

# UNIVERSAL REGISTRATION DOCUMENT 2023



## TABLE OF CROSS-REFERENCES

### Headings of Annex I of the delegated European Regulation 2017/1129

Pursuant to EU Regulation 2017/1129 of the European Commission, the following information is included in this Universal Registration Document by reference:

- Getlink SE's consolidated accounts for the year ended 31 December 2022 prepared in accordance with IFRS and the report of the statutory auditors thereon as well as the Group's operating and financial review for the year ended 31 December 2022 are included in Getlink SE's Universal Registration Document filed with the AMF on 17 March 2023;
- Getlink SE's parent company accounts for the year ended 31 December 2022 prepared in accordance with French accounting standards and the report of the statutory auditors thereon are included in Getlink SE's Universal Registration Document filed with the AMF on 17 March 2023;
- Getlink SE's consolidated accounts for the year ended 31 December 2021 prepared in accordance with IFRS and the report of the statutory auditors thereon as well as the Group's operating and financial review for the year ended 31 December 2021 are included in Getlink SE's Universal Registration Document for 2020 filed with the AMF on 15 March 2022; and
- Getlink SE's parent company accounts for the year ended 31 December 2021 prepared in accordance with French accounting standards and the report of the statutory auditors thereon are included in Getlink SE's Universal Registration Document filed with the AMF on 15 March 2022.

### Annual financial report

This Universal Registration Document includes all the components of the management report of Getlink SE required by articles L. 225-100 *et seq.*, including article L. 225-102-1 I relating to the non-financial performance declaration, article L. 232-1, II and R. 225-102 of the French Commercial Code. The corporate governance report, the content of which is set out in articles L. 225-37 *et seq.* of the French Commercial Code, is included in this report. This Universal Registration Document also includes all the information contained in the annual financial report referred to in articles L. 45-1-12 of the French Monetary and Financial Code and 222-3 of the General Regulations of the French Autorité des Marchés Financiers.

In order to make it easier to read the management and annual financial reports mentioned above, the following table of cross references identifies the sections which make up those reports. The table of cross references also covers the other reports of the Board and of the statutory auditors.

Attestation by the person responsible for the document: section 8.6 of this Universal Registration Document.

### Management report

The cross-reference table below identifies the information in this Universal Registration Document that constitutes the management report, as required by legal and regulatory provisions.

N°	Required elements	Reference texts	Chapter(s) / section(s)
<b>1</b>	<b>Situation and activity of the Group</b>		
1.1	Situation of the company during the financial year and an objective and exhaustive analysis of the development of the business, results and financial situation of the company and the group, in particular its debt situation, with regard to the volume and complexity of the business	Articles L. 225-100-1, I, 1°, L. 232-1, II., L. 233-6 and L. 233-26 of the French Commercial Code	chapter 1 sections 2.1 and 2.2 sections 2.2.1 (note A) and 2.2.2
1.2	Key performance indicators of a financial nature	Article L. 225-100-1, I, 2° of the French Commercial Code	sections 2.1.1.a, 2.1.3 and 2.1.4
1.3	Key performance indicators of a non-financial nature relating to the specific activity of the company and the group, in particular information relating to environmental and personnel issues	Article L. 225-100-1, I, 2° of the French Commercial Code	sections 6.4 and 6.5
1.4	Important events occurring between the closing date of the financial year and the date on which the management report is drawn up	Articles L. 232-1, II. and L. 233-26 of the French Commercial Code	section 2.3
1.5	Identity of the main shareholders and holders of voting rights at general meetings, and changes during the year	Article L. 233-13 of the French Commercial Code	section 7.4.1
1.6	Existing branches	Article L. 232-1, II of the French Commercial Code	section 8.4



N°	Required elements	Reference texts	Chapter(s) / section(s)
1.7	Significant equity investments in companies having their registered office in France	Article L. 233-6 sub-paragraph 1 of the French Commercial Code	section 8.4
1.8	Disposals of cross-shareholdings	Articles L. 233-29, L. 233-30 and R. 233-19 of the French Commercial Code	n/a
1.9	Foreseeable developments in the situation of the company and the group and future outlook	Articles L. 232-1, II and L. 233-26 of the French Commercial Code	section 2.3
1.10	Research and development activities	Articles L. 232-1, II and L. 233-26 of the French Commercial Code	sections 1.1.2, 1.2.2, 1.2.4, 1.3.2, 1.4, 1.5.1 and 1.5.2
1.11	Table showing the company's results for each of the last five financial years	Article R. 225-102 of the French Commercial Code	section 2.4.1
1.12	Information on suppliers and customers payment terms	Article D. 441-6 of the French Commercial Code	section 2.4.2
1.13	Amount of inter-company loans granted and statement by the statutory auditors	Articles L. 511-6 and R. 511-2-1-3 of the French Monetary and Financial Code	section 2.2.2 (notes D.2 and D.3)
<b>2</b>	<b>Internal control and risk management</b>		
2.1	Description of the main risks and uncertainties facing the company	Article L. 225-100-1, I., 3° of the French Commercial Code	section 3.1
2.2	Information on the financial risks related to the effects of climate change and the measures the company is taking to reduce them by implementing a low carbon strategy in all components of its activity.	Article L. 22-10-35, 1° of the French Commercial Code	sections 3.1.1 and 6.4.2
2.3	Main features of the internal control and risk management procedures implemented by the company and the group for the preparation and processing of accounting and financial information	Article L. 22-10-35, 2° of the French Commercial Code	section 3.4
2.4	Information on the objectives and policy regarding the hedging of each main category of transactions and on the exposure to price, credit, liquidity and treasury risks, including the use of financial instruments	Article L. 225-100-1, I., 4° of the French Commercial Code	section 3.1.2
2.5	Anti-bribery arrangements	French law 2016-1691 of 9 December 2016 known as "Sapin 2".	Section 3.4.1
2.6	Vigilance plan and report on its effective implementation	Article L. 225-102-4 of the French Commercial Code	n/a
<b>3</b>	<b>Corporate governance report</b>		
	<b>Information on remuneration</b>		
3.1	Chairman, CEO and Board remuneration policy	Article L. 22-10-8, I., paragraph 2 of the French Commercial Code	section 5.1.1
3.2	Remuneration and benefits of any kind paid or allocated during the financial year to the Chairman, CEO and Board members	Article L. 22-10-9, I., 1° of the French Commercial Code	section 5.1.2
3.3	Relative proportion of fixed and variable remuneration	Article L. 22-10-9, I., 2° of the French Commercial Code	sections 5.1.1 and 5.1.2
3.4	Use of the option of requesting the return of variable remuneration	Article L. 22-10-9, I., 3° of the French Commercial Code	section 5.1
3.5	Commitments of any kind made by the company for the benefit of the Chairman and CEO, corresponding to items of remuneration, indemnities or benefits due or likely to be due as a result of the assumption, termination or change of their duties or subsequent to the exercise thereof	Article L. 22-10-9, I., 4° of the French Commercial Code	n/a
3.6	Remuneration paid or granted by a company included in the scope of consolidation within the meaning of Article L. 233-16 of the French Commercial Code	Article L. 225-37-3, I., 5° of the French Commercial Code	sections 5.1.2, 5.1.3, 5.2.1 and 5.2.2

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N°	Required elements	Reference texts	Chapter(s) / section(s)
3.7	Ratio between the level of remuneration of each chief executive officer and the Chairman and the average and median remuneration of the company's employees	Article L. 225-37-3, I, 6° of the French Commercial Code	section 5.1.3
3.8	Annual changes in remuneration, company performance, average remuneration of company employees and the above ratios over the last five financial years	Article L. 225-37-3, I, 7° of the French Commercial Code	section 5.1.3
3.9	Explanation of how the total remuneration complies with the adopted remuneration policy, including how it contributes to the long-term performance of the company and how the performance criteria have been applied.	Article L. 225-37-3, I, 8° of the French Commercial Code	sections 5.1.1.a and 5.1.2
3.10	Manner in which the vote of the last ordinary general meeting provided for I of article L. 22-10-34 was taken into account	Article L. 225-37-3, I, 9° of the French Commercial Code	section 5.1.2
3.11	Deviation from the procedure for implementing the remuneration policy and any waiver	Article L. 225-37-3, I, 10° of the French Commercial Code	n/a
3.12	Application of the provisions of the second paragraph of article L. 225-45 of the French Commercial Code (suspension of the payment of Directors' remuneration in the event of failure to comply with the gender mix of the Board of Directors)	Article L. 225-37-3, I, 11° of the French Commercial Code	n/a
3.13	Allocation and retention of options by each of the chief executive officers	Article L. 225-185 of the French Commercial Code	section 5.1.1
3.14	Allocation and retention of bonus shares by each of the chief executive officers	Article L. 225-197-1 of the French Commercial Code	section 5.1.1
<b>Information on governance</b>			
3.15	List of all offices and positions held in any company by each of the office holders during the financial year	Article L. 225-37-4, 1° of the French Commercial Code	section 4.2.1
3.16	Agreements concluded between a manager or a significant shareholder and a subsidiary	Article L. 225-37-4, 2° of the French Commercial Code	section 4.3
3.17	Summary table of current valid delegations granted by the General Meeting of shareholders in respect of capital increases	Article L. 225-37-4, 3° of the French Commercial Code	section 7.1.4
3.18	Procedures for the exercise of general management	Article L. 225-37-4, 4° of the French Commercial Code	section 4.1
3.19	Composition, conditions for preparing and organising the work of the Board of Directors	Article L. 22-10-10, 1° of the French Commercial Code	sections 4.2.1 and 4.2.2
3.20	Application of the principle of balanced representation of women and men on the Board of Directors	Article L. 22-10-10, 2° of the French Commercial Code	section 4.2.1
3.21	Possible limitations that the Board of Directors places on the powers of the Chief Executive Officer	Article L. 22-10-10, 3° of the French Commercial Code	sections 4.1.1 and 4.2.2
3.22	Reference to a corporate governance code and application of the 'comply or explain' principle	Article L. 22-10-10, 4° of the French Commercial Code	section 4.2.5
3.23	Special terms and conditions for shareholder involvement in the general meeting	Article L. 22-10-10, 5° of the French Commercial Code	sections 4.4.2 and 8.3.4
3.24	Evaluation procedure for current agreements – implementation	Article L. 22-10-10, 6° of the French Commercial Code	section 4.2.2.a).x



N°	Required elements	Reference texts	Chapter(s) / section(s)
3.25	<p>Information that may have an impact in the event of a public takeover bid or exchange offer:</p> <ul style="list-style-type: none"> <li>▪ capital structure of the company</li> <li>▪ statutory restrictions on the exercise of voting rights and share transfers, or clauses in agreements brought to the company's attention in application of article L. 233-11</li> <li>▪ direct or indirect shareholdings in the company's capital of which it is aware pursuant to articles L. 233-7 and L. 233-12</li> <li>▪ list and description of the holders of any securities with special rights of control - control mechanisms provided for in any employee share ownership scheme, where the control rights are not exercised by the employees;</li> <li>▪ agreements between shareholders of which the company is aware and which may result in restrictions on the transfer of shares and the exercise of voting rights;</li> <li>▪ rules applicable to the appointment and replacement of the members of the Board of Directors and to the amendment of the articles of association of the company;</li> <li>▪ powers of the Board of Directors, in particular with regard to the issue or redemption of shares</li> <li>▪ agreements entered into by the company which are amended or terminated in the event of a change of control of the company, unless such disclosure, except in cases where disclosure is required by law, would seriously harm its interests;</li> <li>▪ agreements providing for remuneration for members of the Board of Directors or employees, if they resign or are dismissed without real and serious cause or if their employment is terminated due to a takeover or exchange offer.</li> </ul>	Article L. 22-10-11 of the French Commercial Code	sections 4.2, 5.1, 7.1, 7.4 and 8.2.5
3.26	For public limited companies with a supervisory board: Comments of the supervisory board on the report of the management board and on the accounts for the financial year.	Article L. 225-68, last paragraph, of the French Commercial Code	n/a
<b>4 Shareholding and capital</b>			
4.1	Structure, evolution of the company's capital and crossing of thresholds	Article L. 233-13 of the French Commercial Code	section 7.4
4.2	Acquisition and disposal by the company of its own shares	Article L. 225-211 of the French Commercial Code	section 7.3
4.3	Statement of employee shareholdings as at the last day of the financial year (proportion of capital represented)	Article L. 225-102, sub-paragraph 1 of the French Commercial Code	section 7.1.4
4.4	Mention of possible adjustments for securities giving access to the capital in the event of share buybacks or financial transactions	Articles R. 228-90 and R. 228-91 of the French Commercial Code	n/a
4.5	Information on transactions by Directors and related persons in the company's securities	Article L. 621-18-2 of the French Monetary and Financial Code	section 4.2.2
4.6	Amounts of dividends that have been distributed for the previous three years	Article 243 bis of the French General Tax Code	section 7.2
<b>5 Non-financial performance statement (NFPS)</b>			
5.1	Business model	Articles L. 225-102-1 and R. 225-105, I of the French Commercial Code	section 1.1.2
5.2	Description of the principal risks associated with the company's or group's business, including, where relevant and proportionate, risks created by business relationships, products or services	Articles L. 225-102-1 and R. 225-105, I. 1 of the French Commercial Code	section 3.1
5.3	Information on how the company or group is addressing the social and economic consequences of its activity	Articles L. 225-102-1, III, R. 225-104 and R. 225-105, I. 2° of the French Commercial Code	sections 6.4 to 6.7

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N°	Required elements	Reference texts	Chapter(s) / section(s)
5.4	Results of the policies applied by the company or group, including key performance indicators	Articles L. 225-102-1 and R. 225-105, I. 3° of the French Commercial Code	sections 6.4 to 6.7
5.5	Social information (employment, work organisation, health and safety, social relations, training, equal treatment)	Articles L. 225-102-1 and R. 225-105, II. A. 1° of the French Commercial Code	section 6.5
5.6	Environmental information (general environmental policy, pollution, circular economy, climate change)	Articles L. 225-102-1 and R. 225-105, II. A. 2° of the French Commercial Code	section 6.4
5.7	Societal information (societal commitments in favour of sustainable development, subcontracting and suppliers, fair practices)	Articles L. 225-102-1 and R. 225-105, II. A. 3° of the French Commercial Code	sections 6.5 to 6.8
5.8	Information on the fight against corruption	Articles L. 225-102-1 and R. 225-105, II. B. 1° of the French Commercial Code	sections 6.5.4, 6.6.1 and 6.6.2
5.9	Information on human rights actions	Articles L. 225-102-1 and R. 225-105, II. B. 2° of the French Commercial Code	sections 6.6.1 and 6.6.2
5.10	Specific information: <ul style="list-style-type: none"> <li>▪ the company's technological accident risk prevention policy;</li> <li>▪ The ability of the company to cover its civil liability to property and persons as a result of the operation of such facilities;</li> <li>▪ means provided by the company to ensure the management of compensation for victims in the event of a technological accident involving its liability.</li> </ul>	Article L. 225-102-2 of the French Commercial Code	sections 6.2.2, 6.5.1, 6.5.4 and 3.3
5.11	Collective agreements concluded within the company and their impact on the company's economic performance and on the working conditions of employees	Articles L. 225-102-1, III and R. 225-105 of the French Commercial Code	section 6.5
5.12	Nation/army ties and support for commitment to the reserves	Articles L. 225-102-1, III, paragraph 2 of the French Commercial Code	section 6.6.3
5.13	Attestation of the independent third party body on the information in the NFPS	Articles L. 225-102-1, III and R. 225-105-2 of the French Commercial Code	section 6.11
<b>6</b>	<b>Further information</b>		
6.1	Additional tax information	Articles 223 4° and 223 5° of the French General Tax Code	section 7.2
6.2	Injunctions or financial penalties for anti-competitive practices	Article L. 464-2 of the French Commercial Code	n/a



## GETLINK SE

European Company with  
a capital of €220,000,000  
483 385 142 R.C.S. Paris  
LEI : 9695007ZEQ7M0OE74G82

37-39, rue de la Bienfaisance  
75008 Paris - France  
[www.getlinkgroup.com](http://www.getlinkgroup.com)

