



SOCOTEC

SOCOTEC GROUP

CARBON FOOTPRINT 2023



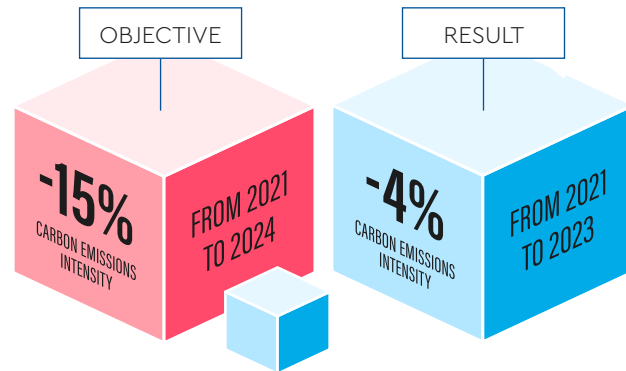
CARBON FOOTPRINT 2023

SOCOTEC GROUP



CSR STRATEGY

The SOCOTEC group is committed to reducing its carbon emissions by 15% for the period 2021-2024⁽¹⁾. This objective is one of the Group's four global CSR priorities.



→ GHG REDUCTION PLAN CONDUCTED IN 2023

ENERGY EFFICIENCY OF BUILDINGS

Measuring and monitoring of energy consumptions, chasing down consumption at night and at weekends by setting up an alert process, promoting eco-responsible behaviours, carrying out energy-saving works in SOCOTEC's branches, promoting consumption of green electricity (eg. solar panels in Lesquin, France and in Avellino, Italy), electrical consumption coming from renewable sources (for some locations in the UK and in Spain), renovation, relocation to buildings with high energy performance.

WORK TRAVELS

Increasing the proportion of low-emission vehicles (electrification of the car fleet), giving preference to vehicles complying with Euro 6 standards, optimising customer rounds, giving priority to e-learning trainings, encouraging eco-driving awareness (road safety training and challenges), and making this point a central one to SOCOTEC's operational excellence objectives (monthly monitoring).

RESPONSIBLE WASTE MANAGEMENT AND SUSTAINABLE PROCUREMENT

Purchase of sustainable and repairable equipment: 100% of SOCOTEC's IT equipment is EnergyStar labelled in France, 100% of obsolete IT workstations are sent to our partners Ecodair and Emmaüs Connect, 100% of mobile phones collected in France are entrusted to Ateliers du Bocage for re-use or recycling, use of second-hand equipment (e.g. printers).



OUR 2024 OBJECTIVES

20%

of low-emission vehicles in the French and UK fleets (representing an average of 80% of SOCOTEC's total vehicle fleet)

10%

reduction in electricity consumption between 2022 and 2024

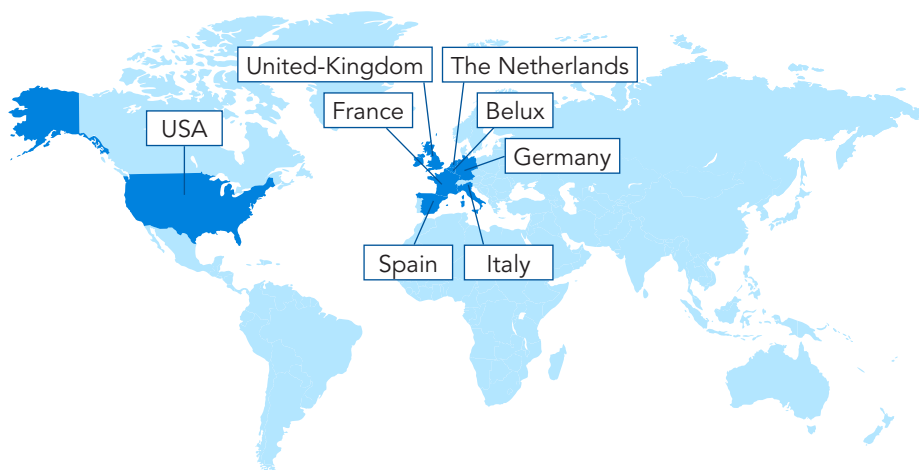
100%

of WEEE⁽²⁾ disposed of through re-use and/or recycling channels



→ GEOGRAPHICAL PERIMETER

- 2023 GHG emissions are calculated in our 7 major platforms & the BELUX countries.
- The perimeter corresponds to >95% of SOCOTEC's global operations and revenues and >95%+ of the total headcount.
- Spain, Netherlands, and Belux are integrated for the first time in 2023 carbon footprint.
- 2023 acquisitions are excluded since an integration phase is needed.



⁽¹⁾ 2020 is a COVID year

⁽²⁾ WEEE : Waste of Electrical and Electronic Equipment

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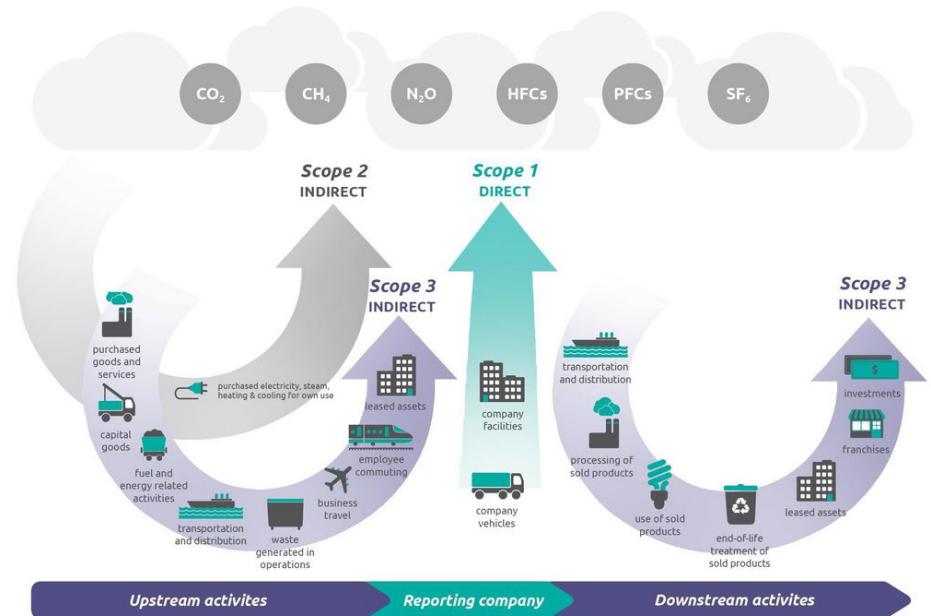
SOCOTEC GROUP

CSR STRATEGY

→ GREENHOUSE GAS EMISSIONS

METHODOLOGY FOR 2023

- With a constant focus on operations excellence and transparency, the SOCOTEC Group is committed to report annually its GHG emissions and has updated its carbon footprint for 2023.
- The assessment was conducted in accordance with the internationally recognized GHG Protocol.
- The Carbon Footprint was carried out in accordance with the ISO 14064 and 14069 frameworks.



→ BREAKDOWN OF SOCOTEC'S GREENHOUSE GAS EMISSIONS IN SCOPES 1,2 AND 3

SCOPE 1 AND SCOPE 2

GHG indirect emissions related to the company vehicle fleet & energy consumption of occupied buildings (owned and rented).

SCOPE 3

SOCOTEC's scope 3 is composed of the 6 categories of the GHG protocol described below. In 2023, to comply with the GHG Protocol guidelines, it is important to highlight a major revision of the coverage and composition of the scope 3 categories in our Carbon Footprint. On the one hand, this approach is more exhaustive and, on the other, it includes in scope 3, the emissions linked to energy sources upstream of our value chain, which were previously included in scope 1.

In accordance with the GHG Protocol, SCOPE 3 includes GHG emissions that are related to the following categories that are considered the most relevant towards the group activities:



CATEGORY 1 PURCHASED GOODS AND SERVICES

Internet and data centers



CATEGORY 3 FUEL AND ENERGY RELATED ACTIVITIES (not included in scopes 1&2)

Indirect GHG of car fleet & energy consumption of buildings (new or initially included in scope 1)



CATEGORY 4 UPSTREAM TRANSPORTATION & DISTRIBUTION



CATEGORY 5 WASTE GENERATED IN OPERATIONS

Hazardous and non-hazardous waste (newly added)



CATEGORY 6 BUSINESS TRAVEL

Train, plane, taxi, personal km allowances, hotel, car rental (newly added)



CATEGORY 7 EMPLOYEE COMMUTING

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in tCO ₂ eq	2021 (FR + IT)	2022 (FR + IT + GE + UK + US)	Proforma - ISO perimeter 2022 & energy upstream emissions included in scopes 1 & 2	Variation 2023/2022 proforma	GHG Protocol 2023 (FR + IT + GE + UK + US + NL + SP + BELUX)
GHG emissions scope 1	20,069	32,564	35,154	8%	31,269
GHG emissions scope 2	595	2,319	2,492	7%	2,333
Total GHG emissions scopes 1+2	20,664	34,883	37,647	8%	33,602
GHG emissions scope 3	744	3,320	6,493	96%	13,292
Total GHG emissions scopes 1+2+3	21,408	38,203	44,140	16%	46,895
Scopes 1+2+3 intensity (tCO ₂ e / M€ turnover)	38.74	37.02	37.92	2%	37.31
Scopes 1+2+3 intensity (tCO ₂ e / person)	3.75	4.08	3.82	-7%	4.32

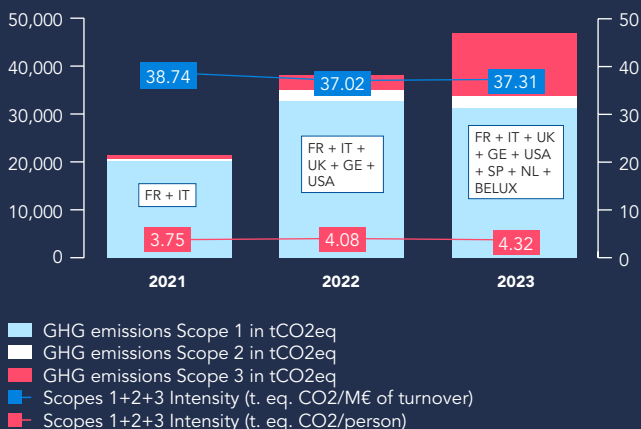
➔ **The methodology has been adjusted to be in accordance with the GHG Protocol:**

In 2023, the energy sources upstream in our value chain have been moved from scope 1 to scope 3. Also, the Group perimeter has been widened to integrate the new geographies (Netherlands and Spain) to meet the CSRD expectations, better aligned with the financial perimeter of the group.

The sharp rise in scope 3 is explained by the increased completeness of the GHG data, particularly for the following categories: hazardous & non-hazardous waste, employee commuting data, GHG from internet & data centers.

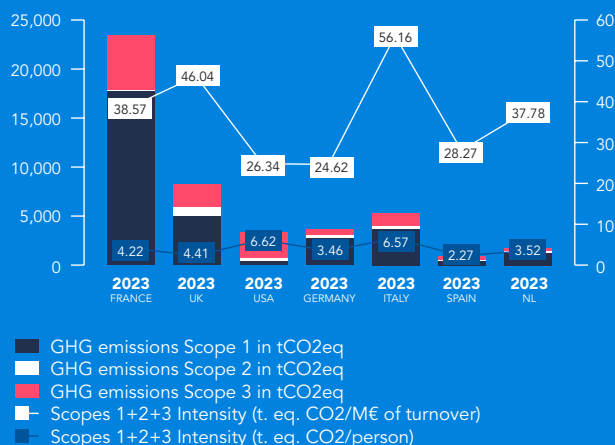
2023 SOCOTEC GROUP GHG EMISSIONS EVOLUTION Evolution of Carbon Footprint Scopes 1+2+3 - at GROUP LEVEL

➔ **-4%** of carbon intensity from 2021 to 2023

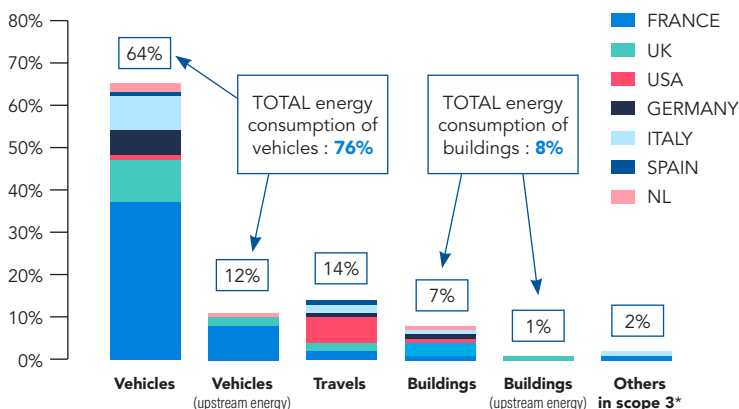


2023 GLOBAL GHG EMISSIONS BREAKDOWN BY PLATFORMS

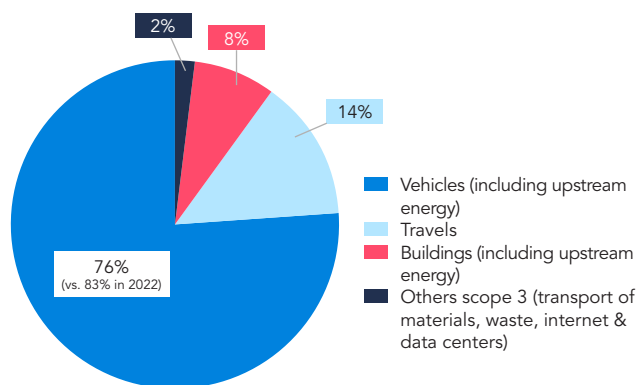
Total GHG Emissions in tCO₂eq (Scopes 1+2+3)
Breakdown by Platform



2023 BREAKDOWN BY SOURCES OF GHG EMISSIONS AND PER PLATFORM CONTRIBUTION % of total GHG emissions 2023 - breakdown per platform



GLOBAL : MAIN CATEGORIES OF GHG EMISSIONS % by source of emissions in 2023



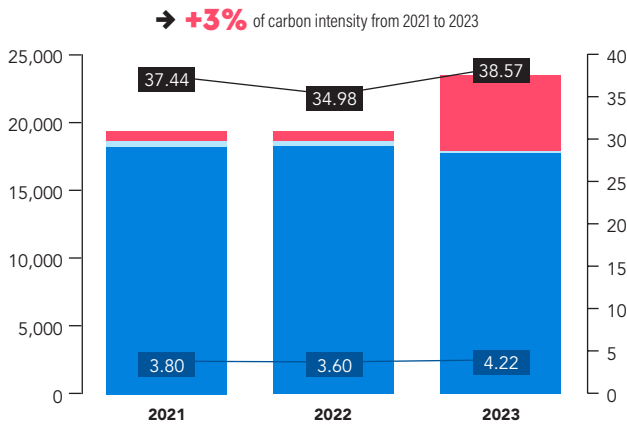
* Others in scope 3 include : waste generated from operations (hazardous and non-hazardous waste), transportation of materials (e.g. through companies like DHL, TNT), internet service providers, and the use of data centers services.

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SOCOTEC FRANCE



EVOLUTION OF GHG EMISSIONS FOR SOCOTEC IN FRANCE BY SCOPE 1+2+3

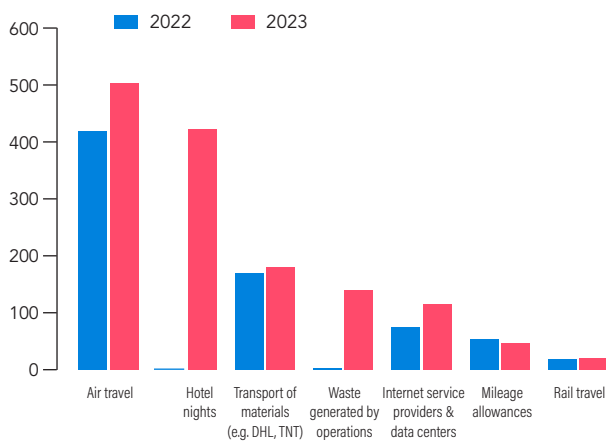


- GHG emissions Scope 1 in tCO2eq
- GHG emissions Scope 2 in tCO2eq
- GHG emissions Scope 3 in tCO2eq
- Scopes 1+2+3 Intensity (t. eq. CO2/M€ of turnover)
- Scopes 1+2+3 Intensity (t. eq. CO2/person)

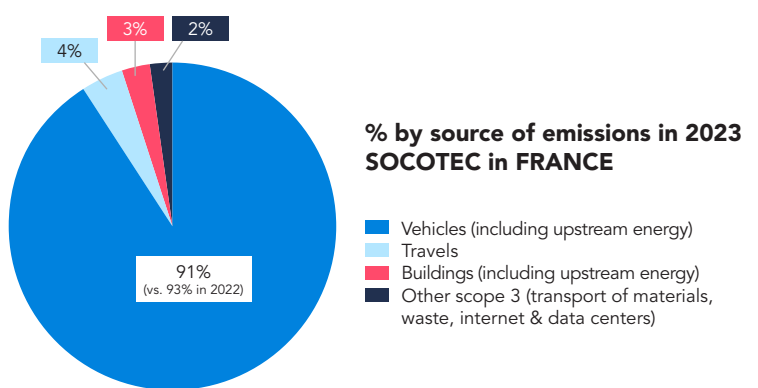
	2021		2022		Proforma - ISO perimeter 2022 & energy upstream emissions included in scopes 1 & 2, perimeter France excluding DROM	Variation 2023/2022 proforma	GHG Protocol 2023
in tCO2eq							
GHG emissions scope 1	18,182	18,231	21,692	+19% ⁽¹⁾	17,702		
GHG emissions scope 2	370	351	284	-19% ⁽²⁾	185		
Total GHG emissions scopes 1+2	18,552	18,583	21,743	+17%	17,887		
GHG emissions scope 3	744	738	1,435	+94% ⁽³⁾	5,524		
Total GHG emissions scopes 1+2+3	19,297	19,321	23,178	+20%	23,411		
Scopes 1+2+3 intensity (tCO2e / M€ turnover)	37.44	34.98	38.19	+9%	38.57		
Scopes 1+2+3 intensity (tCO2e / person)	3.80	3.60	4.16	+16%	4.22		

- (1) The +19% (2023 proforma) increase in Scope 1 emissions is due to the changeover of the fleet from diesel to predominantly petrol (75% of the fleet), which consumes more fuel. In addition, the positive impact expected from the electrification of the fleet initiated at end 2023 will be impacting 2024 GHG emissions. 2024 objective in France is to reach 1000 electric vehicles.
- (2) The reduction (2023 proforma) in scope 2 is due to two factors:
- The 11% reduction in electricity consumption in France (mild winter, sobriety plan and management)
 - The update of the 2023 Emission Factor: 0.052 kgCO2e/kwh in 2023 versus 0.057 kgCO2e/kwh in 2022, so 9% lower than that used in 2022 (update from ADEME 2023 Carbon Base, upstream GHG emissions linked to transmission and distribution losses electricity network).
- (3) The increase in Scope 3 is due to the newly inclusion of hotel nights in the calculation, as well as the inclusion of non-hazardous waste, the increase in emissions linked to air travel, and more complete reporting of emissions by our supplier Orange concerning the Internet network and data centres (+50% compared with 2022).

SCOPE 3 (EXCLUDING UPSTREAM ENERGY)



FRANCE : MAIN CATEGORIES OF GHG EMISSIONS



Focus on consolidated Transport Emissions : Scopes 1,2&3 (tCO2eq/ M€ turnover)				
	2022	2023	Variation 2023/2022	Revenue variation 2023/2022
Infrastructure	19.59	15.98	-23% ⁽¹⁾	+10%
Training	14.05	12.55	-12%	+11%
Environment	38.66	40.77	+5%	+11%
Building & Real Estate	29.10	31.35	+7%	+7%
TIV & Industry	43.97	49.21	+11%	+6%
Certification	2.55	4.64	+45% ⁽²⁾	+11%

- (1) • -11% vehicles
• -16% km travelled
• -7% fuel consumed compared to 2022

- (2) • +114% km travelled
• +25% vehicles
• +168% fuel consumed compared to 2022

→ The consolidated GHG emissions include Scopes 1, 2 & 3 emissions from vehicles (thermal and electric), as well as emissions related to train and airplane travels and personal km allowances.

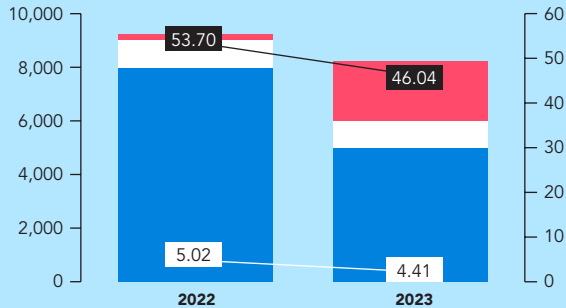
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UK GHG EMISSIONS SCOPES 1+2+3 IN tCO₂EQ

→ **-14%** of carbon intensity

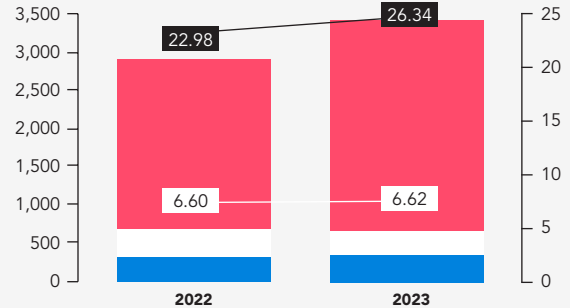


- GHG emissions Scope 1 in tCO₂eq
- GHG emissions Scope 2 in tCO₂eq
- GHG emissions Scope 3 in tCO₂eq
- Scopes 1+2+3 Intensity (t. eq. CO₂/M€ of turnover)
- Scopes 1+2+3 Intensity (t. eq. CO₂/person)



USA GHG EMISSIONS SCOPES 1+2+3 IN tCO₂EQ

→ **+15%** of carbon intensity

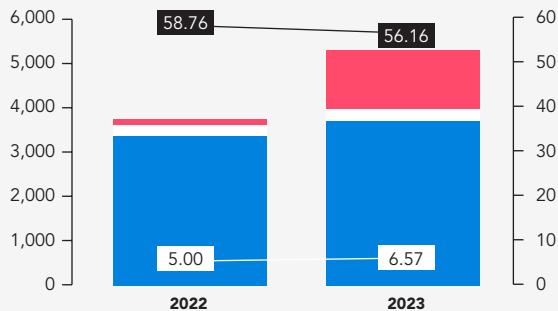


- GHG emissions Scope 1 in tCO₂eq
- GHG emissions Scope 2 in tCO₂eq
- GHG emissions Scope 3 in tCO₂eq
- Scopes 1+2+3 Intensity (t. eq. CO₂/M€ of turnover)
- Scopes 1+2+3 Intensity (t. eq. CO₂/person)



ITALY GHG EMISSIONS SCOPES 1+2+3 IN tCO₂EQ

→ **-4%** of carbon intensity

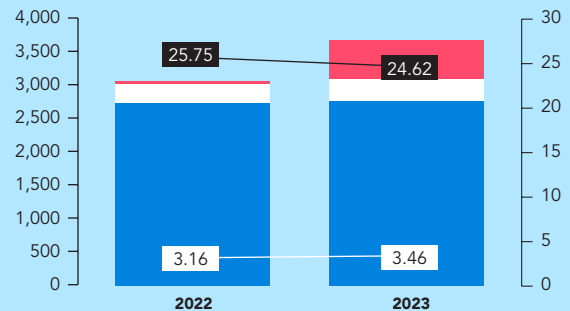


- GHG emissions Scope 1 in tCO₂eq
- GHG emissions Scope 2 in tCO₂eq
- GHG emissions Scope 3 in tCO₂eq
- Scopes 1+2+3 Intensity (t. eq. CO₂/M€ of turnover)
- Scopes 1+2+3 Intensity (t. eq. CO₂/person)



GERMANY GHG EMISSIONS SCOPES 1+2+3 IN tCO₂EQ

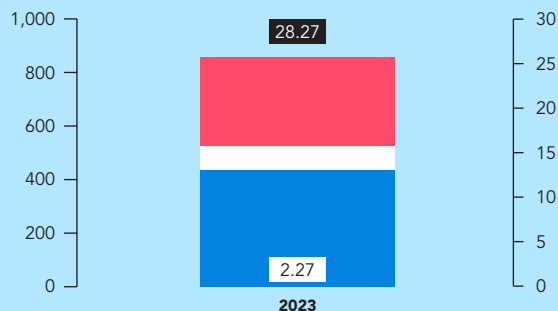
→ **-4%** of carbon intensity



- GHG emissions Scope 1 in tCO₂eq
- GHG emissions Scope 2 in tCO₂eq
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- Scopes 1+2+3 Intensity (t. eq. CO₂/M€ of turnover)
- Scopes 1+2+3 Intensity (t. eq. CO₂/person)



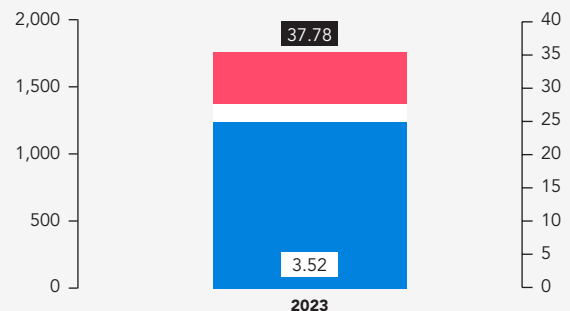
SPAIN GHG EMISSIONS SCOPES 1+2+3 IN tCO₂EQ



- GHG emissions Scope 1 in tCO₂eq
- GHG emissions Scope 2 in tCO₂eq
- GHG emissions Scope 3 in tCO₂eq
- Scopes 1+2+3 Intensity (t. eq. CO₂/M€ of turnover)
- Scopes 1+2+3 Intensity (t. eq. CO₂/person)



NETHERLANDS GHG EMISSIONS SCOPES 1+2+3 IN tCO₂EQ



- GHG emissions Scope 1 in tCO₂eq
- GHG emissions Scope 2 in tCO₂eq
- GHG emissions Scope 3 in tCO₂eq
- Scopes 1+2+3 Intensity (t. eq. CO₂/M€ of turnover)
- Scopes 1+2+3 Intensity (t. eq. CO₂/person)