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CARBON FOOTPRINT 2024 SOCOTEC GROUP



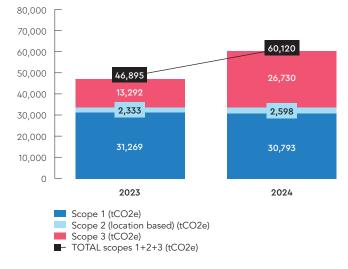
The SOCOTEC Group, a world leader in Testing, Inspection and Certification, presents its carbon footprint for 2024, the fourth consecutive year in which its greenhouse gas (GHG) emissions have been analysed. This analysis complies with the GHG Protocol methodology.

In 2024, total GHG emissions (scopes 1, 2 and 3) amount to 60,120 tCO2e compared with 46,895 tCO2e in 2023.

The overall increase in GHG emissions across all scopes in 2024 is explained in particular by the Group's ability to measure new categories of its scope 3, i.e. emissions linked to its value chain (indirect emissions). Emissions from scopes 1 and 2, which are directly linked to operations, show a slight downturn (-1%) despite the growth in turnover (+13%) and headcount (+6%) in 2024.

SOCOTEC GROUP: GHG EMISSIONS

SCOPES 1+2+3 IN ABSOLUTE TERMS

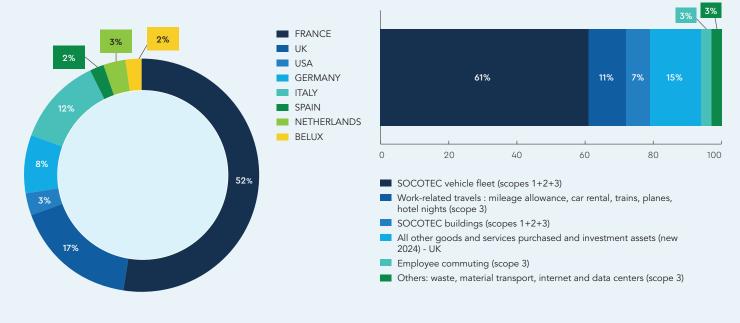


SOCOTEC GROUP: BREAKDOWN OF TOTAL

GHG EMISSIONS BY TYPE

SCOPES 1+2+3

SOCOTEC GROUP: BREAKDOWN OF GHG EMISSIONS BY COUNTRY SCOPES 1+2



The results are worth looking at separately:

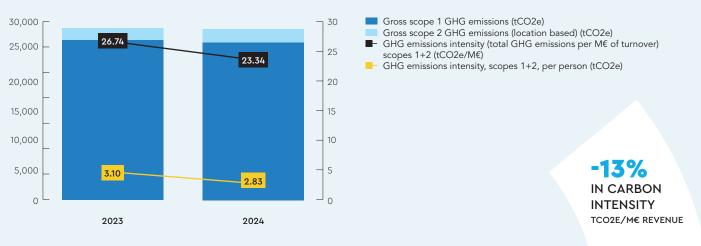
- Changes in scopes 1 and 2 emissions directly linked to the Group's operations and which we can influence by using the levers of our own operations (e.g. energy consumption by the vehicle fleet and buildings).
- Scope 3 emissions, known as indirect emissions. These require a two-pronged approach: rationalising our purchasing policy and implementing a sustainable supplier relationship aimed at decarbonising the entire supply chain.

EMISSIONS DIRECTLY LINKED TO SOCOTEC GROUP OPERATIONS: SCOPE 1 AND SCOPE 2



The overall downward trend in GHG emissions, in absolute terms (-1%) and in terms of intensity (-13%), reflects the beneficial effects of the electrification of the SOCOTEC fleet initiated in France at the end of 2023 and gradually extended throughout the Group: 16% of low-emission vehicles on almost all platforms in 2024, compared to 4.6% in 2023.

SOCOTEC GROUP: GHG EMISSIONS SCOPES 1+2



CHANGES IN THE GROUP'S INDIRECT EMISSIONS: SCOPE 3

Between 2023 and 2024, the sharp increase in scope 3 is explained by the addition of indirect emissions linked to the purchase of goods and services (category 1) and capital goods (category 2). They have been estimated for the first time in the United Kingdom by a specialised software (pilot project financed by the group).

In line with its engagement, the SOCOTEC Group has taken steps to extend this approach to all its platforms by 2025.

The target is to achieve the coverage threshold of 67% TOTAL SCOPE 3

in order to be able to define associated reduction targets in line with the SBTi (Science Based Target initiative) methodology.

The latest scientific data from the IPCC on climate - described by the UN as a «red code for humanity» -shows that it is still possible to limit the increase in global temperature to 1.5° C, but we are dangerously close to this threshold.





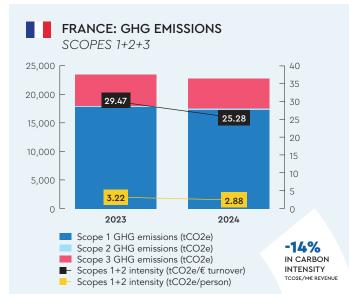
TOTAL PLATFORMS

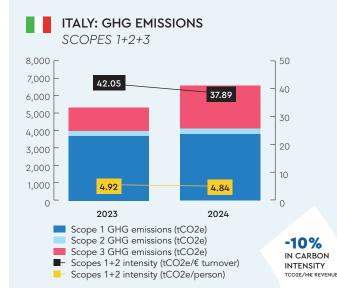
SOCOTEC GROUP: GHG EMISSIONS BY GHG PROTOCOL CATEGORY SCOPE 3

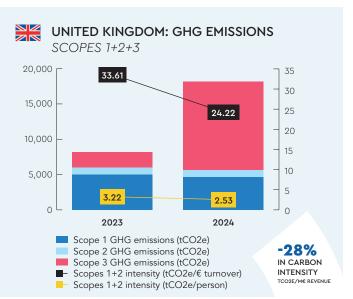
| | UNITÉ | 2023 | 2024 |
|---|-------|--------|--------|
| Total gross indirect GHG emissions (Scope 3) | tC02e | 13,292 | 26,730 |
| Category 1 - Goods and services purchased | tC02e | 141 | 7,812 |
| Category 2 - Capital goods | tC02e | - | 1,365 |
| Category 3 - Fuels and energy-related activities (not included in scope 1 or 2) | tC02e | 6,041 | 7,658 |
| Category 4 - Upstream transport and distribution (e.g. DHL, TNT) | tC02e | 184 | 496 |
| Category 5 - Waste generated by operations | tC02e | 476 | 794 |
| Category 6 - Business travel | tC02e | 3,967 | 6,638 |
| Category 7 - Commuting by employees | tC02e | 2,483 | 1,967 |

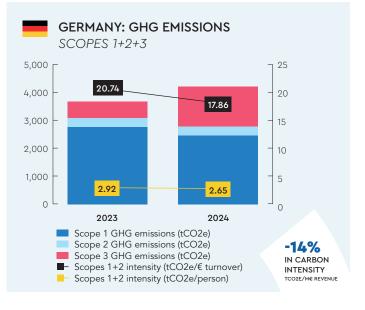
CARBON FOOTPRINT 2024 BY PLATFORM 🛞







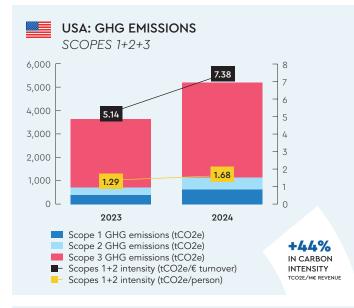


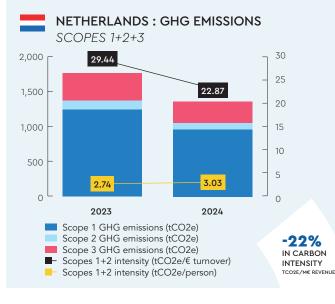


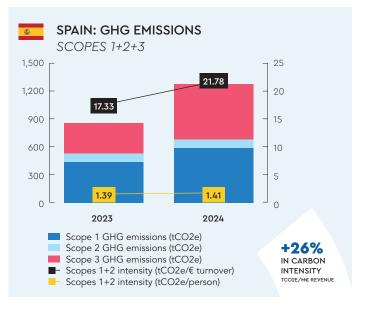
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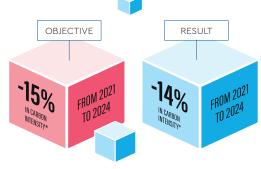


CLOSING THE SEQUENCE 2021–2024 SOCOTEC GROUP



2024 marks the end of the SOCOTEC Group's first period of its GHG emissions analysis cycle. The Group has verified if its 15% GHG emissions reduction target set from the 2021 reference year, is reached.

To ensure full comparability of scope only France and Italy have been included in the 4-year analysis - the first platforms to have completed their carbon footprints since 2021 (scopes 1 and 2). Yet these two countries have seen growth of 37% in revenue and 17% in headcount, performance should therefore be viewed in the light of this significant growth.



*tonnes CO2e/ M€ on scopes 1+2



GHG EMISSIONS DIRECTLY LINKED TO THE GROUP OPERATIONS SCOPE 1 ET SCOPE 2

| SOCOTEC GROUP - FRANCE ⁽¹⁾ ET ITALY ⁽²⁾ | 2021 | 2022 | 2023 | 2024 | Variation 2021/2024 | Meeting -15% target |
|---|--------|--------|--------|--------|------------------------|--|
| Scopes 1+2 intensity (tCO2e/M€ revenue) | 37.39 | 35.53 | 37.67 | 32.07 | -14% | 93% PARTIALLY ACHIEVED |
| Total emissions scopes 1+2 in tCO2e ⁽³⁾ | 20,664 | 21,447 | 24,976 | 24,196 | 17% | NO |
| Scopes 1+2 intensity (tCO2e/FTE) | 3.62 | 3.57 | 4.08 | 3.63 | 0% | NO However, emissions have remained stable despite the 17% growth in headcount in 4 years. |

⁽¹⁾The following French entities are included in the scope of analysis:

BU Environment: AXE, SOCOTEC Environnement. BU Construction & Real Estate: BIM in Motion, Monaco, SOCOTEC Construction (including CSPS consulting), SOCOTEC Diagnostic, SOCOTEC Immobilier Durable, SOCOTEC Smart Solutions (including ASCAUDIT since 2023). BU Equipment & Industry: CIS, Power Services, S2M, SNER, SOCOTEC Équipements. Monitoring: SOCOTEC Monitoring. Infrastructure: SOCOTEC Infrastructure France. Certification: SOCOTEC Certification France. Training: SOCOTEC Formation, SOCOTEC Formation Nucléaire. Holding: SGE (SOCOTEC Gestion & Holding).

⁽²⁾The following Italian entities are included in the scope of : SOCOTEC Italia (Offices: Avellino, Ferrara, Genova, Lainate, Senigallia), Tecnolab Ortona.

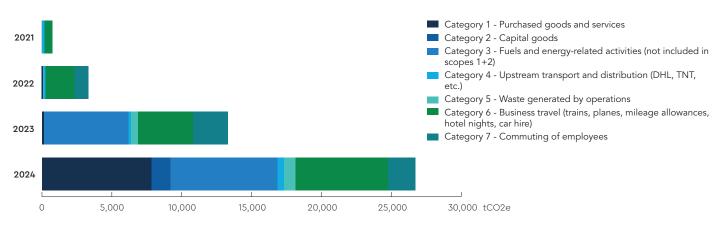
⁽³⁾Upstream fuels have been reintegrated into Scope 1 in 2023 and 2024 to ensure the comparability of the analysis with the iso-methodology over the period 2021 to 2024.



The steady increase in Scope 3 emissions since 2021 is explained by the **improved completeness of the emissions** reported from year to year, as the different geographical platforms are integrated and aligned with the GHG Protocol categories. The aim is to **to be able to analyze at leat 67% of the GHG emissions** linked to the Group's supply chain by the end of 2026 before setting reduction targets.

SOCOTEC GROUP: EMISSIONS BY GHG PROTOCOL CATEGORY

SCOPE 3 EN TCO2E



AMBITIONS 2028, TRAJECTORY 2030 SOCOTEC GROUP



WE HAVE A NEW AMBITION ALIGNED WITH THE PARIS AGREEMENTS TRAJECTORY SCOPE 1 AND SCOPE 2

The foundation stone for this approach was laid in December 2024 with the Group's commitment to the international organisation, Science Based Target initiative. The company has set itself short-term targets to reduce the emissions of its value chain in line with the trajectory of warming limited to +1.5°C, determined as part of the Paris Agreements.



DRIVING AMBITIOUS CORPORATE CLIMATE ACTION



The latest scientific data from the IPCC on climate - described by UN as a «red code for humanity» - shows that it is still possible to limit the increase inglobal temperature to $+1.5^{\circ}$ C, but we are dangerously close to this threshold.

Following the recommended and recognised SBTi methodology, the SOCOTEC group has defined a decarbonisation path for its GHG emissions in scopes 1 and 2 starting from the reference year 2023.



This trajectory has been calculated according to the scientific approach of the SBTi methodology. It will be audited and validated by the SBTi over the next two years, as requested in the commitment process.

| | Scopes | Туре | Ambition | Year reference | Year target | *Gross target emissions (tCO2e) Scope 1 | *Gross target emissions (tCO2e) Scope 2 | SBTi initiative approval |
|----------------------|---------------|--------------------------------------|----------|-------------------|----------------|---|---|------------------------------|
| Short-term objective | Scopes 1+2 | Absolute | -30% | 2023 | 2028 | 21,889 | 1,633 | Committed To be validated |
| Short-term objective | Scopes 1+2 | Absolute | -42% | 2023 | 2030 | 18,136 | 1,353 | Committed To be validated |
| Short-term objective | Scope 3 | I O DO DO DOTIDO DIVITIO ODD OT 2026 | | | | | | |

*Gross emissions targets to be achieved according to the SBTi +1.5°C reduction trajectory. This estimate does not take into account the Group's growth.

MAIN DECARBONISATION LEVERS OF GREENHOUSE GAS (GHG) EMISSIONS



SOCOTEC's levers for improving energy consumption are based on various strategic policies, actively contributing to the success of the energy sobriety plan implemented since 2022 to reduce the Group's GHG emissions.

DECARBONISATION LEVERS

SCOPE 1 AND SCOPE 2

- A sustainable mobility policy: electrification of the vehicle fleet («fleet first approach»), optimising business travel, raising awareness on eco-driving, alternative mobility, etc.
- A sustainable property policy to optimise energy performance of SOCOTEC's buildings: monitoring and control of our energy consumption for 100% of our buildings and sites, awareness-raising on sustainable practices, renewable energy electricity contracts, etc.

SCOPE 3

- Sober digital practices: monitoring and optimising IT consumption, raising awareness on good practices, digital energy management best practices, putting 100% of obsolete IT and telephone equipment on the re-use circuit, (WEEE), etc.
- Implementing a sustainaible management of our operations waste: encouraging reduction, reuse and recycling waste specific to our operations.
- Sustainable purchasing policy: CSR criteria in tenders setting up priorities on «what's necessary», lengthening of the purchasing period, etc. product lifecycle, end-of-life recycling, sourcing from local suppliers, CSR assessment of suppliers.

OUR TARGET

100% OF VEHICLES WITH LOW EMISSIONS IN THE WORLD FLEET

2023

100% electric or plug-in hybrid electric, including :



80%

ELECTRIFICATION OF THE BRITISH FLEET (EXCL. VANS)

80% ELECTRIFICATION OF THE ITALIAN FLEET (EXCL. VANS)

-25% CONSUMPTION ENERGY FROM BUILDINGS

100% OF WEEE⁽¹⁾ MANAGED

via reuse and recycling channels

⁽¹⁾Waste of Electrical and Electronic Equipment







DECARBONISATION & REDUCING GREENHOUSE GAS EMISSIONS

- Aiming for operational excellence and transparency, the SOCOTEC Group has committed to declaring its GHG emissions annually and has updated its carbon footprint for 2024.
- > The carbon footprint has been calculated in accordance with ISO standards 14064 and 14069 since 2021.
- Since 2023, the carbon footprint has followed the recommendations of the GHG Protocol, an internationally recognised reference in this area.

GEOGRAPHICAL PERIMETER

Greenhouse gas emissions are calculated for the Group's 7 main platforms and Belux. The scope corresponds to >95% of SOCOTEC's global operations and revenues and >95% of total workforce. Acquisitions in 2024 are excluded because an integration phase is necessary. They will be integrated at the end of 2025.

BREAKDOWN OF SOCOTEC'S GHG EMISSIONS IN SCOPES 1+2+3

SCOPE 1 AND SCOPE 2

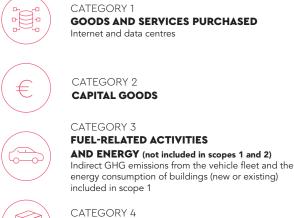
Direct GHG emissions linked to fuel consumption by the company's fleet of vehicles and energy consumption by occupied buildings (owned and leased).

SCOPE 3

SOCOTEC's scope 3 is made up of the 7 categories of the GHG Protocol described below against. In 2023, in order to comply with the requirements of the GHG Protocol, the Group has carried out a major review of the coverage and composition of the categories in Scope 3 of its carbon footprint. On the one hand, this approach is more exhaustive, and on the other, it includes the scope 3 emissions linked to energy sources upstream of our value chain, which were previously included in scope 1.

Categories 8 to 15 of the GHG Protocol are not taken into account as they are not priorities for SOCOTEC's activities.

In accordance with the GHG Protocol, SCOPE 3 includes GHG emissions from the following categories, which are considered to be the most significant for the Group's activities:



UPSTREAM TRANSPORT AND DISTRIBUTION Transport of materials (e.g. DHL)

CATEGORY 5

WASTE GENERATED BY ACTIVITIES Hazardous and non-hazardous waste (newly added)



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CATEGORY 6 COMPANY TRAVELS

Trains, flights, taxis, personal mileage allowances, hotels, car hire

CATEGORY 7 COMMUTING