIMS EVENTS	France	Venues			Yes	Yes	Yes
RESTAURANT PALAIS BRONGNIART	France	Venues			No	No	Yes
RESTAURANT PALAIS MUTUALITE	France	Venues			No	No	Yes
RIOCENTRO	Brazil	Venues			Yes	Yes	Yes
SAINT ETIENNE EVENEMENTS	France	Venues			Yes	Yes	Yes
SANTOS CONVENTION CENTER	Brazil	Venues			Yes	Yes	Yes
SAO PAULO EXPO	Brazil	Venues			Yes	Yes	Yes
SCI JDL PARKING	France	Live			No	No	No
SERENAS	Turkey	Live			Yes	Yes	Yes
SIGN EXPO	France	Live			Yes	Yes	Yes
SODEM SYSTEM	France	Live			Yes	Yes	Yes
SPACIOTEMPO	France	Live			Yes	Yes	Yes
SPACIOTEMPO ESPAGNE	Spain	Live			Yes	Yes	Yes
STRASBOURG EVENEMENTS	France	Venues			Yes	Yes	Yes
TARPULIN IP	Chile	Live			Yes	Yes	Yes
THE RUCK HOTEL	France	Live	01/01/2022		No	No	Yes
TOP GOURMET	Brazil	Venues			No	No	No
TOULOUSE EVENEMENTS	France	Venues			Yes	Yes	Yes
TOULOUSE EXPO	France	Venues			No	No	Yes
TRAITEUR LORIERES LUXEMBOURG	Belgium	Venues			No	No	No
TRANOÏ	France	Exhibitions			Yes	Yes	Yes
UNIQUE STRUCTURES HOLDING	Dubai	Live			No	No	No
VACHON	France	Live			Yes	Yes	Yes
VALENCIENNES EVENEMENTS	France	Venues			Yes	Yes	Yes
WICKED TENTS	Dubai	Live			Yes	Yes	Yes
GL WORLD FORUM THE HAGUE	Netherlands	Venues			Yes	Yes	Yes
ZZX GL LIVE SHENZEN	China	Live			Yes	Yes	Yes

5.2 GREEN TAXONOMY

REGULATORY CONTEXT

The European regulation 2020/852 of 18 June 2020 (the "Taxonomy regulation"), imposes disclosure obligations for companies according to a classification of environmentally sustainable economic activities substantially contributing to European climate goals. Its purpose is to direct investments towards so-called "green" activities, to enable the European Union to achieve its objectives, in accordance with commitments arising from the COP21 Paris agreements.

In this respect, indicators considered are the percentage of revenue, operating expenses and capital expenditures that are eligible and aligned with the two climate change objectives: climate change mitigation and climate change adaptation.

In the future, this European regulation will be extended to four other environmental objectives:

- Sustainable use and protection of water and marine resources
- Transition to circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems.

The company is expecting that a significant portion of its revenue and capital expenditures will be aligned with the goal of transitioning to a circular economy. For example, through its equipment rental and waste recovery activities.

This regulation applies to the entire financial consolidation scope for the period from 1 January 2022 to 31 December 2022.

REVENUE INDICATORS

After analysing its 2022 revenue, GL events considers that only a small portion of its activity may be considered eligible for the first two Taxonomy objectives related to climate change:

- Creative, arts and entertainment activities.
- Libraries, archives, museums and other cultural activities.
- Municipal heating and cooling distribution systems.

After analysing this eligible revenue, it appears that:

- The percentage of revenue which is eligible and aligned is: 5.3%
- The percentage of revenue which is eligible but not aligned: 7.8%

CAPEX INDICATORS

A detailed review of the Company's capital expenditures in relation to eligible activities was performed. Eligible and aligned CapEx concern:

- Transmission and distribution networks for renewable and low-carbon gases.
- Installation, maintenance and repair of energy efficiency equipment.
- Data processing, hosting and related activities

Eligible but non-aligned CapEx include:

- Construction of buildings.
- Programming and broadcasting activities.
- Acquisition and ownership of buildings.
- Renovation of existing buildings.
- Road freight transport services.
- Municipal heating and cooling distribution systems.

Indicator of the percentage of eligible and aligned CapEx: 1.9%

Indicator of the percentage of eligible and non-aligned CapEx: 39.7%

OPEX INDICATOR

GL events is currently unable to isolate these expenses in OpEx using its information systems while at the same time taking into account the Taxonomy criteria. This indicator will be calculated and published for 2023.

5.3 ACRONYMS

AES:	<i>Agence des Économies Solidaires</i> (French Agency for the Solidarity Economy)	GEH2:	Ectro-hydrogen power generator and emergency power supply.
AFA:	<i>Agence Française Anticorruption</i> (French Anticorruption Agency)	GHG:	Greenhouse Gas
BEGES:	<i>Bilan des Emissions de Gaz à Effets de Serre</i> (a statutory French GHG emissions audit)	GMC:	General Management Committee
BU:	Business Unit	HR:	Human resources
CACES:	<i>Certificat d'Aptitude à la Conduite En Sécurité</i> (training certification for equipment operators)	HRD:	Director of Human Resources
CAPEX:	Capital Expenditure	ILO:	International Labour Organisation
CDD:	<i>Contrat à Durée Déterminée</i> (fixed-term employment contracts)	ISSM:	Information Systems Security Manager
CDI:	<i>Contrat à Durée Indéterminée</i> (permanent employment contracts)	LED:	Light-Emitting Diode
CNG:	Compressed Natural Gas	LTI:	Lost Time Injury
CO₂:	Carbon dioxide	NACE:	<i>Nomenclature des Activités Economiques</i> (General Nomenclature of Economic Activities)
CSE:	<i>Comité Social et Économique</i> (Social and Economic Committee)	NHIW:	Non-hazardous industrial waste
CSR:	Corporate social responsibility	NFS:	Non-Financial Statement
DEA:	<i>Déchets d'Ameublement et Assimilés</i> (Furniture and Related Waste)	NGO:	Non-Governmental Organisation
DETOX:	Detoxification or breaking the addiction	NOVI:	<i>NOmbreuses VICTimes</i> (a French public safety and emergency preparedness plan)
DPO:	Data Protection Officer	OPCO:	<i>Opérateurs de Compétences</i> (French occupational training entities)
DSP:	<i>Délégation de Service Public</i> (public service delegation, a form of public-private partnership)	OPEX:	Operating expenses
ECV:	<i>Engagement pour la Croissance Verte</i> (Commitment to Green Growth)	OPG:	Olympic and Paralympic Games
EFS:	<i>Établissement Français du Sang</i> (French Blood Agency)	PPE:	Personal Protective Equipment
ERP:	<i>Etablissement Recevant du Public</i> (a public-access building)	PPSPS:	<i>Plan Particulier de Sécurité et de Protection de la Santé</i> (Individual Health and Safety Protection Plan)
ESAT:	<i>Établissement de Service d'Aide par le Travail</i> (a sheltered work organisation)	REC:	Renewable Energy Certificate
ESG:	Environment, Social and Governance	RETEX:	<i>Retour d'Expérience</i> (Feedback)
ETTI:	<i>Entreprise de Travail Temporaire d'Insertion</i> (Temporary employment and social placement agency)	RIA:	<i>Robinet d'Incendie Armé</i> (Wall Fire Hydrant)
EXCO:	Executive Committee	SBTi:	Science-based Targets Initiative
F&B:	Food & Beverage	SC:	Steering Committee
FCOS:	<i>Formation Continue Obligatoire de Sécurité</i> (French compulsory continuous safety training)	SDG:	Sustainable Development Goals
FIMO:	<i>Formation Initiale Minimale Obligatoire</i> (French compulsory minimum initial training certification for professional drivers)	SSE:	Social and Solidarity Economy
FNE:	<i>Fonds National de l'Emploi</i> (National Employment Fund)	SSIAP:	<i>Service de Sécurité Incendie et d'Assistance à Personnes</i> (Fire Safety and Personal Protection Services)
		UNIMEV:	<i>Union Française des Métiers de l'Événement</i> (the French Meeting Industry Council)
		USEP:	<i>Union Sportive de l'Enseignement du Premier degré</i> (the French Sports Federation for Primary Schools)
		WEEE:	Waste of Electrical and Electronic Equipment

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

VERIFYING AUDITORS' REPORT FISCAL YEAR ENDED 31 DECEMBER 2022

To the shareholders:

Pursuant to the request of GL events SA (hereafter "entity") and in our capacity as Statutory Auditor of GL events SA (hereinafter the "entity"), appointed as independent third party and accredited by the French Accreditation Committee, COFRAC, under number 3-2013 (Cofrac Inspection Accreditation, scope available at www.cofrac.fr), we have conducted procedures to express a limited assurance conclusion on the historical information (observed or extrapolated) in the consolidated non-financial statement, prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), for the year ended 31 December 2022 (hereinafter the "Information" and the "Statement", respectively), presented in the Group's management report of pursuant to the legal and regulatory provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de commerce*).

CONCLUSION

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

PREPARATION OF THE NON-FINANCIAL STATEMENT

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

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

LIMITS INHERENT IN THE PREPARATION OF THE INFORMATION AND THE STATEMENT

As indicated in the Carbon Assessment Methodology Statement, the information on CO₂ equivalent emissions may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions and/or estimates used for its preparation and presented in the Statement.

RESPONSIBILITY OF THE ENTITY

Management is responsible for:

- selecting or determining the appropriate criteria for the preparation of the Information;
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented with respect to these risks as well as the outcomes of these policies, including key performance indicators and the information

set out in Article 8 of Regulation (EU) 2020/852, known as the Taxonomy Regulation;

- implementing such internal control as it determines is necessary to enable the preparation of Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by applying the Company's Guidelines as referred to above.

RESPONSIBILITY OF THE STATUTORY AUDITOR APPOINTED AS INDEPENDENT THIRD PARTY

Based on our work, our responsibility is to express a limited assurance conclusion on:

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

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

It is not our responsibility to provide a conclusion on:

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

APPLICABLE REGULATORY PROVISIONS AND PROFESSIONAL GUIDANCE

We performed the work described below in accordance with Articles A. 225-1 *et seq.* of the French Commercial Code, the professional guidance issued by the French Institute of

Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement and acting as the verification programme and with the international standard ISAE 3000 (revised).

INDEPENDENCE AND QUALITY CONTROL

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

MEANS AND RESOURCES

Our work mobilised the skills of three people between 9 December 2022 and 24 March 2023 for a total period of approximately two weeks.

To assist us in conducting our work, we referred to our corporate social responsibility and sustainable development experts. We conducted seven interviews with those responsible for the preparation of the Statement, including representatives from the general management, administration and finance, risk management, compliance, human resources, environment, etc.

NATURE AND SCOPE OF OUR WORK

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

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

- we familiarised ourselves with the activities of all companies in the consolidation scope and the description of the principal risks;
- we assessed the suitability of the Guidelines with respect to their relevance, completeness, reliability, neutrality and clarity, taking into account, where appropriate, best practices within the sector;
- we verified that the Statement includes each category of social and environmental information set out in Article L. 225-102-1-III;
- we verified that the Statement provides the information required under Article R.225-105 II of the French Commercial Code where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under Article L.225-102-1 III, paragraph 2 of the French Commercial Code.

Lyon, 4 April 2023

FINEXFI

Isabelle Lhoste
Partner

Employee-related data: Worldwide reporting scope (exception for training only in France)
Environmental data: GL Events Live, GL Events Venues

- we verified that the Statement presents the business model and a description of the principal risks associated with the activities of all the consolidated entities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators for the principal risks;
- we referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented; and
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1. Concerning certain risks such as combating corruption, etc., our work was carried out at the consolidating entity's level, for the others risks, our work was carried out on the consolidating entity and on a selection of entities;
- We verified that the Statement covers the consolidated scope, i.e. all companies within the consolidation scope in accordance with Article L. 233-16, with the limits specified in the Statement;
- we obtained an understanding of internal control and risk management procedures implemented by the Company and assessed the data collection process aimed at ensuring the completeness and fairness of the Information;
- for the key performance indicators and the other quantitative results that we considered to be the most significant presented in Appendix 1, we implemented:
 - analytical procedures consisting of checks to ensure that the data collected was consolidated correctly and that its evolution was coherent;
 - substantive tests, based on sampling or another means of selection, that consisted in verifying the proper application of definitions and procedures and reconciling data with supporting documents. These procedures were conducted for a selection of contributing entities¹ and covered between 32% and 100% of the consolidated data selected for these tests;
- we assessed the overall consistency of the Statement in relation to our knowledge of all the consolidated entities. The procedures conducted in a limited assurance review are substantially less in scope than those required to issue a reasonable assurance opinion in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*); a higher level of assurance would have required us to carry out more extensive procedures.