

GRI content index

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| Statement of use | Global Partner Solutions has reported in accordance with the GRI Standards for the period of January 1st 2024 to December 31st 2024. |
| GRI 1 used | GRI 1: Foundation 2021 |
| Applicable GRI Sector Standard(s) | Other services and light manufacturing - Commercial services |

| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATIO N | OMISSION | | | GRI SECTOR STANDA RD REF. NO. |
|--|--|--------------|--|-----------------------------|---|---|
| | | | REQUIREMENT(S)) OMITTED | REASON | EXPLANATION | |
| GRI 2: General Disclosures 2021 | 2-1 Organizational details | 18 | <i>A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.</i> | | | |
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|--|----|-----------------|-----------------------------|---|
| 2-9 Governance structure and composition | | Disclosure 2-9 | Confidentiality constraints | GPSI chooses not to divulge this type of information. |
| 2-10 Nomination and selection of the highest governance body | | Disclosure 2-10 | Confidentiality constraints | GPSI chooses not to divulge this type of information. |
| 2-11 Chair of the highest governance body | | Disclosure 2-11 | Confidentiality constraints | GPSI chooses not to divulge this type of information. |
| 2-12 Role of the highest governance body in overseeing the management of impacts | | Disclosure 2-12 | Confidentiality constraints | GPSI chooses not to divulge this type of information. |
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| 2-19 Remuneration policies | | Disclosure 2-19 | Confidentiality constraints | GPSI chooses not to divulge this type of information. |
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|--|---|----|-----------------|-----------------------------|---|
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Material topics
[Please note: The material topics included in the headings below are examples. They can be renamed and grouped according to the names the organization has given to its material topics. The list of material topics included in the content index is the same as the list of material topics reported under 3-2-a in GRI 3: Material Topics 2021. The disclosures included under the material topics are also examples. The disclosures can be removed (except for Disclosure 3-3) and other disclosures can be added according to the disclosures the organization has reported for each material topic.]

| | | | | | |
|------------------------------------|--|----|--|--|--|
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | 25 | | | |
| | 3-2 List of material topics | 25 | | | |

Biodiversity *[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]*

| | | | | | | |
|------------------------------------|---|--|--|----------------|--|--|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 101: Biodiversity 2024 | 101-1 Policies to halt and reverse biodiversity loss | | | Not applicable | | |
| | 101-2 Management of biodiversity impacts | | | Not applicable | | |
| | 101-3 Access and benefit-sharing | | | Not applicable | | |
| | 101-4 Identification of biodiversity impacts | | | Not applicable | | |
| | 101-5 Locations with biodiversity impacts | | | Not applicable | | |
| | 101-6 Direct drivers of biodiversity loss | | | Not applicable | | |
| | 101-7 Changes to the state of biodiversity | | | Not applicable | | |
| | 101-8 Ecosystem services | | | Not applicable | | |
| GRI 304: Biodiversity 2016 | 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | | | Not applicable | | |
| | 304-2 Significant impacts of activities, products and services on biodiversity | | | Not applicable | | |
| | 304-3 Habitats protected or restored | | | Not applicable | | |

| | | | | | | |
|---|--|--|-------|------------------------------------|---|--|
| | 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations | | | Not applicable | | |
| Economic performance <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 201: Economic Performance 2016 | 201-1 Direct economic value generated and distributed | | 201-1 | Confidentiality constraints | GPSI chooses not to divulge this type of information. | |
| | 201-2 Financial implications and other risks and opportunities due to climate change | | 201-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 201-3 Defined benefit plan obligations and other retirement plans | | 201-3 | Confidentiality constraints | GPSI chooses not to divulge this type of information. | |
| | 201-4 Financial assistance received from government | | 201-4 | Confidentiality constraints | GPSI chooses not to divulge this type of information. | |
| Market presence <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 202: Market Presence 2016 | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | | 202-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 202-2 Proportion of senior management hired from the local community | | 202-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |

| Indirect economic impacts <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
|--|--|--|-------|------------------------------------|---|--|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | | 203-1 | Confidentiality constraints | GPSI chooses not to divulge this type of information. | |
| | 203-2 Significant indirect economic impacts | | 203-2 | Confidentiality constraints | GPSI chooses not to divulge this type of information. | |
| Procurement practices <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 204: Procurement Practices 2016 | 204-1 Proportion of spending on local suppliers | | 204-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Anti-corruption <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for risks related to corruption | | 205-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 205-2 Communication and training about anti-corruption policies and procedures | | 205-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 205-3 Confirmed incidents of corruption and actions taken | | 205-3 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Anti-competitive behavior <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |

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|--|---|--|-------|------------------------------------|---|--|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 206: Anti-competitive Behavior 2016 | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | | 206-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Tax <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 207: Tax 2019 | 207-1 Approach to tax | | 207-1 | Confidentiality constraints | GPSI chooses not to divulge this type of information. | |
| | 207-2 Tax governance, control, and risk management | | 207-2 | Confidentiality constraints | GPSI chooses not to divulge this type of information. | |
| | 207-3 Stakeholder engagement and management of concerns related to tax | | 207-3 | Confidentiality constraints | GPSI chooses not to divulge this type of information. | |
| | 207-4 Country-by-country reporting | | 207-4 | Confidentiality constraints | GPSI chooses not to divulge this type of information. | |
| Materials <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 301: Materials 2016 | 301-1 Materials used by weight or volume | | 301-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 301-2 Recycled input materials used | | 301-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |

| | | | | | | |
|--|--|----|-------|------------------------------------|---|--|
| | 301-3 Reclaimed products and their packaging materials | | 301-3 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Energy <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | 29 | | | | |
| | 302-2 Energy consumption outside of the organization | | 302-2 | Not applicable | | |
| | 302-3 Energy intensity | 29 | | | | |
| | 302-4 Reduction of energy consumption | 30 | | | | |
| | 302-5 Reductions in energy requirements of products and services | | 302-5 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Water and effluents <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | | 303-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 303-2 Management of water discharge-related impacts | | 303-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 303-3 Water withdrawal | | 303-3 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |

| | | | | | | |
|--|---|----|-------|------------------------------------|---|--|
| | 303-4 Water discharge | | 303-4 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 303-5 Water consumption | | 303-5 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Emissions <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | 31 | | | | |
| | 305-2 Energy indirect (Scope 2) GHG emissions | 32 | | | | |
| | 305-3 Other indirect (Scope 3) GHG emissions | 33 | | | | |
| | 305-4 GHG emissions intensity | 34 | | | | |
| | 305-5 Reduction of GHG emissions | | 305-5 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 305-6 Emissions of ozone-depleting substances (ODS) | | 305-6 | Not applicable | | |
| | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | | 305-7 | Not applicable | | |
| Spills <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |

| | | | | | | |
|--|--|--|-------|------------------------------------|---|--|
| GRI 306: Effluents and Waste 2016 | 306-3 Significant spills | | 306-3 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Waste <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | | 306-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 306-2 Management of significant waste-related impacts | | 306-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 306-3 Waste generated | | 306-3 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 306-4 Waste diverted from disposal | | 306-4 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 306-5 Waste directed to disposal | | 306-5 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Supplier environmental assessment <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | | 308-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | | 308-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |

| Employment <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
|---|--|----|-------|------------------------------------|---|--|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | 36 | | | | |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | | 401-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 401-3 Parental leave | | 401-3 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Labor/management relations <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 402: Labor/Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes | | 402-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Occupational health and safety <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| | 403-1 Occupational health and safety management system | | 403-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 403-2 Hazard identification, risk assessment, and incident investigation | 38 | | | | |

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|---|---|----|--------|------------------------------------|---|--|
| GRI 403: Occupational Health and Safety 2018 | 403-3 Occupational health services | 40 | | | | |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | 41 | | | | |
| | 403-5 Worker training on occupational health and safety | 42 | | | | |
| | 403-6 Promotion of worker health | 43 | | | | |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | | 403-7 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 403-8 Workers covered by an occupational health and safety management system | | 403-8 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 403-9 Work-related injuries | | 403-9 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 403-10 Work-related ill health | | 403-10 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Training and education <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |

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|--|--|----|-------|------------------------------------|---|--|
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | 46 | | | | |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | | 404-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | 47 | | | | |
| Diversity and equal opportunity <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | 44 | | | | |
| | 405-2 Ratio of basic salary and remuneration of women to men | | 405-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Non-discrimination <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | | 406-1 | Confidentiality constraints | GPSI chooses not to divulge this type of information. | |
| Freedom of association and collective bargaining <i>[The material topics and the disclosures included under the material topics are examples. See</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |

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|---|--|--|-------|------------------------------------|---|--|
| GRI 407: Freedom of Association and Collective Bargaining 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | | 407-1 | Not applicable | | |
| Child labor <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 408: Child Labor 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labor | | 408-1 | Not applicable | | |
| Forced or compulsory labor <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | | 409-1 | Not applicable | | |
| Security practices <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 410: Security Practices 2016 | 410-1 Security personnel trained in human rights policies or procedures | | 410-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Rights of Indigenous Peoples <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |

| | | | | | | |
|---|--|--|-------|------------------------------------|---|--|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 Incidents of violations involving rights of indigenous peoples | | 411-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Local communities <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | | 413-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 413-2 Operations with significant actual and potential negative impacts on local communities | | 413-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Supplier social assessment <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | | 414-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 414-2 Negative social impacts in the supply chain and actions taken | | 414-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Public policy <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |

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|---|---|--|-------|------------------------------------|---|--|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 415: Public Policy 2016 | 415-1 Political contributions | | 415-1 | Confidentiality constraints | GPSI chooses not to divulge this type of information. | |
| Customer health and safety <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | | 416-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | | 416-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Marketing and labeling <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 417: Marketing and Labeling 2016 | 417-1 Requirements for product and service information and labeling | | 417-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 417-2 Incidents of non-compliance concerning product and service information and labeling | | 417-2 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| | 417-3 Incidents of non-compliance concerning marketing communications | | 417-3 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |
| Customer privacy <i>[The material topics and the disclosures included under the material topics are examples. See guidance under row 39]</i> | | | | | | |

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|---------------------------------------|--|--|-------|------------------------------------|---|--|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 418: Customer Privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | | 418-1 | Information unavailable/incomplete | GPSI doesn't have this information yet. | |

General Disclosures

GRI 2 : General Disclosures

Disclosure 2.1 - Organizational Details

| | |
|---------------------------------------|---|
| a) Legal Name | Global Partner Solutions |
| b) Nature of ownership and legal form | Unincorporated business owned and operated by shareholder |
| c) Location of headquarters | Dorval, Canada |
| d) Countries of operation | USA, Canada, UK and France |

Disclosure 2.2 - Entities included in the organization's sustainability reporting

| | |
|--|---------------------------------------|
| a) All entities included in the sustainability reporting | Dorval, Wichita, Birmingham, Toulouse |
|--|---------------------------------------|

Disclosure 2.3 - Reporting period, frequency and contact point

| | |
|--|---|
| a) Reporting period and frequency for sustainability reporting | January 1st 2024 to December 31st 2024. Annual reporting. |
| b) Reporting period and frequency for financial | Yearly, January to December. |
| c) Publication date of the report | December 12th, 2024 |
| d) Contact point | Shantala Hickey - shickey@gpsi-intl.com |

Disclosure 2.4 - Restatements of information

| | |
|---|---|
| a) Report restatement of information made from previous reporting periods | No restatement was made, since this is the first year of reporting according to the GRI Standard. |
| i. Reasons for restatement | N.a. |
| ii. Effect of restatement | N.a. |

Disclosure 2.5 - External Assurance

| | |
|--|--|
| Describe the policy and practice for seeking external assurance; including how the highest governance body and senior executive are involved | GPSI is guided by an advisory committee that convenes quarterly. The committee members provide valuable expertise to support the company's strategic direction and management decisions. Additionally, we undergo annual external audits to ensure the quality of our processes in accordance with AS9100 certification standards. Our financial statements are also reviewed and certified annually by an independent accounting firm. This approach ensures continuous improvement, transparency, and adherence to industry standards. |
| a) | |

b) If the organization's sustainability reporting has been externally assured: N.a.

Disclosure 2.6 - Activities, value chain and other business relationships

| | |
|---|---|
| a) Sector(s) in which it is active | Aerospace, Energy, Automotive, Rail and eVTOL |
| b) Describe the value chain | |
| i. Organization's activities, products, services and markets served | Since 2006, GPSI has been a trusted partner to leading OEMs and suppliers worldwide, driving operational efficiency and sustainable success in their supply chain and manufacturing operations. We serve a diverse array of industries, including aerospace, defense, maritime, transportation, and automotive. We provide consulting services in manufacturing management and operations, supply chain management, recruitment, and ESG (Environmental, Social, and Governance) and sustainable development. |
| ii. Organization's supply chain | As a service company, we have a limited supply chain, so our needs are evaluated on a case-by-case basis. We prioritize working with local suppliers whenever possible. |
| iii. The entities downstream from the organization and their activities | GPSI sells his services to manufacturers, services compagnies, etc. |
| c) Report other relevant busines relationships | N.a. |
| d) Decribe significant changes in 2-6 a), b) and c) | N.a. |

Disclosure 2.7 - Employees

| | |
|---|-------------------------|
| a) Total number of employees | 23 |
| Women | 12 |
| Men | 11 |
| b) Total number of: | |
| i. Permanent employees | 23 |
| ii. Temporary employees | N.a. |
| iii. non-garanteed hours employees | N.a. |
| iv. full-time employees | 23 |
| v. part-time employees | N.a. |
| c) Describe the methodologies and assumption used to compile de data | |
| i. Head-count or full-time equivalent or other | Head-count |
| ii. Using the end of reporting period or average accross the reporting period | End of reporting period |

| | |
|--|--|
| d) Contextual information necessary to understand the data reported under 2-7 a et b) | Data is collect from ADP |
| e) Describe significant fluctuation in the number of employees during the reporting period or between period | N.a. |
| Disclosure 2.14 - Role of the highest governance body in sustainability reporting | |
| a) Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information | The president is responsible for reviewing and approving the reported information. The management of the material topic is the responsibility of the Head of Sustainability Program of GPSI. |
| b) If the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this. | N.a. |
| Disclosure 2.15 - Conflicts of interest | |
| a) Describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated | GPSI has a code of ethics implemented including a Conflict of Interest Policy, this document is not public. GPSI has a whistleblow policy in place to encourage the reporting of situation of conflict of interest and other concerns. |
| b) Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: | |
| i. Cross-board membership | All stakeholders involved in the conflict of interest as well as the executive team are informed of the situation. |
| ii. Cross-shareholding with suppliers and other stakeholders | All stakeholders involved in the conflict of interest as well as the executive team are informed of the situation. |
| iii. Existence of controlling shareholders | All stakeholders involved in the conflict of interest as well as the executive team are informed of the situation. |
| iv. Related parties, their relationships, transactions and outstanding balances | All stakeholders involved in the conflict of interest as well as the executive team are informed of the situation. |

| Disclosure 2.16 - Communication of critical concerns | |
|--|--|
| Describe whether and how critical concerns are communicated to the highest governance body the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information | Any critical concerns are escalated directly to the company's President and CEO, who ensures the appropriate individuals are engaged to resolve the issue. |
| a) Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period | N.a. |
| Disclosure 2.17 - Collective knowledge of the highest governance body | |
| Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development | The head of the ESG division is responsible for overseeing the company's progress and compliance with sustainable development goals. Additionally, the Green Committee ensures that sustainable development initiatives are implemented across all company sites. |
| Disclosure 2.22 - Statement on sustainable development strategy | |
| Report a statement from the highest governance body or most senior executive of the organization | Global Partner Solution wants to contribute to the development of society without compromising the ability of future generations to provide for themselves. This Sustainable Development Charter demonstrates the commitment of Global Partner Solutions' shareholders, employees, and contractors to integrate sustainable development principles into all their activities, in compliance with applicable laws and regulations, regardless of where their activities will take them. |
| a) about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development | |
| Disclosure 2.23 - Policy Commitments | |
| Describe its policy commitments for responsible business conduct, including | |
| i. The authoritative intergovernmental instruments that the commitments reference | United Nations Global Compact |
| ii. Whether the commitments stipulate conducting due diligence | The commitments provide for the implementation of due diligence through a number of actions to achieve GPSI objectives. |
| iii. Whether the commitments stipulate applying the precautionary principle | It doesn't apply the precautionary principle. |

| | |
|--|--|
| <p>iv. Whether the commitments stipulate respecting human rights</p> | <p>All GPSI's documentation and policies stipulate respect for human rights in all company activities.</p> |
| <p>b) Describe its specific policy commitment to respect human rights, including</p> | |
| <p>i. The internationally recognized human rights that the commitment covers</p> | <p>No child labor, Health & Safety, Working Condition, No Forced Labor, Whistleblower Policy, No Discrimination, No Harassment, Diversity, Equity & Inclusion, No slavery, Right to Recognition before the Law.</p> |
| <p>ii. The categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment</p> | <p>Employees, Contractors, Suppliers, Customers, Communities.</p> |
| <p>c) Links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this</p> | <p>The Sustainable Development Charter is public on our website. The employee handbook, code of ethics and sustainable procurement policy are not public as they are internal documents.</p> |
| <p>d) Level at which each of the policy commitments was approved within the organization, including whether this is the most senior level</p> | <p>All of the policies were approved by the president and the Head of Sustainability Program.</p> |
| <p>e) Extent to which the policy commitments apply to the organization's activities and to its business relationships</p> | <p>The Employee Handbook and Code of Ethics applies to all employees and contractors working on behalf of GPSI. The Sustainable Procurement and Environmental Policy applies to all employees and contractors working on behalf of GPSI.</p> |
| <p>f) Describe how the policy commitments are communicated to workers, business partners, and other relevant parties</p> | <p>All of the policies are include in the on-boarding process for new employees. With each new version, all employees must familiarize themselves with it.</p> |
| <p>Disclosure 2.24 - Embedding Policy Commitments</p> | |
| <p>a) Describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including</p> | |
| <p>i. How it allocates responsibility to implement the commitments across different levels within the organization</p> | <p>All employees sign the company's policies. To maintain open communication, a monthly presentation is held to update everyone on the company's progress with its environmental initiatives.</p> |

| | |
|---|--|
| How it integrates the commitments into | |
| ii. organizational strategies, operational policies, and operational procedures | It is through the various initiatives led by the Green Committee & Health & Safety committee that it is possible to maintain the company's commitment to sustainable development. |
| iii. How it implements its commitments with and through its business relationships | We are members of several associations in which we share best practices in terms of sustainable development and the various ESG services offered by the company. |
| iv. Training that the organization provides on implementing the commitments | GPSI provides its employees with lunch&learn and training activities to familiarize them with the company's ESG commitments. Various training sessions are offered throughout the year to all employees on topics such as ESG, harassment, sustainable procurement, modern slavery, etc. |
| Disclosure 2.26 - Mechanisms for seeking advice and raising concerns | |
| a) Describe the mechanisms for individuals to: | |
| Seek advice on implementing the organization's | |
| i. policies and practices for responsible business conduct | We have discussion forums both in the office and on TEAMS. These forums are there to share information, concerns regarding the application of policies or initiatives. |
| Raise concerns about the organization's | |
| ii. business conduct | We also have an anonymous whistleblower policy, where you can share your concerns while protecting your identity. |
| Disclosure 2.27 - Compliance with laws and regulations | |
| The total number of significant instances of non- | |
| a) compliance with laws and regulations during the reporting period, and a breakdown of this total by | |
| i. Instances for which fines were incurred | 0 |
| ii. Instances for which non-monetary sanctions were incurred | 0 |
| b) The total number and the monetary value of fines for | 0 |
| Fines for instances of non-compliance with laws | N.a. |
| i. and regulations that occurred in the current reporting period; | |
| Fines for instances of non-compliance with laws | |
| ii. and regulations that occurred in previous reporting periods | N.a. |

| | | |
|--|---|---|
| c) | Describe the significant instances of non-compliance | Somebody complaint about air quality with weld sparks out of a welder. |
| d) | Describe how it has determined significant instances of non-compliance. | We improve our guards. Raised the shields. |
| Disclosure 2.29 - Approach to stakeholders engagement | | |
| a) | Describe its approach to engaging with stakeholders, including | |
| i. | The categories of stakeholders it engages with, and how they are identified | Employees, Contractors, Suppliers, Customers, Communities. |
| ii. | The purpose of the stakeholder engagement | We believe that stakeholder input is vital for making decisions and identifying actions needed to ensure long-term sustainability. |
| iii. | How the organization seeks to ensure meaningful engagement with stakeholders | We conduct satisfaction surveys for both our employees and customers. Additionally, in 2023, we surveyed all our stakeholders to gauge their perspectives on sustainability issues. This process allowed us to develop a comprehensive sustainability materiality matrix. |
| Disclosure 2.30 - Collective bargaining agreements | | |
| a) | The percentage of total employees covered by collective bargaining agreements | 0 |
| b) | For employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations | N.a. |

General Disclosures

GRI 3 : Material Topics

Disclosure 3.1 - Process to determine material topics

- a) Describe the process it has followed to determine its material topics, including

i. How it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships

Our process begins with an in-depth analysis of our stakeholders. We seek to understand the issues specific to our business sector, as well as the expectations of key players such as our customers, suppliers, employees and contractors. This step enables us to better identify priority areas where ESG risks or opportunities could emerge. Next, we analyze our internal practices to assess our current ESG performance. We examine our data and measure our impacts through key indicators. This enables us to identify potential risks, while also spotting opportunities, such as the integration of innovative, sustainable solutions or the improvement of well-being in the workplace.

- ii. How it has prioritized the impacts for reporting based on their significance

Finally, we prioritize these risks and opportunities according to their potential impact and likelihood. This approach helps us to define concrete action plans, set ambitious targets and measure our progress. By sharing our approach with you, our stakeholders, we affirm our commitment to building a resilient and sustainable company, in harmony with the expectations of our ecosystem and the challenges of tomorrow. We believe that this approach, conducted with transparency and collaboration, is beneficial for all.

- b) Specify the stakeholders and experts whose views have informed the process of determining its material topics

Employees, Contractors, President and Clients.

Disclosure 3.2 - List of material topics

- a) List of material topics

GRI 302 : Energy
 GRI 305 : Emissions
 GRI 401 : Employment
 GRI 403 : Occupational Helath & Safety
 GRI 405 : Diversity & Equal Opportunities

- b) Changes to the list of material topics compared

N.a.

Reporting summary

| Environment | | | | | | |
|--------------------------|--|------------|------|---------|------|------------------|
| GRI | | Unit | FY22 | FY23 | FY24 | Additional notes |
| GHG Emissions | | | | | | |
| 305-1 | Direct (Scope 1) GHG emissions | tCO2e | - | 3,26 | - | |
| 305-2 | Energy indirect (Scope 2) GHG emissions | tCO2e | - | 19 | - | |
| 305-3 | Other indirect (Scope 3) GHG emissions | tCO2e | - | 290,24 | - | |
| Energy Management | | | | | | |
| | | Unit | FY22 | FY23 | FY24 | Additional notes |
| 302-1 | Total Energy Consumption within the organization | GJ | 154 | 139 | - | |
| 302-3 | Energy Ratio | GJ/\$Sales | - | 0,00001 | - | |
| 302-4 | Reduction of energy consumption | GJ | - | -14,58 | - | |

| Social | | | | | | | |
|---------------------------------|---|-------|------|------|------|------|----------------------------|
| GRI | | Unit | FY21 | FY22 | FY23 | FY24 | Additional notes |
| Employment | | | | | | | |
| | Number of employee | Count | 0 | 27 | 30 | 23 | End of the year, headcount |
| | Retention rate | % | 74% | 90% | 81% | - | |
| 401-1 | Percentage of new employee hired | % | - | 11% | 23% | 24% | |
| 401-1 | Percentage of turn over rate | % | 47% | 19% | 19% | - | |
| | Employee satisfaction rate | % | - | 90% | 90% | 80% | |
| Training & Education | | | | | | | |
| | | Unit | FY21 | FY22 | FY23 | FY24 | Additional notes |
| 404-1 | Average hours of training that the organization's employees have undertaken | Hours | - | 14 | 6 | 11 | Head-count |
| 404-3 | employees who received a regular performance and | % | 90% | 90% | 100% | 87% | |
| | Percentage of employees who completed DEI training | % | - | - | 100% | 73% | |

| Health & Safety | | | Unit | FY21 | FY22 | FY23 | FY24 | Additional notes |
|--------------------------------------|--|----------|-------|------|------|------|------|------------------|
| Number of Office Inspection per year | | | | | | | | |
| | | Montreal | Count | - | 1 | 1 | 1 | |
| | | Wichita | Count | - | 0 | 1 | 1 | |
| Diversity and Equal Opportunities | | | Unit | FY21 | FY22 | FY23 | FY24 | Additional notes |
| 405-1 | Percentage of individuals within the organization's governance bodies regarding the gender | Women | % | - | 45% | 45% | 40% | |
| | | Men | % | - | 55% | 55% | 60% | |
| 405-1 | Percentage of employees per gender | Women | % | - | 52% | 39% | 60% | |
| | | Men | % | - | 48% | 61% | 40% | |

| Ethics | | | | | | | | |
|----------------|--|--|-------|------|------|------|------|------------------|
| GRI | | | Unit | FY21 | FY22 | FY23 | FY24 | Additional notes |
| Training | | | | | | | | |
| | | received the training on ethics | % | - | - | - | 81% | |
| IT Tickets | | | Unit | FY21 | FY22 | FY23 | FY24 | Additional notes |
| | | Quantity of IT ticket opened | Count | - | - | - | 282 | |
| | | Percentage of IT ticket resolved | % | - | - | - | 100% | |
| | | Quantity of ticket resolved within the target of 4 hours | Count | - | - | - | 205 | |
| | | Percentage of ticket resolved within the target of 4 hours | % | - | - | - | 73% | |
| Code of Ethics | | | Unit | FY21 | FY22 | FY23 | FY24 | Additional notes |
| | | Percentage of employees who signed the Code of Ethics | % | - | - | 100% | 100% | |

| Sustainable Procurement | | | | | | | |
|---------------------------------|---|----------|-------|------|------|------|------------------|
| GRI | | Unit | | FY22 | FY23 | FY24 | Additional notes |
| Spends | | | | | | | |
| | Percentage of coffe spends that is organic, fair trade and/or in bulk | Montreal | % | - | 17% | 100% | 100% |
| | | Wichita | % | - | - | - | 0% |
| | Percentage of cleaning products purchased in bulk with eco responsible certification | Montreal | % | - | 17% | 100% | 100% |
| | | Wichita | % | - | 0% | - | 0% |
| Training & Education | | | | | | | |
| | Percentage of buyers who received training on sustainable procurement on all GPSI sites | | Units | FY21 | FY22 | FY23 | FY24 |
| | | | % | - | - | 7% | 74% |

| Environnement | | | | | | |
|---|---|--------------|---------------|-------------|-------------|------------------------|
| GRI 302 : Energy | | | | | | |
| GRI 302-1 Energy Consumption within the organization | | | | | | |
| General KPIs information | | | | | | |
| a) GRI Description | Energy Consumption within the organization | | | | | |
| b) Calculation Protocole availa | GRI Standard. GRI 302 : Energy GRI Standards can be downloaded at the following link: https://www.globalreporting.org/standards | | | | | |
| c) Boundaries: | Includes site of GPSI in Canada | | | | | |
| Quantitative KPIs information | | Units | FY22 | FY23 | FY24 | Comments |
| a) Total fuel consumption from non-renewable energy | GJ | - | - | - | - | Propane for lift |
| b) Total fuel consumption from renewable energy | | - | - | - | - | |
| c) Total of | Electricity consumpt | GJ | 153,60 | 139,02 | - | Electricity sources ar |
| | Heating & Cooling Consumption | | - | - | - | |
| | Steam Consumption | | - | - | - | |
| d) Total of | Electricity sold | | - | - | - | |
| | Heating sold | | - | - | - | |
| | Cooling sold | | - | - | - | |
| | steam sold | | - | - | - | |
| e) Total energy consumption within the organizatio | GJ | 154 | 139 | - | - | |
| Qualitative KPIs information | | | | | | |
| f) The standards, methodologies, assumptions and/or calculation tools used | The energy consumption of GPSI's Montreal offices is accounted for by an energy meter dedicated to the GPSI office only. | | | | | |
| g) The source of the conversion factors used. | The conversion factors come from the Canada Energy Regulator . https://apps.cer-rec.gc.ca/Conversion/conversion-tables.aspx?GoCTemplateCulture=fr-CA | | | | | |
| GRI 302-2 Energy Consumption outside the organization | | | | | | |
| Reason for omission for disclosure | | | | | | |
| i) GPSI cannot comply with: | GRI 302-2 : Energy Consumption outside the organization | | | | | |
| ii) Reason for omission: | Not applicable | | | | | |
| Explanation : | Employees who work from home cannot account for their electricity consumption separately from their | | | | | |
| GRI 302-3 Energy Intensity | | | | | | |
| General KPIs information | | | | | | |
| a) GRI Description | Energy Intensity | | | | | |
| b) Calculation Protocole availa | GRI Standard. GRI 302 : Energy GRI Standards can be downloaded at the following link: https://www.globalreporting.org/standards | | | | | |
| c) Boundaries: | Includes site of GPSI in Canada | | | | | |
| Quantitative KPIs information | | Units | FY22 | FY23 | FY24 | Comments |
| a) The organization's energy intensity ratio | GJ/\$Sales | - | 0,000010 | - | - | |
| b) Denominator used to calculate the ratio | \$ sales | - | \$ 14 465 989 | - | - | |
| Qualitative KPIs information | | | | | | |
| c) The types of energy included in the intensity whether the ratio includes energy consumption within | GRI 302-1 e) : The energy include in this ratio is the electricity consumed for the site of Canada. GRI 302-1 e) : The ratio uses the energy consumption within the organization. | | | | | |
| d) the organization, outside, or both. | | | | | | |

| GRI 302-4 Reduction of the energy consumption | | | | | | |
|--|--|-------------|---------------|-------------|-----------------|--|
| General KPIs information | | | | | | |
| a) GRI Description | Reduction of the energy consumption | | | | | |
| b) Calculation Protocole availat | GRI Standard. GRI 302 : Energy | | | | | |
| | GRI Standards can be downloaded at the following link: https://www.globalreporting.org/standards | | | | | |
| c) Boundaries: | Includes sites of GPSI in Canada | | | | | |
| Quantitative KPIs information | Units | FY22 | FY23 | FY24 | Comments | |
| The amount of energy consumption reduction achieved as a direct result of reduction and efficiency | Total | | | | | |
| a) | GJ | - | -14,58 | - | | |
| Qualitative KPIs information | | | | | | |
| b) Type of energy included in the the reduction | Hydroelectricity | | | | | |
| c) The basis for calculating reductions in energy consumption. | The reference year chosen is 2023. | | | | | |
| d) The standards, methodologies, assumptions and/or calculation tools used | We have subtracted 2023 energy consumption minus 2022 energy consumption to calculate the reduction. No particular standards or methodologies were used. | | | | | |
| GRI 302-5 Reduction of the energy requirements of products and services | | | | | | |
| Reason for omission for disclosure | | | | | | |
| i) GPSI cannot comply with: | GRI 302-5 : Reducing the energy of products and services | | | | | |
| ii) Reason for omission: | Information unavailable | | | | | |
| Explanation : | Energy consumption by product or service is missing. Data on energy consumption by product or service is not recorded. This information will not be recorded next year. It will be discussed in the medium term. | | | | | |

Environnement

GRI 305 : Emissions

GRI 305-1 Direct (Scope 1) GHG emissions

General KPIs information

- | | |
|---|---|
| a) GRI Description | Direct (Scope 1) GHG emissions |
| b) Calculation Protocole available in : | GRI Standard. GRI 305 : Emissions GRI Standards can be downloaded at the following link: https://www.globalreporting.org/standards |
| c) Boundaries: | Includes sites of GPSI in Canada and USA |

| Quantitative KPIs information | Units | FY22 | FY23 | FY24 | Comments |
|-------------------------------|-------|------|------|------|----------|
|-------------------------------|-------|------|------|------|----------|

| | | | | | |
|--|--------------|--------------|----------|-------------|----------|
| a) Gross direct (scope 1) GHG emissions | Total | tCO2e | - | 3,26 | - |
|--|--------------|--------------|----------|-------------|----------|

Qualitative KPIs information

- | | |
|--|--|
| b) Gases included in the calculation. | CO2 |
| d) Base year for calculation | 2023 i) This base year was chosen because it was the first year that GHG emissions accounting was carried out for ii) 31,26 tCO2e iii) This base year for calculations may change over the next 2 years, as calculations are refined. |
| e) Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. | Not available |
| f) Consolidation approach for emissions. | This section employed the 'Financial Analysis Method' for estimating GHG emissions from stationary combustion sources. |
| g) Standards, methodologies, assumptions, and/or calculation tools used. | We used the Carbon Estimator provided by the platform EcoVadis. They based their calculation following the GHG Protocol: Corporate Accounting and Reporting Standard ('Protocol' hereafter). Total GHG emissions are reported in metric tons of CO2 equivalent, independent of any GHG trades. |

Reason for omission for disclosure

- i) GPSI cannot comply with: GRI 305-1 : Direct (Scope 1) GHG emissions
 - ii) Reason for omission: Not applicable
- Explanation : The requirement of accounting the Biogenic CO2 emissions is not applicable, because GPSI doesn't produce CO2 emissions from the combustion or biodegradation of biomass.

GRI 305-2 Energy indirect (Scope 2) GHG emissions

General KPIs information

- a) GRI Description: Energy indirect (Scope 2) GHG emissions
- b) Calculation Protocole available in : GRI Standard. GRI 305 : Emissions
GRI Standards can be downloaded at the following link: <https://www.globalreporting.org/standards>
- c) Boundaries: Includes site of GPSI in Canada

Quantitative KPIs information

Units FY22 FY23 FY24 Comments

Gross location-based energy

- a) indirect (scope 2) GHG emissions: tCO2e - 19 -

Qualitative KPIs information

- c) Gases included in the calculation. CO2
- d) Base year for calculation: 2023
 - i) This base year was chosen because it was the first year that GHG emissions accounting was carried out for
 - ii) 19 tCO2e
 - iii) This base year for calculations may change over the next 2 years, as calculations are refined.
- e) Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. Hydro-Québec

- | | | |
|----|---|---|
| f) | Consolidation approach for emissions. | Primary data were obtained for the amount of electricity purchased to Hydro-Québec. |
| g) | Standards, methodologies, assumptions, and/or | GHG emissions from purchased electricity were calculated following ratio emissions factor provided by Hydro-Québec. |

GRI 305-3 Other indirect (Scope 3) GHG emissions

General KPIs information

- | | | |
|----|--------------------------------------|---|
| a) | GRI Description | Direct (Scope 3) GHG emissions |
| b) | Calculation Protocole available in : | GRI Standard. GRI 305 : Emissions GRI Standards can be downloaded at the following link: https://www.globalreporting.org/standards |
| c) | Boundaries: | Includes sites of GPSI in Canada and USA |

Quantitative KPIs information

| | Units | FY22 | FY23 | FY24 | Comments |
|----|---|-------|------|---------------|----------|
| a) | Gross other indirect (scope 3) GHG emissions | tCO2e | - | 290,24 | - |

Qualitative KPIs information

- | | | |
|----|---|---|
| b) | Gases included in the calculation. | Not available |
| d) | Categories and activities included in the calculation | Purchased Good & Services ; Wate; Business Travel; Employee Commuting; Upstream Leased Assets; Downstream Transport & Distribution. |
| e) | Base year for calculation | 2023 i) This base year was chosen because it was the first year that GHG emissions accounting was carried out for ii) 290,24 tCO2e iii) This base year for calculations may change over the next 2 years, as calculations are refined. |
| f) | Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. | Not available |

Standards, methodologies,
g) assumptions, and/or
calculation tools used.

We used the Carbon Estimator provided by the platform EcoVadis. They based their calculation following the GHG Protocol: Corporate Accounting and Reporting Standard ('Protocol' hereafter). Total GHG emissions are reported in metric tons of CO2 equivalent, independent of any GHG trades.

Reason for omission for disclosure

- i) GPSI cannot comply with: GRI 305-3 : Direct (Scope 3) GHG emissions
 - ii) Reason for omission: Not applicable
- Explanation : The requirement of accounting the Biogenic CO2 emissions is not applicable, because GPSI doesn't purchased products that generate CO2 emissions from the combustion or biodegradation of biomass.

GRI 305-4 GHG emissions intensity

General KPIs information

- a) GRI Description Emissions
- b) Calculation Protocole available in : GRI Standard. GRI 305 : Emissions
GRI Standards can be downloaded at the following link: <https://www.globalreporting.org/standards>
- c) Boundaries: Includes all sites of GPSI: Canada and USA.

Quantitative KPIs information

| | Units | FY22 | FY23 | FY24 | Comments |
|--|-------------------|------|---------------|------|----------|
| a) The organization's energy intensity ratio | tCO2e/\$Sal es | - | 0,000022 | - | |
| b) Denominator used to calculate the ratio | \$ sales | - | \$ 14 465 989 | - | |

Qualitative KPIs information

- c) The types of GHG emissions included in the intensity ratio.
 - GRI 305-1 : Direct (Scope 1) GHG emissions
 - GRI 305-2 : Energy indirect (Scope 2) GHG emissions
 - GRI 305-3 :Other indirect (Scope 3) GHG emissions
- d) Gases included in the calculation. CO2

GRI 305-5 Reduction of GHG emissions

Reason for omission for disclosure

i) GPSI cannot comply with: GRI 305-5 : Reduction of GHG emissions

ii) Reason for omission: Information unavailable

Explanation :

The information for 2024 is missing.

The GHG emissions for 2024 is not accounted yet. So we can not calculate de reduction of GHG emissions

GHG emissions for 2024 and the years following will be recorded.

GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees**Reason for omission in requirement**

- | | |
|-----------------------------|--|
| i) GPSI cannot comply with: | GRI 401-2 : Benefits provided to full-time employees that are not provided to temporary or part-time |
| ii) Reason for omission: | Information Unavailable |
| Explanation : | GPSI data is unavailable for all the disclosure about benefits The require information for this locations are unavailable, because GPSI doesn't collect this information This subject will be in 2025. |

GRI 401-3 Parental leave**Reason for omission in requirement**

- | | |
|-----------------------------|---|
| i) GPSI cannot comply with: | GRI 401-3 : Parental leave |
| ii) Reason for omission: | Information Unavailable |
| Explanation : | GPSI data is unavailable for all the disclosure about parental leave. The require information for those locations are unavailable, because GPSI doesn't collect this information This subject will be discussed in the medium term. |

Social

GRI 403 : Occupational Health and Safety

GRI 403-2 Hazard identification, risk assessment, and incident investigation

General KPIs information

- a) GRI Description Occupational Health and Safety
- b) Calculation Protocole a GRI Standard. GRI 403 : Occupational Health and Safety
GRI Standards can be downloaded at the following link: <https://www.globalreporting.org/standards>
- c) Boundaries: Includes sites of GPSI in Canada and USA

Qualitative KPIs information

- A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including
- a) routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including

CPR Courses: Every three years, CPR courses are conducted for a minimum of 10 employees to ensure they are prepared to handle emergencies. This helps maintain a high level of readiness and competency among staff. **First Aid Supplies:** Annually, first aid supplies are checked and balanced to ensure they are fully stocked and up-to-date. This ensures that necessary medical supplies are always available in case of an emergency. **Quarterly Safety Letters:** Every quarter, a new letter is distributed, focusing on a specific theme related to safety and health. This helps keep safety and health topics fresh in employees' minds and promotes ongoing awareness. **Monthly Townhall Meetings:** On the third Thursday of every month, townhall meetings are held with a theme centered on safety and health. This regular engagement fosters a culture of safety and provides a platform for discussing important safety topics. **Scheduled Events:** A calendar is maintained to ensure that all safety and health-related activities, such as the monthly townhall meetings, are planned and communicated in advance. This helps in organizing and prioritizing safety initiatives throughout the year.

- | | |
|---|--|
| <p>How the organization ensures the quality of these i. processes, including the competency of persons who carry them out;</p> | <p>n.a</p> |
| <p>How the results of these processes are used to ii. evaluate and continually improve the occupational health and safety management system</p> | <p>The Health & Safety Committee is responsible for implementing actions that will ensure the safety is maintain continually</p> |
| <p>A description of the processes for workers to report b) work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals</p> | <p>We also have an anonymous whistleblower policy, where you can share your concerns while protecting your identity.</p> |
| <p>A description of the policies and processes for c) workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals</p> | <p>n.a</p> |
| <p>A description of the processes used to investigate d) work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.</p> | <p>n.a</p> |

GRI 403-3 Occupational health services

General KPIs information

- a) GRI Description Occupational Health and Safety
- b) Calculation Protocole a GRI Standard. GRI 403 : Occupational Health and Safety
GRI Standards can be downloaded at the following link: <https://www.globalreporting.org/standards>
- c) Boundaries: Includes sites of GPSI in Canada and USA

Qualitative KPIs information

- a) A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them
 - Ergonomic Starter Package
Implementation in 2025: The organization plans to introduce an ergonomic starter package for employees, which includes ergonomic mice, keyboards, and benches for computer setups. This initiative aims to prevent injuries and promote better workstation ergonomics.
 - Emergency Preparedness
Evacuation Plans: Two strategically placed evacuation plans ensure that employees know the safest routes to exit the building in case of an emergency.
 - Fire Extinguishers: Clearly visible fire extinguishers are placed throughout the workplace to ensure quick access in case of a fire.
 - First Aid Kits: First aid kits are available and well-stocked to serve 25 or more employees, ensuring immediate medical assistance is available when needed.
 - Wellness Programs
GPSI Wellness Program: The organization offers a comprehensive wellness

GRI 403-4 Worker participation, consultation and communication on occupational health and safety

General KPIs information

- a) GRI Description Occupational Health and Safety
- b) Calculation Protocole a GRI Standard. GRI 403 : Occupational Health and Safety
GRI Standards can be downloaded at the following link: <https://www.globalreporting.org/standards>
- c) Boundaries: Includes sites of GPSI in Canada and USA

Qualitative KPIs information

- A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers
- Lunch and Learns:** GPSI organizes regular lunch and learn sessions with themes focused on safety and health. These sessions provide an opportunity for employees to learn about new safety policies and practices, and to share their insights and suggestions.
 - Newsletters:** Distribute newsletters that include updates on safety policies, tips, and success stories. This ensures that all employees are informed about the latest safety initiatives and can provide feedback.
 - Implementation of the OHSMS:**
 - Townhall Exercise Groups:** Monthly townhall meetings include exercise groups and discussions on safety and health themes. These meetings encourage active participation and engagement from all employees in implementing safety measures.

Where formal joint management-worker health and safety committees exist, a description of their
 b) responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees

Hazard Identification: The committee identifies and assesses workplace hazards and recommends control measures.

Policy Development: Participates in the development and review of health and safety policies and procedures.

Incident Investigation: Assists in the investigation of workplace incidents and recommends corrective actions.

Meeting Frequency: The committee meets quarterly to review safety performance, discuss ongoing issues, and plan future initiatives.

Decision-Making Authority: The committee has the authority to make recommendations to management on safety improvements and policy changes.

Worker Representation: All workers are represented by the committee, ensuring that everyone has a voice in safety matters. If any workers are not represented, it is typically due to specific job roles that do not involve significant safety risks. However, efforts are made to include input from all employees

GRI 403-5 Worker training on occupational health and safety

General KPIs information

- a) GRI Description Occupational Health and Safety
- b) Calculation Protocole a GRI Standard. GRI 403 : Occupational Health and Safety
 GRI Standards can be downloaded at the following link: <https://www.globalreporting.org/standards>
- c) Boundaries: Includes all sites of GPSI in Canada, US, UK and France.

Qualitative KPIs information

- a) A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations
 All new employees receive the company’s safety policy during their onboarding process and are required to sign an acknowledgment form to confirm they have received, read, and understood the policy. GPSI also promotes co-driving during special events to encourage safe and sustainable transportation practices among employees. Regular lunch and learn sessions are held with themes focused on safety and health, providing ongoing education and engagement on various safety topics. Furthermore, the GPSI Wellness Program offers comprehensive wellness initiatives, including fitness programs, mental health support

GRI 403-6 Promotion of worker health

General KPIs information

- a) GRI Description Occupational Health and Safety
- b) Calculation Protocole a GRI Standard. GRI 403 : Occupational Health and Safety
GRI Standards can be downloaded at the following link: <https://www.globalreporting.org/standards>
- c) Boundaries: Includes all sites of GPSI in Canada, US, UK and France.

Qualitative KPIs information

- a) An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided

- b) A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs

Wellness Programs: While many wellness programs involve outdoor activities, the office also features a ping pong table and organizes tournaments for employees of all skill levels. These activities provide a fun and engaging way for employees to stay active and enjoy themselves.

Lunch and Learns: Regular lunch and learn sessions are held, covering topics such as healthy eating tips, recommendations for good dining places, ergonomic positions, and practical breaks. These sessions provide valuable information and encourage employees to adopt healthier habits.

Social

GRI 405 : Diversity and Equal Opportunity

GRI 405-1 Diversity of governance bodies and employees

General KPIs information

- | | |
|---|--|
| a) GRI Description | Diversity and Equal Opportunity |
| b) Calculation Protocole available in : | GRI Standard. GRI 405 : Diversity and Equal Opportunity GRI Standards can be downloaded at the following link: https://www.globalreporting.org/standards |
| c) Boundaries: | Includes all sites of GPSI: Canada, USA, UK and France |

Quantitative KPIs information

| | | Units | FY21 | FY22 | FY23 | FY24 | Comments |
|--|--|-------------------|------|------|------|------|----------|
| Percentage of individuals within the organization's | | | | | | | |
| a) governance bodies in each of the following diversity categories | | | | | | | |
| i. By Gender | | Women | % | - | 45% | 45% | 40% |
| | | Men | % | - | 55% | 55% | 60% |
| ii. By age group | | Group Age - <30 | % | - | - | - | - |
| | | Group Age - 30-49 | % | - | - | - | - |
| | | Group Age - >50 | % | - | - | - | - |
| b) Percentage of employees per employee category in each | | | | | | | |
| i. By Gender | | Women | % | - | 52% | 39% | 60% |
| | | Men | % | - | 48% | 61% | 40% |
| ii. By age group | | Group Age - <30 | % | - | - | - | - |
| | | Group Age - 30-49 | % | - | - | - | - |
| | | Group Age - >50 | % | - | - | - | - |

Reason for omission in requirement

- | | |
|-----------------------------|--|
| i) GPSI cannot comply with: | GRI 405-1 : Diversity of governance bodies and employees |
| ii) Reason for omission: | Information Incomplete |
| Explanation : | GPSI data is incomplete, for the representation of the individuals within the organization's governance bodies regarding the age group. The require information is incomplete, because GPSI doesn't collect this information yet. This category will be added in 2025. |

GRI 405-2 Ratio of basic salary and remuneration of women to men

Reason for omission in requirement

- | | |
|-----------------------------|---|
| i) GPSI cannot comply with: | GRI 405-2 : Ratio of basic salary and remuneration of women to men |
| ii) Reason for omission: | Information Unavailable |
| Explanation : | GPSI data is unavailable, for the ratio of basic salary and remuneration of women to men. The require information is unavailable, because GPSI doesn't collect this information yet. This subject will be discussed in the medium term. |

Social

GRI 404-1 : Training and Education

GRI 404-1 Average hours of training per year per employee

General KPIs information

- a) GRI Description Training and Education
- b) Calculation Protocole available in : GRI Standard. GRI 404 : Training and Education
GRI Standards can be downloaded at the following link:
<https://www.globalreporting.org/standards>
- c) Boundaries: Includes all sites of GPSI: Canada, USA, UK and France

Quantitative KPIs information

| | Units | FY21 | FY22 | FY23 | FY24 | Comments |
|---|-------|------|------|------|------|------------|
| Average hours of training that the | | | | | | |
| a) organization's employees have undertaken | Hours | - | 14 | 6 | 11 | Head-count |
| i. By gender | | | | | | |
| Women | Hours | - | - | - | 11 | Head-count |
| Men | Hours | - | - | - | 9 | Head-count |
| ii. By employee category | | | | | | |
| Specialist | Hours | - | - | - | 13 | Head-count |
| Manager | Hours | - | - | - | 6 | Head-count |
| Director | Hours | - | - | - | 3 | Head-count |

GRI 404-2 Programs for upgrading employee skills and transition assistance programs

Reason for omission in requirement

- i) GPSI cannot comply with: GRI 404-2 : Programs for upgrading employee skills and transition assistance programs
- ii) Reason for omission: Information unavailable
- Explanation : The information about the programs implemented, the assistance provided to upgrade employee skills and the result of this career management are not collected.
GPSI data is unavailable, because we don't collect data for this type of information.
This subject will be discussed in the medium term.

GRI 404-3 Percentage of employees receiving regular performance and career development reviews

General KPIs information

- a) GRI Description Training and Education
- b) Calculation Protocole available in : GRI Standard. GRI 404 : Training and Education
GRI Standards can be downloaded at the following link:
<https://www.globalreporting.org/standards>
- c) Boundaries: Includes all sites of GPSI: Canada, USA, UK and France

Quantitative KPIs information

Units FY21 FY22 FY23 FY24 Comments

| | | | | | | | |
|----|--|---|-----|-----|------|------|--|
| a) | Percentage of total employees who received a regular performance and career development review | % | 90% | 90% | 100% | 87% | |
| | i. By gender | | | | | | |
| | Women | % | - | - | 100% | 100% | |
| | Men | % | - | - | 100% | 100% | |
| | ii. By employee category | | | | | | |
| | Specialist | % | - | - | 100% | 100% | |
| | Manager | % | - | - | 100% | 100% | |
| | Director | % | - | - | 100% | 100% | |

Additional Key Performance Indicators

| Social | | | | | | |
|--|----------|-------|------|------|------|----------------------------|
| | Unit | FY21 | FY22 | FY23 | FY24 | Additional Notes |
| Health & Safety | | | | | | |
| Number of Office Inspection per year | Montreal | Count | - | 1 | 1 | 1 |
| | Wichita | Count | - | 0 | 1 | 1 |
| Employment | | | | | | |
| Number of employee | | Count | | 27 | 30 | 23 |
| | | | | | | End of the year, headcount |
| Retention rate | | % | 74% | 90% | 81% | - |
| Employee Satisfaction Rate | | % | - | 90% | 90% | 80% |
| Trainings | | | | | | |
| Percentage of employees who completed DEI training | | % | - | - | 100% | 73% |

| Ethics | | | | | | |
|--|------|-------|------|------|------|------------------|
| | Unit | FY21 | FY22 | FY23 | FY24 | Additional notes |
| Training | | | | | | |
| Percentage of employee who received the training on ethics | | % | - | - | - | 81% |
| IT ticket | | | | | | |
| Quantity of IT ticket opened | | Unit | FY22 | FY23 | FY24 | Additional notes |
| | | Count | - | - | - | 282 |
| Percentage of IT ticket resolved | | % | - | - | - | 100% |
| Quantity of ticket resolved within the target of 4 hours | | Count | - | - | - | 205 |
| Percentage of ticket resolved within the target of 4 hours | | % | - | - | - | 73% |
| Code of Ethics | | | | | | |
| Percentage of employees who signed the Code of Ethics | | % | - | - | 100% | 100% |

| Sustainable Procurement | | | | | | | |
|---|----------|--------------|-------------|-------------|-------------|-------------|-----------------|
| Spends | | Units | FY21 | FY22 | FY23 | FY24 | Comments |
| Percentage of coffe spends that is organic, fair trade and/or in bulk | Montreal | % | - | 17% | 100% | 100% | |
| | Wichita | % | - | - | - | 0% | |
| Percentage of cleaning products purchased in bulk with eco responsible certification | Montreal | % | - | 17% | 100% | 100% | |
| | Wichita | % | - | | - | 0% | |
| Training & Education | | Units | FY21 | FY22 | FY23 | FY24 | Comments |
| Percentage of buyers who received training on sustainable procurement on all GPSI sites | | % | - | - | 7% | 74% | |