

STATEMENT OF NON-FINANCIAL PERFORMANCE 2023



New Generations of Entrepreneurs



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EDITORIAL



An acceleration in our sustainable trajectory

The cornerstone of our success is our people

2023 was a year of many successes, and it's our people who deserve the credit for all of them. So during the year, we conducted another wide-ranging quality of work life survey to help us take good care of them, listen to what they have to say, move forward together and make NGE a group that people really want to work in, and where every individual can fulfil their potential as they make their own personal contribution to our collective successes.

The ecological transition and how it guides our development

Our new 5-year business plan will guide the growth of the Group towards more sustainable activities without compromising its core values of unity, transparency and ambition. I have great confidence in the future, our operational excellence and our potential to position ourselves strongly in the priority markets of tomorrow. It is these activities, areas of expertise and skills that will fuel our growth. 2023 was also an opportunity to rework our responsibility and sustainability commitments with all our operational and central services departments. I am proud and delighted to announce that our new CSR policy - 'New Generations of Responsible Entrepreneurs' - has now been adopted in full. You'll be able to find out more about it in greater detail very soon.

A new chapter opens around the water cycle

In 2024, the Group welcomed SADE, its latest acquisition, and one that aligns perfectly with our strategic growth trajectory. This new alliance extends our specialist expertise to all stages of the water cycle, which is so crucial to the ecological transition, and gives us everything we need to be a leader in this market. It marks another major step forward, and one that demonstrates how we are accelerating our efforts to address the challenges posed by climate change, natural resources, biodiversity and the generations of the future.

Our new business plan will guide the growth of the Group towards more sustainable activities.

— Antoine Metzger, Chairman



Combining **transformational change with action**

NGE is transforming itself very quickly, but will we be able to keep pace with this growth?

JB: Our people are – and will always be – central to everything we do at NGE. We must ensure that solidarity, team spirit and unity remain our daily reality, because no meaningful growth can be achieved without our collective strength, and without total respect for the health and safety of our people. Accident prevention is one issue on which we are 100% uncompromising and make no concessions whatsoever. We are at a pivotal point in the development of our core businesses and all the skills associated with them. We continue to leverage innovation and adapt the way we work to design and build in new ways, with the ultimate aim of reducing our environmental impact and meeting the new expectations of our markets. But if we are to achieve those goals, we need to take everyone with us, because none of us can achieve our ambitions alone. We operate at the centre of a much wider ecosystem, so we also need to bring our partners on board, and pass on our values to them so that we can move forward together. Our responsible purchasing policy and its supporting procedures will therefore be strengthened to achieve that.

What would you identify as the CSR highlights of 2023?

LL: There were many highlights during the year, and many of them are detailed in the following pages. But I'd like particularly to come back to our new Environment Plan, because we have to respond successfully to all the major challenges it addresses. The Plan sets out how we can boost

CSR can sometimes be seen or felt to be some kind of restriction on entrepreneurship, but the reality is quite the opposite; I see only opportunities

Jean Bernadet, Chief Executive Officer

cohesion internally, as well as with our clients and partners. In it, we share our visions, our requirements and our ambitions. Taking care to reduce the environmental impacts of our projects at every stage of their lifecycle will allow us to take even greater pride in our buildings and achievements. The Environment Plan 2024-2028 will therefore accompany and support the transformation of our Group as we work to succeed in the challenges of the ecological transition. Its ultimate ambition is to make caring for the environment a normal everyday part of operational life, which I see as key to the success of our shared plan.

What kind of start has 2024 got off to?

JB: An enthusiastic one! 2024 marks the launch of our new Business Plan, whose strategic priorities are guided by the ecological transition and adapted to the needs of a changing world. It's a strong reassertion of our commitment to building a sustainable world, and the arrival of Sade as the latest member of our Group is one of the first steps in that direction. I'd also like to emphasise that our new CSR policy will accompany and support implementation of



'Putting people first' is the first imperative of our CSR policy. But this is meaningless unless we respect and focus all our energy on the second imperative: 'Leveraging entrepreneurship to deliver the ecological transition'... and protect our planet!

Laurence Lavit, CSR Director

our Business Plan for growth and transformation. By focusing on our 3 key priorities of people, the ecological transition and our usefulness to local communities, our ambition is to gain a clearer understanding of our challenges and impacts, behave responsibly and remain attractive to the new generations who do not necessarily see our core businesses as natural potential employers in today's changing world. This new CSR policy will help us move forward and demonstrate to our employees and clients just how innovative and responsible we are.

LL: At the end of 2023, France transposed the new European Non-Financial Reporting Directive (NFRD) into French law, thereby requiring the same

standards to be complied with for financial and non-financial reporting. The Group saw this as the perfect opportunity to take a fresh look at its business model and adopt a new approach to value creation based on 3 aspects of performance: financial, social and environmental. The result of this decision is that CSR is now even more of a live issue with implications not only for our operational activities, but also for central services. This shift in emphasis has highlighted the need to make further progress on taking full account of our positive and negative impacts at every link of our value chain. Our future success will depend on tighter governance of these sustainability issues and the committed involvement of everyone concerned. The CSR department will be there to support this process of change as it progresses.



GROUP PROFILE & BUSINESS MODEL

—
The independent French construction
and public-sector contracting group NGE
- New Generations of Entrepreneurs - is
delivering strong growth in France and around
the world. Every day, we reinvent everything
we do to facilitate the design, construction
and renovation of large-scale projects
and local infrastructures.
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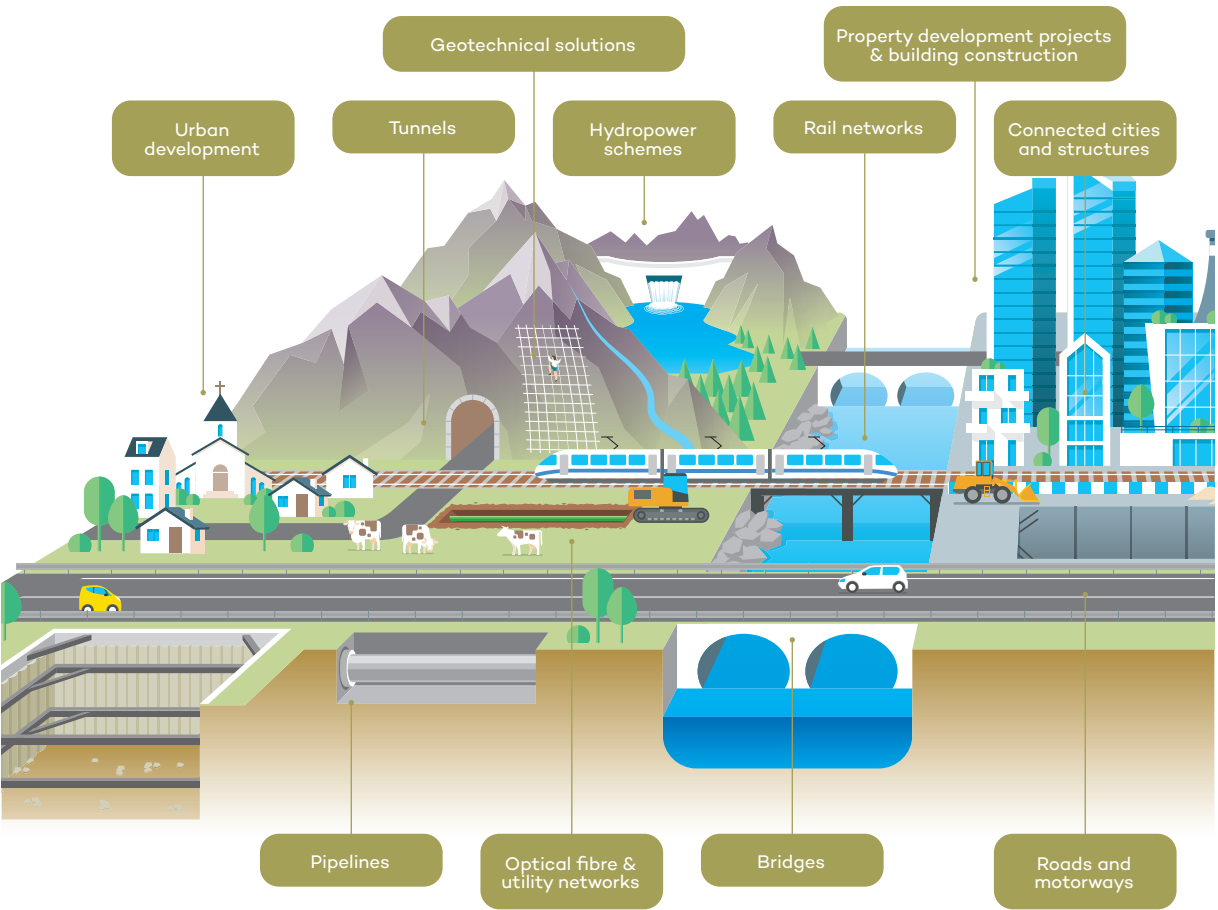


Who are we?

Our teams are committed to working alongside local authorities and communities to design, build, operate and upgrade bridges, roads, railways, pipelines, power grids, fibre optic networks and leisure, social and educational life spaces...

Our global offering for a diverse range of structures

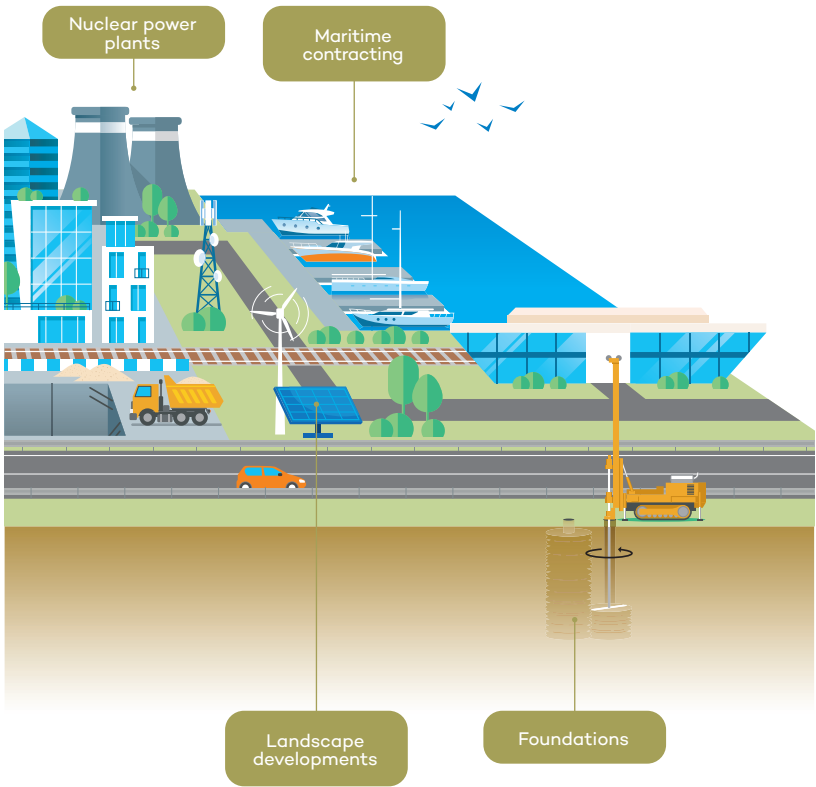
NGE offers a comprehensive range of construction and public contracting services. Combined with this comprehensive platform of specialist expertise, our ability to fund projects allows us to provide independent leadership for projects of all types.



Our organisation

- 1 Multi-expertise Regional centre of expertise in France** providing local services to public- and private-sector clients, and structured into 6 operations divisions and 14 regional divisions.
- 1 Major Projects centre of expertise in France** incorporating earthworks, civil engineering and subsurface contracting and railways.
- 1 National Specialist Subsidiary centre of expertise** with the capability to mobilise the expertise of all its members throughout France. All work closely and synergistically with the Group's regions and major projects teams.
- 1 international centre of expertise** structured into subsidiary companies, core businesses and countries, which pool their specialist expertise to create major engineered structures around the world, forge links to share resources, and have the ability to rely on domestic and international bases to leverage growth outside France. NGE operates in 17 countries of Europe, Africa, the Middle East, Latin America and Canada.
- 1 dedicated concessions management and project funding subsidiary** providing its services to all Group core businesses in France and internationally.

The Group has a total of **150 subsidiaries**, 134 of which are based in France.



Our values

- UNITY
- TRANSPARENCY
- AMBITION

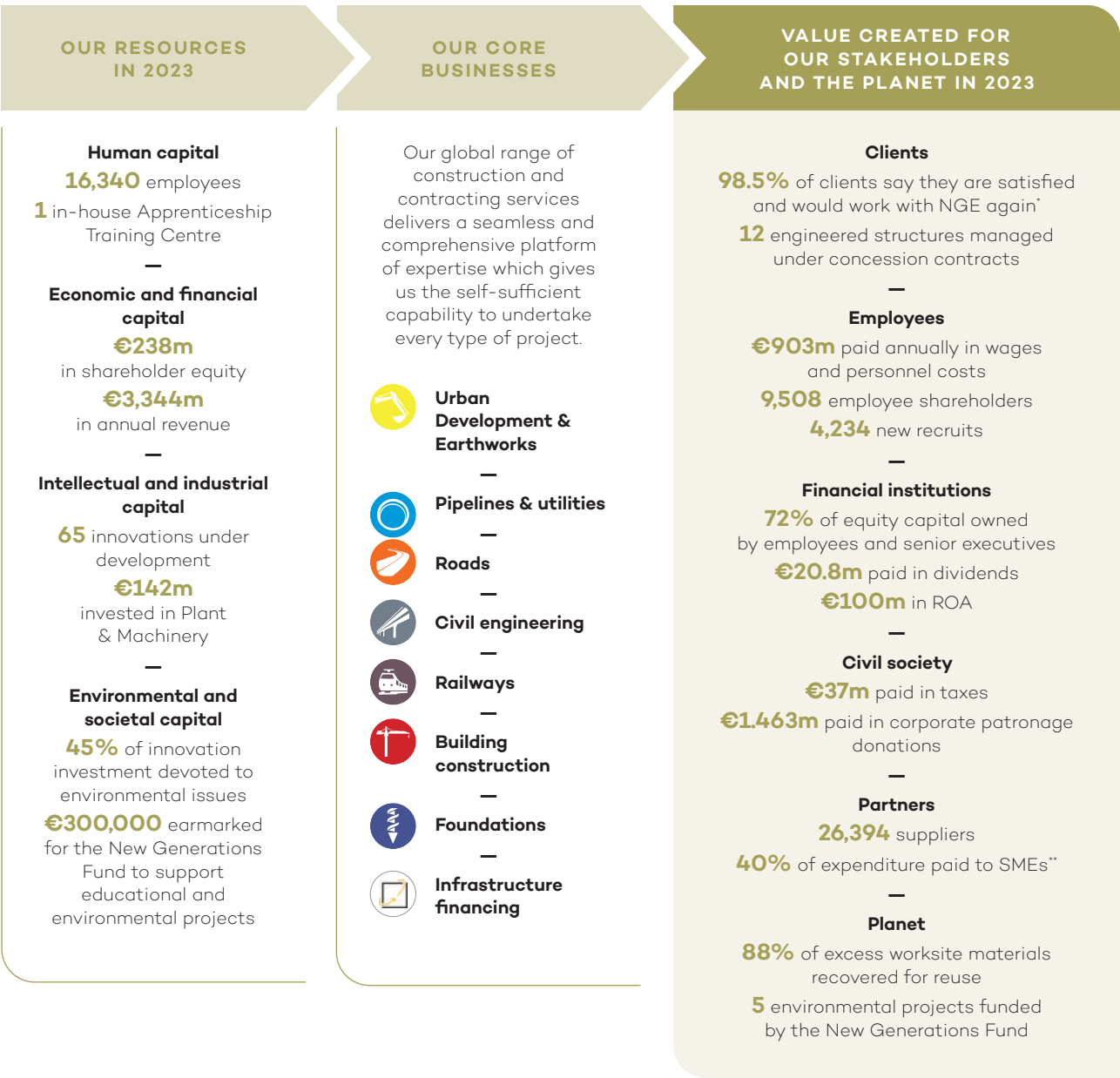
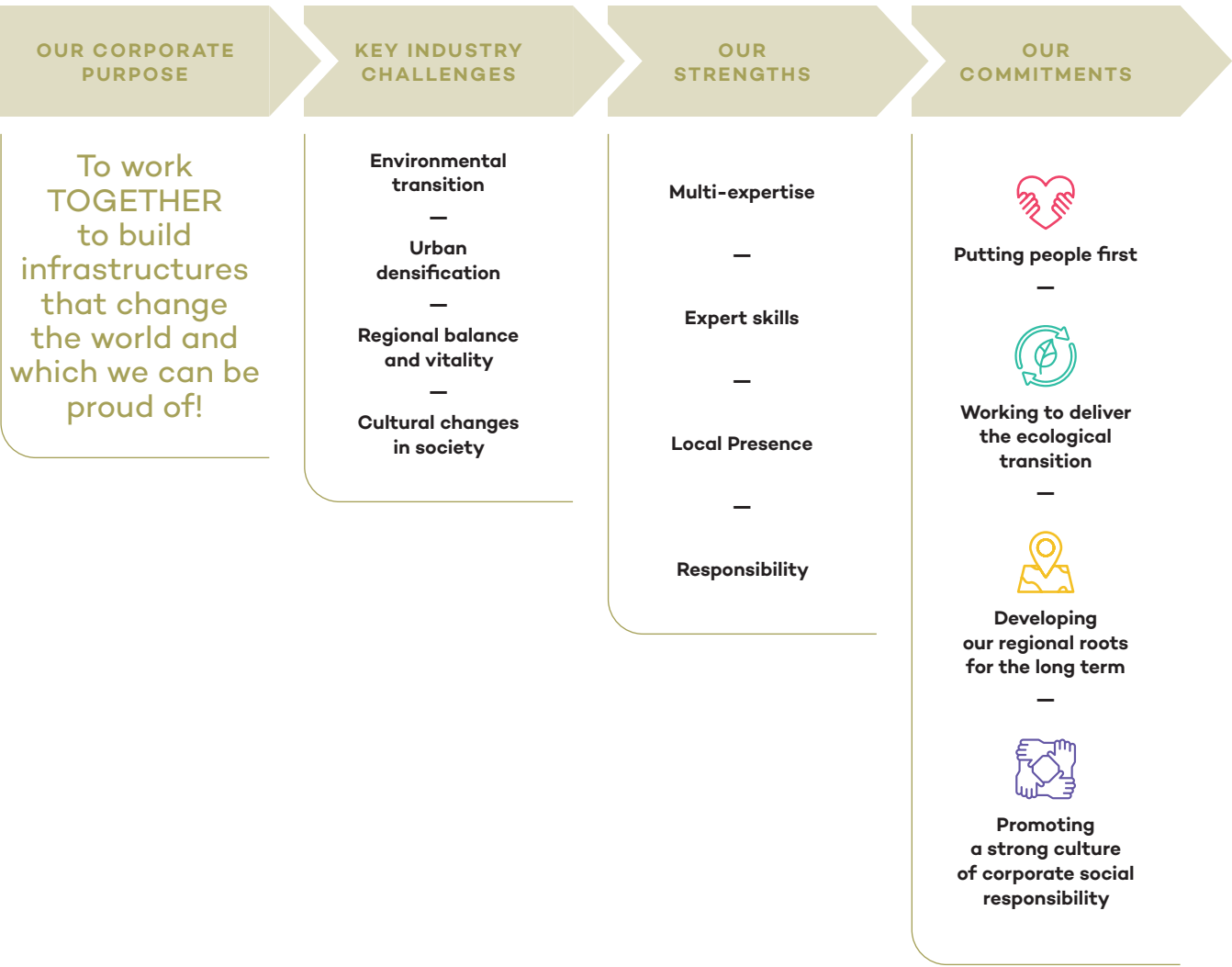
Deeply rooted in the company, these core values guide us in everything we do. Our corporate culture is also richly enhanced by the mutual solidarity, trust and can-do mindset that explain why our people genuinely enjoy working together on a daily basis. Our values contribute to forging and reinforcing our human-scale corporate culture, which is distinctively clear in our business relationships with clients, our management of projects, and the day-to-day and career-long support we give our people.

We are entrepreneurs distinctive for:

- **Our local presence**, which is made possible by our decentralised organisational structure, and allows us to build high-quality, long-term relationships
- **Our expertise and operational excellence**, which benefit all our clients at every stage of their projects
- **Our sense of responsibility**, which puts people at the heart of our projects and actively promotes ecological transition thanks to our regional roots and well-developed sense of social utility

Our value creation business model

Our business model for stakeholder value creation.



Our governance

To achieve its ambitions and combine financial performance, ethical behaviour and consistency with its vision of a more responsible and human world, the governance of NGE is built around its Strategy Board and Executive Committee. Its shareholder base and approach to sharing the value it creates set the Group distinctly apart from its peers and competitors.

Our share ownership and value sharing model

It was in 2015 that the Group introduced its voluntary employee share ownership scheme. Its founders, managers and employees now own 72% of equity capital, with the remaining 28% held by the French investment fund Montefiore.

NGE believes that enabling its people to invest directly in the Group aligns the best interests of shareholders with those of employees, and allows them to enjoy the benefits of Group growth, which has averaged 12% year on year since the Group was created in 2002.

It also means involving our people fully in the life and strategy of the company they work for, the effect of which is to promote loyalty, stimulate motivation and ensure the long-term continuity of our entrepreneurial spirit. Now, after 8 employee shareholding campaigns, NGE has 9,508 employee shareholders, nearly 75% of the workforce. The percentage of blue-collar workers taking up the offer continues to increase: 50% from the most recent campaign, compared with 40% from the previous one. We believe this reflects the pride felt by our employees* in being part of the Group.

This shareholding structure encourages our senior executives and managers to make the bold choices they feel are most likely to generate future profitability. In 2023, NGE paid €20.8 million in dividends to its shareholders, representing a genuine sharing of value with those who helped to create it.

In December 2023, NGE received a prestigious FAS Award** in recognition of its commitment to promoting a participative business model through employee share ownership.

In addition to this sharing of value created, the Group compulsory and voluntary profit-sharing schemes also paid out €25 million to French employees; a figure 37% higher than that paid in 2022.

* employees of French entities
** Fédération Française des Associations Salariés et Anciens Salariés (French Federation of Employee and Former Employee Shareholder Associations)

The Strategy Board

The Strategy Board of financial shareholder representatives, senior executives, founders and independent members chosen for their complementary expertise sets Group strategy to support its growth, ensure its continued independence, and address the expectations of stakeholders to succeed in the challenges now transforming the construction and civil engineering industry.

MEMBERSHIP OF THE STRATEGY BOARD:

Joël Rousseau, Chairman of the Strategy Board
Emmanuèle Perron, Vice Chairman of the Strategy Board
Gilbert Roux, Vice Chairman of the Strategy Board

MEMBERS: Jean Bernadet • Eric Bismuth • Gautier Devignes • Geneviève Féron Creuzet • Emeric Fossorier • Michel Lavédrine • Jean-Sébastien Leoni • Antoine Metzger • Michel Pavoine • Stéphane Pérez • Jacques Potdevin • Henri Topiol • Orso Vesperini

MEMBERS	PARITY	ATTENDANCE RATE	INDEPENDENCE	MEETINGS
16	2 women 14 men	99%	19%	14

The Executive Management Team and Executive Committee

The Executive Management Team and Executive Committee implement Group strategy. Both meet monthly to provide oversight and leadership for strategic projects, set targets and priorities, and monitor the performance and results of individual entities. Both have the responsibility of ensuring the smooth operation of the Group. They are assisted by the Operations and Central Services Committees that implement strategic decisions and lead the transformation of the Group in close cooperation with regional management teams.

MEMBERSHIP OF THE EXECUTIVE MANAGEMENT TEAM:

Antoine Metzger, Chairman
Jean Bernadet, Chief Executive Officer
Stéphane Pérez, Deputy Chief Executive Officer
Orso Vesperini, Senior Vice President
Jean-Sébastien Leoni, Executive Vice President
Laurent Amar, Executive Vice President

MEMBERSHIP OF THE EXECUTIVE COMMITTEE:

EXECUTIVE MANAGEMENT TEAM AND OTHER MEMBERS: Luc Abraham • Thierry Bodard • Jean-Baptiste Gonnet • Bruno Parent • Bruno Pavie • Marc Petitjean • Joël Péréelle • Thierry Robert

MEMBERS	PARITY	ATTENDANCE RATE	MEETINGS
14	14 men	99%	11

Our governance structure



A Strategy Board and Executive Management Team with diverse and complementary profiles, skills and experience

AREAS OF EXPERTISE		Laurent Amar 58 y/o Executive Vice President,	Jean Bernadet 52 y/o Chief Executive Officer,	Eric Bismuth 56 y/o Director,	Gauthier Devignes 39 y/o Director,	Geneviève Féronne Creuset 61 y/o Independent Director,	Émeric Fossorier 34 y/o Director,	Michel Lavédrine 64 y/o Director,	Jean-Sébastien Leoni 53 y/o Executive Vice President,	Antoine Metzger 58 y/o Chairman,	Michel Pavoiné 66 y/o Director,	Stéphane Pérez 55 y/o Deputy Chief Executive Officer,	Emmanuèle Perron Board, 58 y/o Vice Chairman of the Strategy	Jacques Potdevin Independent Director, 74 y/o Chairman of the Strategic Board, 71 y/o	Joël Rousseau Chairman of the Strategy Board, 68 y/o Vice Chairman of the Strategy Board,	Gilbert Roux Director, 46 y/o	Henri Topiol Senior Vice President, 55 y/o	NUMBER of competencies	PERCENTAGE of all competencies
GENERAL EXPERIENCE AND COMPETENCIES	Strategy, governance and industry knowledge																	16	94%
	Executive Committee leadership																	15	88%
	HR and Talent Management																	9	53%
	Finance, audit and risks																	10	59%
	CSR																	7	41%
	International																	11	65%
	Digital																	4	24%
CORE BUSINESS EXPERTISE	Urban infrastructures and earthworks																	8	47%
	Pipelines & other utility networks																	4	24%
	Roads & road equipment																	7	41%
	Civil Engineering																	6	35%
	Geotechnical solutions																	4	24%
	Railways																	3	18%
	Building Construction																	1	6%
MEMBERSHIP OF COMMITTEES	Project funding																	7	41%
	Member of the Strategy Board																	/	
	Member of the Executive Management Team																	/	
	Remuneration																	/	
	Audit and risks																	/	
	Ethics																	/	
	HR																	/	
	Cybersecurity																	/	
	Financial report preparation																	/	
	New business & tendering																	/	
	CSR																	/	
	Responsible purchasing																	/	

CHAIRMAN VICE CHAIRMAN MEMBER

OUR STRATEGY FOR SUCCEEDING IN OUR CSR CHALLENGES

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Taking risk identification to a new level is helping NGE to make better-informed decisions and further leveraging its potential to create value for the company and others. The Group analyses the positive, negative, direct and indirect impacts of its activities. The Group risk identification system involves consulting stakeholders, picking up weak signals from markets, and constructing its CSR policy in such a way as to prevent major risks, mitigate their effects and seize new opportunities for growth.
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Our stakeholders

We conduct our business by listening carefully to the needs of our stakeholders and working in their best interest. To do this, we engage with all of them in a sustained, transparent and constructive process of dialogue. This approach allows us to gain a better understanding of our impacts, identify risks and opportunities, refine our strategy, and take action to ensure that our stakeholders and the wider society experience a tangible positive impact as a result of our projects. These interactions also guide Group strategic thinking and direction, as well as informing our decision-making processes.

STAKEHOLDERS	
EMPLOYEES	Permanent employees / Temporary staff / Trainees and work-study students / Employee representative bodies / Jobs market stakeholders
CLIENTS	Public-sector clients / Private-sector clients / Specifiers
PARTNERS	Suppliers / Subcontractors / Co-contractors / Competitors / Startups / Industry bodies
FINANCIAL STAKEHOLDERS	Shareholders / Insurers / Banks and Investors / Financial and non-financial analysts
INSTITUTIONAL AND REGULATORY STAKEHOLDERS	Statutory auditors / Legislators / Control and regulatory authorities / Standards and certification bodies / Independent third-party bodies / UN Global Compact
CIVIL SOCIETY	Local Residents / Media / Nonprofits / Local authorities / Think Tanks



“We cannot hope to improve without talking to our stakeholders. It is crucial that we listen to what they have to say, maintain direct contact with each of them, and remain attuned to our ecosystem to ensure that we understand the reality of situations as accurately as possible. This approach has generated very positive feedback from our clients and employees, and now is the time we must extend it to include our suppliers and subcontractors”.



Jean-Sébastien Leoni,
Executive Vice President

FORMS OF DIALOGUE	GOALS OF THESE INTERACTIONS
<ul style="list-style-type: none">• Social dialogue with employee representatives, the Social & Economic Committee (CSE) and collective agreements• Annual appraisals, meetings and discussions	<ul style="list-style-type: none">→ To improve health, safety and working conditions→ To attract and retain talents and facilitate career development
<ul style="list-style-type: none">• Invitations to tender and consultations• Satisfaction surveys	→ To listen actively to client expectations and measure their satisfaction
<ul style="list-style-type: none">• Sourcing, invitations to tender, consultations and oversight/assessment procedures• Meetings and discussions	<ul style="list-style-type: none">→ To work together on building high-quality structures→ To cooperate on shared projects and remain vigilant
<ul style="list-style-type: none">• Meetings with lenders, investors and shareholders• Financial and non-financial assessments	<ul style="list-style-type: none">→ To ensure a consistent level of long-term Group performance→ To provide transparent, clear and comprehensive information
<ul style="list-style-type: none">• Meetings with institutions• Involvement in consultations• Audits	<ul style="list-style-type: none">→ To share business challenges→ To ensure implementation of best practices
<ul style="list-style-type: none">• Press releases• Social media and websites• Consultation procedures	<ul style="list-style-type: none">→ To provide visibility and transparent, clear and comprehensive information→ To engage collectively in promoting causes that are in the public interest

Our materiality challenges

Our key stakeholders, central services departments, subsidiary companies and governance bodies have all contributed to the process of updating our materiality analysis. This involved identifying major challenges with the potential to positively or negatively impact our performance and/or value creation, or that could possibly impact our business, society in general and/or the environment.

The Group updated its survey of CSR challenges in 2022 to ensure ongoing alignment with changing stakeholder expectations. A quantitative survey of internal and external stakeholders (employees, clients, financial stakeholders, suppliers and civil society) conducted by the Group received 1,581 responses. For the purpose of analysis, the results were weighted on the basis of the stakeholder map (shown above) to give greater importance to responses received from those stakeholders with major influence and/or impact. The impact of CSR challenges on NGE business activities was assessed on the basis of detailed interviews with the Human Resources, CSR, Purchasing, Internal Audit and Risks and International teams, as well as with members of the Group Executive Management Team. The analysis was based on those criteria with potentially significant social, operational, financial, legal and reputational consequences for Group business activities.

In addition to client satisfaction, which remains a major challenge, this materiality matrix update highlights the fact that employee-related issues, such as quality of work life, social dialogue, training and gender diversity are becoming increasingly important, in terms not only of the stakeholders involved, but also the impact on Group performance. It is important to remember that issues around human rights and business ethics can have a major impact on Group activities, and therefore demand a higher level of vigilance. The survey results also highlight growing expectations around environmental issues in general, but especially biodiversity and natural resources, and to a lesser degree, the circular economy.

The 16 issues prioritised in 2022 therefore continued to guide Group CSR policy and actions in 2023. They also gave us the information required to work on a global vision of our social and environmental responsibility for the period to 2030.

In a wider European context where the new NFRD and its enshrinement in French law are fundamentally changing the reporting of extra-financial performance and tightening CSR strategies, NGE plans to update its materiality challenges in 2024 in accordance with the European double materiality methodology.

Our materiality matrix*



- OUR CSR COMMITMENTS:
- PUTTING PEOPLE FIRST
 - WORKING TO DELIVER THE ECOLOGICAL TRANSITION
 - DEVELOPING OUR REGIONAL ROOTS SUSTAINABLY
 - PROMOTING A STRONG CULTURE OF CORPORATE SOCIAL RESPONSIBILITY

Our analysis of non-financial risks

At NGE, responsible business development requires us to identify the risks to which the Group, its business activities and its operating locations may be exposed; it also seeks to pinpoint those that could potentially affect its employees or any stakeholder, whether upstream or downstream of Group companies, internal stakeholders or the environment, whether directly or indirectly. The following risk map shows the main risks to the long-term future of NGE.

Risk identification, prioritisation and management methodology

Since 2021, the Group has further strengthened its risk management system with the help of its Internal Audit and Risk department, which worked closely with central services and operations process leaders to identify and assess the specific risks involved. This department is also tasked with providing objective recommendations regarding all Group risk management processes and identifying any areas requiring improvement. NGE applies a 4-stage process to risk identification, assessment and management:

- 1 • 3 main sources are used for risk identification:
- the SWOT analyses prepared by individual departments in the budget analysis phase to identify threats and weaknesses within their particular scope of responsibility

→ the framework of internal controls used to analyse the individual activities within each process

→ external benchmarking of the wider risk environment.
- 2 • Risk assessment is based on twin processes.

The Group begins by assessing the gross risk, i.e. a level of risk calculated on the basis of potential occurrence and severity before considering the risk prevention measures implemented. Once the measures required to mitigate the occurrence of the risk or its severity have been identified, the initial gross risk is reassessed as the basis for calculating the net risk level, which therefore takes account of preventive measures and their mitigating effects.

- 3 • The net risks are then classified into varying degrees of potential occurrence and severity. Ranking these risks allows us to prioritise the actions we need to take in order to control them. The way in which risks are monitored varies, depending on their rating:
- **Major net risk:** closer monitoring by the Executive Management Team

→ **Significant net risk:** managed by each department concerned and monitored annually by the Executive Management Team

→ **Moderate net risk:** reassessed as part of the annual risk map updating process

→ **Low net risk:** no specific monitoring

4 • This analysis is reviewed at least annually during the budget preparation process or whenever a significant change occurs at Group level. The effectiveness of the preventive measures implemented is monitored as part of the quality audits conducted within the framework of internal controls.

The major risks identified using this process have been combined with those identified when preparing the materiality matrix of CSR challenges. The non-financial risks to the Group identified by these combined analyses can be grouped around the 4 priorities of our corporate strategy: people, the ecological transition, our regional roots and our culture of responsibility.

The non-financial net risks map

COM-MIT-MENT	RISK FAMILY	RISK	RATING	SEE
	<ul style="list-style-type: none">Tight labour marketLack of industry appeal & core business acceptabilitye-reputation and damage to our employer brandTraining plan aligned with regulatory requirements and core business developments	Challenges around recruitment and employee retention → A shortage of the skills required to carry out our projects	NET RISK MAJOR ✓✓✓✓	→ Page 34
	<ul style="list-style-type: none">Data theftDenial of information and operating systemsReputational damageNon-compliance with the GDPR	Cybercrime → Financial loss, damage to brand image, operating loss, etc.	NET RISK MAJOR ✓✓✓✓	→ Page 65
	<ul style="list-style-type: none">Harsh working conditions, working environment, hygiene & the development of occupational diseasesAccident prevention culture, issues around adopting the action plan or actions proving ineffectiveDowngrading of working conditions as a result of climate events	Threats to Health & Safety → Serious or fatal accident, criminal proceedings, reputational or employee relations damage, increase in contribution rates, etc.	NET RISK MAJOR ✓✓✓✓	→ Page 32
	<ul style="list-style-type: none">New relationships with the world of workTight labour marketLack of industry appeal & core business acceptabilityThe need to build employee loyalty	Occupational quality of life and working conditions → Deam demotivation and increased frequency of resignations	NET RISK MAJOR ✓✓✓✓	→ Page 33
	<ul style="list-style-type: none">Depletion of natural resourcesQuestions around the use of certain materialsDifficulties, additional costs and risks of disruption in relation to energy and/or resources	Energy and resource dependency → Problems obtaining raw materials and energy	NET RISK SIGNIFICANT ✓✓✓	→ Page 46
	<ul style="list-style-type: none">Increasing demands (from regulators, investors, NGOs and/or civil society)• European taxonomyRisks posed by destructive events impacting business activitiesMisalignment between our range of services and the environmental expectations of clients	Failure to anticipate the effects of climate change → Insufficient adaptation to societal and client expectations and/or disruption to operations	NET RISK SIGNIFICANT ✓✓✓	→ Page 42
	<ul style="list-style-type: none">Diverse regional needsPoor management of accreditations and ratings leading to non-acceptance of bids	Misalignment between our services and the expectations of regional stakeholders → Loss of business, dissatisfaction or disputes with civil society or the users of completed projects	NET RISK SIGNIFICANT ✓✓✓	→ Page 66
	<ul style="list-style-type: none">Failure to implement our CSR commitments operationallyFailure to adapt our business activities in response to sociological changesGreen washing and social washingReputational damage	Mismatch between our CSR policy and our practices → Failure to adopt and integrate CSR criteria into central services and operations processes	NET RISK SIGNIFICANT ✓✓✓	→ Page 48
	<ul style="list-style-type: none">Infringement of fair practice rulesNon-compliance with the duty of careReputational damage	Non-compliance with business ethics principles → Sanctions and tarnishing of the Group's image	NET RISK SIGNIFICANT ✓✓✓	→ Page 65
	<ul style="list-style-type: none">Human rights violations and/or non-compliance with CSR criteriaFailure of suppliers and/or dependency and the risk of monopolyRaw material price inflation/shortages	Supply chain fragility → Operational disruption, resulting in reputational damage	NET RISK SIGNIFICANT ✓✓✓	→ Page 64
	<ul style="list-style-type: none">Tight labour marketLack of industry appeal & core business acceptability	Issues around supporting local jobs → e-reputation and damage to our employer brand	NET RISK SIGNIFICANT ✓✓✓	→ Page 54
	<ul style="list-style-type: none">Obligations to provide employment integration opportunities / social clausesLack of industry employer appeal	Lack of fair representation in terms of employee diversity → Non-compliance with contractual clauses, resulting in reputational damage	NET RISK MODERATE ✓✓	→ Page 56
	<ul style="list-style-type: none">Pollution risks (soil, air and water) and criminal liabilitySoil artificialisationThreats to biodiversityAnnoyance caused to local residents and users	Environmental damage resulting from our activities → Reputational damage	NET RISK MODERATE ✓✓	→ Page 41
	<ul style="list-style-type: none">Local stakeholder expectationsUnfamiliarity with local stakeholders	Lack of effective local presence → Lack of visibility and/or recognition	NET RISK LOW ✓	→ Page 54

OUR CSR COMMITMENTS:



PUTTING PEOPLE FIRST



WORKING TO DELIVER THE ECOLOGICAL TRANSITION



DEVELOPING OUR REGIONAL ROOTS SUSTAINABLY







PROMOTING A STRONG CULTURE OF CORPORATE SOCIAL RESPONSIBILITY

Our commitments and approach

“Working together to build infrastructures that change the world and which we can be proud of. We believe in the strength of the team, we thrive with and for our clients and partners, we move forward continuously and push back our own boundaries, we look to the future with confidence and optimism, we apply our expertise with passion and never compromise on standards, we focus our energies for the benefit of all new generations, and we build structures that make the world a better place”. This corporate purpose makes it crystal clear who we are and the role we intend to play in society.

We have structured our Corporate Social Responsibility commitments and 2019-2024 roadmap around 4 key priorities that align perfectly with our core values, corporate purpose and non-financial challenges. Our approach is accompanied by a series of targets and performance indicators. Our subsidiary companies and entities implement the roadmap in ways compatible with their specific features, and involve their business lines and employees fully in that process. Our CSR strategy is reviewed and adjusted regularly in response to the rapidly changing contexts in which we operate.

4 strategic priorities

COM-MIT-MENT	CHALLENGES	AMBITIONS	COMMITMENTS
	<ul style="list-style-type: none">To make our career opportunities attractive, meet our recruitment needs and retain our employeesTo take care of employee health and safetyTo deliver client satisfaction by working together as a team.	<ul style="list-style-type: none">To recruit 4,000 new people in 2023 and retain all our existing employeesTo achieve an NGE employee accident frequency rate below 8.32 by 2028To employ 430 women in worksite leadership roles by 2028.	<ul style="list-style-type: none">To ensure the health and safety of our employeesTo improve occupational wellbeingTo develop employee skillsTo promote diversity
	<ul style="list-style-type: none">To mitigate and adapt to climate changeTo control our dependence on energy and resourcesTo minimise environmental damage and restore natural environments.	<ul style="list-style-type: none">The reduce Scope 1&2 GHG emissions by 4% year on year between 2019 and 2028To target a carbon intensity of 275kgCO₂eq/€kAR (Scopes 1,2&3) for public-sector contracting by 2030To reduce drinking water consumption by 10% year on year in 2023To recover 80% of waste and surplus worksite materials for reuse.	<ul style="list-style-type: none">To reduce greenhouse gas emissionsTo protect and conserve water and biodiversityTo protect and conserve natural resources and promote the circular economy.
	<ul style="list-style-type: none">To meet the expectations of our regions and contribute to their economic, social and environmental developmentTo contribute to the quality of the regional living environmentsTo recruit new people through training and the promotion of employment integration.	<ul style="list-style-type: none">To recruit and train 500 people through our employment integration scheme in 2023To make 50% of our purchases locally and from SMEs in 2023.	<ul style="list-style-type: none">To contribute to regional socio-economic vitalityTo create jobsTo promote employment inclusionTo support local and solidarity projects.
	<ul style="list-style-type: none">To ensure the long-term future and coherence of our business activities by listening to, and involving, our stakeholders and developing new sustainable solutionsTo engage and involve our employees in eco-friendly initiatives.	<ul style="list-style-type: none">To make 50% of our purchases from suppliers that have signed our responsible purchasing charterTo ensure 100% rollout of our cyber security planTo achieve 100% of clients saying they would work with NGE again.	<ul style="list-style-type: none">To secure supplier commitment to our responsible purchasing policyTo inform and engage our peopleTo deliver client satisfaction and offer long-term solutionsTo support projects through the New Generations Fund.

OUR CSR COMMITMENTS:



PUTTING PEOPLE FIRST



WORKING TO DELIVER THE ECOLOGICAL TRANSITION



DEVELOPING OUR REGIONAL ROOTS SUSTAINABLY



PROMOTING A STRONG CULTURE OF CORPORATE SOCIAL RESPONSIBILITY

To create momentum, share good practices and maximise the impact of its actions, **NGE has made the conscious decision to join networks of equally committed companies**



In 2020, NGE formalised its commitment to biodiversity by joining the Act4Nature/Entreprise engagée pour la nature (nature-committed company) initiative led by the French Biodiversity Agency (OFB) with the aim of encouraging companies to address their direct and indirect environmental impacts, their dependencies and their opportunities to take action for nature.



NGE, NGE BÂTIMENT and NGE Immobilier became members of the French Low Carbon Specifiers Hub in 2021. Led by the IFPEB (French Institute for Building Efficiency) and consultancy Carbone4, this hub provides a collaborative platform for introduction of the best solutions for reducing the carbon impact of buildings and improving their energy performance.



In 2022, we joined the French Business Climate Pledge, a cross-sector community of companies and organisations working together to tackle the climate crisis and solve the problems associated with decarbonising our economy.



NGE was awarded the EcoVadis gold medal in 2023 in recognition of its CSR commitment and performance. The Group is in the top 5% of the highest-rated companies, and in the top 15% of construction companies, as measured against CSR criteria.



In 2023, NGE Mexico was awarded the ESR® (Empresa Socialmente Responsable) accreditation for the 5th consecutive year. This labelling scheme certifies that NGE Mexico is voluntarily and publicly committed to integrating CSR principles seamlessly into its company policies and management.

Our commitment to the United Nations Global Compact and Sustainable Development Goals (SDGs)

As a responsible, transparent Group with genuine integrity, NGE became a signatory of the United Nations Global Compact in 2016, since when it has made a major active contribution to achieving the programme goals through implementation of its ten fundamental principles.

**NOUS SOUTENONS
LE PACTE MONDIAL**



In all its entities, the Group promotes the principles of human rights and international labour standards within its sphere of influence, respects the natural environment, and puts in place effective measures to fight corruption in all its forms.

This voluntary commitment to social responsibility is integral to NGE aligning its economic activities with the UN Sustainable Development Goals. We see it as our role to contribute to resolving a broad range of societal and environmental issues, and strive to have a positive impact by creating and sharing value with, and for the benefit of, our stakeholders.

Consistent with our corporate purpose of 'working together to build infrastructures that change the world and which we can be proud of', we have taken the decision to focus our efforts on a series of goals in areas where our activities have the greatest impact, and to make an active contribution to achieving them. The framework of SDGs and the associated targets guide our thinking, decision-making and actions in terms not only of how we design, source, build and operate our projects, but also how we interact with every stakeholder in our value chain.

Every year, the Group complies fully with its communication and transparency obligations by publishing its 'Communication on Progress' (COP) to explain how it is implementing the 10 principles of the United Nations Global Compact, and contributing to SDG achievement. In 2023, the United Nations worked to develop a new reporting standard that harmonises the data reported by Global Compact partners to provide consistency and comparability of sustainability metrics. NGE has maintained a close interest in this work and is preparing for a new publication in 2024.

The SDGs on which we focus our contribution

TAKING ACTION ON CLIMATE AND REGIONAL RESILIENCE



PROTECTING RESOURCES AND BIODIVERSITY



BEING AN INCLUSIVE GROUP IN WHICH ALL EMPLOYEES CAN FULFIL THEIR POTENTIAL



SHARING ETHICAL VALUES, SOLIDARITY AND CO-CONSTRUCTION WITHIN THE GROUP AND ITS SPHERE OF INFLUENCE





PUTTING **PEOPLE** FIRST

—
At NGE, our people are our most valuable resource. NGE is committed to putting people first in all its projects. This means welcoming everyone, embracing their diversity and unique identity, and ensuring that they can prove themselves, grow as people, feel free to adapt and develop together.
—





Putting people first

Every part of the construction and public-sector contracting industry has been struggling with a shortage of skills and labour for several years. The number of workers available in today's labour market now falls far short of demand, making attracting and retaining employees a very real challenge. At this important stage in its development, the NGE Group needs to secure the involved commitment of all its talents to support its growth.

OUR WORK IS FOCUSED ON...

Ensuring the health and safety of our employees

Improving occupational wellbeing

Promoting our appeal as employers and integrating new people successfully

Facilitating skills development

Promoting gender diversity

Our challenges, our vision

Against a backdrop of severe tension in the labour market, the Group's number one priority is to retain its human resources, with particular emphasis on offering them a working environment and conditions that meet the highest standards of quality. Faced with today's social and environmental challenges, their consequences, new business models and the relentless increase in regulation, jobs and skills are undergoing fundamental change. So the Group is focused on recruiting and training the people it needs to provide the leadership required to make the necessary changes in business activities and working methods. Attracting and inspiring new vocations, inducting and guiding the new generations, and understanding new expectations of what work should be and how people relate to it: all of these require a very significant level of adaptability from managers. In addressing these many challenges, our organisational structure remains proactive and fully committed to cultivating and developing a strong employer brand. The Group remains true to its core values of unity, ambition and transparency as the basis for perpetuating and sharing its corporate culture by encouraging the personal commitment of everyone to engage in meaningful work. We pay particular attention to the relationships we have with our social partners, and continue to facilitate the constructive dialogue required for our company to continue growing, and satisfying the needs and expectations of its employees and clients.



Summary

OUR RISKS & RISK PREVENTION MEASURES

Recruitment challenges

Recruitment unit
Partnerships (with schools, job centres, etc.)
Skills development plan and career/potential reviews
Employer brand
Employee share ownership

Threats to Health & Safety

Health & Safety Plan
Network of accident prevention officers
Management involvement
PSR alert system training
Dedicated scheme for temporary workers

Quality of work life

Biennial QWL survey
QWL policy and action plan
Dialogue with social partners
Support for new recruits
Employer brand

OUR RISK-RELATED TARGETS

To recruit **4,000** new employees in 2023

To reduce NGE employee accident frequency to **< 10** in 2023

To reduce the number of absences related to occupational illnesses
To improve employee retention

OUR PERFORMANCE INDICATORS FOR 2023

4,234
new recruits

12.66
Lost-time injury accident frequency rate
Up 0.86 points on 2021
29
occupational illness declarations (26 in 2022)

68%
of respondents to the QWL survey agreed that "all in all, it's a really good company to work for"
6.78%
resignation rate
26.32%
employee turnover (down 5 points on 2022)

"I'm particularly proud of our ability to continue attracting talented young people. The creation of the Integration and Inclusion department has allowed us to go even further with training and retaining jobseekers. We've also increased the number of recruiters in educational settings, so that we work more closely with students in our operating regions. The introduction of our own Temporary Employment Integration Enterprise - or ETTI - at the end of 2023 has been a great success, and will be rolled out in 2024. The results of our most recent QWL survey are gratifying and underline just how closely managers are involved in the quality of work life experienced by their teams".

Bruno Pavie, Human Resources Director

"Our health and safety performance in 2023 fell short of expectations, despite a fall in the accident severity rate. We have therefore refocused our efforts on raising awareness of health and safety issues at every level of the management structure. But our ultimate aim isn't really about numbers; it's about embedding a culture of accident prevention. So in 2024, we'll be intensifying our commitment by holding 3 sharing sessions with the executive management team, and introducing a zero-tolerance policy based on the 6 vital rules that apply equally to all our core businesses. Our ambition is to achieve and maintain high and harmonised safety standards".

Laurent Amar, Executive Vice President



Protecting the health and safety of our people

The nature of our business exposes us to significant health and safety risks. Doing whatever it takes for our people to do their jobs under optimal conditions is a priority for us. This commitment is much more than simply an aspiration; it is a permanent requirement at every level of the business.

POLICY & RESOURCES

Protecting health, physical wellbeing and mental wellbeing, and reducing occupational accidents and illnesses are central concerns for the Group. The NGE Occupational Health & Safety Plan (PSST) 2023-2025 intensifies our efforts to control risk factors, with particular emphasis on physically demanding work, working conditions and hygiene. The emphasis is always on prevention, with employees receiving a guide to Group-wide safety rules, and the universal availability of standard procedures for accident and crisis management. Organisationally, all departments are involved in the PSST rollout, and the precise roles of all accident risk prevention team members have been clarified. Director/Risk Prevention Officer teams conduct risk prevention inspections, restate management targets, and involve employee representatives via the Health & Safety and Working Conditions Committees (CSSCTs). The Accident Risk Prevention Department Health Unit introduced in 2022 implements measures to prevent all types of addiction. Awareness-raising and training initiatives are held throughout the Group as part of providing the safe and healthy labour environment that is a fundamental labour principle and entitlement. Topic-specific workshop sessions are held regularly on subjects such as drink/drug driving, falls, diet, body care, etc.

TARGETS

Zero serious or fatal accidents
—
A frequency rate of below 10 in 2023

FLAGSHIP INITIATIVES

From PSST to action

In the first year of implementing our new occupational health and safety plan, we have already achieved many milestones in improving accident prevention. Key initiatives include the definition of new standards for all Group worksites, as well as a training plan that introduces basic training for all worksite leaders, and incorporates a new training programme for accident prevention managers on the importance of detailed analysis of accidents and their causes. The Accident Investigation Unit has studied some revealing accident metrics as the basis for targeting appropriate responses and bringing forward recommendations for rapidly improving employee safety outcomes. And because we can never overemphasise the need for effective accident prevention, a poster campaign, a 6-song playlist and videos were introduced in April 2023 to help everyone remember and apply our Group-wide vital rules.

Involving everyone concerned in accident reviews

Detailed accounts of accidents and near-misses occurring within teams were presented during the year to the Executive Management Team at sessions also attended by every level of line management, from operations director to site supervisor, the Group and local Accident Risk Prevention Directors. In all cases, the fact of studying the circumstances involved led to identification of appropriate preventive measures and areas for further improvement.

Award-winning innovations

NGE uses its worksites to develop and test innovative solutions for improving operator safety and comfort. On the Grand Paris Express EOLE rail worksite, for example, the introduction of a high-level drilling system using a zero-gravity tool handling arm and a new pantograph loading system won TSO Catenaires 3rd place in the SERCE OPPBTP safety competition. REHACANA and EHTP also received a VINCI Autoroutes Prime Contractor Zero Accident Award for their project to reinforce a metal drainage pipe. The award recognises the exemplary level of technical, safety and environmental management on this project worksite.

PERFORMANCE LEVEL INDICATORS

99.3% of clients say they are satisfied with our respect for safety



Improving the quality of work life and working conditions

Changes in society and today's new generations are driving a new kind of relationship with the world of work. Employee commitment and Quality of Work Life (QWL) are closely linked, which is why NGE works continually to meet the expectations of all its people. To encourage and promote pride and commitment to the Group, NGE has identified the need to bring forward a new social contract to create the conditions essential for future growth.

TARGETS

To improve employee retention
—
To reinforce our corporate culture and the pleasures of teamwork
—
To facilitate a healthy work/life balance

POLICY & RESOURCES

The Human Resources Department maintains a permanent and close working relationship of co-construction with the social partners. It introduces new forms of work and provides outsourced welfare services to help employees with personal issues to achieve a healthy work/life balance. Every 2 years, NGE conducts an independent survey to give everyone the opportunity to express their opinions. In 2023, the scope of the survey was extended to gather responses from employees in Côte d'Ivoire, Egypt, Morocco, Mexico, Panama, the UK and Senegal. For its new recruits, NGE runs mentoring initiatives led by experts, mentors or tutors whose mission is to welcome, integrate and support young people joining us. The Group oversees the measures implemented to ensure that all its employees enjoy a pleasant working environment with hygienic conditions and opportunities for sociability. Our occupational wellbeing policy simultaneously addresses individual needs and those related to specific issues, such as workstations, travel, etc.

FLAGSHIP INITIATIVES

Quality of Work Life and Working Conditions survey

Our most recent survey received 8,220 responses, 10% of which came from employees outside

France. This year's response rate was the highest recorded since these surveys were introduced, indicating just how important they have become to employees throughout the Group. The results are stable overall, but with a notable improvement in terms of fairness.

Maintaining a healthy work/life balance

On the basis of the 2021 QWL survey results, NGE has prepared a good practice guide for all its employees in France as part of ensuring that the highest quality of work life is achieved. For each of the 5 topics covered (management of working hours and times, travel, absence from work, parenting and remote working), the guide restates the rules and measures already in place at NGE, all of which are designed to offer an attractive and stimulating working environment.

Personal remuneration package statement (BSI)

As part of raising the profile of our remuneration policy and ensuring its transparency, every Group employee has received a comprehensive overview of their remuneration package detailing their salary, bonuses, employee savings, welfare provision, benefits, etc.

PERFORMANCE LEVEL INDICATORS

In 2023, the QWL survey response rate was 61%

In 2023, 68% of respondents agreed that: "all in all, NGE is a really good company to work for"



Promoting our appeal as employers and integrating new people successfully

A tight labour market, a lack of awareness and a relative lack of attractiveness of our sector of activity represent a real challenge to ensure the recruitment necessary for our development and to retain our talents.

POLICY & RESOURCES

The NGE Employer Brand policy sets out a clear intention to support the growth of the Group by raising its appeal, boosting employee engagement and working to maximise professional fulfilment.

The Group is focusing particularly on attracting young people and inspiring vocations among those preparing to enter the jobs market.

Welcoming final-year trainees and work/study students to gain work experience is a major priority for NGE. For both these groups, we have introduced a particularly proactive remuneration policy that goes well beyond the minimum legal requirements. In 2023, 150 young people from all over France and the wider Europe were invited to attend discussion days and worksite experience days. These unifying events are designed to showcase the Group's interest in recruiting them, and provide the starting point for their career adventure with NGE. As part of its induction process, NGE hosts Discovery Day events every year to give new employees the opportunity to socialise, immerse themselves in the Group's culture and values, and emphasise the degree to which the Group prioritises their health, safety and personal development. Having begun in Morocco and the UK in 2022, Discovery Days were held for the first time in Mexico during 2023, bringing together more than 120 new employees all over the Americas, from Canada to Peru.

FLAGSHIP INITIATIVES

Guide to positive-impact careers in the construction industry

FLAGSHIP INITIATIVES

Guide to positive-impact careers in the construction industry

To coincide with the 'Talents for the Planet' job and training opportunities fair, NGE published its first guide to how all those working in construction industry careers are contributing to delivery of the ecological transition. Its aim is to dispel some preconceived ideas and demonstrate from multiple angles how the construction and public-sector contracting industry is taking practical action to facilitate delivery of the ecological and social transitions. The guide uses research findings, metrics and the personal experiences of academics and professionals to raise awareness among the general public, young people and educationalists of the transformational change underway in the industry, and how structures and infrastructures can contribute to creating a more sustainable and resilient world.

Employees talk about the jobs they do

NGE has launched a series of vlogs in French, English and Spanish showcasing some of its career opportunities through videos with existing employees who are passionate about their jobs. From wheeled excavator drivers to worksite managers, engineering apprentices, site supervisors and corporate tax managers, each takes us behind the scenes of their jobs in France and abroad.

NGE encourages excellence alongside graduate schools

Through a series of partnerships, NGE welcomed students from ESTACA, Ecole des Ponts de Paris Tech, INSA Toulouse, Ecole Nationale Supérieure d'Arts et Métiers d'Aix-en-Provence, the BUILDERS engineering graduate school and ESITC Metz during the year. Conferences and immersive visits to worksites were used to showcase our choice of careers, work/study opportunities and identify future talents. NGE also welcomes in secondary school students. In conjunction with the Île de France construction industries apprenticeship centre, NGE Bâtiment has co-created a unique 'construction technician' vocational baccalaureate course in which each student will be individually tutored and gain work experience on structural refurbishment projects.

PERFORMANCE LEVEL INDICATORS

46 final-year trainees joined the Group as permanent full-time employees, reflecting a conversion rate of 58%

892 work/study trainees (under apprenticeship + vocational training contracts)



Skills development

Society, regulations and technology are all changing. To adapt to these new challenges, we are supporting the transformation of our businesses by adapting our training programmes. Skills development is key to retaining our employees, developing their careers and ensuring the success of our projects.

POLICY & RESOURCES

The development of skills requires a wide range of different and diverse experiences. NGE encourages entrepreneurship and provides every employee with career-long support. We favour in-service training and internal skills transfer. For more than 20 years, the Group has relied primarily on Plate Forme - our in-house hub that provides in-service training for our existing employees - and basic training for our apprentices. It offers a comprehensive range of training programmes designed and tailored to the precise needs of our core businesses. Plate Forme operates through 4 centres: 2 technical centres and 2 centres run in partnership with AFPA and AFOR TP which give trainees first-hand experience of real worksite conditions. Its provision of statutory and qualification-based training and valuable contribution to skills development make Plate Forme a very effective springboard for the continuing growth of the Group.

FLAGSHIP INITIATIVES

Helping people find their own path to professional fulfilment

"Ose le BTP" (Dare to Try Construction), "Explore" and "Générateur d'entrepreneurs" (the Entrepreneurship Factory) are the 3 programmes designed specifically for those who want to learn career skills by combining hands-on experience with training. Depending on the level of study (from 2-year degree level to postgraduate level on a work/study basis), these 1-3 year courses are now helping around 50 highly motivated candidates to discover a range of careers in France and abroad, all of which lead them towards a permanent contract of employment under the terms of which they can achieve their full potential.

Upskilling for managers

Initiated in 2022 and rolled out in 2023, the Manager Training Plan has already given 313 employees the skills they need to help their teams develop their careers more effectively. The programme is designed to encourage internal promotion. It ensures that management practices are sustainable and consistent with the company's values and culture.

Plate Forme expands its range of opportunities and goes international

To keep pace with the Group's growth, our training hub extended its range of training opportunities to include nuclear power, landscaping and overhead/underground electricity supply. A 'travelling scheme' is now in place to promote eco-friendly driving practices to the maximum number of employees.

SERVICE LEVEL INDICATORS

35% of the training budget is dedicated to non-regulatory, qualification-based training*

66% of employees completed at least one training course during the year*

659,168 hours of training delivered*

TARGETS

15% of the training budget will be dedicated to initiatives designed to facilitate employee development in 2024



Promoting diversity

Women are still largely under-represented in the construction sector. So for NGE, attracting more women to join the Group is no longer optional, but essential. In the current tight labour market, women represent a large pool of talent largely untapped by our industry. They also make an invaluable contribution by introducing a broad diversity of perspectives, characters and management styles that have positive effects on both performance and growth. Gender diversity is also one of our CSR performance criteria set under the terms and conditions of the loan advanced to the Group at the end of 2021.

POLICY & RESOURCES

For the past 7 years, NGE has applied a policy designed to address the challenges of gender diversity and increase the representation of women in its workforce. The 58 ambassadors of the Mixité gender diversity network are engaged in ensuring equal career opportunities and visibility for women, combatting stereotypes and pushing back against sexist behaviour. There is also an urgent need to attract more women to construction industry careers, provide them with the support they need to achieve their goals, and give them a clear overview of their career options. A full-time Gender Diversity Officer provides the network leadership and coordination required to deliver better results faster. To further strengthen its policy, NGE has chosen to work with leading non-profit organisations working for gender diversity, rather than take action in isolation. So since 2021, the Group has been a partner of 'Les SouterReines' and 'Elles bougent', two organisations that work to promote careers in the construction and public-sector contracting industry by encouraging girls to consider the opportunities it offers, at the same time as combatting stereotyping and helping companies to bring more women into their teams. Since June 2023, NGE has also been a member of the United Nations Global Compact 'Target Gender Equality Accelerator' programme, which aims to promote gender equality in all aspects of life (education, employment and politics) and create a fairer world in which opportunities are open to everyone, regardless of gender.

TARGETS

- 225 women in worksite leadership roles in 2023, rising to 430 by 2028
- 15% feminisation rate by 2028
- 30% representation of women on management committees by 2028
- Gender Equality Index score >95 for 100% of the entities concerned by 2028

FLAGSHIP INITIATIVES

International Women's Day

Right around the world, our network of gender diversity ambassadors hosted worksite visits for female students and employees, held conferences on gender diversity, prejudice and gender-neutral communication, organised self-defence courses, and arranged events with schools and non-profit organisations to deconstruct gender stereotypes in the construction and public-sector contracting industry.

Pink October and November

The NGE Gender Diversity Committee held a videoconferencing session and workshops to raise awareness of breast cancer screening for Pink October and testicular cancer screening for November. A number of Group employees also took part in Odyssée charity races throughout France to raise funds for the Institut Gustave Roussy and the Prolific non-profit research organisation.

Mentoring as a route to success

NGE has introduced a one-year mentoring programme. Eleven talented, high-potential women working in operational roles were mentored during the year by an equal number of committed volunteer senior managers. Working in pairs on a broad range of subjects has helped all of them to build on their existing skills and gain the confidence needed to accelerate their pace of career development.

Pushing back against harassment and sexism

The Fondation des Femmes ran a series of workshops on street harassment during the year. An occupational psychologist also discussed sexist behaviour with 180 Group employees in France. Women employees in France and abroad were also encouraged to share their experiences, highlighting the level of attention NGE focuses on this important issue.

PERFORMANCE LEVEL INDICATORS

11.34% of the workforce are **women**

202 women work in management roles

20.72% of all new employees under 25 recruited in 2023 were **women**



Outlook

NGE is continuing the process of implementing all 6 of the priorities set out in its Occupational Health & Safety Plan (PSST) with targeted employee health initiatives, including stress and sleep management, overcoming addiction, and the inclusion of accident risk prevention roles in the Group's GPEC* policy. In terms of recruitment, NGE will continue work on developing and perfecting a new website designed specifically to facilitate job applications. This new portal will also be used for international recruitment.

Looking to gender diversity and inclusion issues, NGE will be working closely with the French standards body AFNOR to develop a certification process for workplace gender equality.

In response to an NGE Gender Diversity Committee initiative, the Group will present the NGE Gender Diversity Awards to showcase and reward our talented women employees, as well as all those committed to greater gender diversity. The aim of this new internal competition is to showcase inspirational NGE women, promote the cause of gender equality, and introduce three people with career paths likely to inspire others.

Three awards will be made:

- The woman showing the greatest commitment to CSR
- The most talented young woman
- The NGE employee of either gender who has done the most to promote greater gender diversity

The awards panel of company members and high-profile external contributors will present awards to the three most persuasive entries from France or abroad.

A second programme of mentoring is also planned for 2024, and will include twelve new mentor/mentee pairings.

In skills development, NGE will continue working on environmental issues. In partnership with the Axa Climate School, NGE will be offering new video and e-learning courses on the challenges of the ecological transition. This new programme will be rolled out over a period of 2 years, beginning in 2024. More Climate Fresk® events will be held going forward to continue the process of raising awareness and encouraging people to take action on these important issues.

The Human Resources Department plans to work on a Group-wide agreement for senior employees, launch a disability action plan by the end of 2024, maintain the Group's strong relationship with its committed social partners, and increase the number of mentors available to help and support young people joining NGE. Lastly, it is crucial that NGE speaks consistently on a global scale, so 2024 will see the rollout of an identical HR information system in all countries, and an increase in the number of training opportunities offered in Africa.

* Gestion Prévisionnelle des Emplois et des Compétences (job and competency management planning)



Xavier Julien

Group Head of Accident Prevention

"An uncompromising attitude will be our driving force in 2024. Our ambitions are clear: zero serious or fatal accidents during the year, and a lost-time accident frequency rate of below 10 for all personnel. We are also introducing three new criteria to ensure that we achieve those ambitions:

- general, operational and regional managers must conduct at least one accident risk prevention inspection per quarter
 - 90% of safety issues identified during these inspections must be resolved and corrected within 48 hours
 - 100% of vital rule breaches will be punished
- To succeed in the accident prevention challenge, we need to involve everyone, from worksite to boardroom".



Mathilde Roux

NGE Lead on Gender Diversity

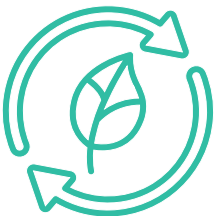
"The construction and public-sector contracting industry is often seen as a totally male-dominated profession, but it is now moving towards greater diversity. There's no doubt that this industry has fewer women than many others, but they are just as competent and essential here as elsewhere across the economy. NGE positively encourages gender diversity, and last year, 21% of under-25s recruited were women. Also in 2023, more than 200 women were working in management roles, reflecting a significant increase on the position in 2018. So the industry is most definitely attracting more women, who now account for 12.3% of the workforce according to the Observatoire des Métiers du BTP survey, rising to 24% for VSEs and SMEs according to the French Construction Industry Federation or FFB. NGE really values diversity, and offers attractive career opportunities to every talented individual".



WORKING TO DELIVER THE **ECOLOGICAL TRANSITION**

—
NGE is responding to the environmental emergency
by mobilising its teams and stakeholders to accelerate
the ecological transition.
—





Working to deliver the ecological transition

Climate change mitigation and adaptation, prudent management of natural resources and biodiversity conservation are key factors for ensuring a sustainable future for the world. So in addition to reducing its direct environmental impacts, NGE's involvement in facilitating the ecological transition alongside local authorities and businesses is fully consistent with its entrepreneurial identity.

OUR WORK IS FOCUSED ON...

Reducing greenhouse gas emissions

Protecting biodiversity

Conserving natural resources and promoting the circular economy

Our challenges, our vision

Aware of today's environmental issues and challenges and keen to overcome them, the Group is working actively alongside its stakeholders to deliver the ecological transition and facilitate the emergence of a more resilient society. NGE thinks long term, and is therefore committed to transforming construction practices and encouraging more responsible ways of working. Our expertise, culture of responsibility and local delivery relationship with clients and partners mean that we have both a duty and the impetus to lead by example. We are committed to aligning our business activities with the UN Sustainable Development Goals and recommendations made on the basis of scientific data and research.

In 2023, NGE enshrined its ambitions in a new Environment Plan. We are taking action on climate and decarbonising our activities, gradually reducing our reliance on fossil fuels and cutting our greenhouse gas emissions by 4% year on year between now and 2030. NGE is committed to achieving the public-sector contracting target carbon intensity level of 275 kgCO₂eq/€kAR by 2030. We are working to conserve resources and biodiversity. We are contributing to the circular economy and aim to recover 90% of all our waste by 2030. We are taking action to protect and restore natural environments, and to make environmental protection everyone's natural reflex. We are developing our knowledge and expertise, and making them available to our clients as part of contributing to a more energy efficient, inclusive and sustainable world. As well as responding to the needs of our clients and specifiers, our commitments also meet the rising expectations of our existing and future employees. NGE sees its commitment to addressing environmental issues as a powerful opportunity for innovation and growth with the emergence of new core businesses like decontamination and landscaping.



Summary

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OUR RISKS RISK PREVENTION MEASURES

Failure to anticipate and adapt to climate change



Decarbonisation strategy
Ongoing development of decontamination, deconstruction, remediation, recovery/recycling, natural environment restoration and landscaping
R&D and investment in low-carbon solutions
Project eco-design and production process adaptation and optimisation

Dependence on energy from fossil fuels



Consumption of self-generated energy and photovoltaic solar farms
Security of supply and responsible purchasing
Project eco-design
Biobased, geobased and recycled materials
Water consumption reduction policy for fixed sites and worksites

Environmental damage as a result of our activities



Environment Plan
Employee awareness and training
Worksite implementation of the 8 Environmental Essentials
Contextualised risk analysis
Inspection plans signed off with co-partners and subcontractors
Recycling centres

OUR RISK-RELATED TARGETS

To reduce Scope 1&2 GHG emissions by **4%** year on year by 2030 (compared with 2019)
To achieve the public-sector contracting target carbon intensity level of: **275** kgCO₂eq/€kAR for all 3 scopes by 2030

To reduce electricity consumption by **10%** in 2023
To reduce drinking water consumption by **10%** in 2023
To recover **80%** of surplus worksite materials

To have **18** REVAMA® worksite waste recovery platforms in 2023
To award our internal label recognising compliance with our **8** Environmental Essentials to **100%** of our worksites by 2030

OUR PERFORMANCE INDICATORS FOR 2023

-0.5% Scope 1&2 GHG emissions (compared with 2022)
-12% carbon intensity (compared with 2022)
-6% electricity consumed (compared with 2022)

+13% drinking water consumed (compared with 2022)
88% of surplus worksite materials recycled for reuse

17 REVAMA® centres
2,462 employees completed Climate Fresk® training

"Although we were not able to achieve our GHG and electricity reduction targets in absolute terms, we did manage to reduce our carbon intensity by 12%, despite growing our annual revenue by 8%. We now need to focus on our Scope 3 emissions, and the challenge for our REVAMA® platforms will be to increase the volumes of recovered waste they process. I'm absolutely convinced that we turned a corner in 2023 with the introduction of our new and highly ambitious environment plan and the enthusiastic reception it has received from all our teams. This level of collective awareness will definitely help us to step up the pace".



Jean-Baptiste Gonnet, Deputy Director in charge of Regions and Decarbonisation Strategy



Reducing greenhouse gas emissions

There is no longer any doubt that we are in the grip of a climate emergency. The scenarios outlined by scientists are prompting legislators, investors, clients, NGOs and civil society to intensify their demands around greenhouse gas emission reductions. The level of emissions they continue to generate means that companies have a direct responsibility for driving up the greenhouse effect, despite the fact that their activities are also negatively impacted by the effects of climate change, which is why the corporate world needs to develop reduction and adaptation strategies in parallel.

POLICY & RESOURCES

At NGE, taking action on climate is a major focus of our Environment Plan. To achieve alignment with the targets of the Paris Agreement and make its contribution to limiting global warming to +1.5/2°C, NGE is stepping up its commitment to reducing the greenhouse gas (GHG) emissions generated by its activities and gradually moving away from the use of fossil fuels. The Group's ambition is to play an active role in decarbonising construction and mobility, accelerating the energy transition and using infrastructures as an effective lever for adapting to the effects of climate change. Our business model is evolving to intensify our involvement in environmental projects, to which we devote more than 50% of our R&D budget. All our teams are focused on changing working practices in all our core businesses as we develop and implement low-carbon solutions. Our main levers act on reducing emissions from construction plant and machinery, vehicles, buildings,

TARGETS

- To reduce Scope 1&2 GHG emissions by 4% year on year between 2019 and 2030
- To achieve the public-sector contracting target carbon intensity level of 275 kgCO₂eq/€kAR for all 3 Scopes by 2030
- To reduce our electricity consumption by 10% in 2023 (compared with 2022)

production centres and travel. Over the past 2 years, the Climate Fresk® programme has successfully raised employee awareness of climate issues in France and abroad, and in 2023 was extended to involve our teams in Morocco and Egypt. Energy efficiency ambassadors have been appointed in all Group entities with responsibility for general awareness raising and leading workshop sessions to prepare energy reduction action plans, implement them and measure their impact on consumption. Our operations teams are taking positive action with expert support from the CSR, Environment, Plant & Machinery, Scientific & Technical and Innovation Departments to decarbonise our business activities and help regions adapt to climate change.

FLAGSHIP INITIATIVES

Participatory workshops and levers for action

At NGE, our indirect (Scope 3) greenhouse gas emissions account for 89% of total emissions. To explore this Scope from the 3 perspectives of inputs and raw materials, transport and subcontracting, employees have been invited to take part in a series of workshops to discuss the challenges involved, and identify solutions whose implementation would help to decarbonise Group activities.

Carbon calculator

NGE has created a new tool that identifies and quantifies operational GHG emissions to help design office teams when preparing contract tenders. The results make it possible to assess the carbon footprint of projects at the design phase, so that clients can be offered low-carbon alternatives. Integrated into the contract pricing system, this 'calculator', will make carbon assessments a standard part of the process. In 2023, the Group invited volunteer entities to test the tool, update the Mistral databases and validate the user manual. Our building construction projects are now subject to increasingly stringent carbon requirements. Since 1 January 2023, NGE BATIMENT has been conducting LCAs* at the



design phase, as well as estimating the carbon footprint of future projects using the MOINS4 tool. But guaranteeing on-target performance relies on the ability to monitor results as the project progresses, and to foresee and control any divergences. We want to have analytical management control over the GHGs generated by the company, based on a carbon budget and real-life results, and that requires the ability to manage a massive quantity of environmental data. Which is why NGE Bâtiment has acquired a new DIM tool with the capability of monitoring the company's carbon footprint on a day-to-day basis to guarantee that it hits its GHG targets.

Environmental innovations

Emulstar organic solutions and the RARx** high-performance surfacing additive were both 2023 winners of the 'Roads and Streets' call for innovation projects issued by the French Ministry for Ecological Transition and Territorial Cohesion. These awards showcase and reward Group expertise and its capacity for innovation. Together with experts from Cerema, Université Gustave Eiffel and CETU, our Central Road Surfacing Laboratory will be conducting a detailed study of both products under real-world conditions to test their effectiveness and contribution to road infrastructure decarbonisation. In 2023, NGE CONNECT broke new ground with its introduction of a solution for monitoring demolition sites and measuring noise pollution, particle concentrations and air quality. Collecting and analysing data at granular level means that if thresholds are exceeded, an alert is immediately triggered so that corrective action can be taken, and the impact of worksites and the measures implemented to control the pollution they generate can be shared transparently.

Eco-driving campaign

Plate Forme has achieved - and in 2023 exceeded - its target, having delivered its eco-driving training to 555 drivers of HGVs, commercial vehicles, vans and cars throughout France. All these drivers learned the best ways to reduce fuel consumption (by 13% on average), atmospheric pollution and the risk of accidents.

Taking action on commuting

As part of encouraging its people to use eco-friendly mobility options for their daily commute, NGE has introduced a new Sustainable Mobility incentive in France. Employees who opt to use public transport, two-wheelers, non-combustion engined vehicles, bikes, scooters or car share

receive a bonus of up to €500 per year over and above their legal entitlement to refunds on the cost of public transport fares or bike rental.

A concrete laboratory solution

The development of low-carbon concretes is simultaneously an innovation challenge and a major opportunity for reducing the environmental impact of the construction industry. So NGE has acquired the Assistance Technique Construction Matériaux laboratory to expand its knowledge and expertise in the development and use of low-carbon concretes. This versatile laboratory is a consultancy, concrete formulator, analytical facility and concrete training centre.

Greener plant and machinery

The Group is making increasing use of alternative fuels. Produced from waste oils and animal fats, these fuels reduce full-cycle greenhouse gas emissions by 80%. Between 2022 and 2023, we increased our consumption of biofuels by a factor of 5.6, delivering a 2% reduction in Scope 1&2 greenhouse gas emissions. The 40 new-generation connected machines carrying out earthworks for the RN141 bypass have significantly reduced the environmental impact of this project through optimised movement, machine cycles and engine idling times. NGE is now extending its current fleet of 3,200 connected machines to include other pieces of plant and machinery used on railway and foundation projects, as well as heavy goods vehicles.

PERFORMANCE LEVEL INDICATORS

164,616 tCO₂e (scopes 1 & 2)

51 tCO₂e/€m of annual revenue (Scopes 1&2)

26% reduction in the plant and machinery engine idling rate*** down from 28% in 2019

€142m invested in Plant & Machinery

* Life Cycle Assessment
** developed by NGE Routes and Rapid Asphalt France
*** The idling rate is defined as the length of time that the engine spends running at low rpm while stationary and not performing any productive task. It is calculated only for operations in France.



Protecting biodiversity

Soil artificialisation in natural environments, overexploitation and illegal trafficking of resources, climate change, pollution, invasive alien species... All these pressures are imposed by human activity, and are leading to a decline in ecosystem diversity, a collapse in animal, plant and fungal populations, and a loss of ecosystem services and resilience, all of which conspire to pose new threats to our lifestyles and economic systems.

POLICY & RESOURCES

In 2022, the governmental representatives at the COP15 climate conference in Montreal adopted a global strategic framework for biodiversity, and stressed the need to mobilise all stakeholders around protecting these common goods, which represent major social and ecological challenges. Which is why the NGE Environment Plan embodies the Group's commitment to accelerating the process of relieving some of the pressures its activities can impose on biodiversity, and its determination to invest in protecting, conserving and restoring ecosystems. This commitment gives practical encouragement for our design, build and operation teams to incorporate biodiversity promotion measures in all projects. In the Occitanie Region of France, the Operations Department has created a Water & Biodiversity Committee to devise and implement practical initiatives at the design, contracting, fixed site and worksite stages. The Group is also rolling out its digital app, which calculates a seed mix specific to individual local environments, so that appropriate reseeded can be carried out after project completion with a mix resistant to invasive exotic plants. NGE also sees environmental requirements and regulations as opportunities for progress, integration

TARGETS

To embrace processes that promote biodiversity in 100% of our design, build and operation projects between now and 2030

To conduct a biodiversity footprint survey of Group activities as the basis for preparing a biodiversity conservation and restoration strategy for implementation from 2025 onwards

and the development of new business sectors. Landscaping and decontamination are just two of the new services now offered by the Group as a result of this process. NGE is a contributor to achieving the Zero Net Artificialisation target by decontaminating and remediating brownfield sites to avoid the need to use agricultural land or greenfield sites. For its fixed sites, the Group is committed to a policy of reversing soil artificialisation and sealing, and is developing the introduction of BiodiverCity® or equivalent label-based accreditation. NGE Paysages promotes the renaturation of urban spaces with particular focus on reversing soil sealing, creating urban cooling islands and reintroducing nature into city centres. The range of services offered by this subsidiary company integrates seamlessly into construction, remediation and infrastructure maintenance projects.

FLAGSHIP INITIATIVES

The Futuroscope Ecolodgee hotel

The Group's Multi-expertise teams have succeeded brilliantly in delivering a seamless turnkey project that's all about biodiversity for the Futuroscope

theme park in France. QUINTOLI led the way on earthworks and landscaping design, execution and optimisation. NGE BATIMENT and its subsidiary MENUISERIE CARDINAL took the decision to set up a temporary on-site production unit to assemble the lodges. This alternative and innovative construction process meant zero waste and a smaller carbon footprint than would otherwise have been the case. NGE also gave preference to using biosourced and local materials, including the structural use of timber sourced exclusively from French forests. SOC applied its expertise to every stage of the water cycle, and NGE PAYSAGES landscaped the finished project with 34,000 plants and trees.

Ecological engineering for renaturation

In Montbard, NGE has completed work on renaturing the banks of the River Brenne, which flows through the town, and created a greenway that allows schoolchildren and other users to access the town centre safely. The work of our multi-disciplinary teams has improved the living environment, reinstated an old meander of the river backfilled several decades ago, and extended a pedestrian pathway to the historic town centre.

Post-project remediation

NGE has completely restored the area in and around the Nachtigal dam site in Cameroon following completion of its operations with a reforestation and farmland remediation programme covering 111 hectares. In addition to landscape reprofiling, 37 hectares of land have been reforested with 16,178 seedlings and 2,193 shrubs and other plants. By planting only species native to the area, the original forest will re-establish itself and recreate the natural habitat familiar to local wildlife. The further remediation of 20 hectares of agricultural land will provide local residents with the means to produce food crops that will also help to stabilise the soil. To deliver this project, NGE worked in close collaboration with the University of Yaoundé to address all the socio-economic, scientific and ecological issues involved.

Soil decontamination using mycoremediation

The NGE Contaminated Sites and Soils department uses its expertise to decontaminate soil and groundwater resources to improve the quality of both. For example, it 'takes on' degenerated and contaminated brownfield sites to rehabilitate them and bring them back into use, which helps to reduce the demand for otherwise productive agricultural land. The teams are currently working on the development of innovative techniques for breaking down PAHs (polycyclic aromatic hydrocarbons) via the metabolic pathway and using telluric fungi, with or without phytoremediation. The aim of this work is ultimately to replace energy-intensive biopiles and/or bioreactor landfill. The first stage of the project involved isolating potentially effective strains of fungi, and testing the technique by combining mycorrhization and phytodecontamination using alfalfa. An upcoming pilot project to be conducted in partnership with Compiègne University of Technology will enable the results of this research to be tested under real-world conditions.

PERFORMANCE LEVEL INDICATORS

€3.4m (45%) of our total research budget is dedicated to environmental issues.

34 environmental innovation projects.



Conserving natural resources and promoting the circular economy

Construction and renovation projects inevitably involve the use of natural resources. So the challenges posed by ensuring the correct use of materials, waste reduction, recycling methods and the circular economy are all effective levers for minimising environmental impact. At the same time, the increasing frequency of drought worldwide highlights just how urgent it now is to protect and conserve water.

POLICY & RESOURCES

NGE shares the vision and ambitions set out in the French Ecological Transition for Green Growth legislation. By contributing to the development of a circular economy, we are reducing our carbon footprint and dependence on external flows of resources and materials, at the same time as helping our operating regions become more resilient. The Group is convinced that producing recycled materials helps to conserve natural resources, reduce greenhouse gas emissions and limit the volume of waste generated. Applying the principles of eco-design to our projects helps us to repurpose materials, use biosourced materials, protect natural spaces and reduce the pressure on non-renewable resources and the living world. The rollout and diversification of our REVAMA® waste recovery centre network are establishing the Group as a major force in materials recovery with facilities that are also open to all construction companies, contractors and local authorities. We encourage repurposing and the use of recycled products, and offer this type of recycling for all our projects at the earliest-possible stage. Its expertise in pipelines and water treatment systems means that NGE is well aware of the challenges involved in managing water resources, and is working

to build and renovate efficient drainage, transfer and treatment networks. The Group is also committed to reducing water consumption across all its activities and operations. As a member of the 'Entreprise engagée pour la nature' (Nature-committed company) programme, and a voluntary contributor to the French National Water Plan 2030* and the National Biodiversity Strategy 2030, we design and build structures that minimise water consumption and conserve biodiversity.

FLAGSHIP INITIATIVES

Water efficiency plan

In March 2023, the Group introduced a water saving information and awareness plan, accompanied by a reminder to all its entities to remain vigilant about the continuing threat of drought. The Environmental Essentials challenge rolled out for operational staff on worksites and those working in mechanical workshops, quarries and production facilities also included a section on the need to adapt and reduce water consumption. The environment unit has developed a water recovery calculator that estimates the potential rainwater recovery capacity of fixed sites and worksite compounds, and calculates the water and financial savings to be made by using grey water for toilet flushing.

TARGETS

To have 18 REVAMA® centres operational in 2023

To reduce our water consumption by 10% in 2023 (compared with 2022)

To recover 80% of surplus worksite materials in 2023



Using innovation to build a circular economy

In 2023, the teams of NGE Germany working on the Randstadt project tested an innovative solution that makes it possible to reuse excavated asphalt, reducing demand for new natural resources. Once removed, the asphalt was compacted and heated in a dedicated machine before being reused immediately to close the trenches in which NGE had previously laid optical fibre cables. In 2023, NGE was a contributor to the CIRC-BOOST European project to test and scale up circular solutions for the construction and public-sector contracting value chains. Five pilot projects have now been rolled out across Europe as large-scale demonstrators to test the feasibility of innovative and integrated solutions for demolition, construction waste treatment, and new product management and recovery. The Cap Digital competitiveness cluster is piloting the project in France alongside public-sector contributors, including Plaine Commune, Métropole Grand Paris, academic centres (CSTB and Université Gustave Eiffel), a digital startup (Sitowie) and construction companies, such as Eiffage and NGE. Our role will be to help with the development of digital and physical platforms that facilitate the process of integrating the principles of the circular economy into the construction sector.

Protecting biodiversity

In Martigues, where NGE is working on a conventional power generating plant on behalf of EDF, the client wanted to put in place a series of measures to conserve local plants and wildlife, with particular emphasis on protected aquatic and terrestrial species. The solution was to install barriers to keep reptiles and amphibians well away from storage and traffic areas, and protect those areas where the herbaceous plant known as the white upright mignonette (Reseda alba) grows. In the water itself, teams have installed measures to manage turbidity and clearly mark areas of water with Posidonia seagrass meadows. The introduction of rocks already colonised by date mussels will help to re-establish this Mediterranean mollusc.

Sediment treatment

NGE is partnering with Lyon-based startup Heliosand to develop and build an industrial pilot

plant that will use solar power to treat sludge and sediments produced on our own worksites and those of our partners, and convert them into construction materials. This process is a major challenge, since the annual volume of sediment to be treated in France is approximately 50 million m³ per year, and there is already considerable pressure on the extraction and use of sand in the construction sector.

Recovering waste rock from quarrying

As an inevitable byproduct of the quarrying process, waste rock is rarely recovered for reuse due to its high clay content and the problems involved in processing it. But as part of its eco-design initiatives, NGE is trialling a project to develop new formulations that could potentially incorporate waste rock into products to be used on cycle paths and greenways, or as topsoil. These could be very relevant outlets for the millions of tonnes of waste rock produced every year by quarries around the world.

PERFORMANCE LEVEL INDICATORS

47,759 tonnes of waste generated

16 g of waste produced per € of AR, 7% up on 2022

63 materials recovery centres

17 REVAMA® centres, up 11 on 2022

* voluntary programme run by the Office Français de la Biodiversité (French Office for Biodiversity) for companies wishing to enter into a practical commitment



Outlook

The Group is taking its decarbonisation commitment to a new level with a strategy based on climate science. Following a strategy definition exercise in 2024, NGE will publish its medium- and long-term decarbonisation commitments, which will be validated by the SBTi (Science Based Target initiative) and based on the Net Zero scenario.

Given the urgency of the climate emergency, our Group is working on a number of different timescales. In delivering our 2024-2028 Environment Plan, all our central services and operations teams will implement the actions needed to achieve the ambition we have set. In 2024, the focus will be on reducing greenhouse gas emissions from plant, machinery and vehicles by increasing our use of biofuels and continuing the eco-driving programme. To reduce our Scope 3 emissions - which account for 80% of all our emissions - the Purchasing department will be working closely with its partners to encourage the emergence of low-carbon solutions.

In the context of innovation, we are also looking at the short, medium and long terms, because we develop some solutions to achieve a rapid positive impact, whereas more intractable problems require a longer development timeframe to solve. One of the main points of focus for our R&D work is the development of low-carbon materials in general, and concretes and surfacing materials in particular, because we see these as pivotal issues for the construction process.

As part of our efforts to protect and conserve natural environments and biodiversity, NGE will be conducting a study to quantify the biodiversity footprint of the Group's activities as the basis for developing and implementing a soil artificialisation reversal strategy for its own fixed sites. The introduction of automated water consumption metering will facilitate the process of identifying effectively levers for action. The rollout of revam'app® for all waste streams and all countries will further increase our contribution to circular economy development.



Anne Scher

CSR Deputy Director for the Environment

"For more than 10 years now, we've been sowing the seeds of environmental awareness in all our businesses and developing new skills. The benefits of those efforts are not yet at a level sufficient to successfully address the many challenges of climate change and biodiversity loss, so we need to be even more proactive, innovative and positively creative. With the new Environment Plan 2024-2028, we're giving ourselves 5 years in which to hit those targets essential for becoming a more responsible and sustainable company. How well we succeed depends on the involvement of all our people and our ability to actively get that message across to our partners. By introducing the 8 Environmental Essentials, we're raising awareness of those worksite best practices that are most likely to reduce our impact on the climate, biodiversity and natural resources. It's also a great way of making our people stakeholders in our commitment to the environment through realistic step-by-step actions that help us contribute to changing the world sustainably".



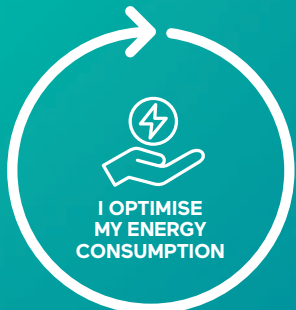
Orso Vesperini

Executive Vice President

"Our commitment is real and genuine; we reject greenwashing in all its forms! We've set ourselves ambitious targets, and to achieve them we must reduce our GHG emissions every year. Sometimes that's just not possible, and we have no problem admitting that openly. Nevertheless, we are mobilising substantial resources for this purpose, since 52% of our projects and 45% of our R&D expenditure involve environmental innovation. Even more than price and technical excellence, environmental excellence is now a unique lever for setting us distinctively apart from our competitors. Our aim for 2024 is to develop projects jointly with our clients to address their specific issues and make shared use of emerging solutions".



THE 8 ENVIRONMENTAL ESSENTIALS



I OPTIMISE
MY ENERGY
CONSUMPTION



I SORT AND
RECOVER WASTE
FOR RECYCLING



I ADAPT AND
REDUCE MY WATER
CONSUMPTION



I STORE
HAZARDOUS
PRODUCTS
SECURELY



I PROTECT
AND CONSERVE
BIODIVERSITY



I CONTROL AND
MONITOR DISCHARGES
INTO THE NATURAL
ENVIRONMENT



I REDUCE NOISE
VIBRATION AND
DUST POLLUTION



I UNDERSTAND AND
TAKE CONTROL OF
WORKSITE
ISSUES

HERE, I ACT



Working for the
ecological transition



DEVELOPING OUR LOCAL ROOTS AND SOCIAL UTILITY

—
In France and around the world, NGE builds for
and with local communities and their stakeholders.
Firmly rooted in our local communities,
we work with them to maintain and develop
their socio-economic vitality, and are involved
in a wide range of solidarity projects that benefit
those local communities.
—





Developing our regional roots and social utility

NGE plays a significant role in the economic, social and environmental progress of the regions in which it operates. Promoting economic vitality, helping to protect and conserve the environment and supporting the social fabric are all regarded as essential imperatives that align 100% with the Group's core values, and are sources of attractiveness and performance.

OUR WORK IS FOCUSED ON...

- Contributing to regional socio-economic vitality
- Promoting employment integration and access to jobs
- Supporting local and solidarity projects
- Taking action through the New Generations Fund

Our challenges, our vision

Our Multi-expertise model and local presence make NGE a valuable partner in local and regional attractiveness and development. We work alongside local and regional stakeholders to improve their management and conservation of water resources, protect and conserve biodiversity, create better living environments, accelerate the energy and digital transitions, promote soft, low-carbon mobility, maintain connectivity in sparsely populated areas, make traffic safer, and build and renovate sustainable buildings and infrastructures that benefit everyone.

By listening closely to the needs of local stakeholders, we are also a powerful partner for regional resilience. In response to the increasing prevalence of extreme weather events, we can help limit the risk of landslides and coastal flooding, provide emergency response services to support local communities, and repair and restore infrastructures as part of our commitment to reducing regional vulnerability to climate change.

We contribute to local development from a number of different angles: economically, through job creation and local purchasing; socially, through employment inclusion and integration, and through support for community projects and non-profit organisations; and environmentally, by contributing to eco-beneficial projects and the development of a circular economy.



In summary

OUR RISKS & RISK PREVENTION MEASURES

Problems around supporting local jobs	Lack of effective local presence and roots	Misalignment between our range of services and regional expectations
Network of recruiters across Group entities Employment Inclusion Department PLATE FORME training programmes Partnerships with local employment services, armed forces, graduate schools, etc.	Regional networking, decentralised organisational structure and local senior management Local purchasing and SME support policy Support for the local economies	Regional networking, decentralised organisational structure and local senior management Sales department structured by geographic sectors, business lines and key accounts Dedicated points of contact for high-profile societal projects

OUR RISK-RELATED TARGETS

To convert employment integration contracts into jobs 500 people recruited via our employment integration scheme in 2023	50% of purchases made from SMEs in 2023 To contribute to improving people's quality of life and conserving the environment Supporting citizen initiatives	100% of clients surveyed say they would work with NGE again**
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OUR PERFORMANCE INDICATORS FOR 2023

80% of employment integration contracts converted into fixed-term, permanent or open-ended project-specific contracts*	299 people recruited via our employment integration scheme 40% of purchases made from SMEs	€1.463m devoted to corporate patronage 98.5% of clients surveyed said they would work with NGE again**
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"I'm proud and delighted to learn that 98.5% of our clients want to continue working with NGE, which says a great deal about the confidence they have in the structures we build and our local presence. In 2023, NGE converted a lot of employment integration contracts into fixed-term or permanent contracts of employment, bringing many more people into the world of work. But despite our best efforts, we still need to make more progress in this area. Lastly, it's very important that we actively support local economic stakeholders and citizen initiatives, because both are essential to the vitality of our regions".

Stéphane Pérez, Deputy Chief Executive Officer

* In France
** In France, Morocco, Senegal and Côte d'Ivoire



Contributing to regional **socio-economic** vitality

NGE leverages its specialist skills, Multi-expertise model and network coverage to support regional attractiveness, resilience and development. We nurture local relationships and, wherever possible, create high-quality, long-term relationships with our stakeholders.

POLICY & RESOURCES

With 14 Multi-expertise regional divisions, more than 100 sites in France and 20 internationally, NGE ensures that it has the right resources to work as closely as possible with all its clients. This geographic proximity helps us to understand the economic, social and environmental realities and challenges of our operating regions. We work actively and collaboratively with our clients and suppliers. Our network coverage brings us as close as possible to stakeholders and their needs, so that we can help them develop sustainable projects that respond positively to the challenges of socio-economic transition and vitality. Together, we build the structures they need to succeed in their housing, energy, communication, mobility and public service delivery challenges. Our ability to provide project funding on an equity basis can provide another route to regional development.

FLAGSHIP INITIATIVES

Our socio-economic footprint

In 2023, NGE conducted a socio-economic footprint assessment as the basis for gaining a better understanding and more accurate measurement of the economic*, social and environmental impacts of its activities in France. The findings are now helping us to make better informed decisions and intensify our commitment to taking sustainable action. The results of this first assessment reveal that NGE provides more than 16,619 jobs in construction and public-sector contracting, which equates to 3% of all such jobs in France. And for every NGE employee, we also support 34 additional indirect jobs across the French economy. The Group also contributes to the local and national economies, making 92% of its purchases in France, half of them in the Ile-de-France, Auvergne-Rhône-Alpes and Provence-Alpes-Côte d'Azur regions. 47% of all our purchases are made from VSEs and PMEs, and 1% from companies in the Social and Solidarity Economy.

NGE supports startups

The commitment made by NGE to Le Carburateur is helping to support the growth of young local startups. Created out of an initiative developed by the Aix Marseille Provence Metropolis with sponsorship from

TARGETS

To contribute to dynamic regional development

To support entrepreneurship at local level

50% of purchases made from SMEs in 2023



major companies throughout the region, this business startup centre launched a call for applications in four project categories at the end of 2023, offering winners the opportunity to present their projects and a funding grant of €5,000. The selected startups will receive support and mentoring throughout 2024 to boost their growth in the markets of mobility, connected city, environmental sustainability and water management. Throughout the year, NGE will be sponsoring the 'Sustainable buildings and infrastructures' category of the initiative. In 2023, YOCA was selected on the basis of its site management software for construction professionals. The funding awarded will enable this startup to develop its algorithm for assessing the environmental impact of HVAC/P products. And NGE will also give YOCA the opportunity to test its solution under real-world conditions on its worksites, and work on practical problems with the Group's own experts. Our involvement in the business startup centre is therefore another route for sourcing and developing innovations alongside startups, and exploring new ways of decarbonising our activities and significantly reducing our greenhouse gas emissions. As an important regional economist stakeholder, NGE offers a platform for these committed entrepreneurs and demonstrates its genuine desire to work alongside them in building tomorrow's world.

Nachtigal, a model socio-economic and ecological project

In Cameroon, NGE has built a hydropower facility that will significantly improve quality of life for local communities. As a result of its construction, 30% of the country's electricity demand will be met by this form of renewable energy. The Nachtigal dam is a comprehensive project with tangible socio-economic and socio-ecological benefits. NGE is also actively involved in renaturing a 111-hectare area around the dam, with a broad range of initiatives, including:

- **Reforestation** with species native to the area and chosen to promote biodiversity and create economic opportunities.
- **Restoring agricultural land** to provide local people with the facility to grow crops, including essential Non-Timber Forest Products that will act as soil stabilisers.
- **Re-landscaping** of areas unsuitable for forest trees and plants to avoid compromising the final outcomes).

Conducted in close collaboration with the University of Yaoundé, this project has significant implications ecologically (restoration of degenerated sites, forestry development, environmental conservation and combatting climate change), scientifically (research opportunities for botany students) and societally (consultation with local residents and local job creation).

Avoid, Reduce, Offset

As concession holder, contractor and operator of the future A69 motorway scheduled to open in 2025, NGE is in control of creating this public amenity infrastructure project. This new infrastructure will greatly improve accessibility to the area around Castres-Mazamet, and create 1,000 jobs in the construction phase. NGE is leading by example on this project by applying the Avoid, Reduce, Offset (ARO) principle. At the planning stage, the road was routed around 4 areas of major ecological importance, sparing 80 hectares of agricultural land and natural habitat, and a further 440 hectares have been used to create natural and semi-natural habitats to offset the impact of the project. NGE has also planned an extensive programme of works to offset residual impacts: 55 hectares of wetlands will be renatured to offset the impact of the project on 22.5 hectares of existing wetlands, and 71 hectares of woodland will offset the impact on 13 hectares of existing woodland and undergrowth. A large number of wildlife corridors are also planned to restore hydraulic continuity, and will include many crossings for animals of all sizes. The needs of the energy transition have also been incorporated, so the A69 will be equipped with 16 EV charging points, as well as car-sharing areas to encourage users to embrace more sustainable mobility options.

PERFORMANCE LEVEL INDICATORS

€818m of purchases made from SMEs



Promoting employment inclusion

As a major stakeholder in regional development, we see it as our responsibility to offer employment integration and training to jobseekers. This commitment is aligned with employability clauses contained in public-sector contract tendering invitations, and demonstrates the positive contribution to society we make by creating significant career opportunities for those who need them most.

POLICY & RESOURCES

NGE believes that the richness of a company flows from the diversity of its people, their careers and life experiences. Our aim is to offer employment opportunities and career prospects to jobseekers. So every year, NGE continues implementation of this policy using a variety of measures, including individual group and individual Operational Employment Preparatory (POE) courses. The Group has also renewed its 3-year partnership agreement with the French Voluntary Military Service (SMV) social and employment integration scheme to offer career opportunities to young people aged between 18 and 25. To help it identify potential new employees, NGE has a regular presence at jobs forums, Cafés Contact de l'Emploi jobs cafes and job dating events. And under the terms of its unprecedented partnership with Pôle Emploi PACA and Entreprises Ephémères, NGE is offering training in preparation for permanent recruitment to people previously excluded from the labour market, with candidates being selected on the basis of their motivation and interpersonal skills.

FLAGSHIP INITIATIVES

'From tomorrow onwards', the birth of the NGE ETTI
NGE has now finalised and launched its own ETTI (Temporary Employment



500 people recruited via our employment inclusion scheme in 2023

Integration Enterprise), and can now offer temporary employment, at the same time as promoting and facilitating the workplace integration of people living with insecurity. In making this positive contribution to local communities, NGE is creating sustainable career paths and bringing needs together with skills.

The 'Companies with Commitment' label

NGE has joined the 'Les Entreprises s'engagent' (Companies with Commitment) initiative founded by the French Ministry of Labour, Employment and Economic Inclusion, the Pôle Emploi job centres and the Association des Mécènes to create a community of companies committed to working for an inclusive society and a more sustainable world. Its membership commits the Group to promoting social integration, with particular emphasis on offering opportunities to displaced persons in France. The scheme helps NGE to respond more effectively to the job creation criteria contained in public-sector contract tendering invitations, improves its competitiveness and extends its positive impact on local communities.

One Mentor, One Job

In the PACA region of southern France, NGE has signed a sponsorship agreement with the Pôle Emploi state-run employment service to help young people up to the age of 26. Under this scheme, one young accounting graduate was able to receive the sound advice and life lessons of her mentor - a head office employee - for a period of 6 months as part of helping her to build her own professional network and find the right job opening.

PERFORMANCE LEVEL INDICATORS

207,931 hours of employment integration training provided by partner temporary employment agencies*

118 people recruited on completion of POE and SMV training*

50 permanent contracts of employment offered to jobseekers via the scheme set up in partnership with the Pôle Emploi Entreprises Ephémères initiative.



Supporting local and solidarity projects

NGE is actively involved in introducing high-impact local social and environmental projects in France and abroad, thereby contributing significantly to regional development and improving the quality of life enjoyed by local people.

POLICY & RESOURCES

As a business that builds connections, brings people together and is fully aware of its social and environmental impact, NGE helps to benefit local communities by supporting effective initiatives. Its involvement in these initiatives gives the Group a clearer understanding of local needs, builds bridges with communities and contributes to regional sustainability. Investing in positive impact initiatives gives NGE the opportunity to work proactively by creating mutually beneficial partnerships and making an active contribution to sustainable development in its operating regions.



To contribute to improving people's quality of life and protecting the environment
Supporting citizen-led initiatives

FLAGSHIP INITIATIVES

Joining forces for the ecological transition

NGE and the LUMA research laboratory in Arles have signed a partnership agreement to work closely together on shared urban spaces. Their first joint project focuses on the environmental, constructional, cultural and social aspects of Bio-Adaptive Urban Structures, with NGE contributing its construction expertise, and Atelier LUMA (the design and bio-regional practices research programme at LUMA Arles) providing the methodology. The network of local and international experts providing input to the project will be led by an expert coordinator.

An international commitment to education

The teams of NGE Côte d'Ivoire have donated 260 school kits to employees. In Panama, NGE has provided electronic equipment to help children who have yet to acquire digital literacy, while in Canada, the company has supported fundraising for the Lycée Français French school in Toronto, which is investing the money raised in the learning resources needed to promote bilingualism and multiculturalism.

Action in solidarity in Morocco

NGE has made an exceptional grant of 1 million Moroccan dirhams to the Morocco Earthquake Appeal set up to mitigate the effects of the quake suffered by the country in September 2023. The Group also provided earthmoving equipment to clear roads, and provided direct help for victims by setting up tents and prefabricated toilet blocks in affected areas.

Proud supporters of women's rugby

NGE supports French clubs on the pitch and in the stands, but is most closely involved with the Blagnac Rugby women's team. As official team sponsors, NGE is proud to support their progress and is regularly in attendance at their matches. No fewer than 50 Group employees turned out to support the side for one of its French Elite championship matches.

PERFORMANCE LEVEL INDICATORS

€1.463m devoted **sponsorship initiatives**



The New Generations Fund

The actions of its endowment fund confirm the societal commitment of NGE. The Group kickstarts and supports practical action that maximises its impact in promoting the public good by helping stakeholders within its ecosystem to launch their own initiatives.

POLICY & RESOURCES

It was in 2019 that NGE set up its own endowment fund to promote and support initiatives and projects for the public good. In 2023, it provided €123,000 in financial support for nonprofits and other organisations working in education, environmental protection and cultural and scientific patronage, as well as for research and training in these fields. The community projects supported by the fund in France and abroad develop and implement practical solutions to local issues.

FLAGSHIP INITIATIVES

Our new Major Partners

The identities of our new Major Partners, as voted for by employees, have been unveiled and a 3-year partnership agreement signed with each of them. In the Education category, the vote was in favour of COP1 - Solidarité étudiante, which distributes food and personal hygiene products to students in financial need, and Cuisine Mode d'Emploi(s), which trains people from underprivileged communities in cookery and hospitality skills. The winners in the Environment category were Wings of the Ocean and the Wildlife Care Centre Network. The first of these works to protect the oceans of the world by organising waste collection campaigns. The second was set up under the aegis of the French Bird Protection League to create a network of 30 centres rescuing and caring for more than 45,000 wild animals a year across France. Since the announcement, a guide has been distributed internally to encourage all Group subsidiaries to work with local branches



TARGETS

- To support and facilitate the development of projects that promote environmental protection and education.
- To raise awareness among employees and encourage them to get involved in community action.

of these 4 non-profit organisations and involve employees in their initiatives and projects.

A grant to help trainees pay for accommodation

In 2023, the fund offered trainees working on their final-year projects a one-off solidarity grant of €150 net per month to help them pay for accommodation, which is the biggest ticket item for students. In return for the grant, student trainees take an active role in an educationally or environmentally beneficial project. ENGAGE TOIT helps students integrate into the world of work through engagement in a meaningful initiative. The campaign will be repeated in 2024, and extended to include work placements and training programmes running for at least three months.



Being entrepreneurial for the planet

NGE is working with the Entrepreneurs pour la planète (Entrepreneurs for the Planet) non-profit organisation, which promotes the ecological transition of businesses. In autumn 2023, 12 Group employees paired up with environmental project leaders as part of this mentoring scheme, which cross-fertilises entrepreneurial expertise with an increased awareness of environmental issues, the outcomes of which will translate into practical actions over the coming months.

PERFORMANCE LEVEL INDICATORS

13 non-profit projects supported in France and abroad

€14,500 advanced to help students pay for accommodation as part of the **ENGAGE TOIT** scheme



Outlook

NGE continues to pursue its policy of supporting local and regional stakeholders, with a growing emphasis on workplace integration through the creation of its 'From tomorrow' ETTI. The next steps will involve making recruitment simpler, and using the tools and support available to help people integrate into the world of work and create successful long-term careers.

The New Generations Fund is currently preparing to launch a skills sponsorship initiative for its employees, which will allow them to help out with charitable initiatives during working hours for a defined number of days every year. A dedicated online platform will make it easier to promote non-profit projects, enable employees to apply and their managers to approve their involvement.

A skills sponsorship programme for employees approaching the end of their careers is also under consideration.

Two new calls for projects have been launched and will be introduced in 2024:

- For internal projects, a budgetary envelope of €50,000 will be made available
- For student projects, the Group will launch its 4th 'NGE sponsors your project' campaign.

In both cases, projects must focus on education or the environment.



Thierry Robert

Group Plant & Machinery
Director and New Generations
Fund Director

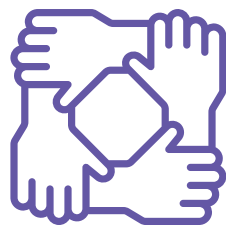
"NGE is very proud to be helping employees who support solidarity projects via internal calls for projects. In terms of skills sponsorship, we want to make it easier for people to get involved with good causes by offering a range of opportunities throughout France via this dedicated online platform. This initiative responds to a growing demand among employees to make their contribution to projects with a meaningful social and environmental impact. So we're working to raise team awareness of the challenges posed by the ecological and educational transitions, and involve them in ways that will facilitate the social and environmental transition of our company as a result of their own efforts".



PROMOTING A STRONG CULTURE OF CORPORATE SOCIAL RESPONSIBILITY

—
NGE energises and involves its major stakeholders - suppliers, employees and clients - in its CSR initiatives, because it is convinced that multi-way partnerships are the best way to ensure effective implementation of initiatives and maximise positive impact on the ground.
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Promoting a strong culture of corporate social responsibility

Establishing and rooting its ethical values and behaviours firmly within the Group and its wider ecosystem demands a consistent level of ongoing commitment from NGE. So to promote and implement its approach to corporate social responsibility and ensure client satisfaction, the Group relies on the involvement of all its stakeholders, including suppliers, which are encouraged to adopt responsible behaviour and ensure full compliance with human rights.

OUR WORK IS FOCUSED ON...

- Securing supplier commitment to our responsible purchasing policy
-
- Raising awareness of business ethics and cyber security
-
- Delivering client satisfaction and building long-term relationships

Our challenges, our vision

The relevance of any social responsibility policy relies on meaningful dialogue and collaborative working with stakeholders. Our ambition is to build on this proactive approach to unite and mobilise every stakeholder in our value chain so that together we can maximise our impact and the contribution we make to the wellbeing of society.

Aware of the challenges that would arise if there were to be any misalignment between CSR policy and practice, NGE strives to ensure consistency between promises and actions, and to be certain it meets the highest ethical standards in all aspects of how it conducts its business. Integrity, transparency and a constant commitment to continuous improvement must guide every manager and employee across our entire ecosystem. NGE is working to strengthen its supply chain, counter the threats posed by cybercrime, ensure service continuity and quality, and deliver client satisfaction through the provision of appropriate and ethical products and services.



Summary

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OUR RISKS & RISK PREVENTION MEASURES

Supply chain fragility	Cybercrime	Non-compliance with business ethics principles
↓	↓	↓
Commitment to responsible purchasing and code of business ethics CSR clauses included in purchasing contracts Third party assessment Societal mediation procedure	A cyber governance structure incorporating a defence plan built on: A risk analysis A business continuity plan A crisis management process An employee awareness-raising plan A threat alert and identification procedure A compliance control procedure	Ethics Committee Code of Ethics Corruption risk map Third party assessment procedure Whistleblowing system Accounting audit procedure Training for employees particularly exposed to ethics-related risks

OUR RISK-RELATED TARGETS

50% of 2023 purchases made from suppliers that have signed our responsible purchasing charter 1,000 French suppliers assessed against CSR criteria in 2023	100% of alerts processed and entered in the SLA (Service Level Agreement) to ensure continuous improvement of defence systems, with response times set for each level of priority	0 cases of suspected corruption proven following investigation
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OUR PERFORMANCE INDICATORS FOR 2023

45% of purchases made from signatory suppliers* +30% more suppliers signed up to the NGE Responsible Purchasing Commitments (compared with 2022)	1,372 French suppliers assessed on the basis of CSR criteria in 2023 5,539 alerts processed	100% of alerts processed within the response times set and entered in the SLA 0 cases of suspected corruption proven following investigation
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"Taking increasingly strong action on all three of these priorities is essential if we are to meet the corporate social responsibility standards expected of a major corporate like ourselves. We are continuing the process of integrating CSR criteria into every aspect of supplier selection without penalising SMEs, and to ensure that we make as many purchases as possible locally. We have also made very significant progress over the last three years in our ability to block cyberattacks. We must be ready to respond at any time by implementing an effective operational plan and maintain a continual and consistently high level of vigilance".

— Jean-Sébastien Leoni, Executive Vice President



Securing supplier commitment to our responsible purchasing policy

Supply chain security remains a key strategic challenge for NGE, because it ensures that we can meet our commitments and continue our development without compromising our stance on human rights and environmental protection.

POLICY & RESOURCES

The Purchasing department is actively committed to managing the risks associated with the supply chain and the depletion of certain natural resources. Currently in the process of being updated, our responsible purchasing policy is intended to build sustainable supplier relationships by focusing on full compliance with payment lead times, buying locally and buying from SMEs whenever possible. The introduction of strategic purchasing families has facilitated the use of framework contracts for services such as energy, where we have renewed contracts to ensure security of energy supply for our own sites and raise the standards we apply to fuels.

Recently strengthened, our verification process ensures that suppliers comply fully with our requirements, and that our assessment of them includes CSR criteria.

Our appointment of a data analyst extends our ability to make the informed decisions required for effective risk and cost management, at the same time as promoting sustainable practices. In terms of environmental issues, our Purchasing department works actively with all entities to promote the adoption of low-carbon solutions by systematically using environmental performance when analysing tenders. All contracts valued at €100,000 and above now include environmental criteria. We also involve suppliers in annual group discussion sessions to encourage the emergence of innovative solutions and share experience.

TARGETS

50% of purchases made from suppliers who are signatories of our Responsible Purchasing Commitments

1,000 suppliers assessed on the basis of CSR criteria in 2023

FLAGSHIP INITIATIVES

Transparent supplier mediation

The NGE company mediator scheme was set up to facilitate a transparent and fair process of conflict resolution. If the supplier encounters problems with one of our operations or central services departments, they can use a dedicated e-mail address available on the NGE supplier website to request the involvement of the company mediator. The e-mail address of our CSR Director is also included in our General Terms & Conditions of Purchase to ensure open and direct access to this mediation scheme.

Higher levels of supplier commitment

Increasing the level of buyer involvement in CSR issues and conducting a series of persuasive communication campaigns for suppliers have helped us drive a significant increase in the number of signatories to our Responsible Purchasing Commitments. The current total of 2,678 signatory suppliers represents a 30% increase on 2022. This approach to responsible purchasing is another part of our ongoing drive to build a stronger and more sustainable ethical business ecosystem.

Higher levels of supplier assessment

NGE has introduced dedicated tools for accelerating the process of assessing supplier ethical compliance. So in 2023, 369 more suppliers were assessed, and the results discussed by the Ethics Committee. A dedicated support system has been introduced for those falling below the minimum threshold, and their progress will be monitored over the year ahead.

PERFORMANCE LEVEL INDICATORS

1,372 suppliers assessed against CSR criteria

40% of purchases made from SMEs

99% of purchases for business activities in France made from French suppliers



Raising awareness of business ethics and cyber security

Integrity, transparency and reliability are the cornerstones that underpin the good reputation we have among all our stakeholders. In this context, business ethics and combatting cybercrime are priorities for NGE and all Group employees.

POLICY & RESOURCES

Since October 2017, the Ethics Committee has been responsible for implementation and coordination of the Group insider influence prevention policy in accordance with the recommendations of the French Anti-Corruption Agency and in compliance with the French Sapin 2 law. Our requirements and recommendations are clearly set out in our code of business ethics. These rules of conduct apply equally to all our employees and business partners. Appropriate training plans are in place, especially for those in roles assessed as being the most exposed to the risk of corruption. NGE has introduced a dedicated whistleblowing platform accessible internally and externally for confidential reporting of breaches of the code. The Ethics Committee also oversees implementation of the vigilance plan and full compliance with the General Data Protection Regulation (GDPR). NGE anticipates the risks of cybercrime by implementing a robust IT systems defence plan. This strategic approach is managed and guided by five key departments within the company. A crisis unit has responsibility for validating crisis resolution plans, ensuring that these plans are fully implemented, and guaranteeing the continuity of essential business activities in the event of attacks on information systems. A steering committee provides oversight monitoring of the process in its entirety.

TARGETS

100% of all employees exposed to risks of corruption and insider influence to be appropriately trained

0 suspected cases of corruption proven

100% of cyber alerts processed and entered in the SLA

FLAGSHIP INITIATIVES

Sharing the challenges of business ethics

NGE is fully committed to raising awareness of ethical risks by hosting webinars on the subject of third party assessment, in accordance with the Sapin 2 law. These events provide the opportunity to discuss obligations, procedures, practices and the tools available in the NGE 'business ethics library'. They strengthen our collective commitment to responsible practices, consolidating our culture of integrity and corporate responsibility within and beyond our own organisation. In parallel with these webinars, NGE has a strong commitment to further increasing the proportion of employees trained in criminal risk. By the end of 2023, 84% of employees in the target group had completed this training, compared with 50% in 2022.

Stronger cyber security

We operate in an environment where the risk of cyberattack continues to increase, so our teams are fully engaged with developing and implementing an appropriate roadmap and toolkit. A dedicated governance and internal control system has also been introduced. Each of our 5 strategic departments has taken great care in setting up its own crisis unit, and has defined specific priorities for back-ups, particularly those of business-critical data. All the actions defined are tested and implemented to optimise resolution times, measure the potential attack surface and/or apply patches to vulnerabilities.

Internal control plan rollout

A dedicated Ethics Internal Control unit ensures that preventive measures are adopted throughout the Group. A harmonised business ethics internal control plan has been prepared by the central services departments involved (ethics, quality, finance, internal audit and risks). The plan is designed to ensure that procedures are fully integrated in all Group entities.

PERFORMANCE LEVEL INDICATORS

543 employees trained in business ethics during the year

99% rollout of Endpoint Detection and Response (EDR)

98% rollout of Multi-Factor Authentication (MFA)



Delivering client satisfaction and building long-term relationships

Building lasting relationships with our clients is a cornerstone of our strategy. NGE does this by working closely with its clients, listening carefully to their needs, building high-quality structures on their behalf and maintaining an ongoing dialogue with them. We also conduct client satisfaction surveys to measure how well the products and services we offer our clients meet their present and future needs, and gather their feedback about our performance.

POLICY & RESOURCES

Echoing our founding value of unity, we form Multi-expertise teams to work even closer with our contract clients on the basis of their detailed understanding of local needs, and offer a 'one-stop shop' to handle client requests. To strengthen our relationship with them, we have introduced a ChatBot tool dedicated to collecting client feedback, ensuring that we are able to measure their satisfaction on an ongoing basis. After France, Morocco, Senegal and Côte d'Ivoire are now using client surveys. Each entity uses its local survey results to guide its own actions, while the Quality department maintains a global overview. The data collected are analysed in detail at an annual review meeting attended by the Executive Management Team, and used to identify areas for improvement. A specific process is in place to respond quickly to the concerns of particularly dissatisfied clients, once again highlighting our commitment to optimum client satisfaction.

TARGETS

To achieve 100% of clients saying they would work with NGE again

FLAGSHIP INITIATIVES

At NGE, listening to clients is a permanent and ongoing process, but the satisfaction surveys we conduct after project completion (during construction for the longest duration projects) are key to measuring their satisfaction with our performance. More than 1,200 projects were rated in this way during 2023, and 944 clients responded to our surveys. The results show that 98.48% of our clients want to work with the NGE Group again. The overall satisfaction rate for 2023 was 98.61%.

Client opinion is the compass that guides our strategy

At the request of the Executive Management Team, our Communications department conducted a series of client interviews in June 2023. Made available to attendees at the NGE TOP100 event in September, their responses were used to raise manager awareness of client CSR expectations and challenges. This direct feedback is invaluable for informing the Group's ambition and strategy for client satisfaction and sustainable development.

New core businesses in response to demand for new services

Its creation of NGE Travaux Maritimes et Fluviaux (NGE TMF) takes the Group into new markets, including dredging and navigation. Our entry into this new sector is a direct response to growing demand from the shipping industry, and the increasingly important role played by river cargo facilities in the energy and ecological transition. Similarly, NGE Paysages has doubled its workforce and annual revenue by developing innovative projects like micro-forests and carbon capture. New initiatives like these respond to emerging client demand for a diverse range of eco-friendly services, and further strengthen the NGE commitment to client satisfaction.

PERFORMANCE LEVEL INDICATORS

944 satisfaction surveys returned in 2023*

3.51/4 overall rating in satisfaction surveys*

98.16% of clients are satisfied with the quality of work they receive*

* In France, Morocco, Senegal and Côte d'Ivoire



Outlook

In the context of its responsible purchasing policy, the Purchasing department will be reviewing its risk map with the aim of optimising our purchasing processes to provide assured proactive risk management and improve compliance with our CSR commitments.

For our buyers, 2024 will be a year of active sourcing to identify low-carbon solutions offered by suppliers and subcontractors, increase their implementation of those solutions, gain feedback, promote local sourcing and implement an audit plan.

In terms of cybersecurity, the year will see the installation of a new IT backup system. The IT department is also planning to acquire the tools required to ensure rapid backup and recovery of the priority data essential for maintaining business continuity. In 2024, it will also be working with our operations entities to continue deployment of its organisation in the event of cyberattack, and a test matrix with more than 200 control points will be introduced to improve safety.

The 2024 goal for business ethics is to complete the programme of internal controls, which will allow us to reassess the level of compliance programme adoption by individual Group entities, and therefore the progress made and level of control achieved in terms of corruption risk management.

Lastly, NGE sales management team members will be developing their CSR skills through awareness-raising sessions and specific training modules designed to boost their ability to meet the environmental, social and ethical requirements set by our clients.



Guillaume Drebel
Deputy Director of CSR, Ethics and Compliance

"In 2024, internal control will be key to assessing the level of commitment shown by our entities to the compliance programme. Those data will allow us to analyse our progress and the level of control we currently have over corruption-related risks. On completion of the audit, we'll use the feedback as the basis for implementing substantial improvements to give us a greater level of control and a more granular level of assessment".



Xavier Chiaroni
Chief Information Officer and Chair of the Cybersecurity Committee

"In today's world, the only relevant question about cybercrime is not if NGE will be attacked, but when that attack will be. Which is why we are developing robust defence plans to be activated immediately in the event of a major crisis. Our approach involves all the functional entities whose role is crucial in terms of continuity: the information systems, human resources and finance departments, as well as the research and business acquisition department and the surveyors and designers department. We are gradually going to involve all the operational entities, such as the French Multi-expertise Regions, the French National Specialised Subsidiaries and Major Projects, by adapting to their specific problems".



APPENDICES



APPENDICES

Our methodology

Data collection method

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The risks and opportunities related to our business activities at NGE have been identified internally as a result of collaborative working between the CSR, Quality and Internal Audit & Risks departments, and subsequently validated by the Executive Management Team. The indicators used for the Statement of Non-Financial Performance have been chosen on the basis of these risks. For the 2023 campaign, we prepared a new reporting protocol to facilitate data collection and consolidation at Group level. This new system allows us to guarantee non-financial data reliability for all audits. These data are collected by the CSR department from ten or so departments within the Group, including purchasing, quality and human resources. Each indicator is detailed in a sheet to provide a definition of the indicator concerned, its scope, the collection/measurement/calculation methodology, and the collection, consolidation and validation process. The data for this statement were collected between December 2023 and March 2024, and cover the period from 1 January 2023 to 31 December 2023. Unless otherwise stated in the protocol and this Statement of Non-Financial Performance, the non-financial reporting scope is the same as that for the Group's Consolidated Financial Statements in France and internationally.

Risk and opportunity analysis

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The Executive Management Team, CSR department and new Internal Audit & Risks department have worked together to identify, prioritise and manage risks in accordance with the precise methodology detailed on page 22. This approach has also given us the opportunity to update the non-financial net risks map, as shown on page 23.

FIELDS COVERED AND OMISSIONS

In accordance with the obligations imposed by French Ministerial Order no. 2017-1180 of 19 July 2017 and Decree no. 2017-1265 of 9 August 2017, this Statement of Non-financial Performance addresses issues relating to social, environmental and societal challenges.

Mandatory information:

- Climate change: p42-43
- Commitments to sustainable development: p30, p40, p52, p54, p57, p62
- Commitments to the circular economy: p46-47
- Commitments to combat food waste and food insecurity: not applicable
- Responsible, fair and sustainable food: not applicable

- Respect for animal welfare: not applicable
- Collective agreements and their impact on financial performance and employee working conditions: p. 12 and pp. 28-37
- Combatting discrimination and promoting diversity: pp. 34 and 50-51

Reporting extra-financier

	Unit	2023	2022	Change 2023 2022	GRI
ECONOMY & GOVERNANCE					
Total revenue	€m	3,344	3,085	8%	201-1
Repeat contracts as a proportion of the NGE Regions order bank	%	28	26	2 pts	-
Revenue from new activities (decontamination, deconstruction, landscaping, maritime and river contracting and REVAMA®)	€m	72.8	46.2	58%	-
R&D expenditure	€k	6,760	6,463	5%	-
	%€/AR	0.224	0.220	0.004 pts	-
EMPLOYEE SHAREHOLDING					
Number of employee shareholders	No.	9,508	8,655	10%	-
Share of equity capital owned by employees and senior executives	%	72	72	=	-
WORKFORCE					
Global workforce	No.	16,340	16,484	-1%	102-7
Percentage employed under permanent contracts*	%	92.6	91.2	14 pts	102-8
Number of recruitments (exc. transfers between subsidiaries)	No.	4,234	5,153	-18%	401-1
Number employees promoted*	No.	1,838	1,781	3%	-
Turnover	%	26.3	31.6	-5.3 pts	401-1
EMPLOYEE & GENDER DIVERSITY					
Women as a percentage of the workforce	%	11.34	10.26	1.08 pts	102-8
Number of women in worksite supervisory roles	No.	202	158	28%	-
Percentage representation of women in management roles	%	94.4	70.9	2.35 pts	405-1
Percentage representation of women on the board of directors	%	12.5	12.5	=	405-1
The NGE gender equality index	%	85	85	=	-
The TSO gender equality index	%	86	85	1 pt	-
Percentage representation of disabled employees in the workforce*	%	196	1,20	0.76 pts	-
TRAINING					
Total number of training hours (inc. Work/study)*	No.	659,168	583,179	13%	-
Percentage of employees receiving at least one training course*	%	66	61	5 pts	-
Average number of training hours per employee trained*	No.	25.0	26.3	-5%	404-1
Percentage of payroll dedicated to training*	%	34	34	=	-
OCCUPATIONAL HEALTH & SAFETY					
Frequency rate for lost-time occupational accidents Rate	Rate	12.66	11.80	7%	403-2
Overall accident frequency rate (inc. temporary employees)	Rate	14.9	15.3	-3%	403-2
Occupational accident severity rate	Rate	0.36	0.51	-29%	403-2
Number of lost-time occupational accidents	No.	336	325	3%	403-2
Number of non-lost-time occupational accidents	No.	394	424	-7%	403-2
Number of absences for occupational illnesses	No.	29	26	12%	403-2
Number of serious or fatal accidents	No.	4	1	300%	-

	Unit	2023	2022	Change 2023 2022	GRI
ENVIRONMENT					
GHG emissions (Scopes 1 and 2)	TeCO2	164,616	165,456	-0.5%	305-2
Carbon intensity	TeqCO2/€m AR	51	58	-7 pts	305-4
Idling rate of production machinery*	%	26	28	-2 pts	-
Percentage of employees informed of the need for energy conservation and air pollution reduction	%	100	78	22 pts	-
Electricity consumption*	KWh	18,644,950	19,930,316	-6%	302-1
	KWh/€k AR	5.58	6.46	-0.88 pts	302-3
Worksite excess materials recovery rate	%	88	90	-2 pts	306-2
Waste generated	t	47,759	44,731	7%	306-2
	t/€k AR	0.016	0.015	0.001 pts	306-2
Water consumption	L	32,869,543	29,147,359	13%	303-1
	L/€k AR	983	945	0.38 pts	-
Percentage of R&D expenditure devoted to environmental issues, including biodiversity	%	45	57	-12 pts	-
Number of environmental quality failures	No.	165	138	20%	-
QUALITY					
Percentage of customers saying they would work with NGE again**	%	98.5	98.9	-0.4 pts	-
Percentage of customers satisfied with the quality of work done**	%	98.2	97.7	0.5 pts	-
Percentage of customers satisfied with our safety performance**	%	99.3	98.4	0.9 pts	-
Percentage of customers satisfied with our environmental performance**	%	98.2	97.9	0.3 pts	-
Percentage of annual revenue generated from QSE-certified operations	%	69	65	4 pts	-
Number of sites certified compliant with QSE standards ISO 9001, 14001 and 45001	No.	230	204	13%	-
RESPONSIBLE PURCHASING					
Percentage of expenditure with suppliers that have signed the NGE Responsible Purchasing Commitments*	%	45	41	4 pts	102-11
Number of suppliers assessed on the basis of CSR criteria*	No.	1,372	1 015	35%	-
Percentage of expenditure paid to SMEs*	%	40	41	-1 pt	102-9
Percentage of purchases made in France for French activities*	%	99	99	=	102-9
BUSINESS ETHICS					
Percentage of the most exposed employees receiving business ethics training via e-learning	%	59	87	-28 pts	-
Percentage of the most exposed employees receiving criminal risk training	%	84	50	34 pts	-
Number of proven cases of corruption	No.	0	0	=	-
Number of whistleblowing reports	No.	3	2	50%	-
CYBERCRIME					
Number of cybersecurity alerts handled	No.	5,539	-	-	-
SLA compliance rate (processing time)	%	100	-	-	-

Impact loan

In 2021, NGE completed the first issue in France of impact Euro PP bonds listed on a regulated market, raising €150 million, repayable in 2028 and 2029. This initiative has provided NGE with the resources required to achieve the ambitious targets set out in its Business Plan 2021-2025, one effect of which is to strengthen its commitment to CSR.

- **Occupational accident frequency rate:** a cumulative annual reduction of 6%, compared with the 2020 baseline
- **GHG emissions:** a cumulative annual reduction of 4% compared with the 2019 baseline
- **Number of women in worksite leadership roles:** 200 in 2022 (the commitment made in 2018), followed by a year-on-year increase of around 13.5% (i.e. 1.5 times the forecast workforce growth rate).

If these three targets are not met, NGE will not only be subject to penalties, but will also make a donation to non-profit organisations working on the same issues as those addressed by the CSR indicators selected. Since 2022, the performance of NGE relative

to each of these indicators has been published in the Statement of Non-Financial Performance and verified by an independent third party. These criteria have also been incorporated in the new €350m Loan Agreement signed in 2021 with the Group's banks.

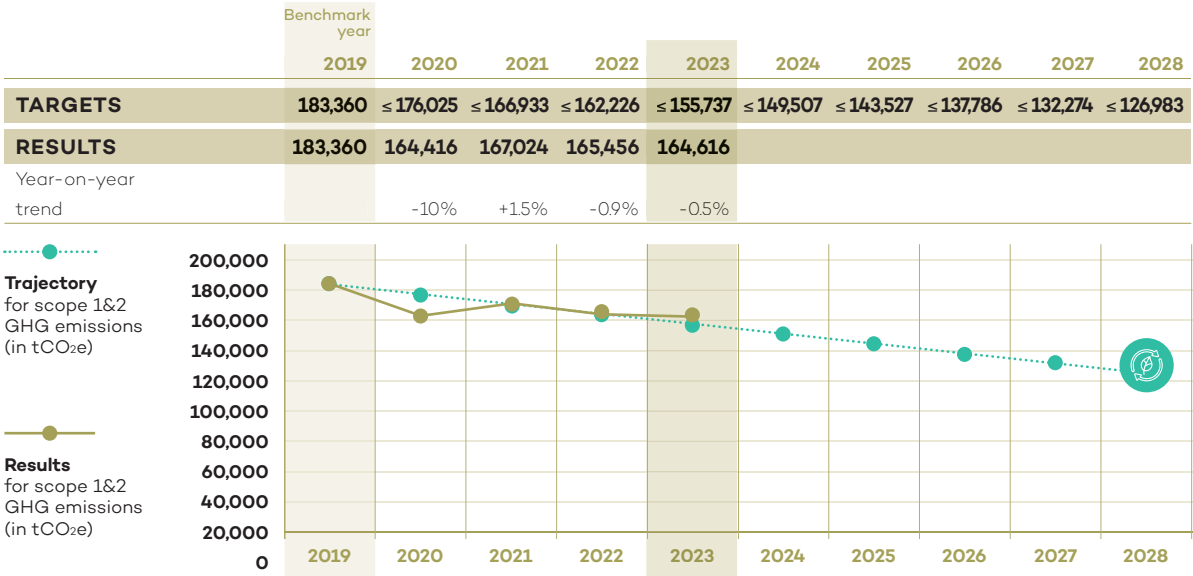


“Our substantial reputation for stability is what enabled NGE to complete this transaction in close collaboration with our long-term banking partners and attract high-profile premium investors. Adopting this new approach to CSR-linked borrowing is a significant step forward for us, and one that strengthens our commitment to our stakeholders and to achieving our targets”.

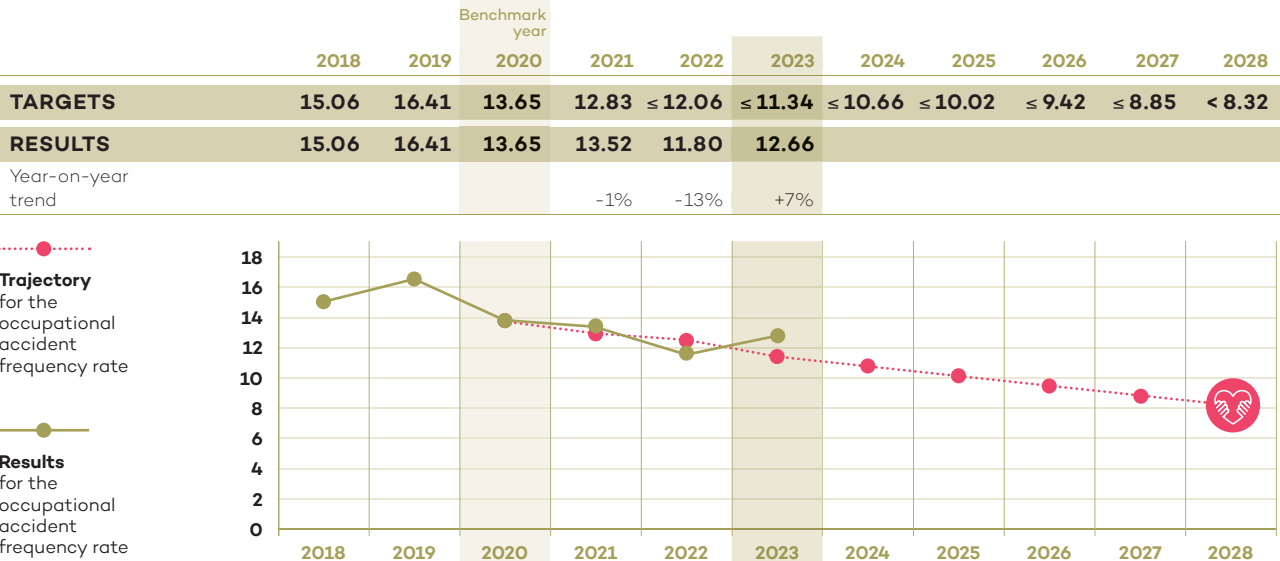


Jean-Sébastien Leoni,
Executive Vice President Finance and CSR

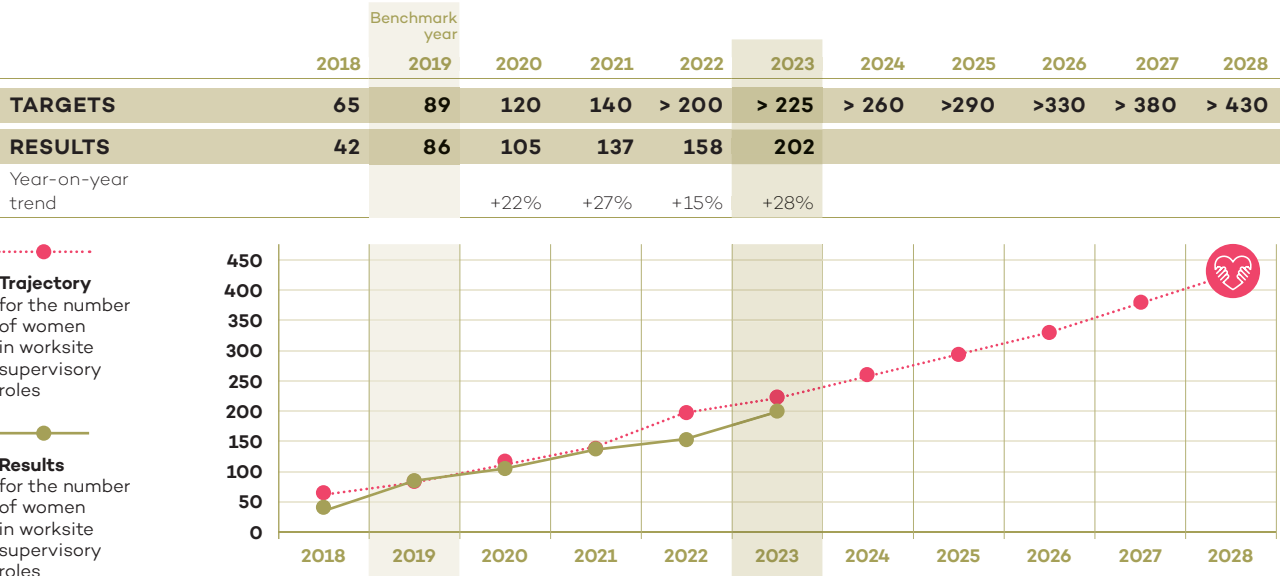
SCOPE 1&2 GHG EMISSIONS (in tCO₂e)



Occupational accident frequency rate



Number of women in worksite leadership roles





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